

TC02-058

KC/HB

TC02-058

DOCKET NO. \_\_\_\_\_

In the Matter of \_\_\_\_\_ IN THE MATTER OF THE  
 \_\_\_\_\_ ESTABLISHMENT OF SWITCHED  
 \_\_\_\_\_ ACCESS REVENUE REQUIREMENT  
 \_\_\_\_\_ FOR SIOUX VALLEY TELEPHONE  
 \_\_\_\_\_ COMPANY \_\_\_\_\_

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/11 02	Filed and Docketed;
6/13 02	Weekly Filings;
6/28 02	H & S Communications' 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;
11/25 02	Revised Cost Study;
7/11 03	Motion to Dismiss and Motion for Extension of Time to Respond to <sup>second discovery</sup> Request;
7/24 03	Intervenor's Brief in Resistance to Motion to Dismiss and <sup>Extension of Time</sup> Motion;
8/8 03	Notice of Intent to Consider Motion and for Summary Judgment; <sup>Order Extending Time for Response</sup> Order for Notice of Hearing;
8/14 03	Affidavit of Les S. Dumpton;
8/18 03	Response of Companies Named in Above Dockets to Affidavit of Les S. Dumpton;
9/2 03	Revised Cost Study;
9/9 03	Final Decision and Order Granting Motion to Dismiss and <sup>Notice of Entry</sup> Summary Disposition;
9/23 03	Order Approving Revenue Requirement;
9/23 03	Docket Closed.

June 10, 2002

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

RECEIVED

JUN 11 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

Ref: SD 5358 – 1.7  
2001 Switched Access Filing

Dear Ms. Elofson:

On behalf of the Sioux Valley Telephone Company enclosed is their 2001 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission.

The following documentation is included in the study:

1. Five (5) copies of the PUC Summary Forms
2. One (1) original and four (4) copies of the Cost Study Certification Form
3. One (1) copy of the program disk

and three (3) copies of the following backup (to be treated as proprietary):

4. Audit Report as of 12/31/01 and 12/31/00
5. Summary Trial Balance (12/31/01 Book Balances including Audit Journal Entries)
6. Trial Balance Worksheet for Year Ending 12/31/01
7. Reclassification Entries, Known and Measurable Changes Entries, Nonregulated Removal Worksheets, and Nonoperating Worksheets
8. Direct Assignment Worksheet
9. Known and Measurable Changes Detail
10. Account Code 6210 and 6230, Central Office Equipment Expense
11. Account Code 6410, Cable and Wire Facility Expense
12. Account Code 6540, Access Expense
13. Account Code 6560, Depreciation Expense
14. Account Code 6610, Marketing Expense
15. Account Code 6621, Call Completion Services Expense
16. Account Code 6622, Number Services Expense
17. Account Code 6623, Customer Services Expense with Separations Backup
18. Account Code 6710, Executive and Planning Expense

June 10, 2002

Page 2 of 2

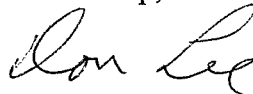
19. Account Code 6720, General and Administrative Expense
20. Account Code 7370, Special Charges
20. Land and Building Investment Worksheets
21. Central Office Equipment Worksheets
22. Outside Plant worksheets and Maps
23. Annual Traffic Worksheets
24. Access Minutes of Use Summary by Month

In accordance with FCC Order 01-162 for rate of return carriers, this study is filed with a freeze of all allocation factors. The factors that are being used were included in the company's last approved intrastate cost study.

The Intrastate Switched Access revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which they concur, will include Sioux Valley's revenue requirement in the development of the LECA Access Tariff rates.

If you have any questions or comments, please feel free to contact me at 605-995-2573.

Sincerely,  
Martin Group, Inc.



Don Lee

DLS/bkk

attachments: Summary Forms (5)  
Program Disk (1)  
Access Study Backup (3)

cc: Denny Law – Manager, w encl.

***2001 Intrastate Cost Study***

***for***

***Sioux Valley Telephone Company  
PO Box 98  
Dell Rapids, South Dakota 57022***

**Prepared by:  
Martin Group, Inc.  
1515 North Sanborn Boulevard  
Mitchell, South Dakota 57301-1021  
(605) 996-9646**

I am Don Lee. I hereby certify that I have overall responsibility for the preparation of all data in the attached 2001 Intrastate Switched Access filing for

Sioux Valley 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 is complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission, to the best of my knowledge.

Date: 6-6-02

Certifying Signature: Don Lee

Name: Don Lee

Title: Director of Settlements

SIOUX VALLEY TELEPHONE CO

\*\*\*\*\* 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	\$1,858,534	J13	\$1,130,106	\$301,770	\$0	\$349,599	\$0	\$77,059	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	\$185,853		\$113,011	\$30,177	\$0	\$34,960	\$0	\$7,706	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$185,853		\$113,011	\$30,177	\$0	\$34,960	\$0	\$7,706	O.K.
22 Income Taxes	51,642	J31-32	31,402	8,385	0	9,714	0	2,141	O.K.
23 Expenses and Other Taxes	1,008,620	J33-35, 40	399,256	264,741	0	220,850	95,653	28,120	O.K.
24									
25 Total IntraLATA Rev. Req.	\$1,246,116		\$543,668	\$303,303	\$0	\$265,524	\$95,653	\$37,967	O.K.
26									
27									
28									
INTERLATA:									
29									
30									
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36									
37 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40									
41 Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$1,246,116		\$543,668	\$303,303	\$0	\$265,524	\$95,653	\$37,967	
ACCESS ELEMENT MINUTES OF USE			14,629,829	14,629,829	14,629,829	14,629,829			
ACCESS RATE PER MINUTE	\$0.076043		\$0.037162	\$0.020732		\$0.018149			

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	34.00%	---	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	
15 Gross Receipts Tax Rate	5.00%	---	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
16										
17										
18 Net Investment	\$6,576,373	C68	\$4,717,839	\$0	\$1,786,841	\$0	\$71,693	\$1,858,534	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	\$657,637		\$471,784	\$0	\$178,684	\$0	\$7,169	\$185,853	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	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	\$657,637		\$471,784	\$0	\$178,684	\$0	\$7,169	\$185,853	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	302,478	H44	216,872	0	82,283	0	3,323	85,606	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	\$355,159		\$254,912	\$0	\$96,401	\$0	\$3,846	\$100,247	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	182,961	Formula	131,318	0	49,661	0	1,981	51,642	O.K.	
40 Operating Expenses and Taxes	3,335,092	I196	2,422,154	0	892,161	0	20,776	912,938	O.K.	
41 Uncollectibles	52,600	V249	19,224	0	33,376	0	0	33,376	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$4,228,290		\$3,044,481	\$0	\$1,153,883	\$0	\$29,927	\$1,183,810	O.K.	
45 Gross Receipts Taxes	222,542	Formula	160,236	0	60,731	0	1,575	62,306	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$4,450,832		\$3,204,716	\$0	\$1,214,613	\$0	\$31,502	\$1,246,115	O.K.	

SIOUX VALLEY TELEPHONE CO

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	\$1,428,523	D33	\$1,018,900	\$0	\$395,613	\$0	\$14,010	\$409,623	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	3,761,362	D68	2,574,961	0	1,186,401	0	0	1,186,401	O.K.
17 COE Transmission Equipment	3,954,118	D85	2,778,260	0	1,127,078	0	48,780	1,175,858	O.K.
18									
19 Total COE	\$7,715,480		\$5,353,221	\$0	\$2,313,479	\$0	\$48,780	\$2,362,259	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	9,773,052	D137	7,120,546	0	2,529,765	0	122,741	2,652,506	O.K.
22									
23 Total COE, IOT, C&WF	\$17,488,532		\$12,473,767	\$0	\$4,843,245	\$0	\$171,521	\$5,014,765	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	\$526	D209	\$375	\$0	\$146	\$0	\$5	\$151	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$18,917,581		\$13,493,042	\$0	\$5,239,003	\$0	\$185,536	\$5,424,539	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	0	D218-219	0	0	0	0	0	0	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$18,917,581		\$13,493,042	\$0	\$5,239,003	\$0	\$185,536	\$5,424,539	O.K.



SIOUX VALLEY TELEPHONE CO

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Message Telephone Service		Private Line		TOTAL INTRASTATE		
(A)	(B)	(C)	Interstate (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	O.K.	
57	Accumulated Depr./Amort	(11,868,547)	E34	(8,442,505)	0	(3,316,842)	0	(109,200)	O.K.	
58	Accum. Def. Inc. Taxes, Net	(939,581)	E47	(670,160)	0	(260,206)	0	(9,215)	O.K.	
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	O.K.	
60										
61	TOTAL NET PLANT	\$6,109,453		\$4,380,377	\$0	\$1,661,955	\$0	\$67,121	O.K.	
62										
63	Materials and Supplies	141,048	H31	102,766	0	36,510	0	1,771	O.K.	
64	Rural Tel. Bank Stock	225,700	H35	160,981	0	62,505	0	2,214	O.K.	
65	Cash Working Capital	100,172	Formula	73,714	0	25,871	0	586	O.K.	
66	Equal Access Investment	0	--	0	0	0	0	0	O.K.	
67										
68	TOTAL NET INVESTMENT	\$6,576,373		\$4,717,839	\$0	\$1,786,841	\$0	\$71,693	O.K.	
69										

SIOUX VALLEY TELEPHONE CO

***** 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	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	1,428,523	H33	1,018,900	0	395,613	0	14,010	409,623	409,623	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$1,428,523		\$1,018,900	\$0	\$395,613	\$0	\$14,010	\$409,623	\$409,623	O.K.
32										
33 Tot. Land and Support Assets	\$1,428,523		\$1,018,900	\$0	\$395,613	\$0	\$14,010	\$409,623	\$409,623	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$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	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE CO

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
					InterLATA	IntraLATA	InterLATA	IntraLATA			
***** FCC PART 36 ***** Plant Investment Detail		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63	CAT 3 Local Sw. Allocable		\$3,761,362	G15	\$2,574,961	\$0	\$1,186,401	\$0	\$0	\$1,186,401	O.K.
64	CAT 3 Local Sw. Direct		0	V40	0	0	0	0	0	0	O.K.
65											
66	Total CAT 3		\$3,761,362		\$2,574,961	\$0	\$1,186,401	\$0	\$0	\$1,186,401	O.K.
67											O.K.
68	Total COE Sw. CAT 2&3		\$3,761,362		\$2,574,961	\$0	\$1,186,401	\$0	\$0	\$1,186,401	O.K.
69											
70											
71	COE TRANSMISSION:										
72											
73	CAT 4.12 Exchange Trunk		\$187,252	123	\$187,252	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct		0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message		2,623,756	G13	1,967,817	0	655,939	0	0	655,939	O.K.
76	CAT 4.13 PL, WATS, Local		53,328	F18	21,331	0	0	0	31,997	31,997	O.K.
77	CAT 4.13 Direct		0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message		651,782	G18	321,324	0	330,458	0	0	330,458	O.K.
79	CAT 4.23 PL, WATS		0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct		27,485	V48	10,702	0	0	0	16,783	16,783	O.K.
81	CAT 4.3 H/R Message		410,515	G29	269,834	0	140,681	0	0	140,681	O.K.
82	CAT 4.3 WATS		0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct		0	V51	0	0	0	0	0	0	O.K.
84											
85	Total COE CAT 4		\$3,954,118		\$2,778,260	\$0	\$1,127,078	\$0	\$48,780	\$1,175,858	O.K.
86											
87											
88	INFORMATION ORIGATION/TERMINATION:										
89											
90	CAT 1 Other IOT Equipment		\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones		0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment		0	V70	0	0	0	0	0	0	O.K.
93											
94	Total IOT Equipment		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95											
96											

SIOUX VALLEY TELEPHONE CO

***** 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	179,631	F31	\$71,853	\$0	\$0	\$0	\$107,779	\$107,779	O.K.	
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	8,837,858	G13	6,628,393	0	2,209,464	0	0	2,209,464	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	\$9,017,489		\$6,700,246	\$0	\$2,209,464	\$0	\$107,779	\$2,317,243	O.K.	
119										
120 CAT 2 C&WF	\$31,835	G28	\$31,835	\$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	\$31,835		\$31,835	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	515,881	G17	259,098	0	256,783	0	0	\$256,783	O.K.	
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.	
127 CAT 3 Direct	22,499	V79	7,537	0	0	0	14,962	14,962	O.K.	
128										
129 Total CAT 3 C&WF	\$538,380		\$266,635	\$0	\$256,783	\$0	\$14,962	\$271,745	O.K.	
130										
131 CAT 4 Message	\$185,348	G29	\$121,830	\$0	\$63,518	\$0	\$0	\$63,518	O.K.	
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.	
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.	
134										
135 Total CAT 4 C&WF	\$185,348		\$121,830	\$0	\$63,518	\$0	\$0	\$63,518	O.K.	
136										
137 TOTAL C&WF	\$9,773,052		\$7,120,546	\$0	\$2,529,765	\$0	\$122,741	\$2,652,506	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.	

SIOUX VALLEY TELEPHONE CO

***** 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)		
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175										
176 LEASEHOLD IMPROVEMENTS:										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189 TPIS, EXCL. ACCT. No. 2690	\$18,917,055		\$13,492,666	\$0	\$5,238,857	\$0	\$185,531	\$5,424,389		O.K.

SIOUX VALLEY TELEPHONE CO

***** 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	\$526	H36	\$375	\$0	\$146	\$0	\$5	\$151	O.K.	
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.	
208										
209 Total Intangible Assets	\$526		\$375	\$0	\$146	\$0	\$5	\$151	O.K.	
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	—	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
215 Held for Fut. Use - Direct	0	—	0	0	0	0	0	0	O.K.	
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.	
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.	
218 TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.	
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.	
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.	
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.	
222										
223 Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

SIOUX VALLEY TELEPHONE CO

***** 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	\$678,427	H13	\$483,891	\$0	\$187,882	\$0	\$6,654	\$194,536	O.K.	
16 COE Switching	2,981,917	H19	2,041,367	0	940,550	0	0	940,550	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	2,432,681	H20	1,709,261	0	693,409	0	30,011	723,420	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	5,775,522	H31	4,207,986	0	1,495,000	0	72,535	1,567,536	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$11,868,547		\$8,442,505	\$0	\$3,316,842	\$0	\$109,200	\$3,426,042	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.	\$11,868,547		\$8,442,505	\$0	\$3,316,842	\$0	\$109,200	\$3,426,042	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	939,581	V145	670,160	0	260,206	0	9,215	269,421	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$939,581		\$670,160	\$0	\$260,206	\$0	\$9,215	\$269,421	O.K.	

SIOUX VALLEY TELEPHONE CO

***** FCC PART 36 ***** Functional Distribution of Selected Investments	Private Line								Other
	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	6,024	5,904	0	0	0	72	0	48	O.K.
16 Avg. Cost per Loop	444.40	444.40	444.40	444.40	444.40	444.40	444.40	444.40	
17									
18 CAT 4.13 Exch Ln. Invest.	\$2,677,084	\$2,623,756	\$0	\$0	\$0	\$31,997	\$0	\$21,331	
19									
20									
21 Circuit Terminations	724	724	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	900.25	900.25	900.25	900.25	900.25	900.25	900.25	900.25	
23									
24 CAT 4.23 Other IX	\$651,782	\$651,782	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	6,024	5,904	0	0	0	72	0	48	
30 Loops Factor	1.000000	0.980080	0.000000	0.000000	0.000000	0.011952	0.000000	0.007968	
31 CAT 1 Exchange C&WF	\$9,017,489	\$8,837,858	\$0	\$0	\$0	\$107,779	\$0	\$71,853	O.K.
32									
33									
34 Equivalent IX Circuit Miles	21,339	21,339	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	\$515,881	\$515,881	\$0	\$0	\$0	\$0	\$0	\$0	



SIOUX VALLEY TELEPHONE CO

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				(C)	(D)	InterLATA	IntraLATA		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.684582	0.000000	0.315418	0.000000	0.000000	0.315418	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.502243	0.000000	0.497757	0.000000	0.000000	0.497757	O.K.
18	Conversation Minutes	1.000000	CM	0.492993	0.000000	0.507007	0.000000	0.000000	0.507007	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.816747	0.000000	0.183253	0.000000	0.000000	0.183253	O.K.
20										
21	TSPS Processor Time	1.000000	TSP	1.000000	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.	1.000000	WSC	1.000000	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	0.657306	0.000000	0.342694	0.000000	0.000000	0.342694	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	0.559503	0.000000	0.440497	0.000000	0.000000	0.440497	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	0.759521	0.000000	0.240479	0.000000	0.000000	0.240479	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	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.387556	0.000000	0.612444	0.000000	0.000000	0.612444	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.000000	0.333333	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

SIoux VALLEY TELEPHONE CO

		Intrastate								
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
13	Support Assets	1.000000	D31	0.713254	0.000000	0.276938	0.000000	0.009808	0.286746	O.K.
14	Land and Support Assets	1.000000	D33	0.713254	0.000000	0.276938	0.000000	0.009808	0.286746	O.K.
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	1.000000	D66	0.684582	0.000000	0.315418	0.000000	0.000000	0.315418	O.K.
19	COE Total Switching	1.000000	D68	0.684582	0.000000	0.315418	0.000000	0.000000	0.315418	O.K.
20	COE Transmission	1.000000	D85	0.702624	0.000000	0.285039	0.000000	0.012337	0.297376	O.K.
21	Total COE	1.000000	C19	0.693829	0.000000	0.299849	0.000000	0.006322	0.306171	O.K.
22										
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26										
27	C&WF CAT 1	1.000000	D118	0.743028	0.000000	0.245020	0.000000	0.011952	0.256972	O.K.
28	C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.495254	0.000000	0.476956	0.000000	0.027791	0.504746	O.K.
30	C&WF CAT 4	1.000000	D135	0.657306	0.000000	0.342694	0.000000	0.000000	0.342694	O.K.
31	Total C&WF	1.000000	D137	0.728590	0.000000	0.258851	0.000000	0.012559	0.271410	O.K.
32										
33	Total Equipment	1.000000	C23	0.713254	0.000000	0.276938	0.000000	0.009808	0.286746	O.K.
34										
35	TPIS	1.000000	C32	0.713254	0.000000	0.276938	0.000000	0.009808	0.286746	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.713254	0.000000	0.276938	0.000000	0.009808	0.286746	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	1.000000	C29	0.713254	0.000000	0.276938	0.000000	0.009808	0.286746	O.K.
42										
43	Long-term PUC	0.000000	C38	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.716983	0.000000	0.272030	0.000000	0.010986	0.283017	O.K.
45	Total Net Investment	1.000000	C68	0.717392	0.000000	0.271706	0.000000	0.010902	0.282608	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.709333	0.000000	0.290667	0.000000	0.000000	0.290667	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.701655	0.000000	0.292263	0.000000	0.006082	0.298345	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.644794	0.000000	0.349617	0.000000	0.005589	0.355206	O.K.

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$20,723	H14	\$14,781	\$0	\$5,739	\$0	\$203	\$5,942	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$20,723		\$14,781	\$0	\$5,739	\$0	\$203	\$5,942	O.K.
19									
20 General Support, Alloc.	\$56,003	H14	\$39,944	\$0	\$15,509	\$0	\$549	\$16,059	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$56,003		\$39,944	\$0	\$15,509	\$0	\$549	\$16,059	O.K.
24									
25 Central Office Eq., Alloc.	\$213,863	H21	\$148,384	\$0	\$64,127	\$0	\$1,352	\$65,479	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$213,863		\$148,384	\$0	\$64,127	\$0	\$1,352	\$65,479	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.	\$337,624	H31	\$245,989	\$0	\$87,394	\$0	\$4,240	\$91,635	O.K.
38 Cable & Wire, Direct	115,677	V159	68,276	0	47,401	0	0	47,401	O.K.
39									
40 Total C&WF Exp.	\$453,301		\$314,265	\$0	\$134,795	\$0	\$4,240	\$139,036	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$743,890		\$517,375	\$0	\$220,170	\$0	\$6,345	\$226,515	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$667,164		\$462,650	\$0	\$198,922	\$0	\$5,592	\$204,514	O.K.

SIoux VALLEY TELEPHONE CO

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$562	H36	\$401	\$0	\$156	\$0	\$6	\$161	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$562		\$401	\$0	\$156	\$0	\$6	\$161	O.K.	
64										
65 Network Operations, Alloc.	\$211,515	H33	\$150,864	\$0	\$58,577	\$0	\$2,074	\$60,651	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$211,515		\$150,864	\$0	\$58,577	\$0	\$2,074	\$60,651	O.K.	
69										
70 Total Access Expenses	\$346,905	V180	\$346,905	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$46,624	H13	\$33,255	\$0	\$12,912	\$0	\$457	\$13,369	O.K.	
73 Depr., COE Switching	396,481	H19	271,424	0	125,057	0	0	125,057	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	306,648	H20	215,458	0	87,407	0	3,783	91,190	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	444,875	H31	324,131	0	115,156	0	5,587	120,744	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$1,194,628		\$844,268	\$0	\$340,532	\$0	\$9,827	\$350,360	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.	\$1,194,628		\$844,268	\$0	\$340,532	\$0	\$9,827	\$350,360	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$1,753,610		\$1,342,438	\$0	\$399,265	\$0	\$11,907	\$411,172	O.K.	

SIOUX VALLEY TELEPHONE CO

		Intrastate								
					Message Telephone Service		Private Line			
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105	CUSTOMER OPERATIONS EXPENSE:									
106										
107	Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108	Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109										
110	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	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	\$58,740	G36	\$58,740	\$0	\$0	\$0	\$0	\$0	O.K.
124	Bus. Ofc., EU MTS & WATS	36,121	G37	27,435	0	8,686	0	0	8,686	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	0	G40	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129	Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130										
131	Total Business Office	\$94,861		\$86,175	\$0	\$8,686	\$0	\$0	\$8,686	O.K.
132										
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134	Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	O.K.
135	Cust. Serv., Other B&C	150,039	G44	100,026	0	50,013	0	0	50,013	O.K.
136	Cust. Serv., CABS	70,608	G45	35,304	0	35,304	0	0	35,304	O.K.
137	Cust. Serv., EU Common Line	7,897	V209	7,897	0	0	0	0	0	O.K.
138										
139	Total Customer Service	\$228,544		\$143,227	\$0	\$85,317	\$0	\$0	\$85,317	O.K.
140										
141	Total Bus. Ofc., Cust. Serv.	\$323,405		\$229,402	\$0	\$94,003	\$0	\$0	\$94,003	O.K.
142										

SIoux VALLEY TELEPHONE CO

										Intrastate					
										Message Telephone Service		Private Line			
										InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
										(E)	(F)	(G)	(H)	(I)	
										(A)	(B)	(C)	(D)		
										***** FCC PART 36 *****					
										Operating Expenses and Taxes					
										TOTAL COMPANY					
										Source/ Allocator					
										Interstate and Other					
156	Other Cust. Serv., Alloc.	\$58,236	H48	\$41,309	\$0	\$16,927	\$0	\$0	\$16,927	O.K.					
157	Other Cust. Serv., Direct	289	V211	289	0	0	0	0	0	O.K.					
158															
159	Total Other Cust. Serv.	\$58,525		\$41,598	\$0	\$16,927	\$0	\$0	\$16,927	O.K.					
160															
161	TOTAL CUSTOMER OPER. EXP.	\$381,930		\$270,999	\$0	\$110,931	\$0	\$0	\$110,931	O.K.					
162															
163															
164	"BIG-THREE" EXPENSES:														
165															
166	Total Plt. Spec., ex Support	\$667,164	44	\$462,650	\$0	\$198,922	\$0	\$5,592	\$204,514	O.K.					
167	Total Network Oper. Exp.	211,515	68	150,864	0	58,577	0	2,074	60,651	O.K.					
168	Total Customer Operations	381,930	161	270,999	0	110,931	0	0	110,931	O.K.					
169															
170	TOTAL "BIG THREE" EXPENSES	\$1,260,609		\$884,513	\$0	\$368,429	\$0	\$7,667	\$376,096	O.K.					
171															
172															
173	CORPORATE OPERATIONS EXPENSE:														
174															
175	Exec. and Planning, Alloc.	\$212,998	H50	\$149,451	\$0	\$62,251	\$0	\$1,295	\$63,547	O.K.					
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.					
177															
178	Total Exec. and Planning	\$212,998		\$149,451	\$0	\$62,251	\$0	\$1,295	\$63,547	O.K.					
179															
180	Admin. & General, Allocable	\$200,743	H50	\$140,852	\$0	\$58,670	\$0	\$1,221	\$59,891	O.K.					
181	Admin. & General, Direct	36,486	V231	0	0	36,486	0	0	36,486	O.K.					
182															
183	Total Admin. and Gen.	\$237,229		\$140,852	\$0	\$95,156	\$0	\$1,221	\$96,377	O.K.					
184															
185	TOTAL CORPORATE OPERATIONS	\$450,227		\$290,304	\$0	\$157,407	\$0	\$2,516	\$159,923	O.K.					
186															
187															
188	NON-INCOME TAXES:														
189															
190	Non-income Taxes, Allocable	\$776	H36	\$553	\$0	\$215	\$0	\$8	\$223	O.K.					
191	Non-income Taxes, Direct	4,659	V233	485	0	4,174	0	0	4,174	O.K.					
192															
193	Total Non-income Taxes	\$5,435		\$1,038	\$0	\$4,389	\$0	\$8	\$4,397	O.K.					
194															
195															
196	TOTAL OPER. EXP. AND TAXES	\$3,335,092		\$2,422,154	\$0	\$892,161	\$0	\$20,776	\$912,938	O.K.					

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 *****		Part 36						
IntraLATA Revenue Requirement Summary		IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	Net Investment	K52	\$1,130,106	\$301,770	\$0	\$349,599	\$0	\$77,059
14	Rate of Return	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15								
16	Return on Rate Base		\$113,011	\$30,177	\$0	\$34,960	\$0	\$7,706
17								
18	AFUDC	N37	0	0	0	0	0	0
19	ITC Amortization	N37	0	0	0	0	0	0
20	Other Return Adjustments	Direct	0	0	0	0	0	0
21								
22	Net Return		\$113,011	\$30,177	\$0	\$34,960	\$0	\$7,706
23								
24	Interest Expense	N67	52,054	13,900	0	16,103	0	3,549
25	Capitalized Payroll Taxes	N37	0	0	0	0	0	0
26	Depreciation Adjustment	N37	0	0	0	0	0	0
27	Other Income Adjustments	Direct	0	0	0	0	0	0
28								
29	After Tax Income		\$60,957	\$16,277	\$0	\$18,857	\$0	\$4,156
30								
31	State Income Taxes	29	0	0	0	0	0	0
32	Federal Income Taxes	29	31,402	8,385	0	9,714	0	2,141
33	Operating Expenses and Taxes	O195	351,239	243,795	0	200,995	90,739	26,169
34	Uncollectibles	Direct	21,173	5,654	0	6,550	0	0
35	Other Revenue Adjustments	Direct	0	0	0	0	0	0
36								
37	Basis for Gross Receipts Tax		495,652	282,358	0	245,669	90,739	35,016
38								
39								
40	Gross Receipts Tax	37	26,844	15,292	0	13,305	4,914	1,951
41								
42								
43	TOTAL REVENUE REQUIREMENT		\$543,668	\$303,303	\$0	\$265,524	\$95,653	\$37,967
44								

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$409,623	L25	\$95,779	\$173,235	\$0	\$115,564	\$0	\$25,045	O.K.	
14										
15 Central Office Equipment	\$2,362,259	L70	\$655,939	\$1,186,401	\$0	\$471,139	\$0	\$48,780	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	2,652,506	L117	2,209,464	0	0	320,301	0	122,741	O.K.	
18										
19 Total COE, IOT, C&WF	\$5,014,765		\$2,865,403	\$1,186,401	\$0	\$791,440	\$0	\$171,521	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$5,424,389		\$2,961,182	\$1,359,637	\$0	\$907,004	\$0	\$196,566	O.K.	
24 Total Intangible Assets	151	L144	82	38	0	25	0	5	O.K.	
25										
26 Total Plant In Service	\$5,424,539		\$2,961,264	\$1,359,674	\$0	\$907,029	\$0	\$196,571	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	0	L164	0	0	0	0	0	0	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$5,424,539		\$2,961,264	\$1,359,674	\$0	\$907,029	\$0	\$196,571	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,426,042	M23	1,754,752	1,022,822	0	534,027	0	114,440	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	269,421	M47	147,077	67,531	0	45,049	0	9,763	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$1,729,076		\$1,059,435	\$269,321	\$0	\$327,953	\$0	\$72,368	O.K.	
46 plus:										
47 Class B RTB Stock	64,719	L171	35,330	16,222	0	10,821	0	2,345	O.K.	
48 Materials and Supplies	38,282	L173	20,898	9,595	0	6,401	0	1,387	O.K.	
49 Cash Working Capital	26,457	L175	14,443	6,632	0	4,424	0	959	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$1,858,534		\$1,130,106	\$301,770	\$0	\$349,599	\$0	\$77,059	O.K.	
53										



SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	\$395,613	N28	\$92,503	\$167,310	\$0	\$111,611	\$0	\$24,188	O.K.
21 Support Assets, Private Line	14,010	N28	3,276	5,925	0	3,953	0	857	O.K.
22									
23 Total Support Assets	\$409,623		\$95,779	\$173,235	\$0	\$115,564	\$0	\$25,045	O.K.
24									
25 Total Land and Supp. Assets	\$409,623		\$95,779	\$173,235	\$0	\$115,564	\$0	\$25,045	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	\$1,186,401	(E)	\$0	\$1,186,401	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$1,186,401		\$0	\$1,186,401	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$1,186,401		\$0	\$1,186,401	\$0	\$0	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	655,939	(D)	655,939	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	31,997	(I)	0	0	0	0	0	31,997	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	330,458	(G)	0	0	0	330,458	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	16,783	(G)	0	0	0	0	0	16,783	O.K.
65 COE H/R Message	140,681	(G)	0	0	0	140,681	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67									
68 Total COE Transmission	\$1,175,858		\$655,939	\$0	\$0	\$471,139	\$0	\$48,780	O.K.
69									
70 Total Central Office Equip.	\$2,362,259		\$655,939	\$1,186,401	\$0	\$471,139	\$0	\$48,780	O.K.
71									
72 IOT EQUIPMENT:									
73									
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77									
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79									
80 CABLE AND WIRE FACILITIES:									
81									
82 Exchange PL and WATS	\$107,779	(I)	\$0	\$0	\$0	\$0	\$0	\$107,779	O.K.
83 Exchange Message	2,209,464	(D)	2,209,464	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	\$2,317,243		\$2,209,464	\$0	\$0	\$0	\$0	\$107,779	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	\$256,783	(G)	\$0	\$0	\$0	\$256,783	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	14,962	(G)	0	0	0	0	0	14,962	O.K.
96									
97 Total Interexchange C&WF	\$271,745		\$0	\$0	\$0	\$256,783	\$0	\$14,962	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$63,518	(G)	\$0	\$0	\$0	\$63,518	\$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	\$63,518		\$0	\$0	\$0	\$63,518	\$0	\$0	O.K.	
116										
117 Total Cable and Wire Facil.	\$2,652,506		\$2,209,464	\$0	\$0	\$320,301	\$0	\$122,741	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	\$151	N37	\$82	\$38	\$0	\$25	\$0	\$5	O.K.	
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.	

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$64,719	N37	\$35,330	\$16,222	\$0	\$10,821	\$0	\$2,345	O.K.
172										
173	MATERIALS AND SUPPLIES	\$38,282	N37	\$20,898	\$9,595	\$0	\$6,401	\$0	\$1,387	O.K.
174										
175	CASH WORKING CAPITAL	\$26,457	N37	\$14,443	\$6,632	\$0	\$4,424	\$0	\$959	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 *****										
IntraLATA Reserves and Deferrals										
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$194,536	N28	\$45,487	\$82,272	\$0	\$54,883	\$0	\$11,894	O.K.
16	COE Switching	940,550	L44	0	940,550	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	723,420	L68	403,551	0	0	289,858	0	30,011	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	1,567,536	L117	1,305,714	0	0	189,286	0	72,535	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$3,426,042		\$1,754,752	\$1,022,822	\$0	\$534,027	\$0	\$114,440	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.	\$3,426,042		\$1,754,752	\$1,022,822	\$0	\$534,027	\$0	\$114,440	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	269,421	N37	147,077	67,531	0	45,049	0	9,763	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$269,421		\$147,077	\$67,531	\$0	\$45,049	\$0	\$9,763	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$2,362,259	L70	\$655,939	\$1,186,401	\$0	\$471,139	\$0	\$48,780	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	2,652,506	L117	2,209,464	0	0	320,301	0	122,741	O.K.	
16										
17 Total	\$5,014,765		\$2,865,403	\$1,186,401	\$0	\$791,440	\$0	\$171,521	O.K.	
18 Factor	1.000000		0.571393	0.236582	0.000000	0.157822	0.000000	0.034203	O.K.	
19										
20 Sum: Sw., Trans., Other	\$2,149,362	17	\$0	\$1,186,401	\$0	\$791,440	\$0	\$171,521	O.K.	
21 Factor	1.000000		0.000000	0.551978	0.000000	0.368221	0.000000	0.079801	O.K.	
22										
23 Central Office Equipment	\$2,362,259	L70	\$655,939	\$1,186,401	\$0	\$471,139	\$0	\$48,780	O.K.	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	443,042	L117-83	0	0	0	320,301	0	122,741	O.K.	
26										
27 Total	\$2,805,301		\$655,939	\$1,186,401	\$0	\$791,440	\$0	\$171,521	O.K.	
28 Factor	1.000000		0.233821	0.422914	0.000000	0.282123	0.000000	0.061142	O.K.	
29										
30 General Support Facilities	\$409,623	L25	\$95,779	\$173,235	\$0	\$115,564	\$0	\$25,045	O.K.	
31 Central Office Equipment	2,362,259	13	655,939	1,186,401	0	471,139	0	48,780	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	2,652,506	15	2,209,464	0	0	320,301	0	122,741	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$5,424,389		\$2,961,182	\$1,359,637	\$0	\$907,004	\$0	\$196,566	O.K.	
37 Factor	1.000000		0.545902	0.250653	0.000000	0.167209	0.000000	0.036237	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$5,227,823	36	\$2,961,182	\$1,359,637	\$0	\$907,004	\$0	\$0	O.K.	
40 Factor	1.000000		0.566427	0.260077	0.000000	0.173496	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	\$5,424,539	K26	\$2,961,264	\$1,359,674	\$0	\$907,029	\$0	\$196,571	O.K.	
46 Factor	1.000000		0.545902	0.250653	0.000000	0.167209	0.000000	0.036237	O.K.	

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate 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	\$398,258	O171	\$136,258	\$78,549	\$0	\$101,988	\$69,269	\$12,194		O.K.
64 Factor	1.000000		0.342134	0.197233	0.000000	0.256086	0.173931	0.030619		(0)
65										
66 Net Investment	\$1,858,534	J13	\$1,130,106	\$301,770	\$0	\$349,599	\$0	\$77,059		O.K.
67 Factor	1.000000		0.608063	0.162370	0.000000	0.188105	0.000000	0.041462		O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$5,942	N37	\$3,244	\$1,489	\$0	\$994	\$0	\$215	O.K.	
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$5,942		\$3,244	\$1,489	\$0	\$994	\$0	\$215	O.K.	
19										
20 General Support, Alloc.	\$16,059	N30	\$3,755	\$6,791	\$0	\$4,531	\$0	\$982	O.K.	
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$16,059		\$3,755	\$6,791	\$0	\$4,531	\$0	\$982	O.K.	
24										
25 Central Office Eq., Alloc.	\$65,479	N31	\$18,182	\$32,885	\$0	\$13,059	\$0	\$1,352	O.K.	
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$65,479		\$18,182	\$32,885	\$0	\$13,059	\$0	\$1,352	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.	\$91,635	N33	\$76,329	\$0	\$0	\$11,065	\$0	\$4,240	O.K.	
37 Cable & Wire, Direct	47,401	Direct	0	0	0	47,401	0	0	O.K.	
38										
39 Total C&WF Exp.	\$139,036		\$76,329	\$0	\$0	\$58,466	\$0	\$4,240	O.K.	
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$226,515		\$101,510	\$41,166	\$0	\$77,050	\$0	\$6,790	O.K.	
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$204,514		\$94,511	\$32,885	\$0	\$71,526	\$0	\$5,592	O.K.	



SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$161	N18	\$92	\$38	\$0	\$25	\$0	\$6	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$161		\$92	\$38	\$0	\$25	\$0	\$6	O.K.
63									
64 Network Operations, Alloc.	\$60,651	N18	\$34,656	\$14,349	\$0	\$9,572	\$0	\$2,074	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$60,651		\$34,656	\$14,349	\$0	\$9,572	\$0	\$2,074	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$13,369	L23	\$3,126	\$5,654	\$0	\$3,772	\$0	\$817	O.K.
72 Depr., COE Switching	125,057	L44	0	125,057	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	91,190	L68	50,869	0	0	36,538	0	3,783	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	120,744	L117	100,576	0	0	14,580	0	5,587	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$350,360		\$154,571	\$130,711	\$0	\$54,890	\$0	\$10,188	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.	\$350,360		\$154,571	\$130,711	\$0	\$54,890	\$0	\$10,188	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$411,172		\$189,319	\$145,098	\$0	\$64,487	\$0	\$12,268	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	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	8,686	(H)	0	0	0	0	8,686	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & 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	\$8,686		\$0	\$0	\$0	\$0	\$8,686	\$0	O.K.
134										
135	Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	50,013	(H)	0	0	0	0	50,013	0	O.K.
137	Cust. Serv., CABS	35,304	N21	0	19,487	0	13,000	0	2,817	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$85,317		\$0	\$19,487	\$0	\$13,000	\$50,013	\$2,817	O.K.
141										
142	Total BO, CS, OS, Dir.	\$94,003		\$0	\$19,487	\$0	\$13,000	\$58,699	\$2,817	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$16,927	142	\$0	\$3,509	\$0	\$2,341	\$10,570	\$507	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$16,927		\$0	\$3,509	\$0	\$2,341	\$10,570	\$507	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$110,931		\$0	\$22,996	\$0	\$15,341	\$69,269	\$3,325	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total PIt. Specific Exp.	\$226,515	41	\$101,510	\$41,166	\$0	\$77,050	\$0	\$6,790	O.K.	
168 Total PIt Non-specific Exp.	60,812	62 + 67 +69	34,748	14,387	0	9,598	0	2,080	O.K.	
169 Total Customer Operations	110,931	163	0	22,996	0	15,341	69,269	3,325	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$398,258		\$136,258	\$78,549	\$0	\$101,988	\$69,269	\$12,194	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$63,547	N64	\$21,742	\$12,534	\$0	\$16,273	\$11,053	\$1,946	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$63,547		\$21,742	\$12,534	\$0	\$16,273	\$11,053	\$1,946	O.K.	
179										
180 Admin. & General, Allocable	\$59,891	N64	\$20,491	\$11,812	\$0	\$15,337	\$10,417	\$1,834	O.K.	
181 Admin. & General, Direct	36,486	Direct	15,693	9,047	0	11,746	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$96,377		\$36,184	\$20,859	\$0	\$27,083	\$10,417	\$1,834	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$159,923		\$57,925	\$33,393	\$0	\$43,357	\$21,470	\$3,779	O.K.	
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$223	N37	\$121	\$56	\$0	\$37	\$0	\$8	O.K.	
190 Non-income Taxes, Direct	4,174	Direct	2,364	1,086	0	724	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$4,397		\$2,485	\$1,142	\$0	\$761	\$0	\$8	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$912,938		\$351,239	\$243,795	\$0	\$200,995	\$90,739	\$26,169	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ..... SIOUX VALLEY TELEPHONE CO  
 PERIOD ADDRESSED ..... ENDING DECEMBER 31, 2001  
 RUN DATE AND TIME ..... 03-Jun-2002 ..... 10:37:57 AM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	0	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	0	---	0	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	1,428,523	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	0	---	0	0	0
30 Furniture	0	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---
32 General Purpose Computers	0	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	0	---	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	---	0	0	0
39 CAT 3 Local Sw. Allocable	3,761,362	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	---	0	0	0
41 CAT 4.12 Exchange Trunk	187,252	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	---	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,677,084	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	---	0	0	0
46 CAT 4.23 Message, PL & WATS	651,782	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	27,485	---	10,702	0	---	0	16,783	16,783
49 CAT 4.3 H/R Message	410,515	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	0	---	0	0	0
51 CAT 4.3 Direct	0	---	0	0	---	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	---	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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SIOUX VALLEY TELEPHONE CO  
ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Intrastate						TOTAL INTRASTATE
				Interstate and Other	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
70 CAT 2 CP Equipment	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	9,017,489	---	---	---	---	---	---	---		
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0		
75 CAT 2 C&WF	31,835	---	---	---	---	---	---	---		
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0		
77 CAT 3 Joint Message & PL/WATS	515,881	---	---	---	---	---	---	---		
78 Reserved	0	---	---	---	---	---	---	---		
79 CAT 3 Direct	22,499	---	7,537	0	0	0	14,962	14,962		
80 CAT 4 Message	185,348	---	---	---	---	---	---	---		
81 CAT 4 WATS	0	---	0	0	0	0	0	0		
82 CAT 4 Direct	0	---	0	0	0	0	0	0		
83 Allocable Support Leases	0	---	---	---	---	---	---	---		
84 Direct Support Leases	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		
90 IOT Leases	0	---	0	0	0	0	0	0		
91 C&WF Leases	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		
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0		
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0		
99 Allocable Acct. No. 2690	526	---	---	---	---	---	---	---		
100 Direct Acct. No. 2690	0	---	0	0	0	0	0	0		
101 Materials and Supplies	141,048	---	---	---	---	---	---	---		
102 RTB Stock	225,700	---	---	---	---	---	---	---		
103 Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---		
104 Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0		
105 Other Assets, Net	0	---	0	0	0	0	0	0		
106 Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0		

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SIOUX VALLEY TELEPHONE CO  
ENDING DECEMBER 31, 2001

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--
124	TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	0	--	--	--	--	--	--	--
126	TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	678,427	--	--	--	--	--	--	--
130	Acc. Depr. COE Switching	2,981,917	--	--	--	--	--	--	--
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	2,432,681	--	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facilities	5,775,522	--	--	--	--	--	--	--
135	Acc. Depr. Other Plant	0	--	0	0	0	0	0	0
136	Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--
137	Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--
138	Accum. Amort., Other	0	--	0	0	0	0	0	0
139	Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--
140	Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--
141	Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--
142	Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--
143	Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--
144	Acc. Def. IT C&WF	0	--	--	--	--	--	--	--
145	Acc. Def. IT Unclassified	939,581	--	670,160	0	260,206	0	9,215	269,421
146	!								
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	20,723	--	--	--	--	--	--	--
149	Network Support, Direct	0	--	0	0	0	0	0	0
150	General Support, Alloc.	56,003	--	--	--	--	--	--	--
151	General Support, Direct	0	--	0	0	0	0	0	0
152	Central Office Eq., Alloc.	213,863	--	--	--	--	--	--	--
153	Central Office Eq., Direct	0	--	0	0	0	0	0	0
154	Cust. Premises Equip.	0	--	--	--	--	--	--	--
155	Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--
156	Other IOT	0	--	--	--	--	--	--	--
157	IOT Direct	0	--	0	0	0	0	0	0
158	Cable & Wire, Alloc.	337,624	--	--	--	--	--	--	--
159	Cable & Wire, Direct	115,677	--	68,276	0	47,401	0	0	47,401

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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SIoux VALLEY TELEPHONE CO  
ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Intrastate							
				Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
176	Oth. Plt. and Equip., Alloc.	562	---	---	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	0	0
178	Network Operations, Alloc.	211,515	---	---	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0	0	0
180	Total Access Expense	346,905	---	346,905	0	0	0	0	0	0	0
181	Depr., Support Assets	46,624	---	---	---	---	---	---	---	---	---
182	Depr., COE Switching	396,481	---	---	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---	---	---
184	Depr., COE Transmission	306,648	---	---	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---	---	---
186	Depr., C&W Facilities	444,875	---	---	---	---	---	---	---	---	---
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---	---	---
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---	---	---
189	Other Amortization	0	---	0	0	0	0	0	0	0	0
190	Direct Assigned Amort.	0	---	0	0	0	0	0	0	0	0
191	Marketing, Allocable	0	---	---	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0	0	0
193	Operator Service, Alloc.	0	---	---	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0	0	0
196	Alphabetical Directory	0	---	---	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	58,740	---	---	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	36,121	---	---	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	0	---	---	---	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---	---	---
202	Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---	---	---
203	Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---	---	---
204	Coin Collect & Admin.	0	---	---	---	---	---	---	---	---	---
205	Cust. Svc., Direct	0	---	0	0	0	0	0	0	0	0
206	Cust. Serv., Msg. Process	0	---	---	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	150,039	---	---	---	---	---	---	---	---	---
208	Cust. Serv., CABS	70,608	---	---	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	7,897	---	7,897	0	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	58,236	---	---	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	289	---	289	0	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	212,998	---	---	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SIOUX VALLEY TELEPHONE CO  
ENDING DECEMBER 31, 2001

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230	Admin. & General, Allocable	200,743	---	---	---	---	---	---	
231	Admin. & General, Direct	36,486	---	0	0	36,486	0	36,486	
232	Non-income Taxes, Allocable	776	---	---	---	---	---	---	
233	Non-income Taxes, Direct	4,659	---	485	0	4,174	0	4,174	
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	
237	Federal Income Tax Rate	34.00%	---	---	---	---	---	---	
238	Gross Receipts Tax Rate	5.00%	---	---	---	---	---	---	
239	Rate of Return	10.00%	---	---	---	---	---	---	
240	AFUDC	0	---	---	---	---	---	---	
241	ITC Amortization	0	---	---	---	---	---	---	
242	Other Return Adjustments	0	---	0	0	0	0	0	
243	Contributions	0	---	---	---	---	---	---	
244	Interest Expense	302,478	---	---	---	---	---	---	
245	Capital Lease Expense	0	---	---	---	---	---	---	
246	Capitalized Payroll taxes	0	---	---	---	---	---	---	
247	Depreciation Adjustment	0	---	---	---	---	---	---	
248	Other Income Adjustments	0	---	0	0	0	0	0	
249	Uncollectibles	52,600	---	19,224	0	33,376	0	33,376	
250	Other Revenue Adjustments	0	---	0	0	0	0	0	
251	Other Revenue Taxes	0	---	0	0	0	0	0	
252									



SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL  
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 SIOUX VALLEY TELEPHONE CO  
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY		Interstate				Intrastate				TOTAL INTRASTATE	
	(A)	(B)	Source/ Allocator		Private Line		Private Line		TOTAL			
			InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA				
***** FCC PART 36 *****												
271 Working Loops	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
272 Equivalent Interexchange Cct. Miles		6,024	--	48	0	0	0	0	72	0	72	0
273 Interexchange Circuit Terminations		21,339	--	0	0	0	0	0	0	0	0	0
		724	--	0	0	0	0	0	0	0	0	0

**SOUTH DAKOTA 535  
SIOUX VALLEY TELEPHONE COMPANY**

*FINANCIAL STATEMENTS  
DECEMBER 31, 2001 AND 2000*

CONFIDENTIAL



**SOUTH DAKOTA 535  
SIOUX VALLEY TELEPHONE COMPANY**

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# EideBailly<sub>LLP</sub>

Consultants • Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

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The Board of Directors  
**Sioux Valley Telephone Company**  
Dell Rapids, South Dakota

We have audited the accompanying balance sheets of **Sioux Valley Telephone Company** as of December 31, 2001 and 2000, and the related statements of income, stockholders' equity and cash flows for the years then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Sioux Valley Telephone Company** as of December 31, 2001 and 2000, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 15, 2002, on our consideration of the company's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Eide Bailly LLP*

February 15, 2002  
Sioux Falls, South Dakota

**SOUTH DAKOTA 535**  
**SIoux VALLEY TELEPHONE COMPANY**  
**BALANCE SHEETS**  
**DECEMBER 31, 2001 AND 2000**

	<u>2001</u>	<u>2000</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 746,247	\$ 305,178
Temporary cash investments	1,573,812	3,621,369
Due from customers	54,043	40,181
Other accounts receivable	543,509	770,386
Receivable from affiliates	751,068	950,502
Materials and supplies	141,048	99,752
Prepaid expenses	22,009	12,112
Prepaid income taxes	103,094	-
	<u>3,934,830</u>	<u>5,799,480</u>
<b>INVESTMENTS AND OTHER ASSETS</b>		
Notes receivable	43,911	30,813
Other investments	579,809	397,937
Rural Telephone Bank stock	225,700	225,700
Other assets	80,262	30,697
	<u>929,682</u>	<u>685,147</u>
<b>TELECOMMUNICATIONS PLANT</b>		
In service	20,604,264	18,794,128
CATV goodwill, net of amortization of \$64,200	122,569	
	<u>20,726,833</u>	<u>18,794,128</u>
Less accumulated depreciation	12,725,162	11,536,778
	<u>8,001,671</u>	<u>7,257,350</u>
	<u>\$ 12,866,183</u>	<u>\$ 13,741,977</u>

	<u>2001</u>	<u>2000</u>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Current maturities of long-term debt	\$ 265,000	\$ 250,000
Accounts payable	337,190	164,945
Payable to affiliates	256,902	110,049
Customer deposits	8,684	8,190
Accrued income taxes payable		188,098
Accrued taxes	258,075	240,500
Other current liabilities	127,718	122,450
	<u>1,253,569</u>	<u>1,084,232</u>
LONG-TERM DEBT, LESS CURRENT MATURITIES	<u>4,281,548</u>	<u>4,573,228</u>
DEFERRED INCOME TAXES	<u>949,398</u>	<u>860,494</u>
<b>STOCKHOLDERS' EQUITY</b>		
Common stock - no par value, 500 shares authorized, 200 shares issued and outstanding	155,000	155,000
Paid-in capital	58,368	58,368
Retained earnings	6,168,300	7,010,655
	<u>6,381,668</u>	<u>7,224,023</u>
Total stockholders' equity	<u>6,381,668</u>	<u>7,224,023</u>
	<u>\$ 12,866,183</u>	<u>\$ 13,741,977</u>

**SOUTH DAKOTA 535**  
**SIOUX VALLEY TELEPHONE COMPANY**  
**STATEMENTS OF INCOME**  
**FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>2001</u>	<u>2000</u>
<b>OPERATING REVENUES</b>		
Local network access	\$ 1,272,476	\$ 1,240,294
Network access services	3,540,699	3,309,356
Toll revenue	577,504	521,802
Billing and collection services	77,157	106,484
Miscellaneous revenue	99,302	90,168
Uncollectible revenue	<u>(29,438)</u>	<u>(166,798)</u>
Total operating revenue	<u>5,537,700</u>	<u>5,101,306</u>
<b>OPERATING EXPENSES</b>		
Plant specific operations	748,233	626,383
Plant nonspecific operations		
Access	346,905	300,674
Other	211,577	203,787
Depreciation	1,204,897	1,072,154
Customer operations	410,698	381,848
Corporate operations	390,640	373,696
Operating taxes, income	570,248	531,804
Operating taxes, other	<u>257,066</u>	<u>241,144</u>
Total operating expenses	<u>4,140,264</u>	<u>3,731,490</u>
<b>NET OPERATING INCOME</b>	<u>1,397,436</u>	<u>1,369,816</u>
<b>NONOPERATING INCOME</b>		
Interest and dividend income	204,677	506,557
Equity earnings in limited liability company	78,854	65,898
Nonregulated activities, net	(30,074)	28,141
CATV operations, net	47,908	26,312
Other deductions	(2,634)	(4,532)
Loss on impairment of asset		(93,295)
Income taxes	<u>(102,464)</u>	<u>(181,435)</u>
Total nonoperating income	<u>196,267</u>	<u>347,646</u>
<b>NET INCOME BEFORE INTEREST EXPENSE</b>	1,593,703	1,717,462
<b>INTEREST EXPENSE</b>	<u>338,489</u>	<u>356,461</u>
<b>NET INCOME</b>	<u>\$ 1,255,214</u>	<u>\$ 1,361,001</u>

**SOUTH DAKOTA 535**  
**SIOUX VALLEY TELEPHONE COMPANY**  
**STATEMENTS OF STOCKHOLDERS' EQUITY**  
**FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>Common Stock</u> <u>Shares</u>	<u>Amount</u>	<u>Paid In</u> <u>Capital</u>	<u>Retained</u> <u>Earnings</u>
BALANCE, JANUARY 1, 2000	\$ 200	\$ 155,000	\$ 58,368	\$ 9,179,654
Net income				1,361,001
Cash dividends				<u>(3,530,000)</u>
BALANCE, DECEMBER 31, 2000	200	155,000	58,368	7,010,655
Net income				1,255,214
Cash dividends				<u>(2,097,569)</u>
BALANCE, DECEMBER 31, 2001	<u>\$ 200</u>	<u>\$ 155,000</u>	<u>\$ 58,368</u>	<u>\$ 6,168,300</u>



**SOUTH DAKOTA 535**  
**SIOUX VALLEY TELEPHONE COMPANY**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>2001</u>	<u>2000</u>
<b>OPERATING ACTIVITIES</b>		
Net income	\$ 1,255,214	\$ 1,361,001
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation	1,252,952	1,093,822
Change in assets and liabilities		
Due from customers	(13,862)	7,147
Receivable from affiliates	199,434	124,541
Other accounts receivable	226,877	(26,623)
Prepaid expenses	(9,897)	36,420
Prepaid income taxes	(103,094)	9,632
Accounts payable	172,245	(183,002)
Payable to affiliates	146,853	34,256
Accrued income taxes payable	(188,098)	188,098
Accrued taxes	17,575	4,588
Other accrued liabilities	5,268	(9,560)
Deferred income taxes	88,904	(95,491)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>3,050,371</u>	<u>2,544,829</u>
<b>INVESTING ACTIVITIES</b>		
Net additions to telecommunications and nonregulated plant	(1,997,273)	(1,274,326)
Decrease in temporary cash investments	2,047,557	2,794
(Increase) in other investments	(181,872)	(115,197)
Decrease in notes receivable - affiliate		2,612,531
(Increase) in notes receivable	(13,098)	(30,813)
(Increase) in materials and supplies	(41,296)	(28,550)
(Increase) decrease in other assets	(49,565)	20,734
<b>NET CASH FOR/FROM INVESTING ACTIVITIES</b>	<u>(235,547)</u>	<u>1,187,173</u>
<b>FINANCING ACTIVITIES</b>		
Increase in customer deposits	494	240
Principal payments on long-term debt	(276,680)	(259,071)
Dividends paid	(2,097,569)	(3,530,000)
<b>NET CASH FOR FINANCING ACTIVITIES</b>	<u>(2,373,755)</u>	<u>(3,788,831)</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	441,069	(56,829)
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>305,178</u>	<u>362,007</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 746,247</u>	<u>\$ 305,178</u>

**SOUTH DAKOTA 535**  
**SIoux VALLEY TELEPHONE COMPANY**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Nature of operations*

The company's primary line of business is to provide local telephone service and access to long-distance telephone service throughout its local exchange network. The principal market for these telecommunications services are local residential and business customers residing in each of the exchanges the company serves.

*Basis of accounting*

The financial statements have been prepared in conformity with generally accepted accounting principals, including certain accounting practices prescribed by the Federal Communications Commission (FCC) and the state regulatory commissions where the company operates.

*Telecommunications and other plant*

These assets are stated at cost. The cost of additions to plant includes contracted work, direct labor and materials, and allocable overheads. When units of property are retired, sold, or otherwise disposed of in the ordinary course of business, their average book cost less net salvage is charged to accumulated depreciation. Repairs and replacements and renewal of items determined to be less than units of property are charged to maintenance.

*Depreciation*

Depreciation is computed using the straight-line method based upon the estimated useful lives of the various classes of property.

*Investments*

Investments are stated at cost in companies that are not intended for resale or readily marketable. The company follows the equity method of accounting for investments in partnerships, limited liability companies, and in 20%-50% owned operating companies.

*Revenue recognition*

Revenues are recognized when earned. Interstate access service is based on average schedule settlements with the National Exchange Carrier Association. Compensation for intrastate access services are based on tariffed access charges as filed by the Local Exchange Carriers Association (LECA) with the South Dakota Public Utilities Commission. LECA administers a pooling arrangement whereby the company is compensated based on a cost study. Local rates are based on a tariff filed with the state commission.

*Cash and cash equivalents*

For purposes of reporting cash flows, the company considers all commercial paper, certificates of deposit and money market funds with an original maturity of three months or less to be cash equivalents. Cash equivalents are stated at cost, which approximates market value.

## NOTES TO FINANCIAL STATEMENTS

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### *Temporary cash investments*

Temporary cash investments are recorded at cost which approximates market value.

### *Accounting estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### *Business credit risk*

The company provides telephone service on account to its members located in eastern South Dakota and western Minnesota. The company also provides access and billing and collection services on account to various long distance companies which provide toll service to the company's customers.

The company places its cash and temporary cash investments with high credit quality institutions and, by policy, generally limits the amount of exposure at any one financial institution. The accounts at these institutions are generally insured by deposit insurance up to \$100,000. At times during the year, the company's balances at certain institutions exceeded this limit.

### *Income taxes and investment tax credits*

The provision for income taxes consists of an amount for taxes currently payable and a provision for tax consequences deferred to future periods. Deferred income taxes are recognized for the future tax consequences attributable to differences between the financial statement carrying amount of existing assets and liabilities and their respective tax bases. Deferred income tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

For financial statement purposes, deferred investment tax credits and excess deferred income taxes relating to depreciation of regulated assets are being amortized as a reduction of the provision for income taxes over the estimated useful or remaining lives of the related property, plant and equipment.

## **NOTE 2 - RELATED PARTY TRANSACTIONS**

The company exchanges goods and services with Ollig Utilities Company, its parent, and other subsidiary companies of Ollig Utilities Company. The company paid Ollig Utilities Company \$238,800 in 2001 and \$238,800 in 2000 for contracted management and accounting services. The company also paid Ollig Utilities Company \$129,300 in 2001 and \$118,525 in 2000 for data processing services. In addition, Ollig Utilities Company bills the company for certain actual expenses attributable to the company such as insurance premiums and legal fees.

The company has an agreement with Hills Telephone Company, Inc. to provide host-remote facilities. Under the agreement, the company pays Hills Telephone Company, Inc. \$4,176 per month.

The company was billed \$123,574 in 2001 and \$120,523 in 2000 by Hastad Engineering Co. for engineering services. Hastad Engineering Co. is a subsidiary of Ollig Utilities Company.

## NOTES TO FINANCIAL STATEMENTS

The company leases vehicles and construction equipment from Ollig Utilities Company. Payments under these agreements were \$58,820 and \$168,937 in 2001 and 2000, respectively.

The company began purchasing construction services from Loretel Systems, Inc in 2001. Payments under this agreement were \$233,162 in 2001.

The company bills certain related companies for labor and overheads for work done on their behalf. The company billed for these services as follows:

	<u>2001</u>	<u>2000</u>
Ollig Utilities Company	\$ 2,334	\$ 1,118
Hills Telephone Company, Inc.	137,459	98,977
Valley Cablevision of S.D., Inc.	<u>40,072</u>	<u>27,886</u>
	<u>\$ 179,865</u>	<u>\$ 127,981</u>

The details of the intercompany balances at December 31, 2001 and 2000 are as follows:

	<u>2001</u>	<u>2000</u>
Receivable from affiliates:		
Accounts receivable - Hills Telephone Company	\$ 32,313	\$ -
Accounts receivable - Valley Cablevision of S.D., Inc.		4,522
Accounts receivable - Ollig Utilities Company		46,413
Accounts receivable - Loretel Systems, Inc.		187,098
Note receivable - Hector Communications Corporation	712,469	712,469
Interest receivable - Hector Communications	<u>6,286</u>	<u>-</u>
	<u>\$ 751,068</u>	<u>\$ 950,502</u>
Payable to affiliates:		
Hills Telephone Company	\$ 21,990	\$ 20,226
Aurora Cable Television		86,265
Valley Cablevision	5,394	3,558
Loretel Systems, Inc.	11	
Ollig Utilities Company	<u>229,507</u>	<u>-</u>
	<u>\$ 256,902</u>	<u>\$ 110,049</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 3 - OTHER INVESTMENTS

Other investments consist of the following:

	<u>2001</u>	<u>2000</u>
South Dakota Network, LLC (4.10% ownership at equity)	\$ 387,288	\$ 355,169
Express Communications, Inc. (stock at cost)	7,190	7,190
Local Exchange Carriers Association (stock at cost)	5,124	5,124
NECA Services, Inc. (stock at cost)	25,000	25,000
Other	155,207	5,454
	<u>\$ 579,809</u>	<u>\$ 397,937</u>

The company's other investments are minority ownership interest in stocks that are recorded at original cost as they are not readily marketable.

### NOTE 4 - NONREGULATED ACTIVITIES AND CATV OPERATIONS

The following is a summary of other income and expenses included in nonregulated activities:

	<u>2001</u>	<u>2000</u>
Lease of customer premise equipment	\$ 12,006	\$ 17,685
Equipment sales	19,654	11,995
Installation and repair revenue	45,963	50,274
Internet revenue	232,530	169,741
Payphone compensation	2,547	2,741
Depreciation expense	(106)	(341)
Other expenses	(342,668)	(223,954)
Net revenue	<u>\$ (30,074)</u>	<u>\$ 28,141</u>

The company purchased the Corsica and Montrose cable television properties from its parent company in 1999. In 2001, the company purchased the Aurora, Valley Springs, Hills, Inwood and Larchwood cable television properties. Following is a summary of the income and expenses included in CATV operations:

	<u>2001</u>	<u>2000</u>
CATV revenue	\$ 304,437	\$ 88,480
Depreciation	(48,055)	(21,668)
Other operating expenses	(208,474)	(40,500)
Net revenue	<u>\$ 47,908</u>	<u>\$ 26,312</u>

## NOTES TO FINANCIAL STATEMENTS

### NOTE 5 - PLANT AND EQUIPMENT

		<u>2001</u>	<u>2000</u>
	Depreciable Lives		
General support	10 - 45 years	\$ 1,566,924	\$ 1,503,419
Central office	10 - 15	7,765,980	7,126,300
Cable and wire facilities	20 - 33	9,782,326	9,471,347
Nonregulated telecommunications	-	508,618	510,340
Cable television plant	6 - 20	980,416	182,722
In service		<u>20,604,264</u>	<u>18,794,128</u>
CATV goodwill, net of amortization of \$64,200		122,569	
Less accumulated depreciation		<u>(12,725,162)</u>	<u>(11,536,778)</u>
		<u>\$ 8,001,671</u>	<u>\$ 7,257,350</u>

### NOTE 6 - LONG-TERM DEBT

	<u>2001</u>	<u>2000</u>
Rural Utilities Service (RUS) mortgage notes:		
5% notes due in quarterly installments through 2014	\$ 1,178,693	\$ 1,243,365
5% notes due in monthly installments through 2021	662,208	698,978
Less advance payments	<u>(628,469)</u>	<u>(597,997)</u>
	<u>1,212,432</u>	<u>1,344,346</u>
Rural Telephone Bank (RTB) mortgage notes:		
8% notes due in quarterly installments through 2014	1,248,005	1,300,809
8% notes due in monthly installments through 2021	<u>2,086,111</u>	<u>2,178,073</u>
	<u>3,334,116</u>	<u>3,478,882</u>
Total	4,546,548	4,823,228
Less current maturities	<u>265,000</u>	<u>250,000</u>
	<u>\$ 4,281,548</u>	<u>\$ 4,573,228</u>

The mortgage notes payable to the Rural Utilities Service (RUS) and to the Rural Telephone Bank (RTB) are secured by substantially all assets of the company. The RUS and RTB notes generally mature 35 years from the date of issuance. Advance payments of \$628,469 may be applied to RUS installments. Unadvanced loan funds on RUS loan commitments of \$51,100 are available to the company at December 31, 2001.

All loan funds are deposited in the RUS Construction Fund and disbursements are restricted to construction costs and other expenditures authorized by the loan agreement, subject to RUS approval. The RUS mortgage contracts restrict the payment of dividends and redemptions of equity capital. The allowable distribution of retained earnings at December 31, 2001, was approximately \$1,235,000.

RTB Class B stock was purchased pursuant to terms of a mortgage loan agreement with the RTB. The Class B stock will not be redeemed by RTB until all Class A stock has been redeemed.

## NOTES TO FINANCIAL STATEMENTS

It is estimated that principal repayments on the above debt for the next five years will be as follows:

	<u>Total</u>
2002	\$ 265,000
2003	285,000
2004	305,000
2005	325,000
2006	345,000

### NOTE 7 - INCOME TAXES AND INVESTMENT TAX CREDITS

Income tax expense consists of the following:

	<u>2001</u>	<u>2000</u>
Current payable	\$ 583,808	\$ 808,730
Deferred	88,904	(95,491)
Total income tax provision	<u>672,712</u>	<u>713,239</u>
Less allocated to other income and expenses	<u>102,464</u>	<u>181,435</u>
Operating income tax expense	<u>\$ 570,248</u>	<u>\$ 531,804</u>

The company is a member of a group that files a consolidated income tax return. The consolidated amount of current and deferred tax expense is allocated to group members based on a method similar to applying SFAS No. 109 to each member of the group on an individual basis.

Net deferred long-term tax liabilities and (assets) as of December 31, 2001 and 2000, related to the following:

	<u>2001</u>	<u>2000</u>
Depreciation	\$ 974,947	\$ 956,210
Other	<u>(25,549)</u>	<u>(95,716)</u>
Total	<u>\$ 949,398</u>	<u>\$ 860,494</u>

### NOTE 8 - RETIREMENT PLAN

The company sponsors a 401(k) Employee Savings Plan and Trust Plan. All employees who meet certain age and service requirements are covered under this plan which contains discretionary and nondiscretionary sections.

Contributions from discretionary section are determined annually by the Board of Directors and are allocated based on employee salaries. Company expense for this section of the plan was \$29,213 in 2001 and \$25,094 in 2000.

The nondiscretionary section allows employees to contribute up to the maximum percentage allowable. The company contributes 100% of the participants first 3% of contributions. Company expense for the nondiscretionary section of the plan was \$17,619 in 2001 and \$17,149 in 2000.

NOTES TO FINANCIAL STATEMENTS

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NOTE 9 - SUPPLEMENTAL CASH FLOW DISCLOSURES

	<u>2001</u>	<u>2000</u>
Cash payments for interest	<u>\$ 339,063</u>	<u>\$ 357,035</u>
Cash payments to Ollig Utilities for income taxes	<u>\$ 875,000</u>	<u>\$ 610,000</u>



# EideBailly<sub>LLP</sub>

Consultants • Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Board of Directors  
**Sioux Valley Telephone Company**  
Dell Rapids, South Dakota

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Except for that portion marked "not audited," on which we express no opinion, such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Eide Bailly LLP*

February 15, 2002  
Sioux Falls, South Dakota

**SOUTH DAKOTA 535  
SIOUX VALLEY TELEPHONE COMPANY**

**SCHEDULE OF TELECOMMUNICATIONS PLANT  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Balance 1/1/01	Additions	Retirements	Transfers and Adjustments	Balance 12/31/01
<b>General Support:</b>					
Organization	\$ 532	\$ -	-	\$ -	\$ 532
Land	114,380				114,380
Other work equipment	181,929	57,096	3,711		235,314
Buildings	1,002,572	17,814	7,936		1,012,450
Furniture	42,911				42,911
Office equipment	133,957	2,559	1,773	(4,229)	130,514
General purpose computer	27,138	4,491	806		30,823
	<u>1,503,419</u>	<u>81,960</u>	<u>14,226</u>	<u>(4,229)</u>	<u>1,566,924</u>
<b>Central Office:</b>					
Switching	3,927,113	227,015	37,354	(6,018)	4,110,756
Circuit equipment - subscriber	1,431,455	299,208		160,746	1,891,409
Circuit equipment - fiber electronic	1,318,620	60,542	83,261	180,445	1,476,346
Circuit equipment - other toll	449,111	2,376		(164,018)	287,469
	<u>7,126,299</u>	<u>589,141</u>	<u>120,615</u>	<u>171,155</u>	<u>7,765,980</u>
<b>Cable and Wire Facilities:</b>					
Poles	4,829				4,829
Aerial cable	178,683				178,683
Underground cable	42,762	934	15,900		27,796
Buried cable	7,872,438	410,437	78,222	(503)	8,204,150
Buried fiber optic cable	1,098,449	4,249	43,254	2,569	1,062,013
Buried toll cable	132,382			(754)	131,628
Conduit systems	141,805	31,422			173,227
	<u>9,471,348</u>	<u>447,042</u>	<u>137,376</u>	<u>1,312</u>	<u>9,782,326</u>
<b>Nonregulated Plant:</b>					
Leased CPE	336,959				336,959
Mobile equipment	130,560				130,560
Public telephone equipment	42,822	106	1,829		41,099
	<u>510,341</u>	<u>106</u>	<u>1,829</u>	<u>-</u>	<u>508,618</u>
<b>CATV Plant:</b>					
Land and buildings	2,500	31,000			33,500
Antennas and headend	81,628	258,990			340,618
Cable and wire	98,593	507,705			606,298
	<u>182,721</u>	<u>797,695</u>	<u>-</u>	<u>-</u>	<u>980,416</u>
<b>Total telecommunications plant in service</b>	<u>\$18,794,128</u>	<u>\$ 1,915,944</u>	<u>274,046</u>	<u>\$ 168,238</u>	<u>\$20,604,264</u>

**SOUTH DAKOTA 535  
SIOUX VALLEY TELEPHONE COMPANY**

**SCHEDULE OF ACCUMULATED DEPRECIATION OF  
TELECOMMUNICATIONS PLANT  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Depreciation Rate		Balance 1/1/01	Depreciation Expense	Retirements
<b>General Support:</b>					
Other work equipment	10.0	%	\$ 106,863	\$ 19,846	\$ -
Buildings	2.2		421,359	22,003	1,813
Office equipment and furniture	10.0		151,122	4,676	4,228
General purpose computer	20.0		16,439	5,344	
			<u>695,783</u>	<u>51,869</u>	<u>6,041</u>
<b>Central Office:</b>					
Switching	10.0		2,585,436	396,481	
Circuit equipment - subscriber	10.0		1,431,454	131,734	
Circuit equipment - fiber electronic	10.0		636,291	135,234	
Circuit equipment - other toll	10.0		147,490	44,282	
			<u>4,800,671</u>	<u>707,731</u>	<u>-</u>
<b>Cable and Wire Facilities:</b>					
Poles	-		6,036		
Aerial cable	-		204,619		
Underground cable	4.0		16,080	1,262	
Buried cable	5.0		4,571,466	379,019	52,872
Buried fiber optic cable	5.0		447,748	53,427	
Buried toll cable	5.0		100,789	6,655	
Conduit systems	3.0		39,240	4,934	
			<u>5,385,978</u>	<u>445,297</u>	<u>52,872</u>
<b>Nonregulated Plant:</b>					
Leased CPE			336,957		
Mobile equipment			130,560		
Public telephone equipment			42,822	511	
			<u>510,339</u>	<u>511</u>	<u>-</u>
<b>CATV Plant:</b>					
Land and buildings	6.0		1,092	137	
Antennas and headend	15.0 - 20.0		68,816	24,784	
Cable and wire	10.0		74,099	23,133	
			<u>144,007</u>	<u>48,054</u>	<u>-</u>
Total accumulated depreciation			<u>\$ 11,536,778</u>	<u>\$ 1,204,897</u>	<u>\$ 58,913</u>

<u>Transfers and Adjustments</u>	<u>Balance 12/31/01</u>	<u>Percent to Plant</u>
\$ -	\$ 126,709	53.85 %
(3,180)	438,369	43.30
	151,570	87.40
	21,783	70.67
<u>(3,180)</u>	<u>738,431</u>	<u>50.86</u>
	2,981,917	72.54
	1,563,188	82.65
(58,365)	713,160	48.31
	191,772	66.71
<u>(58,365)</u>	<u>5,450,037</u>	<u>70.18</u>
	6,036	124.99
	204,619	114.52
	17,342	62.39
	4,897,613	59.70
	501,175	47.19
	107,444	81.63
2,600	46,774	27.00
<u>2,600</u>	<u>5,781,003</u>	<u>59.10</u>
	336,957	100.00
	130,560	100.00
(404)	42,929	104.45
<u>(404)</u>	<u>510,446</u>	<u>100.36</u>
	1,229	3.67
	93,600	27.48
53,184	150,416	24.81
<u>53,184</u>	<u>245,245</u>	<u>25.01</u>
<u>\$ (58,945)</u>	<u>\$ 12,725,162</u>	<u>62.11 %</u>

**SOUTH DAKOTA 535  
SIOUX VALLEY TELEPHONE COMPANY**

**STATISTICAL AND ANALYTICAL INFORMATION  
FOR THE YEARS ENDED DECEMBER 31  
(NOT AUDITED)**

	2001	2000	1999	1998	1997	1996
<b>ACCESS LINES:</b>						
Residential	4,634	4,644	4,538	4,417	4,228	4,152
Business	1,261	1,292	1,245	1,262	1,203	1,208
Total	5,895	5,936	5,783	5,679	5,431	5,360

**TELECOMMUNICATIONS PLANT STATISTICS:**

Total investment in service	\$ 19,115,230	\$ 18,101,066	\$ 16,830,151	\$ 16,119,718	\$ 15,350,010	\$ 14,987,357
Total per access line	\$ 3,243	\$ 3,049	\$ 2,910	\$ 2,838	\$ 2,826	\$ 2,796
Total per dollar of operating revenue	\$ 3.45	\$ 3.55	\$ 3.43	\$ 3.74	\$ 3.87	\$ 4.09
Additions to plant	\$ 1,118,143	\$ 1,270,915	\$ 710,433	\$ 801,707	\$ 410,446	\$ 1,055,463
Percent depreciated to date	62.6%	60.1%	58.3%	55.6%	52.7%	48.5%
Composite depreciation rate	6.5%	6.1%	5.1%	5.7%	5.7%	5.3%

**FINANCIAL STATISTICS:**

Net income per access line	\$ 213	\$ 229	\$ 278	\$ 891	\$ 190	\$ 175
Operating revenues per access line	\$ 939	\$ 859	\$ 850	\$ 758	\$ 731	\$ 683
Return on rate base	19.2%	20.7%	22.3%	16.6%	15.6%	15.6%
Net income to equity	17.4%	14.5%	18.6%	94.9%	20.4%	22.3%
Equity to total assets	49.6%	52.6%	57.9%	48.0%	41.7%	38.9%
Debt to total assets	35.3%	35.1%	31.3%	29.6%	43.4%	45.9%
Cost of long-term debt	7.2%	7.2%	7.2%	7.2%	7.0%	7.1%
Current ratio	3.1/1.0	5.4/1.0	8.3/1.0	3.1/1.0	4.5/1.0	3.4/1.0
Times interest earned ratio	4.7	4.8	5.3	13.8	3.6	3.2

**SUMMARY OF STATEMENT OF INCOME:**

Local network revenue	\$ 1,272,476	\$ 1,240,294	\$ 1,146,093	\$ 867,114	\$ 835,346	\$ 791,425
Network access revenue	3,540,699	3,309,356	3,181,146	3,231,072	2,693,290	2,460,892
Other revenue	724,525	551,656	586,341	208,315	439,778	410,922
Total operating revenues	5,537,700	5,101,306	4,913,580	4,306,501	3,968,414	3,663,239
Total operating expenses	4,140,264	3,731,490	3,495,478	3,232,058	2,980,498	2,582,824
Operating income	1,397,436	1,369,816	1,418,102	1,074,443	987,916	1,080,415
Other income, net	196,267	347,646	561,137	4,377,560	444,007	296,743
Interest expense	(338,489)	(356,461)	(372,518)	(393,854)	(402,724)	(436,589)
Net income	\$ 1,255,214	\$ 1,361,001	\$ 1,606,721	\$ 5,058,149	\$ 1,029,199	\$ 940,569

**BOOK VALUE PER SHARE OF  
COMMON STOCK**

	\$ 31,908	\$ 36,120	\$ 46,965	\$ 43,182	\$ 26,641	\$ 25,245
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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The Board of Directors  
**Sioux Valley Telephone Company**  
Dell Rapids, South Dakota

We have audited the financial statements of **Sioux Valley Telephone Company** as of and for the year ended December 31, 2001, and have issued our report thereon dated February 15, 2002. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

*Compliance*

As part of obtaining reasonable assurance about whether **Sioux Valley Telephone Company's** financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

*Internal Control Over Financial Reporting*

In planning and performing our audit, we considered **Sioux Valley Telephone Company's** internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended solely for the information and use of the board of directors, management, the Rural Utilities Service and supplemental lenders and is not intended to be and should not be used by anyone other than these specified parties.

*Eide Baily LLP*

February 15, 2002  
Sioux Falls, South Dakota

## MANAGEMENT LETTER

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The Board of Directors  
**Sioux Valley Telephone Company**  
Dell Rapids, South Dakota

We have audited the financial statements of **Sioux Valley Telephone Company** for the year ended December 31, 2001, and have issued our report thereon dated February 15, 2002. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and 7 CFR Part 1773, Policy on Audits of Rural Utilities Service (RUS) Borrowers. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit, we considered **Sioux Valley Telephone Company's** internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of the specific internal control over financial reporting components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

Code of Federal Regulations 7 CFR Part 1773.33 requires comments on specific aspects of the internal control structure over financial reporting, compliance with specific RUS loan and security instrument provisions, and other additional matters. We have grouped our comments accordingly. In addition to obtaining reasonable assurance about whether the financial statements are free from material misstatements, at your request, we performed tests of specific aspects of the internal control structure over financial reporting, of compliance with specific RUS loan and security instrument provisions and of additional matters. The specific aspects of the internal control structure over financial reporting, compliance with specific RUS loan and security instrument provisions, and additional matters tested include, among other things, the accounting procedures and records, materials control, compliance with specific RUS loan and security instrument provisions set forth in 7 CFR Part 1773.33(d)(2), related party transactions and investments. The additional matters tested also include a schedule of deferred debits and credits, upon which we express an opinion. In addition, our audit of the financial statements also included the procedures specified in 7 CFR Part 1773.38-.45. Our objective was not to provide an opinion on these specific aspects of the internal control structure over financial reporting, compliance with specific RUS loan and security instrument provisions, or additional matters and, accordingly, we express no opinion thereon.

No reports (other than our independent auditor's report, and our independent auditor's report on compliance and on internal control over financial reporting, all dated February 15, 2002) or summary of recommendations related to our audit have been furnished to management.

Our comments on specific aspects of the internal control structure over financial reporting, compliance with specific RUS loan and security instrument provisions, and other additional matters as required by 7 CFR Part 1773.33 are presented below.

### **Comments On Certain Specific Aspects Of The Internal Control Structure**

We noted no matters regarding Sioux Valley Telephone Company's internal control over financial reporting and its operation that we consider to be a material weakness as previously defined with respect to:

- The accounting procedures and records;
- The process for accumulating and recording labor, material and overhead costs and the distribution of these costs to construction, retirement, and maintenance or other expense accounts; and,
- The materials control.

### **Comments On Compliance With Specific RUS Loan Security Instrument Provisions**

Management's responsibility for compliance with laws, regulations, contracts, and grants is set forth in our independent auditor's report on compliance dated February 15, 2002. At your request, we have performed the following procedures with respect to compliance with certain provisions of laws, regulations, contracts and grants. The procedures we performed are summarized as follows:

- o Procedures performed with respect to the requirement for a borrower to obtain written approval of the mortgagee to enter into any contract, agreement or lease between the borrower and an affiliate for the year ended December 31, 2001:
  - Obtained from management, representations that there were no new contracts, agreements or leases entered into during the year ended December 31, 2001, between the borrower and the affiliate as defined in 1773.33(d)(2)(i); and,
  - Reviewed Board of Director minutes to ascertain there were no such contracts entered into during the year ended December 31, 2001, between the borrower and an affiliate.



- o Procedure performed with respect to the requirement to submit RUS Form 479 to the RUS:
  - Agreed amounts reported in Form 479 to **Sioux Valley Telephone Company's** records.

The results of our tests indicate that, with respect to the items tested, **Sioux Valley Telephone Company** complied, in all material respects, with the specific RUS loan and security instrument provisions referred to below. With respect to items not tested, nothing came to our attention that caused us to believe that **Sioux Valley Telephone Company** had not complied, in all material respects, with those provisions. The specific provisions tested include the requirements that:

- The borrower has obtained written approval of the RUS (and other mortgagees) to enter into any contract, agreement or lease with an affiliate as defined in 7 CFR Part 1773.33(e)(2)(i); and,
- The borrower has submitted its Form 479 to the RUS and the Form 479, Financial and Statistical Report, as of December 31, 2001, as represented by the company as having been submitted to RUS, is in agreement with **Sioux Valley Telephone Company's** records in all material respects and appears reasonable based on audit procedures performed.

### **Comments On Other Additional Matters**

In connection with our audit of the financial statements of **Sioux Valley Telephone Company**, nothing came to our attention that caused us to believe that **Sioux Valley Telephone Company** failed to comply with respect to:

- The reconciliation of continuing property records to the controlling general ledger plant accounts addressed at 7 CFR Part 1773.33(c)(1);
- The clearing of the construction accounts and the accrual of depreciation on completed construction addressed at 7 CFR Part 1773.33(c)(2);
- The retirement of plant addressed at 7 CFR Part 1773.33(c)(3) and (4);
- The approval of sale, lease or transfer of capital assets and disposition of proceeds for the sale or lease of plant, material or scrap addressed at 7 CFR Part 1773.33(c)(5); and,
- The disclosure of material-related party transactions, in accordance with Statement of Financial Accounting Standards No. 57, Related Party Transactions, for the year ended December 31, 2001, in the financial statements referenced in the first paragraph of this report addressed at 7 CFR Part 1773.33(e).

### Detailed Schedule of Investments

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The detailed schedule of investments required by 7 CRF Part 1773.33(i), and provided below, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

	4.1% equity ownership in South Dakota Network, LLC
Original investment cost	\$ 289,271
Earnings during twelve month period ended December 31, 2000	<u>65,898</u>
Book value of investment as of December 31, 2000	355,169
Earnings during twelve month period ended December 31, 2001	78,854
Distributions during twelve month period ended December 31, 2001	<u>(46,735)</u>
Book value of investment as of December 31, 2001	<u>\$ 387,288</u>

This report is intended solely for the information and use of the board of directors, management, the Rural Utilities Service and supplemental lenders and is not intended to be and should not be used by anyone other than these specified parties.

*Eide Bailey LLP*

February 15, 2002  
Sioux Falls, South Dakota

System: 5/28/02 11:36:06 AM  
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Sioux Valley Telephone Company  
Summary Trial Balance for 2001  
General Ledger

Page: 1  
User ID: lorentz

From: 12/31/01  
Account: First

To: 12/31/01  
Last

**PROPRIETARY**

Printed By: Segment1  
Include: Posting

Inactive Account

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
1130-100	CHECKING ACCOUNT	\$101,392.10	\$902,905.63	\$259,104.58	\$643,801.05	\$745,193.15
1140-000	SPECIAL CASH DEPOSITS	\$573,286.19	\$526.18	\$0.00	\$526.18	\$573,812.37
1140-100	REA CONSTRUCTION FUND	\$3.40	\$0.00	\$0.00	\$0.00	\$3.40
1150-100	PETTY CASH	\$1,050.00	\$0.00	\$0.00	\$0.00	\$1,050.00
1160-000	TEMPORARY CASH INVESTMENTS	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
1180-110	DUE FROM CUSTOMER	\$71,317.51	\$392,006.08	\$357,701.49	\$34,304.59	\$105,622.10
1180-120	CASH AFTER CUTOFF	(\$23,124.82)	\$45,115.19	\$73,569.50	(\$28,454.31)	(\$51,579.13)
1180-210	UNBILLED ACCESS	\$165,000.00	\$0.00	\$25,000.00	(\$25,000.00)	\$140,000.00
1181-000	A/R-US WEST-MN	\$0.00	\$0.86	\$0.00	\$0.86	\$0.86
1181-264	A/R-MEANS TELCOM-MN	\$4.75	\$0.53	\$2.66	(\$2.13)	\$2.62
1183-000	A/R -US WEST - SD	\$500.07	\$3.00	\$1.00	\$2.00	\$502.07
1183-865	A/R-EXPRESS COMMUNICATIONS-SD	\$181.42	\$250.92	\$108.72	\$142.20	\$323.62
1184-000	Allowance For Uncollect Access	(\$176,000.00)	\$155,000.00	\$0.00	\$155,000.00	(\$21,000.00)
1185-000	A/R- CABS (MN & SD)	\$589,360.94	\$232,193.32	\$436,359.04	\$204,165.72)	\$385,195.22
1190-200	OTHER ACCOUNTS RECEIVABLE	\$6,540.93	\$0.00	\$6,540.93	(\$6,540.93)	\$0.00
1190-210	A/R - OTHER	\$1,069.74	\$0.00	\$0.00	\$0.00	\$1,069.74
1190-330	RECEIVABLE FROM NECA	\$18,331.00	\$54,666.64	\$60,636.64	(\$5,970.00)	\$12,361.00
1190-360	A/R-LIFELINE/USAC	\$124.25	\$124.25	\$124.25	\$0.00	\$124.25
1191-100	A/R - LS	\$0.00	\$0.00	\$11.16	(\$11.16)	(\$11.16)
1191-200	A/R - OUC	(\$228,206.27)	\$0.00	\$1,300.94	(\$1,300.94)	(\$229,507.21)
1191-500	A/R - HTC	\$22,584.38	\$30,918.50	\$21,189.51	\$9,728.99	\$32,313.37
1191-600	A/R - VCI OF SD	\$4,229.36	\$4,908.60	\$14,531.62	(\$9,623.02)	(\$5,393.66)
1200-130	NOTE RECEIVABLE FROM HECTOR	\$712,469.18	\$0.00	\$0.00	\$0.00	\$712,469.18
1210-100	INTEREST RECEIVABLE	\$0.62	\$0.64	\$0.62	\$0.02	\$0.64

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
1210-120	INTEREST RECEIVABLE-Capitol Reso	\$13,687.40	\$6,955.89	\$0.00	\$6,955.89	\$20,643.29
1210-130	INTEREST REC'BLE FROM HECTOR	\$4,167.46	\$2,117.89	\$0.00	\$2,117.89	\$6,285.35
1210-140	INTEREST RECEIVABLE-ONVOY	\$3,912.69	\$372.94	\$0.00	\$372.94	\$4,285.63
1220-100	MATERIALS AND SUPPLIES	\$196,977.14	\$3,584.59	\$59,514.06	(\$55,929.47)	\$141,047.67
1310-000	PREPAID INSURANCE	\$14,969.70	\$0.00	\$0.00	\$0.00	\$14,969.70
1310-100	PREPAID MEDICAL INSURANCE	\$0.00	\$0.00	\$8,080.86	(\$8,080.86)	(\$8,080.86)
1330-240	PRELOAN ENGINEERING	\$45,063.37	\$6,962.99	\$0.00	\$6,962.99	\$52,026.36
1330-280	Prepaid Fiber Lease	\$0.00	\$15,120.00	\$0.00	\$15,120.00	\$15,120.00
1402-100	OTHER INVESTMENTS	\$5,207.78	\$0.00	\$0.00	\$0.00	\$5,207.78
1402-210	RTB STOCK	\$3,045,823.00	\$389,354.00	\$0.00	\$389,354.00	\$3,435,177.00
1402-220	RTB - STOCK DIVIDEND CREDIT	\$2,820,123.00)	\$0.00	\$389,354.00	\$389,354.00)	(\$3,209,477.00)
1402-480	INVESTMENT-SD HEADEND	\$150,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00
1402-499	Investment in NECA	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
1402-500	STOCK-MEANS	\$93,295.00	\$0.00	\$0.00	\$0.00	\$93,295.00
1402-501	ONVOY NOTE RECEIVABLE	\$43,910.85	\$0.00	\$0.00	\$0.00	\$43,910.85
1402-502	VALUATION ALLOWANCE MEANS STOCK	(\$93,295.00)	\$0.00	\$0.00	\$0.00	(\$93,295.00)
1402-520	SOUTH DAKOTA NETWORKS	\$420,784.02	\$8,021.63	\$41,518.11	(\$33,496.48)	\$387,287.54
1402-530	LOCAL EXCHANGE CARRIERS ASSOC.	\$5,124.16	\$0.00	\$0.00	\$0.00	\$5,124.16
1402-540	EXPRESS COMMUNICATIONS, INC.	\$7,190.00	\$0.00	\$0.00	\$0.00	\$7,190.00
1402-992	Aurora-Goodwill	\$186,769.14	\$0.00	\$0.00	\$0.00	\$186,769.14
1402-999	Reserve for Goodwill-Aurora	(\$64,199.76)	\$0.00	\$0.00	\$0.00	(\$64,199.76)
1407-000	DEFERRED DEBT EXPENSE	\$11,091.04	\$0.00	\$0.00	\$0.00	\$11,091.04
1410-100	CPE LEASED	\$336,958.56	\$0.00	\$0.00	\$0.00	\$336,958.56
1410-110	CPE LEASED MOBILE	\$130,559.79	\$0.00	\$0.00	\$0.00	\$130,559.79
1410-200	ACCUMULATED DEPRECIATION - CPE	(\$336,958.56)	\$0.00	\$0.00	\$0.00	(\$336,958.56)
1410-210	DEP'N RESERVE MOBILE	(\$130,559.79)	\$0.00	\$0.00	\$0.00	(\$130,559.79)
1410-400	INTERNET EQUIPMENT	\$14,644.00	\$0.00	\$0.00	\$0.00	\$14,644.00
1410-410	A/D INTERNET EQUIP	(\$1,220.34)	\$0.00	\$406.78	(\$406.78)	(\$1,627.12)
1410-510	Public Tele Terminal Equipment	\$41,451.95	\$0.00	\$352.46	(\$352.46)	\$41,099.49

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
1-10-550	Acc Deprec Payphones	(\$42,928.19)	\$0.00	\$0.00	\$0.00	(\$42,928.19)
2006-000	NONOPERATING PLANT	\$13,500.00	\$0.00	\$0.00	\$0.00	\$13,500.00
2111-000	LAND	\$114,380.36	\$0.00	\$0.00	\$0.00	\$114,380.36
2116-000	OTHER WORK EQUIPMENT	\$178,217.16	\$57,095.85	\$0.00	\$57,095.85	\$235,313.01
2116-040	OTHER WORK EQUIP - ADDITIONS	\$57,095.85	\$0.00	\$57,095.85	(\$57,095.85)	\$0.00
2121-000	BUILDINGS	\$995,127.54	\$17,322.42	\$0.00	\$17,322.42	\$1,012,449.96
2121-040	BUILDINGS - ADDITIONS	\$17,322.42	\$0.00	\$17,322.42	(\$17,322.42)	\$0.00
2122-000	FURNITURE	\$42,910.56	\$0.00	\$0.00	\$0.00	\$42,910.56
2123-000	OFFICE EQUIPMENT	\$132,185.16	\$2,559.18	\$4,228.77	(\$1,669.59)	\$130,515.57
2123-040	OFFICE EQUIPMENT - ADDITIONS	\$1,063.18	\$1,496.00	\$2,559.18	(\$1,063.18)	\$0.00
2123-090	OFFICE EQUIPMENT - ADJUSTMENTS	\$0.00	\$4,228.77	\$4,228.77	\$0.00	\$0.00
2124-000	GENERAL PURPOSE COMPUTER	\$26,332.35	\$4,490.27	\$0.00	\$4,490.27	\$30,822.62
2124-040	GEN'L PUR COMPUTER - ADDITIONS	\$0.00	\$4,490.27	\$4,490.27	\$0.00	\$0.00
2124-090	CENTRAL OFFICE SWITCHING	\$3,908,272.62	\$208,502.39	\$6,018.63	\$202,483.76	\$4,110,756.38
2210-040	CENTRAL OFFICE - ADDITIONS	\$142,321.30	\$66,181.09	\$208,502.39	\$142,321.30)	\$0.00
2210-090	CENTRAL OFFICE - ADJUSTMENTS	\$0.00	\$6,018.63	\$6,018.63	\$0.00	\$0.00
2232-000	CIRCUIT EQUIPMENT - SUBSCRIBER	\$1,434,024.73	\$457,384.46	\$0.00	\$457,384.46	\$1,891,409.19
2232-040	CIRCUIT EQUIP - ADDITIONS	\$170,122.90	\$126,515.41	\$296,638.31	\$170,122.90)	\$0.00
2232-090	CIRUCIT EQUIP - ADJUSTMENTS	\$0.00	\$164,076.85	\$164,076.85	\$0.00	\$0.00
2232-100	CIRCUIT EQUIP-FIBER ELECTRONIC	\$1,275,485.24	\$200,859.74	\$0.00	\$200,859.74	\$1,476,344.98
2232-140	CIR EQ-FIBER ELEC-ADDITIONS	\$20,414.67	\$0.00	\$20,414.67	(\$20,414.67)	\$0.00
2232-190	CIR EQ-FIBER ELEC-ADJUSTMENT	\$180,445.07	\$0.00	\$180,445.07	\$180,445.07)	\$0.00
2232-200	CIRCUIT EQUIPMENT-OTHER TOLL	\$449,112.05	\$0.00	\$161,642.25	\$161,642.25)	\$287,469.80
2232-240	CIR EQ-OTHER TOLL-ADDITIONS	\$2,227.80	\$147.72	\$2,375.52	(\$2,227.80)	\$0.00
2232-290	CIR EQ-OTHER TOLL-ADJUSTMENTS	\$0.00	\$164,017.77	\$164,017.77	\$0.00	\$0.00
2411-000	POLES	\$4,828.82	\$0.00	\$0.00	\$0.00	\$4,828.82
2420-000	AERIAL CABLE	\$103,737.97	\$0.00	\$0.00	\$0.00	\$103,737.97
2421-100	AERIAL STATION CONNECTIONS	\$74,946.23	\$0.00	\$0.00	\$0.00	\$74,946.23
2422-000	UNDERGROUND CABLE	\$27,796.00	\$0.00	\$0.00	\$0.00	\$27,796.00

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
2423-000	BURIED CABLE	\$7,499,299.74	\$381,135.34	\$52,634.24	\$328,501.10	\$7,827,800.84
2423-040	BURIED CABLE - ADDITIONS	\$355,042.68	\$30,180.57	\$385,223.25	\$355,042.68)	\$0.00
2423-080	BURIED CABLE - RETIREMENTS	\$0.00	\$52,634.24	\$52,634.24	\$0.00	\$0.00
2423-090	BURIED CABLE - ADJUSTMENTS	\$0.00	\$503.32	\$503.32	\$0.00	\$0.00
2423-100	BURIED FIBER OPTIC CABLE	\$1,057,272.30	\$4,741.28	\$0.00	\$4,741.28	\$1,062,013.58
2423-140	BURIED FIBER OPTIC - ADDITIONS	\$2,112.95	\$59.09	\$2,172.04	(\$2,112.95)	\$0.00
2423-190	BURIED FIBER OPTIC-ADJUSTMENTS	\$0.00	\$2,569.24	\$2,569.24	\$0.00	\$0.00
2423-200	BURIED TOLL CABLE	\$133,135.90	\$0.00	\$754.10	(\$754.10)	\$132,381.80
2423-290	BURIED TOLL CABLE-ADJUSTMENTS	\$0.00	\$754.10	\$754.10	\$0.00	\$0.00
2423-300	BURIED STATION CONNECTIONS	\$376,347.51	\$0.00	\$0.00	\$0.00	\$376,347.51
2441-000	CONDUIT SYSTEMS	\$172,176.72	\$296.44	\$0.00	\$296.44	\$172,473.16
2441-040	CONDUIT SYSTEMS - ADDITIONS	\$296.44	\$0.00	\$296.44	(\$296.44)	\$0.00
2690-100	ORGANIZAION	\$531.76	\$0.00	\$0.00	\$0.00	\$531.76
2900-000	Land & Buildings-Montrose	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
2901-002	Land-Aurora	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
2901-003	Land & Building-V.S.	\$0.00	\$12,500.00	\$0.00	\$12,500.00	\$12,500.00
2901-004	Land & Buildings-Hills	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00
2901-005	Land & Buildings-Inwood	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
2901-043	Land & Buildings-Add-V.S.	\$12,500.00	\$0.00	\$12,500.00	(\$12,500.00)	\$0.00
2901-044	Land & Buildings-Add-Hills	\$7,500.00	\$0.00	\$7,500.00	(\$7,500.00)	\$0.00
2901-045	Land & Buildings-Add-Inwood	\$10,000.00	\$0.00	\$10,000.00	(\$10,000.00)	\$0.00
2901-091	Land-Aurora	\$1,000.00	\$0.00	\$1,000.00	(\$1,000.00)	\$0.00
2910-000	Montrose Antennas	\$5,287.00	\$0.00	\$0.00	\$0.00	\$5,287.00
2915-000	Montrose Headend	\$17,911.67	\$2,545.81	\$0.00	\$2,545.81	\$20,457.48
2915-001	Corsica Headend	\$55,382.52	\$0.00	\$0.00	\$0.00	\$55,382.52
2915-002	Headend-Aurora	\$0.00	\$752.18	\$0.00	\$752.18	\$752.18
2915-003	Headend-V.S.	\$0.00	\$62,074.42	\$0.00	\$62,074.42	\$62,074.42
2915-004	Headend-Hills	\$0.00	\$65,344.08	\$0.00	\$65,344.08	\$65,344.08
2915-005	Headend-Inwood	\$0.00	\$63,344.08	\$0.00	\$63,344.08	\$63,344.08

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
2915-006	Headend-Larchwood	\$0.00	\$64,074.42	\$0.00	\$64,074.42	\$64,074.42
2915-040	Montrose Headend-Adds	\$2,545.81	\$0.00	\$2,545.81	(\$2,545.81)	\$0.00
2915-042	HEADEND-ADD-AURORA	\$752.18	\$0.00	\$752.18	(\$752.18)	\$0.00
2915-043	Headend-Add-V.S.	\$62,074.42	\$0.00	\$62,074.42	(\$62,074.42)	\$0.00
2915-044	Headend-Add-Hills	\$65,344.08	\$0.00	\$65,344.08	(\$65,344.08)	\$0.00
2915-045	Headend-Add-Inwood	\$63,344.08	\$0.00	\$63,344.08	(\$63,344.08)	\$0.00
2915-046	Headend-Add-Larchwood	\$64,074.42	\$0.00	\$64,074.42	(\$64,074.42)	\$0.00
2916-006	OTHER WORK EQUIP-LARCHWOOD	\$0.00	\$855.75	\$0.00	\$855.75	\$855.75
2916-046	OTHER WORK EQUIP-LARCHWOOD	\$855.75	\$0.00	\$855.75	(\$855.75)	\$0.00
2920-000	Montrose Cable & Wire	\$56,905.93	\$1,144.80	\$0.00	\$1,144.80	\$58,050.73
2920-001	Corsica Cable & Wire	\$45,685.84	\$0.00	\$0.00	\$0.00	\$45,685.84
2920-003	Cable & Wire-V.S.	\$0.00	\$87,636.40	\$0.00	\$87,636.40	\$87,636.40
2920-004	Cable & Wire-Hills	\$0.00	\$66,086.91	\$0.00	\$66,086.91	\$66,086.91
2920-005	Cable & Wire-Inwood	\$0.00	\$117,752.61	\$0.00	\$117,752.61	\$117,752.61
2920-006	Larchwood-Cable & Wire	\$0.00	\$155,859.24	\$0.00	\$155,859.24	\$155,859.24
2920-040	Montrose Cable & Wire-Adds	\$1,144.80	\$0.00	\$1,144.80	(\$1,144.80)	\$0.00
2920-043	Cable & Wire-Adds-V.S.	\$86,849.48	\$786.92	\$87,636.40	(\$86,849.48)	\$0.00
2920-044	Cable & Wire-Adds-Hills	\$65,300.00	\$786.91	\$66,086.91	(\$65,300.00)	\$0.00
2920-045	Cable & Wire-Adds-Inwood	\$117,752.61	\$0.00	\$117,752.61	(\$117,752.61)	\$0.00
2920-046	Cable & Wire-Adds-Larchwood	\$155,859.24	\$0.00	\$155,859.24	(\$155,859.24)	\$0.00
2920-092	Aurora-Plant	\$68,272.58	\$0.00	\$0.00	\$0.00	\$68,272.58
2925-003	Towers-V.S.	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
2925-043	Towers-Adds-V.S.	\$10,000.00	\$0.00	\$10,000.00	(\$10,000.00)	\$0.00
3001-000	Audit CPR A/C	\$58,945.00	\$0.00	\$58,945.00	(\$58,945.00)	\$0.00
3003-000	ACCUM DEPN-NONOPERATING	(\$9,372.52)	\$0.00	\$0.00	\$0.00	(\$9,372.52)
3211-600	OTHER WORK EQUIPMENT	(\$124,986.46)	\$0.00	\$1,723.04	(\$1,723.04)	(\$126,709.50)
3211-100	BUILDINGS	(\$439,708.74)	\$3,180.00	\$1,840.28	\$1,339.72	(\$438,369.02)
3212-200	FURNITURE	(\$21,097.81)	\$0.00	\$357.59	(\$357.59)	(\$21,455.40)
3212-300	OFFICE EQUIPMENT	(\$133,248.34)	\$4,228.77	\$1,094.59	\$3,134.18	(\$130,114.16)

**PROPRIETARY**

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
3212-400	GENERAL PURPOSE COMPUTER	(\$21,306.11)	\$0.00	\$476.29	(\$476.29)	(\$21,782.40)
3221-000	CENTRAL OFFICE SWITCHING	\$2,948,504.75)	\$0.00	\$33,412.62	(\$33,412.62)	(\$2,981,917.37)
3223-200	CIRCUIT EQUIPMENT	\$1,549,332.79)	\$0.00	\$13,855.97	(\$13,855.97)	(\$1,563,188.76)
3223-210	FIBER ELECTRONICS	(\$760,059.17)	\$58,365.00	\$11,465.96	\$46,899.04	(\$713,160.13)
3223-220	OTHER TOLL	(\$188,702.48)	\$0.00	\$3,069.09	(\$3,069.09)	(\$191,771.57)
3241-100	POLES	(\$6,036.02)	\$0.00	\$0.00	\$0.00	(\$6,036.02)
3242-100	AERIAL CABLE	(\$129,672.47)	\$0.00	\$0.00	\$0.00	(\$129,672.47)
3242-110	AERIAL STATION CONNECTIONS	(\$74,946.23)	\$0.00	\$0.00	\$0.00	(\$74,946.23)
3242-200	UNDERGROUND CABLE	(\$17,249.10)	\$0.00	\$92.65	(\$92.65)	(\$17,341.75)
3242-300	BURIED CABLE	\$4,541,906.63)	\$52,634.24	\$31,991.29	\$20,642.95	(\$4,521,263.68)
3242-310	FIBER OPTIC CABLE	(\$496,759.32)	\$0.00	\$4,415.18	(\$4,415.18)	(\$501,174.50)
3242-320	BURIED TOLL CABLE	(\$106,891.02)	\$0.00	\$553.16	(\$553.16)	(\$107,444.18)
3242-330	BURIED STATION CONNECTIONS	(\$376,347.51)	\$0.00	\$0.00	\$0.00	(\$376,347.51)
3242-340	CONDUIT SYSTEMS	(\$43,744.83)	\$0.00	\$3,030.81	(\$3,030.81)	(\$46,775.64)
3290-100	A/D Montrose Buildings	(\$1,216.80)	\$0.00	\$12.50	(\$12.50)	(\$1,229.30)
3290-103	A/D -V.S. Buildings	(\$416.64)	\$0.00	\$52.08	(\$52.08)	(\$468.72)
3290-104	A/D Hills Buildings	(\$250.00)	\$0.00	\$31.25	(\$31.25)	(\$281.25)
3290-105	A/D Inwood Buildings	(\$333.36)	\$0.00	\$41.67	(\$41.67)	(\$375.03)
3291-000	A/D Montrose Antennas	(\$4,097.47)	\$0.00	\$66.09	(\$66.09)	(\$4,163.56)
3291-500	A/D Montrose Headend	(\$13,887.16)	\$0.00	\$319.74	(\$319.74)	(\$14,206.90)
3291-501	A/D Corsica Headend	(\$54,993.66)	\$0.00	\$0.00	\$0.00	(\$54,993.66)
3291-502	A/D-HEADEND-AURORA	(\$18.81)	\$0.00	\$6.27	(\$6.27)	(\$25.08)
3291-503	A/D VS Headend	(\$4,121.03)	\$0.00	\$517.29	(\$517.29)	(\$4,638.32)
3291-504	A/D Hills Headend	(\$4,345.04)	\$0.00	\$544.53	(\$544.53)	(\$4,889.57)
3291-505	A/D Inwood Headend	(\$4,211.76)	\$0.00	\$527.87	(\$527.87)	(\$4,739.63)
3291-506	A/D Larchwood Headend	(\$4,254.32)	\$0.00	\$533.95	(\$533.95)	(\$4,788.27)
3291-606	A/D-OTHER WORK EQUIP-LARCHWOOD	(\$21.39)	\$0.00	\$7.13	(\$7.13)	(\$28.52)
3292-000	A/D Montrose Cable & Wire	(\$33,726.20)	\$0.00	\$478.99	(\$478.99)	(\$34,205.19)
3292-001	A/D Corsica Cable & Wire	(\$44,543.09)	\$0.00	\$0.00	\$0.00	(\$44,543.09)



Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
3292-002	A/D-Aurora	(\$55,175.05)	\$0.00	\$284.47	(\$284.47)	(\$55,459.52)
3292-003	A/D VS Cable & Wire	(\$2,779.47)	\$0.00	\$365.15	(\$365.15)	(\$3,144.62)
3292-004	A/D Hills Cable & Wire	(\$2,176.64)	\$0.00	\$275.36	(\$275.36)	(\$2,452.00)
3292-005	A/D Inwood Cable & Wire	(\$3,918.84)	\$0.00	\$490.64	(\$490.64)	(\$4,409.48)
3292-006	A/D Larchwood Cable & Wire	(\$5,179.00)	\$0.00	\$649.41	(\$649.41)	(\$5,828.41)
3292-503	A/D VS Towers	(\$333.36)	\$0.00	\$41.67	(\$41.67)	(\$375.03)
4010-150	A/P-HILLS TELEPHONE CO.	\$0.00	\$823.38	\$22,813.75	(\$21,990.37)	(\$21,990.37)
4010-200	ACCOUNTS PAYABLE	\$6,138.48	\$11,684.79	\$196,307.99	\$184,623.20)	(\$178,484.72)
4010-202	HILLS CASH PAY TO HTC	\$0.00	\$88,088.44	\$88,088.44	\$0.00	\$0.00
4010-203	VALLEY CASH PAY TO VCI	\$28,579.61	\$0.00	\$28,579.61	(\$28,579.61)	\$0.00
4010-205	Accounts Payable-Equipment	\$0.00	\$0.00	\$125,000.00	\$125,000.00)	(\$125,000.00)
4010-220	WITHHOLDING TAX-FEDERAL & FICA	(\$13,425.27)	\$13,425.27	\$0.00	\$13,425.27	\$0.00
4010-240	EXCISE TAX	(\$5,892.15)	\$5,892.15	\$5,987.15	(\$95.00)	(\$5,987.15)
4010-251	MINNESOTA SALES TAX	(\$860.75)	\$0.00	\$68.34	(\$68.34)	(\$929.09)
4010-253	SOUTH DAKOTA SALES TAX	\$0.00	\$11,625.67	\$11,625.67	\$0.00	\$0.00
4010-260	911 TAX	(\$72.28)	\$0.00	\$14.53	(\$14.53)	(\$86.81)
4010-261	MN TAP PROCEEDS	(\$9.70)	\$0.00	\$1.95	(\$1.95)	(\$11.65)
4010-262	S.D. (MINNEHAHA) - 911 TAX	(\$6,668.60)	\$10,008.02	\$3,339.42	\$6,668.60	\$0.00
4010-263	S.D (MCCOOK) - 911 TAX	\$0.00	\$1,029.58	\$1,029.58	\$0.00	\$0.00
4010-266	MOODY COUNTY 911 TAX	\$0.00	\$688.14	\$688.14	\$0.00	\$0.00
4010-268	DOUGLAS COUNTY 911	(\$962.13)	\$1,447.23	\$485.10	\$962.13	\$0.00
4010-269	AURORA COUNTY 911	(\$958.75)	\$1,444.01	\$485.26	\$958.75	\$0.00
4010-270	CITY TAX	\$0.00	\$3,086.66	\$3,086.66	\$0.00	\$0.00
4010-290	EMPLOYEE STOCK PURCHASE PLAN	(\$1,280.56)	\$0.00	\$0.00	\$0.00	(\$1,280.56)
4010-291	A/P-MEDICAL FLEX PLAN	(\$468.00)	\$0.00	\$0.00	\$0.00	(\$468.00)
4010-292	A/P-DEPENDENT CARE FLEX PLAN	(\$489.87)	\$0.00	\$0.00	\$0.00	(\$489.87)
4010-320	PAYABLE TO AT&T	\$31,960.08	\$0.00	\$31,960.08	(\$31,960.08)	\$0.00
4010-330	PAYABLE TO NECA	(\$81,711.00)	\$81,711.00	\$24,136.00	\$57,575.00)	(\$24,136.00)
4012-612	HEARING IMPAIRED PAYABLE	(\$879.75)	\$1,760.85	\$881.10	\$879.75	\$0.00

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
4000-000	CUSTOMER DEPOSITS	(\$9,334.40)	\$825.00	\$175.00	\$650.00	(\$8,684.40)
4070-100	ACCRUED FEDERAL INCOME TAXES	\$94,172.64	\$75,108.60	\$54,870.16	\$20,238.44	\$114,411.08
4070-200	ACCRUED STATE INCOME TAXES	(\$5,541.00)	\$0.00	\$776.00	(\$776.00)	(\$6,317.00)
4070-210	ACCRUED IOWA TAXES	\$0.00	\$0.00	\$5,000.00	(\$5,000.00)	(\$5,000.00)
4080-100	ACCRUED PROPERTY TAXES	(\$316.00)	\$0.00	\$0.00	\$0.00	(\$316.00)
4080-200	ACCRUED GROSS EARNINGS TAX	(\$241,784.16)	\$0.00	\$16,290.68	(\$16,290.68)	(\$258,074.84)
4080-300	ACCRUED FEDERAL UNEMPLOYMENT	(\$83.77)	\$86.25	\$2.48	\$83.77	\$0.00
4120-110	ACCRUED INTEREST-REA	(\$4,800.60)	\$32,763.48	\$27,962.88	\$4,800.60	\$0.00
4120-120	ACCRUED INTEREST-RTB	(\$8,206.07)	\$42,189.16	\$50,668.75	(\$8,479.59)	(\$16,685.66)
4120-310	COMPENSATED ABSENCES-SICK PAY	(\$38,805.18)	\$301.88	\$0.00	\$301.88	(\$38,503.30)
4120-320	COMP. ABSENCES-VAC, HOL & OTHR	(\$11,176.63)	\$1,593.50	\$2,672.30	(\$1,078.80)	(\$12,255.43)
4120-330	COMP ABSENCES-HOLIDAY-PERSONAL	(\$2,718.76)	\$4,450.53	\$0.00	\$4,450.53	\$1,731.77
4120-400	ACCRUED PROFIT SHARING	(\$33,831.90)	\$0.00	\$2,652.73	(\$2,652.73)	(\$36,484.63)
4200-000	OTHER CURRENT LIABILITIES	(\$25,511.42)	\$2,113.47	\$2,122.19	(\$8.72)	(\$25,520.14)
4210-120	REA NOTES	\$1,911,428.42)	\$19,427.68	\$0.00	\$19,427.68	(\$1,892,000.74)
4210-121	REA ADVANCE PAYMENTS	\$620,645.01	\$7,823.95	\$0.00	\$7,823.95	\$628,468.96
4210-130	RTB NOTES	\$3,341,791.79)	\$7,676.13	\$0.00	\$7,676.13	(\$3,334,115.66)
4210-170	REA NOTES-UNADVANCED	\$51,100.00	\$0.00	\$0.00	\$0.00	\$51,100.00
4340-100	NONCUR DEF OPER FED INCOME TAX	(\$860,494.00)	\$0.00	\$88,904.00	(\$88,904.00)	(\$949,398.00)
4510-100	COMMON STOCK	(\$155,000.00)	\$0.00	\$0.00	\$0.00	(\$155,000.00)
4540-100	OTHER CAPITAL-COMMON	(\$58,368.65)	\$0.00	\$0.00	\$0.00	(\$58,368.65)
4550-000	RETAINED EARNINGS	\$7,010,655.45)	\$2,097,569.02	\$0.00	2,097,569.02	(\$4,913,086.43)
4550-100	DIVIDENDS - COMMON	\$2,097,569.02	\$0.00	\$2,097,569.02	,097,569.02)	\$0.00
5001-100	BASIC SERVICE - MN	(\$6,238.98)	\$0.00	\$549.15	(\$549.15)	(\$6,788.13)
5001-300	BASIC SERVICE - SD	\$1,134,652.96)	\$1,460.91	\$105,059.85	\$103,598.94)	(\$1,238,251.90)
5060-430	OTHER LOCAL SERVICE - SD	(\$25,030.33)	\$0.00	\$2,405.75	(\$2,405.75)	(\$27,436.08)
5081-050	Federal Universal Service Charge	(\$7,670.19)	\$0.00	\$1,919.68	(\$1,919.68)	(\$9,589.87)
5081-060	Federal Universal Ser Chg-Spec A	(\$1,500.52)	\$0.00	\$401.09	(\$401.09)	(\$1,901.61)
5081-130	END USER - MULTI-LINE - SD	(\$62,065.78)	\$0.00	\$5,649.84	(\$5,649.84)	(\$67,715.62)

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
5081-210	END USER - SINGLE LINE - MN	(\$1,113.81)	\$0.00	\$101.50	(\$101.50)	(\$1,215.31)
5081-230	END USER - SINGLE LINE - SD	(\$180,795.02)	\$0.00	\$16,404.65	(\$16,404.65)	(\$197,199.67)
5081-330	INTERSTATE PIC CHANGE CHG - SD	(\$2,085.00)	\$0.00	\$80.00	(\$80.00)	(\$2,165.00)
5081-500	ANNUAL TRS FUND CONTRIBUTION	\$268.56	\$0.00	\$0.00	\$0.00	\$268.56
5081-700	UNIVERSAL SERVICE CONTRIBUTION	(\$301,860.00)	\$0.00	\$30,186.00	(\$30,186.00)	(\$332,046.00)
5082-110	IS COMMON LINE - MN	(\$2,533.04)	\$46.20	\$440.09	(\$393.89)	(\$2,926.93)
5082-130	IS COMMON LINE - SD	(\$367,912.72)	\$30,153.38	\$43,483.77	(\$13,330.39)	(\$381,243.11)
5082-210	IS SWITCHED ACCESS - MN	(\$4,861.26)	\$91.29	\$1,014.14	(\$922.85)	(\$5,784.11)
5082-230	IS SWITCHED ACCESS - SD	\$1,043,268.05	\$22,153.13	\$172,854.72	\$150,701.59	(\$1,193,969.64)
5083-300	IS SPECIAL ACCESS - SD	(\$319,022.41)	\$0.00	\$30,188.98	(\$30,188.98)	(\$349,211.39)
5084-110	STATE COMMON LINE - MN	(\$4,883.00)	\$0.00	\$820.45	(\$820.45)	(\$5,703.45)
5084-130	STATE COMMON LINE -SD	(\$491,224.32)	\$0.00	\$36,958.85	(\$36,958.85)	(\$528,183.17)
5084-210	STATE SWITCHED ACCESS - MN	(\$7,446.06)	\$0.00	\$1,267.43	(\$1,267.43)	(\$8,713.49)
5084-230	STATE SWITCHED ACCESS- SD	(\$834,686.79)	\$0.00	\$65,472.55	(\$65,472.55)	(\$900,159.34)
5084-231	LECA INTERIM SETTLEMENTS -SD	\$472,393.00	\$43,153.00	\$0.00	\$43,153.00	\$515,546.00
5084-330	STATE SPECIAL ACCESS- SD	(\$64,179.50)	\$0.00	\$4,605.25	(\$4,605.25)	(\$68,784.75)
5100-110	LONG DISTANCE REVENUE-MN	(\$1,121.36)	\$428.02	\$463.14	(\$35.12)	(\$1,156.48)
5100-130	LONG DISTANCE REVENUE-STATE-SD	(\$575,683.78)	\$33,521.05	\$78,448.30	(\$44,927.25)	(\$620,611.03)
5100-230	LONG DISTANCE REVENUE - IS-SD	\$46,039.42	\$0.00	\$0.00	\$0.00	\$46,039.42
5110-300	LNG DIST UNIDIREC. REVENUE-SD	(\$1,640.71)	\$0.00	\$135.57	(\$135.57)	(\$1,776.28)
5230-300	DIRECTORY REVENUE-SD	(\$1,700.80)	\$0.00	\$0.00	\$0.00	(\$1,700.80)
5240-300	RENT REVENUE-SD	(\$97,711.49)	\$10,585.15	\$7,627.09	\$2,958.06	(\$94,753.43)
5260-000	MISCELLANEOUS	(\$2,317.63)	\$2.45	\$532.27	(\$529.82)	(\$2,847.45)
5270-110	BILLING & COLLECTION-STATE-MN	(\$3.12)	\$0.00	\$32.60	(\$32.60)	(\$35.72)
5270-130	BILLING & COLLECTION-STATE-SD	(\$36,070.08)	\$0.00	\$2,213.63	(\$2,213.63)	(\$38,283.71)
5270-210	BILLING AND COLLECTION-IS-MN	(\$0.48)	\$0.00	\$0.00	\$0.00	(\$0.48)
5270-230	BILLING AND COLLECTION- IS-SD	(\$37,872.66)	\$0.00	\$964.63	(\$964.63)	(\$38,837.29)
5301-100	UNCOLLECTIBLES-TELEPHONE-MN	(\$8.28)	\$0.00	\$0.00	\$0.00	(\$8.28)
5301-300	UNCOLLECTIBLES - TELEPHONE-SD	\$34,752.12	\$149,986.64	\$155,292.89	(\$5,306.25)	\$29,445.87

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
6110-000	NETWORK SUPPORT EXPENSE	\$6,733.48	\$5,567.70	\$12,301.18	(\$6,733.48)	\$0.00
6110-100	NETWORK SUPPORT EXP - REMAINING	\$21,812.13	\$2,812.59	\$0.00	\$2,812.59	\$24,624.72
6121-000	LAND AND BUILDINGS	\$47,258.53	\$4,464.16	\$0.00	\$4,464.16	\$51,722.69
6122-000	FURNITURE AND ARTWORKS	\$190.76	\$0.00	\$0.00	\$0.00	\$190.76
6123-000	OFFICE EQUIPMENT	\$3,644.80	\$326.94	\$0.00	\$326.94	\$3,971.74
6124-000	GENERAL PURPOSE COMPUTER	\$4,283.35	\$0.00	\$0.00	\$0.00	\$4,283.35
6210-000	CENTRAL OFFICE SWITCHING	\$169,040.10	\$14,707.47	\$0.00	\$14,707.47	\$183,747.57
6230-000	CENTRAL OFFICE TRANSMISSION	\$14,074.54	\$3,316.42	\$0.00	\$3,316.42	\$17,390.96
6230-100	FIBER ELECTRONICS REPAIRS	\$4,507.22	\$0.00	\$59.08	(\$59.08)	\$4,448.14
6230-200	OTHER TOLL ELECTRONICS REPAIRS	\$6,446.72	\$1,490.79	\$0.00	\$1,490.79	\$7,937.51
6310-000	INFORMATION ORIG/TERM	\$120.15	\$0.00	\$0.00	\$0.00	\$120.15
6410-000	CABLE AND WIRE FACILITY	\$344,637.67	\$37,475.57	\$5,142.68	\$32,332.89	\$376,970.56
6410-100	FIBER OPTIC CABLE REPAIRS	\$66,359.42	\$5,509.41	\$0.00	\$5,509.41	\$71,868.83
6410-200	OTHER TOLL CABLE REPAIRS	\$202.21	\$754.10	\$0.00	\$754.10	\$956.31
6512-000	PROVISIONING	\$558.45	\$0.00	\$0.00	\$0.00	\$558.45
6531-000	POWER	\$49,705.83	\$2,826.66	\$0.00	\$2,826.66	\$52,532.49
6532-000	NETWORK ADMINISTRATION	\$122.14	\$0.00	\$0.00	\$0.00	\$122.14
6533-000	TESTING	\$32,056.96	\$3,697.75	\$0.00	\$3,697.75	\$35,754.71
6534-000	PLANT ADMINISTRATION	\$3,980.00	\$8,074.12	\$12,054.12	(\$3,980.00)	\$0.00
6534-100	Plant Administration	\$86,189.22	\$10,502.67	\$0.01	\$10,502.66	\$96,691.88
6535-000	ENGINEERING	\$2,061.70	\$1,191.64	\$3,253.34	(\$2,061.70)	\$0.00
6535-100	Engineering	\$22,731.62	\$3,185.60	\$0.04	\$3,185.56	\$25,917.18
6540-000	ACCESS EXPENSE	\$274,503.19	\$24,164.68	\$0.00	\$24,164.68	\$298,667.87
6540-100	ACCESS EXPENSE-USF	\$48,236.84	\$0.00	\$0.00	\$0.00	\$48,236.84
6561-000	DEPRECIATION-PLANT IN SERVICE	\$1,100,118.75	\$104,778.52	\$0.00	\$104,778.52	\$1,204,897.27
6612-000	SALES	\$48.04	\$0.00	\$0.00	\$0.00	\$48.04
6600-000	PRODUCT ADVERTISING	\$28,440.13	\$4,258.28	\$0.00	\$4,258.28	\$32,698.41
6621-000	CALL COMPLETION	\$426.55	\$0.00	\$0.00	\$0.00	\$426.55
6622-000	NUMBER SERVICES	(\$1,084.31)	\$0.00	\$156.56	(\$156.56)	(\$1,240.87)

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
6623-000	CUSTOMER SERVICES	\$118,445.50	\$6,994.34	\$2,018.49	\$4,975.85	\$123,421.35
6623-110	CUSTOMER - SERVICE ORDERS	\$53,113.25	\$3,896.86	\$0.00	\$3,896.86	\$57,010.11
6623-120	CUSTOMER - COLLECTIONS	\$22,420.66	\$2,035.75	\$0.00	\$2,035.75	\$24,456.41
6623-130	CUSTOMER - BILLING INQUIRIES	\$16,925.16	\$746.39	\$0.00	\$746.39	\$17,671.55
6623-500	SUBSCRIBER BILLING EXPENSES	\$83,124.85	\$3,231.10	\$778.53	\$2,452.57	\$85,577.42
6623-600	CABS BILLING	\$70,608.00	\$0.00	\$0.00	\$0.00	\$70,608.00
6623-800	TAP COSTS - MN	\$20.59	\$0.00	\$0.00	\$0.00	\$20.59
6711-000	EXECUTIVE	\$202,060.23	\$11,113.87	\$0.00	\$11,113.87	\$213,174.10
6721-000	ACCOUNTING AND FINANCE	\$77,260.63	\$0.00	\$0.00	\$0.00	\$77,260.63
6721-100	AUDITOR & ACCTG. CONSULTING	\$32,450.62	\$102.41	\$0.00	\$102.41	\$32,553.03
6722-000	EXTERNAL RELATIONS	\$8,543.71	\$3.07	\$0.00	\$3.07	\$8,546.78
6723-000	HUMAN RESOURCES	\$2,229.68	\$246.48	\$0.00	\$246.48	\$2,476.16
6724-000	INFORMATION MANAGEMENT	\$361.39	\$5.17	\$0.00	\$5.17	\$366.56
6725-000	LEGAL	\$6,126.26	\$0.00	\$655.00	(\$655.00)	\$5,471.26
6727-000	RESEARCH AND DEVELOPMENT	\$6,354.42	\$0.00	\$0.00	\$0.00	\$6,354.42
6728-000	OTHER GENERAL & ADMINISTRATIVE	\$43,784.27	\$655.00	\$73.71	\$581.29	\$44,365.56
6728-900	NON DEDUCTIBLE DUES	\$71.39	\$0.00	\$0.00	\$0.00	\$71.39
7220-000	OPERATING FEDERAL INCOME TAX	\$512,358.80	\$52,113.20	\$0.00	\$52,113.20	\$564,472.00
7230-000	OPERATING STATE INCOME TAX	\$0.00	\$5,776.00	\$0.00	\$5,776.00	\$5,776.00
7240-200	GROSS EARNINGS TAX	\$240,000.00	\$16,290.68	\$0.00	\$16,290.68	\$256,290.68
7241-000	PROPERTY TAX	\$775.72	\$0.00	\$0.00	\$0.00	\$775.72
7310-000	DIVIDENDS	(\$16,291.92)	\$25,347.15	\$48,400.06	(\$23,052.91)	(\$39,344.83)
7320-000	INTEREST	(\$155,370.20)	\$15.87	\$9,978.20	(\$9,962.33)	(\$165,332.53)
7360-209	EQUITY IN SDN LLC	(\$70,832.64)	\$0.00	\$8,021.63	(\$8,021.63)	(\$78,854.27)
7370-100	CONTRIBUTIONS	\$2,534.20	\$100.00	\$0.00	\$100.00	\$2,634.20
7400-000	NONOPERATING TAXES	\$85,911.64	\$23,424.10	\$6,871.74	\$16,552.36	\$102,464.00
7400-110	INTEREST TO REA	\$309,135.00	\$33,219.89	\$5,257.01	\$27,962.88	\$337,097.88
7530-000	AMORTIZATION DEBT EXPENSE	\$834.48	\$0.00	\$0.00	\$0.00	\$834.48
7540-000	OTHER INTEREST	\$393.48	\$163.45	\$0.00	\$163.45	\$556.93

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
7810-100	SALES REVENUE	(\$24,779.14)	\$5,585.81	\$460.75	\$5,125.06	(\$19,654.08)
7810-200	LEASE REVENUE	(\$13,409.63)	\$0.00	\$1,116.08	(\$1,116.08)	(\$14,525.71)
7810-210	Fiber Lease	\$0.00	\$2,520.00	\$0.00	\$2,520.00	\$2,520.00
7810-300	INSTALLATION & REPAIR REVENUE	(\$42,356.05)	\$0.00	\$3,601.64	(\$3,601.64)	(\$45,957.69)
7810-320	Commissions	(\$4.61)	\$0.00	\$0.10	(\$0.10)	(\$4.71)
7810-410	INTERNET REVENUE-MN	(\$14.12)	\$0.00	\$9.95	(\$9.95)	(\$24.07)
7810-430	INTERNET REVENUE-SD	(\$211,510.33)	\$0.00	\$20,995.94	(\$20,995.94)	(\$232,506.27)
7810-500	SCHOOL E-RATE NONREG REVENUE	\$3,808.40	\$0.00	\$3,808.40	(\$3,808.40)	\$0.00
7810-510	Payphone Compensation	(\$2,547.12)	\$0.00	\$0.00	\$0.00	(\$2,547.12)
7820-100	COST OF GOODS SOLD	\$0.00	\$237.38	\$0.00	\$237.38	\$237.38
7820-200	CPE REPAIRS	\$1,318.80	\$362.39	\$0.00	\$362.39	\$1,681.19
7820-250	DEPRECIATION-NONREGULATED	\$1.00	\$0.00	\$0.00	\$0.00	\$1.00
7820-300	INSTALLATION & REPAIR EXPENSE	\$65,460.38	\$3,632.69	\$0.00	\$3,632.69	\$69,093.07
7820-310	INTERNET EXPENSE	\$238,402.30	\$12,570.84	\$0.00	\$12,570.84	\$250,973.14
7820-311	Depreciation Expense-Internet	\$1,220.34	\$406.78	\$0.00	\$406.78	\$1,627.12
7830-100	SALES EXPENSE	\$4,451.81	\$1,851.12	\$0.00	\$1,851.12	\$6,302.93
7830-500	OTHER EXPENSES	\$754.88	\$0.00	\$0.00	\$0.00	\$754.88
7840-510	Payphone Basic Service Expense	\$10,581.76	\$1,415.25	\$0.00	\$1,415.25	\$11,997.01
7840-550	Payphone Depreciation Expense	\$106.29	\$0.00	\$0.00	\$0.00	\$106.29
7850-100	OLLIG CABLEVISION REVENUE	(\$51,708.84)	\$0.00	\$4,945.30	(\$4,945.30)	(\$56,654.14)
7850-101	AURORA CATV REVENUE	(\$68,538.94)	\$0.00	\$6,010.84	(\$6,010.84)	(\$74,549.78)
7850-102	MONTROSE CATV REVENUE	(\$26,670.39)	\$0.00	\$2,135.95	(\$2,135.95)	(\$28,806.34)
7850-103	VALLEY SPRINGS CATV REVENUE	(\$34,963.76)	\$0.00	\$4,730.23	(\$4,730.23)	(\$39,693.99)
7850-104	HILLS CATV REVENUE	(\$23,611.71)	\$0.00	\$3,943.35	(\$3,943.35)	(\$27,555.06)
7850-105	INWOOD CATV REVENUE	(\$33,196.97)	\$0.00	\$5,318.40	(\$5,318.40)	(\$38,515.37)
7850-106	LARCHWOOD CATV REVENUE	(\$33,297.56)	\$0.00	\$5,364.99	(\$5,364.99)	(\$38,662.55)
-200	OLLIG CABLEVISION EXPENSES	\$124.97	\$0.00	\$0.00	\$0.00	\$124.97
7850-201	AURORA CATV EXPENSES	\$956.76	\$0.00	\$0.00	\$0.00	\$956.76
7850-202	MONTROSE CATV EXPENSES	\$124.97	\$0.00	\$0.00	\$0.00	\$124.97

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
7850-203	VALLEY SPRINGS CATV EXPENSES	\$555.38	\$0.00	\$0.00	\$0.00	\$555.38
7850-204	HILLS CATV EXPENSES	\$2,113.65	\$0.00	\$0.00	\$0.00	\$2,113.65
7850-205	INWOOD CATV EXPENSES	\$555.40	\$665.00	\$0.00	\$665.00	\$1,220.40
7850-206	LARCHWOOD CATV EXPENSES	\$989.74	\$0.00	\$0.00	\$0.00	\$989.74
7850-220	CORSICA HEADEND REPAIRS	\$4,159.49	\$357.38	\$0.00	\$357.38	\$4,516.87
7850-221	AURORA HEADEND REPAIR	\$3,656.44	\$253.62	\$0.00	\$253.62	\$3,910.06
7850-222	MONTROSE HEADEND REPAIRS	\$1,049.24	\$0.00	\$0.00	\$0.00	\$1,049.24
7850-223	VALLEY SPRINGS HEADEND REPAIRS	\$2,348.59	\$176.32	\$0.00	\$176.32	\$2,524.91
7850-224	HILLS HEADEND REPAIRS	\$968.03	\$140.38	\$0.00	\$140.38	\$1,108.41
7850-225	INWOOD HEADEND REPAIRS	\$1,744.23	\$352.63	\$0.00	\$352.63	\$2,096.86
7850-226	LARCHWOOD HEADEND REPAIRS	\$382.93	\$132.25	\$0.00	\$132.25	\$515.18
7850-230	CORSICA CABLE & WIRE REPAIR	\$4,557.68	\$412.36	\$0.00	\$412.36	\$4,970.04
7850-231	AURORA CABLE & WIRE REPAIR	\$3,974.06	\$565.90	\$0.00	\$565.90	\$4,539.96
7850-232	MONTROSE CABLE & WIRE REPAIR	\$3,527.10	\$0.00	\$0.00	\$0.00	\$3,527.10
7850-233	VALLEY SPRINGS CABLE & WIRE REPA	\$12,974.70	\$324.24	\$0.00	\$324.24	\$13,298.94
7850-234	HILLS CABLE & WIRE REPAIR	\$5,448.40	\$206.34	\$0.00	\$206.34	\$5,654.74
7850-235	INWOOD CABLE & WIRE REPAIR	\$6,573.27	\$169.95	\$0.00	\$169.95	\$6,743.22
7850-236	LARCHWOOD CABLE & WIRE REPAIR	\$15,057.57	\$324.50	\$0.00	\$324.50	\$15,382.07
7850-241	AURORA SERVICE & OTHER REPAIR	\$96.79	\$0.00	\$0.00	\$0.00	\$96.79
7850-243	VALLEY SPRINGS SERVICE & OTHER R	\$3,034.20	\$484.87	\$0.00	\$484.87	\$3,519.07
7850-244	HILLS SERVICE & OTHER REPAIR	\$2,232.12	\$264.47	\$0.00	\$264.47	\$2,496.59
7850-245	INWOOD SERVICE & OTHER REPAIR	\$2,759.28	\$440.80	\$0.00	\$440.80	\$3,200.08
7850-246	LARCHWOOD SERVICE & OTHER REPAIR	\$3,191.74	\$396.72	\$0.00	\$396.72	\$3,588.46
7850-250	CORSICA POWER	\$513.12	\$56.60	\$0.00	\$56.60	\$569.72
7850-251	AURORA POWER	\$746.36	\$83.70	\$0.00	\$83.70	\$830.06
7850-253	VALLEY SPRINGS POWER	\$1,122.89	\$0.00	\$0.00	\$0.00	\$1,122.89
7850-254	HILLS POWER	\$1,059.86	\$0.00	\$0.00	\$0.00	\$1,059.86
7850-255	INWOOD POWER	\$1,238.14	\$197.79	\$0.00	\$197.79	\$1,435.93
7850-256	LARCHWOOD POWER	\$1,437.05	\$174.28	\$0.00	\$174.28	\$1,611.33

**PROPRIETARY**

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
7850-260	CORSICA NETWORK ADMINISTRATION	\$19,552.37	\$1,505.18	\$0.00	\$1,505.18	\$21,057.55
7850-261	AURORA NETWORK ADMINISTRATION	\$20,994.57	\$1,685.56	\$0.00	\$1,685.56	\$22,680.13
7850-262	MONTROSE NETWORK ADMINISTRATION	\$8,954.43	\$597.36	\$0.00	\$597.36	\$9,551.79
7850-263	VALLEY SPRINGS NETWORK ADMINISTRATION	\$12,857.68	\$1,789.69	\$0.00	\$1,789.69	\$14,647.37
7850-264	HILLS NETWORK ADMINISTRATION	\$9,460.24	\$1,334.52	\$0.00	\$1,334.52	\$10,794.76
7850-265	INWOOD NETWORK ADMINISTRATION	\$12,396.16	\$1,718.68	\$0.00	\$1,718.68	\$14,114.84
7850-266	LARCHWOOD NETWORK ADMINISTRATION	\$12,543.82	\$1,800.47	\$0.00	\$1,800.47	\$14,344.29
7850-270	CORSICA DEPRECIATION	\$1,303.76	\$0.00	\$0.00	\$0.00	\$1,303.76
7850-271	AURORA DEPRECIATION	\$2,010.10	\$290.74	\$0.00	\$290.74	\$2,300.84
7850-272	MONTROSE DEPRECIATION	\$7,154.21	\$877.32	\$0.00	\$877.32	\$8,031.53
7850-273	VALLEY SPRINGS DEPRECIATION	\$7,650.50	\$976.19	\$0.00	\$976.19	\$8,626.69
7850-274	HILLS DEPRECIATION	\$6,771.68	\$851.14	\$0.00	\$851.14	\$7,622.82
7850-275	INWOOD DEPRECIATION	\$8,463.96	\$1,060.18	\$0.00	\$1,060.18	\$9,524.14
7850-276	LARCHWOOD DEPRECIATION	\$9,454.71	\$1,190.49	\$0.00	\$1,190.49	\$10,645.20
7850-281	AURORA CUSTOMER SERVICE	\$24.24	\$26.38	\$0.00	\$26.38	\$50.62
7850-283	VALLEY SPRINGS CUSTOMER SERVICE	\$207.82	\$36.31	\$0.00	\$36.31	\$244.13
7850-284	HILLS CUSTOMER SERVICE	\$134.60	\$22.35	\$0.00	\$22.35	\$156.95
7850-285	INWOOD CUSTOMER SERVICE	\$143.30	\$24.29	\$0.00	\$24.29	\$167.59
7850-286	LARCHWOOD CUSTOMER SERVICE	\$141.68	\$24.13	\$0.00	\$24.13	\$165.81
7850-310	AURORA HEADEND REPAIR	\$273.06	\$0.00	\$0.00	\$0.00	\$273.06
7850-320	CORSICA OTHER GEN & ADMIN	\$383.03	\$0.00	\$0.00	\$0.00	\$383.03
7850-321	AURORA OTHER GEN & ADMIN	\$575.84	\$150.00	\$0.00	\$150.00	\$725.84
7850-322	MONTROSE OTHER GEN & ADMIN	\$37.90	\$0.00	\$0.00	\$0.00	\$37.90
7850-323	VALLEY SPRINGS OTHER GEN & ADMIN	\$140.45	\$0.00	\$0.00	\$0.00	\$140.45
7850-324	HILLS OTHER GEN & ADMIN	\$90.89	\$0.00	\$0.00	\$0.00	\$90.89
7850-325	INWOOD OTHER GEN & ADMIN	\$140.44	\$0.00	\$0.00	\$0.00	\$140.44
7850-326	LARCHWOOD OTHER GEN & ADMIN	\$140.45	\$0.00	\$0.00	\$0.00	\$140.45
7850-352	Amortization of Goodwill-Aurora	\$3,112.00	\$0.00	\$0.00	\$0.00	\$3,112.00
8100-000	LABOR TO BE CLEARED	\$53,054.69	\$0.00	\$53,054.69	(\$53,054.69)	\$0.00



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Sioux Valley Telephone Company  
Summary Trial Balance for 2001  
General Ledger

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**PROPRIETARY**

Account	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
B210-000	RELIEFS AND PENSIONS	\$2,443.62	\$14,082.93	\$16,526.55	(\$2,443.62)	\$0.00
B220-000	PAYROLL TAXES	\$3,511.54	\$2.50	\$3,514.04	(\$3,511.54)	\$0.00
	Grand Totals:	\$0.00	\$8,363,442.93	\$8,363,442.93	\$0.00	\$0.00
Total Accounts:	403					

**SIoux VALLEY TELEPHONE COMPANY  
TRIAL BALANCE WORKSHEET  
YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
1130-100	CHECKING ACCOUNT	745,193.15					745,193.15
1140-000	SPECIAL CASH DEPOSITS	573,812.37					573,812.37
1140-100	REA CONSTRUCTION FUND	3.40					3.40
1150-100	PETTY CASH	1,050.00					1,050.00
1160-000	TEMPORARY CASH INVESTMENTS	1,000,000.00					1,000,000.00
1180-110	DUE FROM CUSTOMERS	105,622.10					105,622.10
1180-120	CASH AFTER CUTOFF	(51,579.13)					(51,579.13)
1180-210	UNBILLED ACCESS	140,000.00					140,000.00
1181-000	A/R-US WEST-MN	0.86					0.86
1181-264	A/R-MEANS TELCOM-MN	2.62					2.62
1183-000	A/R-US WEST-SD	502.07					502.07
1183-865	A/R-EXPRESS COMMUNICATIONS-SD	323.62					323.62
1184-000	ALLOWANCE FOR UNCOLLECT ACCESS	(21,000.00)					(21,000.00)
1185-000	A/R-CABS (MN & SD)	385,195.22	RE 8	(52,599.67)			332,595.55
1190-200	OTHER ACCOUNTS RECEIVABLE	0.00					0.00
1190-210	A/R - OTHER	1,069.74					1,069.74
1190-330	RECEIVABLE FROM NECA	12,361.00					12,361.00
1190-360	A/R-LIFELINE/USAC	124.25					124.25
1191-100	A/R - LS	(11.16)					(11.16)
1191-200	A/R - OUC	(229,507.21)					(229,507.21)
1191-500	A/R - HTC	32,313.37					32,313.37
1191-600	A/R - VCI OF SD	(5,393.66)					(5,393.66)
1200-130	NOTE RECEIVABLE FROM HECTOR	712,469.18					712,469.18
1210-100	INTEREST RECEIVABLE	0.64					0.64
1210-120	INTEREST RECEIVABLE-CAPITOL RESOURCE FL	20,643.29					20,643.29
1210-130	INTEREST REC'BLE FROM HECTOR	6,285.35					6,285.35
1210-140	INTEREST RECEIVABLE - ONVOY	4,285.63					4,285.63
1220-100	<b>MATERIAL &amp; SUPPLIES</b>	141,047.67					<b>141,047.67</b>
1310-000	PREPAID INSURANCE	14,969.70					14,969.70
1310-100	PREPAID MEDICAL INSURANCE	(8,080.86)					(8,080.86)
1330-240	PREPAID ENGINEERING	52,026.36					52,026.36
1330-280	PREPAID FIBER LEASE	15,120.00					15,120.00
1402-100	OTHER INVESTMENTS	5,207.78					5,207.78
1402-210	RTB STOCK	3,435,177.00					3,435,177.00
1402-220	RTB - STOCK DIVIDEND CREDIT	(3,209,477.00)					(3,209,477.00)
1402-480	INVESTMENT-SD HEADEND (SDN)	150,000.00					150,000.00
1402-499	INVESTMENT IN NECA	25,000.00					25,000.00
1402-500	STOCK - MEANS	93,295.00					93,295.00
1402-501	OVNOY NOTE RECEIVABLE	43,910.85					43,910.85
1402-502	VALUATION ALLOWANCE MEANS STOCK	(93,295.00)					(93,295.00)
1402-520	SOUTH DAKOTA NETWORKS	387,287.54					387,287.54
1402-530	LOCAL EXCHANGE CARRIERS ASSOC.	5,124.16					5,124.16
1402-540	EXPRESS COMMUNICAITONS, INC.	7,190.00					7,190.00
1402-992	AURORA - GOODWILL	186,769.14					186,769.14
1402-999	RESERVE FOR GOODWILL - AURORA	(64,199.76)					(64,199.76)
1407-000	DEFERRED DEBT EXPENSE	11,091.04					11,091.04
1410-100	CPE LEASED	336,958.56					336,958.56
1410-110	CPE LEASED MOBILE	130,559.79					130,559.79
1410-200	ACCUMULATED DEPRECIATION - CPE	(336,958.56)					(336,958.56)
1410-210	DEP'N RESERVE MOBILE	(130,559.79)					(130,559.79)
1410-400	INTERNET EQUIPMENT	14,644.00					14,644.00
1410-410	A/D INTERNET EQUIP	(1,627.12)					(1,627.12)
1410-510	PUBLIC TELE TERMINAL EQUIPMENT	41,099.49					41,099.49
1410-550	ACC DEPREC PAYPHONES	(42,928.19)					(42,928.19)
1439-000	DEFERRED CHARGES	0.00					0.00
1439-110	SICK LEAVE - CURRENT YEAR	0.00					0.00
2006-000	NONOPERATING PLANT	13,500.00					13,500.00
2111-000	LAND	114,380.36				(9,928.45)	104,451.91
2116-000	OTHER WORK EQUIPMENT	235,313.01				(38,828.42)	196,484.59
2116-040	OTHER WORK EQUIP - ADDITIONS	0.00				0.00	0.00
2121-000	BUILDINGS	1,012,449.96				(87,882.69)	924,567.27
2121-040	BUILDINGS - ADDITIONS	0.00				0.00	0.00
2122-000	FURNITURE	42,910.56				(258.37)	42,652.19
2123-000	OFFICE EQUIPMENT	130,515.57				(785.84)	129,729.73
2123-040	OFFICE EQUIPMENT - ADDITIONS	0.00				0.00	0.00
2123-090	OFFICE EQUIPMENT - ADJUSTMENTS	0.00				0.00	0.00
2124-000	GENERAL PURPOSE COMPUTERS	30,822.62				(185.58)	30,637.04
2124-040	GEN'R PUR COMPUTER - ADDITIONS	0.00				0.00	0.00
2100	<b>TOTAL GENERAL SUPPORT ASSETS</b>	<b>1,566,392.08</b>		<b>0.00</b>	<b>0.00</b>	<b>(137,869.35)</b>	<b>1,428,522.73</b>

**SIoux VALLEY TELEPHONE COMPANY**  
**TRIAL BALANCE WORKSHEET**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
2210-000	CENTRAL OFFICE SWITCHING	4,110,756.38					4,110,756.38
2210-040	CENTRAL OFFICE - ADDITIONS	0.00					0.00
2210-090	CENTRAL OFFICE - ADJUSTMENTS	0.00					0.00
2232-000	CIRCUIT EQUIPMENT - SUBSCRIBER	1,891,409.19					1,891,409.19
2232-040	CIRCUIT EQUIPMENT - ADDITIONS	0.00					0.00
2232-090	CIRCUIT EQUIPMENT - ADJUSTMENTS	0.00					0.00
2232-100	CIRCUIT EQUIPMENT - FIBER ELECTRONICS	1,476,344.98				(50,499.86)	1,425,845.12
2232-140	CIR EQ - FIBER ELEC - ADDITIONS	0.00					0.00
2232-190	CIR EQ - FIBER ELEC - ADJUSTMENTS	0.00					0.00
2232-200	CIRCUIT EQUIPMENT - OTHER TOLL	287,469.80					287,469.80
2232-240	CIR EQ - OTHER TOLL - ADDITIONS	0.00					0.00
2232-290	CIR EQ - OTHER TOLL - ADJUSTMENTS	0.00					0.00
<b>2200</b>	<b>TOTAL CENTRAL OFFICE ASSETS</b>	<b>7,765,980.35</b>		<b>0.00</b>	<b>0.00</b>	<b>(50,499.86)</b>	<b>7,715,480.49</b>
2411-000	POLES	4,828.82					4,828.82
2421-000	AERIAL CABLE	103,737.97					103,737.97
2421-100	AERIAL STATION CONNECTIONS	74,946.23					74,946.23
2422-000	UNDERGROUND CABLE	27,796.00					27,796.00
2423-000	BURIED CABLE	7,827,800.84					7,827,800.84
2423-040	BURIED CABLE - ADDITIONS	0.00					0.00
2423-080	BURIED CABLE - RETIREMENTS	0.00					0.00
2423-090	BURIED CABLE - ADJUSTMENTS	0.00					0.00
2423-100	BURIED FIBER OPTIC CABLE	1,062,013.58				(9,273.67)	1,052,739.91
2423-140	BURIED FIBER OPTIC - ADDITIONS	0.00					0.00
2423-190	BURIED FIBER OPTIC - ADJUSTMENTS	0.00					0.00
2423-200	BURIED TOLL CABLE	132,381.80					132,381.80
2423-290	BURIED TOLL CABLE - ADJUSTMENTS	0.00					0.00
2423-300	BURIED STATION CONNECTIONS	376,347.51					376,347.51
2441-000	CONDUIT SYSTEMS	172,473.16					172,473.16
2441-040	CONDUIT SYSTEMS - ADDITIONS	0.00					0.00
<b>2400</b>	<b>TOTAL CABLE &amp; WIRE FACILITIES</b>	<b>9,782,325.91</b>		<b>0.00</b>	<b>0.00</b>	<b>(9,273.67)</b>	<b>9,773,052.24</b>
<b>2690-100</b>	<b>ORGANIZATION</b>	<b>531.76</b>		<b>0.00</b>	<b>0.00</b>	<b>(5.50)</b>	<b>526.26</b>
2901-000	LAND & BUILDINGS - MONTROSE	2,500.00					2,500.00
2901-002	LAND - AURORA	1,000.00					1,000.00
2901-003	LAND & BUILDING - VALLEY SPRINGS	12,500.00					12,500.00
2901-004	LAND & BUILDING - HILLS	7,500.00					7,500.00
2901-005	LAND & BUILDING - INWOOD	10,000.00					10,000.00
2901-043	LAND & BUILDING - ADDS - V.S.	0.00					0.00
2901-044	LAND & BUILDING - ADDS - HILLS	0.00					0.00
2901-045	LAND & BUILDING - ADDS - INWOOD	0.00					0.00
2901-091	LAND - AURORA	0.00					0.00
2910-000	MONTROSE ANTENNAS	5,287.00					5,287.00
2915-000	MONTROSE HEADEND	20,457.48					20,457.48
2915-001	CORSICA HEADEND	55,382.52					55,382.52
2915-002	HEADEND - AURORA	752.18					752.18
2915-003	HEADEND - VALLEY SPRINGS	62,074.42					62,074.42
2915-004	HEADEND - HILLS	65,344.08					65,344.08
2915-005	HEADEND - INWOOD	63,344.08					63,344.08
2915-006	HEADEND - LARCHWOOD	64,074.42					64,074.42
2915-040	MONTROSE HEADEND - ADDS	0.00					0.00
2915-042	HEADEND - ADD - AURORA	0.00					0.00
2915-043	HEADEND - ADD - V.S.	0.00					0.00
2915-044	HEADEND - ADD - HILLS	0.00					0.00
2915-045	HEADEND - ADD - INWOOD	0.00					0.00
2915-046	HEADEND - ADD LARCHWOOD	0.00					0.00
2916-006	OTHER WORK EQUIP - LARCHWOOD	855.75					855.75
2916-046	OTHER WORK EQUIP - LARCHWOOD - ADDS	0.00					0.00
2920-000	MONTROSE CALBE & WIRE	58,050.73					58,050.73
2920-001	CORSICA CABLE & WIRE	45,685.84					45,685.84
2920-003	CABLE & WIRE - V.S.	87,636.40					87,636.40
2920-004	CABLE & WIRE - HILLS	66,086.91					66,086.91
2920-005	CABLE & WIRE - INWOOD	117,752.61					117,752.61
2920-006	LARCHWOOD - CABLE & WIRE	155,859.24					155,859.24
2920-040	MONTROSE CABLE & WIRE - ADDS	0.00					0.00
2920-043	CABLE & WIRE - ADDS - V.S.	0.00					0.00
2920-044	CABLE & WIRE - ADDS - HILLS	0.00					0.00
2920-045	CALBE & WIRE - ADDS - INWOOD	0.00					0.00
2920-046	CALBE & WIRE - ADDS - LARCHWOOD	0.00					0.00
2920-092	AURORA PLANT	68,272.58					68,272.58
2925-003	TOWERS - V.S.	10,000.00					10,000.00
2925-043	TOWERS - ADDS - V.S.	0.00					0.00
3001-000	AUDIT CPR A/C	0.00					0.00

**SIOUX VALLEY TELEPHONE COMPANY  
TRIAL BALANCE WORKSHEET  
YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
3003-000	ACCUM DEPR - NONOPERATING	(9,372.52)					(9,372.52)
3211-600	OTHER WORK EQUIPMENT	(125,709.50)				20,908.02	(105,801.48)
3212-100	BUILDINGS	(438,369.02)				38,051.31	(400,317.71)
3212-200	FURNITURE	(21,455.40)				129.18	(21,326.22)
3212-300	OFFICE EQUIPMENT	(130,114.16)				783.43	(129,330.73)
3212-400	GENERAL PURPOSE COMPUTER	(21,782.40)				131.15	(21,651.25)
<b>3100-2100</b>	<b>TOTAL DEPR. RES. - GSF</b>	<b>(738,430.48)</b>		<b>0.00</b>	<b>0.00</b>	<b>60,003.09</b>	<b>(678,427.39)</b>
3221-000	CENTRAL OFFICE SWITCHING	(2,981,917.37)					(2,981,917.37)
3223-200	CIRCUIT EQUIPMENT	(1,563,188.76)					(1,563,188.76)
3223-210	FIBER ELECTRONICS	(713,160.13)				35,439.97	(677,720.16)
3223-220	OTHER TOLL	(191,771.57)					(191,771.57)
<b>3100-2200</b>	<b>TOTAL DEPR. RES. - COE</b>	<b>(5,450,037.83)</b>		<b>0.00</b>	<b>0.00</b>	<b>35,439.97</b>	<b>(5,414,597.86)</b>
3242-100	POLES	(6,036.02)					(6,036.02)
3242-100	AERIAL CABLE	(129,672.47)					(129,672.47)
3242-110	AERIAL STATION CONNECTIONS	(74,946.23)					(74,946.23)
3242-200	UNDERGROUND CABLE	(17,341.75)					(17,341.75)
3242-300	BURIED CABLE	(4,521,263.68)					(4,521,263.68)
3242-310	FIBER OPTIC CABLE	(501,174.50)				5,480.40	(495,694.10)
3242-320	BURIED TOLL CABLE	(107,444.18)					(107,444.18)
3242-330	BURIED STATION CONNECTIONS	(376,347.51)					(376,347.51)
3244-100	CONDUIT SYSTEMS	(46,775.64)					(46,775.64)
<b>3100-2400</b>	<b>TOTAL DEPR. RES. - C&amp;W F</b>	<b>(5,781,001.98)</b>		<b>0.00</b>	<b>0.00</b>	<b>5,480.40</b>	<b>(5,775,521.58)</b>
3290-100	A/D MONTROSE BUILDINGS	(1,229.30)					(1,229.30)
3290-103	A/D V.S. BUILDINGS	(468.72)					(468.72)
3290-104	A/D HILLS BUILDINGS	(281.25)					(281.25)
3290-105	A/D INWOOD BUILDINGS	(375.03)					(375.03)
3291-000	A/D MONTROSE ANTENNAS	(4,163.56)					(4,163.56)
3291-500	A/D MONTROSE HEADEND	(14,206.90)					(14,206.90)
3291-501	A/D CORSICA HEADEND	(54,993.66)					(54,993.66)
3291-502	A/D - HEADEND - AURORA	(25.08)					(25.08)
3291-503	A/D V.S. HEADEND	(4,638.32)					(4,638.32)
3291-504	A/D HILLS HEADEND	(4,889.57)					(4,889.57)
3291-505	A/D INWOOD HEADEND	(4,739.63)					(4,739.63)
3291-506	A/D LARCHWOOD HEADEND	(4,788.27)					(4,788.27)
3291-606	A/D OTHER WORK EQUIP - LARCHWOOD	(28.52)					(28.52)
3292-000	A/D MONTROSE CABLE & WIRE	(34,205.19)					(34,205.19)
3292-001	A/D CORSICA CABLE & WIRE	(44,543.09)					(44,543.09)
3292-002	A/D AURORA	(55,459.52)					(55,459.52)
3292-003	A/D VS CABLE & WIRE	(3,144.62)					(3,144.62)
3292-004	A/D HILLS CABLE & WIRE	(2,452.00)					(2,452.00)
3292-005	A/D INWOOD CABLE & WIRE	(4,409.48)					(4,409.48)
3292-006	A/D LARCHWOOD CABLE & WIRE	(5,828.41)					(5,828.41)
3292-503	A/D VS TOWERS	(375.03)					(375.03)
4010-150	A/P HILLS TELEPHONE CO.	(21,990.37)					(21,990.37)
4010-200	ACCOUNTS PAYABLE	(178,484.72)	RE4,5	36,486.00	(14,758.92)		(156,757.64)
4010-202	HILLS CASH PAY TO HTC	0.00					0.00
4010-203	VALLEY CASH PAY TO VCI	0.00					0.00
4010-205	ACCOUNTS PAYABLE - EQUIPMENT	(125,000.00)					(125,000.00)
4010-210	WITHHOLDING - 401K	0.00					0.00
4010-220	WITHHOLDING TAX - FEDERAL & FICA	0.00					0.00
4010-240	EXCISE TAX	(5,987.15)					(5,987.15)
4010-251	MINNESOTA SALES TAX	(929.09)					(929.09)
4010-253	SOUTH DAKOTA SALES TAX	0.00					0.00
4010-260	911 TAX	(86.81)					(86.81)
4010-261	MN TAP PROCEEDS	(11.65)					(11.65)
4010-262	S.D. (MINNEHAHA) - 911 TAX	0.00					0.00
4010-263	S.D. (MCCOOK) - 911 TAX	0.00					0.00
4010-266	MOODY COUNTY 911 TAX	0.00					0.00
4010-268	DOUGLAS COUNTY 911 TAX	0.00					0.00
4010-269	AURORA COUNTY 911 TAX	0.00					0.00
4010-270	CITY TAX	0.00					0.00
4010-273	LIFELINE	0.00					0.00
4010-290	EMPLOYEE STOCK PURCHASE PLAN	(1,280.56)					(1,280.56)
4010-291	A/P MEDICAL FLEX PLAN	(468.00)					(468.00)
4010-292	A/P DEPENDENT CARE FLEX PLAN	(489.87)					(489.87)

**SIoux VALLEY TELEPHONE COMPANY  
TRIAL BALANCE WORKSHEET  
YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
4010-320	PAYABLE TO AT&T	0.00					0.00
4010-330	PAYABLE TO NECA	(24,136.00)					(24,136.00)
4012-612	HEARING IMPAIRED PAYABLE	0.00					0.00
4040-000	CUSTOMER DEPOSITS	(8,684.40)					(8,684.40)
4070-100	ACRUED FEDERAL INCOME TAXES	114,411.08					114,411.08
4070-200	ACRUED STATE INCOME TAXES	(6,317.00)					(6,317.00)
4070-210	ACRUED IOWA INCOME TAXES	(5,000.00)					(5,000.00)
4080-100	ACRUED PROPERTY TAXES	(316.00)					(316.00)
4080-200	ACRUED GROSS EARNINGS TAX	(258,074.84)					(258,074.84)
4080-300	ACRUED FEDERAL UNEMPLOYMENT	0.00					0.00
4120-110	ACRUED INTEREST - REA	0.00					0.00
4120-120	ACRUED INTEREST - RTB	(16,685.66)					(16,685.66)
4120-310	COMPENSATED ABSENCES - SICK PAY	(38,503.30)					(38,503.30)
4120-320	COMP. ABSENCES - VAC, HOL & OTHER	(12,255.43)					(12,255.43)
4120-330	COMP ABSENCES - HOLIDAY - PERSONAL	1,731.77					1,731.77
4120-400	ACRUED PROFIT SHARING	(36,484.63)					(36,484.63)
4130-000	OTHER CURRENT LIABILITIES	(25,520.14)					(25,520.14)
4210-120	REA NOTES	(1,892,000.74)					(1,892,000.74)
4210-121	REA ADVANCE PAYMENTS	628,468.96					628,468.96
4210-130	RTB NOTES	(3,334,115.66)					(3,334,115.66)
4210-170	REA NOTES - UNADVANCED	51,100.00					51,100.00
<b>4340-100</b>	<b>NONCUR DEF OPER FED INCOME TAX</b>	<b>(949,398.00)</b>				<b>9,816.62</b>	<b>(939,581.38)</b>
4510-100	COMMON STOCK	(155,000.00)					(155,000.00)
4540-100	OTHER CAPITAL - COMMON	(58,368.65)					(58,368.65)
4550-000	RETAINED EARNINGS	(4,913,086.43)					(4,913,086.43)
4550-100	DIVIDENDS - COMMON	0.00					0.00
	<b>CHECK TOTAL - BALANCE SHEET</b>	<b>1,255,213.59</b>		<b>(16,113.67)</b>	<b>(14,758.92)</b>	<b>(86,908.30)</b>	<b>1,137,432.70</b>
5001-100	BASIC SERVICE - MN	(6,788.13)					(6,788.13)
5001-300	BASIC SERVICE - SD	(1,238,251.90)					(1,238,251.90)
5060-430	OTHER LOCAL SERVICE - SD	(27,436.08)					(27,436.08)
5081-050	FEDERAL UNIVERSAL SERVICE CHARGE	(9,589.87)					(9,589.87)
5081-060	FEDERAL UNIVERSAL SER CHG-SPEC ACCESS	(1,901.61)					(1,901.61)
5081-130	END USER - MULTI-LINE - SD	(67,715.62)					(67,715.62)
5081-210	END USER - SINGLE LINE - MN	(1,215.31)					(1,215.31)
5081-230	END USER - SINGLE LINE - SD	(197,199.67)					(197,199.67)
5081-330	INTERSTATE PIC CHANGE CHG - SD	(2,165.00)					(2,165.00)
5081-500	ANNUAL TRS FUND CONTRIBUTION	268.56	RE 1	(268.56)			0.00
5081-700	UNIVERSAL SERVICE REVENUE	(332,046.00)					(332,046.00)
5082-110	IS COMMON LINE - MN	(2,926.93)					(2,926.93)
5082-130	IS COMMON LINE - SD	(381,243.11)					(381,243.11)
5082-210	IS SWITCHED ACCESS - MN	(5,784.11)					(5,784.11)
5082-230	IS SWITCHED ACCESS - SD	(1,193,969.64)					(1,193,969.64)
5083-300	IS SPECIAL ACCESS - SD	(349,211.39)					(349,211.39)
5084-110	STATE COMMON LINE - MN	(5,703.45)					(5,703.45)
5084-130	STATE COMMON LINE - SD	(528,183.17)					(528,183.17)
5084-210	STATE SWITCHED ACCESS - MN	(8,713.49)					(8,713.49)
5084-230	STATE SWITCHED ACCESS - SD	(900,159.34)					(900,159.34)
5084-231	LECA INTERIM SETTLEMENTS - SD	515,546.00					515,546.00
5084-310	STATE SPECIAL ACCESS - MN	0.00					0.00
5084-330	STATE SPECIAL ACCESS - SD	(68,784.75)					(68,784.75)
5100-110	LONG DISTANCE REVENUE - MN	(1,156.48)					(1,156.48)
5100-130	LONG DISTANCE REVENUE - SD	(620,611.03)	RE 6	(814.32)			(621,425.35)
5100-230	LONG DISTANCE REVENUE - IS - SD	46,039.42					46,039.42
5110-300	LONG DIST. UNIDIREC. REVENUE - SD	(1,776.28)					(1,776.28)
5230-300	DIRECTORY REVENUE - SD	(1,700.80)					(1,700.80)
5240-300	RENT REVENUE - SD	(94,753.43)					(94,753.43)
5260-000	MICELLANEOUS	(2,847.45)					(2,847.45)
5270-110	BILLING & COLLECTION - STATE - MN	(35.72)					(35.72)
5270-130	BILLING & COLLECTION - STATE - SD	(38,283.71)					(38,283.71)
5270-210	BILLING AND COLLECTION - IS - MN	(0.48)					(0.48)
5270-230	BILLING AND COLLECTION - IS - SD	(38,837.29)					(38,837.29)
5301-100	UNCOLLECTIBLES - TELEPHONE - MN	(8.28)					(8.28)
5301-300	UNCOLLECTIBLES - TELEPHONE - SD	29,445.87	RE 8	(52,599.67)			(23,153.80)
	<b>TOTAL OPERATING REVENUE</b>	<b>(5,537,699.67)</b>		<b>(53,682.55)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,591,382.22)</b>
6110-000	NETWORK SUPPORT EXPENSE	0.00			193.07	0.00	193.07
6110-100	NETWORK SUPPORT EXP-REMAINING BAL.	24,624.72			0.00	(4,095.12)	20,529.60
<b>6110</b>	<b>TOTAL NETWORK SUPPORT EXPENSE</b>	<b>24,624.72</b>		<b>0.00</b>	<b>193.07</b>	<b>(4,095.12)</b>	<b>20,722.67</b>
6121-000	LAND AND BUILDINGS	51,722.69			410.78	(4,525.29)	47,608.18
6122-000	FURNITURE AND ARTWORKS	190.76			0.00	(1.15)	189.61
6123-000	OFFICE EQUIPMENT	3,971.74			0.00	(23.91)	3,947.83
6124-000	GENERAL PURPOSE COMPUTER	4,283.35			0.00	(25.79)	4,257.56
<b>6120</b>	<b>TOTAL GENERAL SUPPORT EXPENSE</b>	<b>60,168.54</b>		<b>0.00</b>	<b>410.78</b>	<b>(4,576.14)</b>	<b>56,003.18</b>

**SIoux VALLEY TELEPHONE COMPANY**  
**TRIAL BALANCE WORKSHEET**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
<b>6210-000</b>	<b>CENTRAL OFFICE SWITCHING</b>	183,747.57			1,409.39		<b>185,156.96</b>
6230-000	CENTRAL OFFICE TRANSMISSION	17,390.96			198.95		17,589.91
6230-100	FIBER ELECTRONICS REPAIRS	4,448.14			39.85	(1,399.79)	3,088.20
6230-200	OTHER TOLL ELECTRONICS REPAIRS	7,937.51			90.81		8,028.32
<b>6230</b>	<b>TOTAL COE TRANSMISSION EXPENSE</b>	<b>29,776.61</b>		<b>0.00</b>	<b>329.61</b>	<b>(1,399.79)</b>	<b>28,706.43</b>
<b>6310-000</b>	<b>INFORMATION ORIG/TERM</b>	120.15	RE3	(120.15)	0.00		0.00
6410-000	CABLE AND WIRE FACILITY	376,970.56			3,788.22		380,758.78
6410-100	FIBER OPTIC CABLE REPAIRS	71,868.83			60.49	(344.56)	71,584.76
6410-200	OTHER TOLL CABLE REPAIRS	956.31			1.34		957.65
<b>6400</b>	<b>TOTAL CABLE &amp; WIRE FACILITY EXP</b>	<b>449,795.70</b>		<b>0.00</b>	<b>3,850.05</b>	<b>(344.56)</b>	<b>453,301.19</b>
<b>6512-000</b>	<b>PROVISIONING</b>	558.45		0.00	11.34	(7.87)	<b>561.92</b>
6531-000	POWER	52,532.49				0.00	52,532.49
6532-000	NETWORK ADMINISTRATION-OTHER	122.14			0.00	(1.68)	120.46
6533-000	TESTING	35,754.71			758.22	0.00	36,512.93
6534-000	PLANT ADMINISTRATION	0.00			1,452.26		1,452.26
6534-100	PLANT ADMINISTRATION	96,691.88			0.00	(1,355.19)	95,336.69
6535-000	ENGINEERING	0.00			0.82		0.82
6535-100	ENGINEERING	25,917.18			0.00	(357.89)	25,559.29
<b>6530</b>	<b>TOTAL NETWORK OPERATIONS EXP</b>	<b>211,018.40</b>		<b>0.00</b>	<b>2,211.30</b>	<b>(1,714.76)</b>	<b>211,514.94</b>
6540-000	ACCESS EXPENSE	298,667.87					298,667.87
6540-100	ACCESS EXPENSE - USF	48,236.84					48,236.84
<b>6540</b>	<b>TOTAL ACCESS EXPENSE</b>	<b>346,904.71</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>346,904.71</b>
<b>6561-000</b>	<b>DEPRECIATION-PLANT IN SERVICE</b>	1,204,897.27				(10,269.27)	<b>1,194,628.00</b>
6612-000	SALES	48.04	RE2	(48.04)	0.00		0.00
6613-000	PRODUCT ADVERTISING	32,698.41	RE2	(32,698.41)	0.00	0.00	0.00
<b>6610</b>	<b>TOTAL MARKETING EXPENSE</b>	<b>32,746.45</b>		<b>(32,746.45)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6621-000</b>	<b>CALL COMPLETION</b>	426.55	RE 6	(426.55)	0.00	0.00	<b>0.00</b>
<b>6622-000</b>	<b>NUMBER SERVICES</b>	(1,240.87)	RE 6	1,240.87	0.00	0.00	<b>0.00</b>
6623-000	CUSTOMER SERVICES	123,421.35			791.16		124,212.51
6623-110	CUSTOMER - SERVICE ORDERS	57,010.11			1,158.15		58,168.26
6623-120	CUSTOMER - COLLECTIONS	24,456.41			494.71		24,951.12
6623-130	CUSTOMER - BILLING INQUIRIES	17,671.55			374.40		18,045.95
6623-500	SUBSCRIBER BILLING EXPENSES	85,577.42			77.24	0.00	85,654.66
6623-600	CABS BILLING	70,608.00			0.00		70,608.00
6623-800	TAP COSTS - MN	20.59			0.45		21.04
6623-900	TRS FUND EXPENSE	0.00	RE 1	268.56			268.56
<b>6623</b>	<b>TOTAL CUSTOMER SERVICES</b>	<b>378,765.43</b>		<b>268.56</b>	<b>2,896.11</b>	<b>0.00</b>	<b>381,930.10</b>
<b>6711-000</b>	<b>EXECUTIVE</b>	213,174.10			1,756.04	(1,932.45)	<b>212,997.69</b>
6721-000	ACCOUNTING AND FINANCE	77,260.63			0.00		77,260.63
6721-100	AUDITOR & ACCTG. CONSULTING	32,553.03					32,553.03
6721-200	COST STUDY EXPENSE	0.00	RE 4	35,000.00			35,000.00
6721-300	LECA ASSESSMENT EXPENSE	0.00	RE 5	1,486.00			1,486.00
6722-000	EXTERNAL RELATIONS	8,546.78	RE 2	32,698.41	0.00	(1,821.27)	39,423.92
6723-000	HUMAN RESOURCES	2,476.16			0.00		2,476.16
6724-000	INFORMATION MANAGEMENT	366.56			0.00		366.56
6725-000	LEGAL	5,471.26					5,471.26
6727-000	RESEARCH AND DEVELOPMENT	6,354.42					6,354.42
6728-000	OTHER GENERAL & ADMINISTRATIVE	44,365.56	RE 7	(7,599.85)	0.00		36,765.71
6728-900	NON DEDUCTIBLE DUES	71.39					71.39
<b>6720</b>	<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>177,465.79</b>		<b>61,584.56</b>	<b>0.00</b>	<b>(1,821.27)</b>	<b>237,229.08</b>
<b>7210-000</b>	<b>INVESTMENT TAX CREDIT</b>	0.00					<b>0.00</b>
7220-000	OPERATING FEDERAL INCOME TAX	564,472.00					564,472.00
7230-000	OPERATING STATE INCOME TAX	5,776.00					5,776.00
7240-200	GROSS EARNINGS TAX	256,290.68					256,290.68
7240-300	PUC REGULATORY FEES	0.00	RE 7	4,173.65			4,173.65
7240-400	FCC REGULATORY FEES	0.00	RE 7	485.00			485.00
7241-000	PROPERTY TAX	775.72					775.72
<b>7200</b>	<b>TOTAL OPERATING TAXES (DR)</b>	<b>827,314.40</b>		<b>4,658.65</b>	<b>0.00</b>	<b>0.00</b>	<b>831,973.05</b>
7310-000	DIVIDEND INCOME (CR)	(39,344.83)					(39,344.83)
7320-000	INTEREST INCOME (CR)	(165,332.53)					(165,332.53)
7360-209	EQUITY IN SDN LLC	(78,854.27)					(78,854.27)
7370-100	CONTRIBUTIONS	2,634.20	RE 7	2,941.20			5,575.40
7400-000	NONOPERATING TAXES	102,464.00					102,464.00

**SIoux VALLEY TELEPHONE COMPANY**  
**TRIAL BALANCE WORKSHEET**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
7500-000	NON-OPERATING FIXED CHARGES	0.00	RE 9	34,619.95			34,619.95
7510-110	INTEREST TO REA	337,097.88	RE 9	(34,619.95)			302,477.93
7530-000	AMORTIZATION DEBT EXPENSE	834.48					834.48
7540-000	OTHER INTEREST	556.93					556.93
7810-100	SALES REVENUE	(19,654.08)					(19,654.08)
7810-200	LEASE REVENUE	(14,525.71)					(14,525.71)
7810-210	FIBER LEASE	2,520.00					2,520.00
7810-300	INSTALLATION & REPAIR REVENUE	(45,957.69)					(45,957.69)
7810-320	COMMISSIONS	(4.71)					(4.71)
7810-410	INTERNET REVENUE - MN	(24.07)					(24.07)
7810-430	INTERNET REVENUE - SD	(232,506.27)					(232,506.27)
7810-500	SCHOOL E-RATE NONREG REVENUE	0.00					0.00
7810-510	PAYPHONE COMPENSATION	(2,547.12)					(2,547.12)
7820-100	COST OF GOODS SOLD	237.38					237.38
7820-200	CPE REPAIRS	1,681.19			18.19		1,699.38
7820-250	DEPRECIATION - NONREGULATED	1.00					1.00
7820-300	INSTALLATION & REPAIR EXPENSE	69,093.07			798.46		69,891.53
7820-310	INTERNET EXPENSE	250,973.14			106.51		251,079.65
7820-311	DEPRECIATION EXPENSE-INTERNET	1,627.12					1,627.12
7830-100	SALES EXPENSE	6,302.93			27.17		6,330.10
7830-500	OTHER EXPENSES	754.88					754.88
7840-510	PAYPHONE BASIC SERVICE EXPENSE	11,997.01			36.42		12,033.43
7840-550	PAYPHONE DEPRECIATION EXPENSE	106.29					106.29
7850-100	OLLIG CABLEVISION REVENUE	(56,654.14)					(56,654.14)
7850-101	AURORA CATV REVENUE	(74,549.78)					(74,549.78)
7850-102	MONTROSE CATV REVENUE	(28,806.34)					(28,806.34)
7850-103	VALLEY SPRINGS CATV REVENUE	(39,693.99)					(39,693.99)
7850-104	HILLS CATV REVENUE	(27,555.06)					(27,555.06)
7850-105	INWOOD CATV REVENUE	(38,515.37)					(38,515.37)
7850-106	LARCHWOOD CATV REVENUE	(38,662.55)					(38,662.55)
7850-200	OLLIG CABLEVISION EXPENSES	124.97			17.41		142.38
7850-201	AURORA CATV EXPENSES	956.76					956.76
7850-202	MONTROSE CATV EXPENSES	124.97					124.97
7850-203	VALLEY SPRINGS CATV EXPENSES	555.38					555.38
7850-204	HILLS CATV EXPENSES	2,113.65					2,113.65
7850-205	INWOOD CATV EXPENSES	1,220.40					1,220.40
7850-206	LARCHWOOD CATV EXPENSES	989.74					989.74
7850-220	CORSICA HEADEND REPAIRS	4,516.87			77.73		4,594.60
7850-221	AURORA HEADEND REPAIR	3,910.06			33.36		3,943.42
7850-222	MONTROSE HEADEND REPAIRS	1,049.24			13.27		1,062.51
7850-223	VALLEY SPRINGS HEADEND REPAIRS	2,524.91			14.95		2,539.86
7850-224	HILLS HEADEND REPAIRS	1,108.41			7.04		1,115.45
7850-225	INWOOD HEADEND REPAIRS	2,096.86			9.79		2,106.65
7850-226	LARCHWOOD HEADEND REPAIRS	515.18			5.45		520.63
7850-230	CORSICA CABLE & WIRE REPAIR	4,970.04			55.04		5,025.08
7850-231	AURORA CABLE & WIRE REPAIR	4,539.96			56.47		4,596.43
7850-232	MONTROSE CABLE & WIRE REPAIR	3,527.10			36.59		3,563.69
7850-233	VALLEY SPRINGS CABLE & WIRE REPAIR	13,298.94			78.28		13,377.22
7850-234	HILLS CABLE & WIRE REPAIR	5,654.74			12.42		5,667.16
7850-235	INWOOD CABLE & WIRE REPAIR	6,743.22			29.21		6,772.43
7850-236	LARCHWOOD CABLE & WIRE REPAIR	15,382.07			61.82		15,443.89
7850-241	AURORA SERVICE & OTHER REPAIR	96.79			0.00		96.79
7850-242	MONTROSE SERVICE & OTHER REPAIR	0.00			0.00		0.00
7850-243	VALLEY SPRINGS SERVICE & OTHER REPAIR	3,519.07			46.12		3,565.19
7850-244	HILLS SERVICE & OTHER REPAIR	2,496.59			33.70		2,530.29
7850-245	INWOOD SERVICE & OTHER REPAIR	3,200.08			43.32		3,243.40
7850-246	LARCHWOOD SERVICE & OTHER REPAIR	3,588.46			48.94		3,637.40
7850-250	CORSICA POWER	569.72					569.72
7850-251	AURORA POWER	830.06					830.06
7850-253	VALLEY SPRINGS POWER	1,122.89					1,122.89
7850-254	HILLS POWER	1,059.86					1,059.86
7850-255	INWOOD POWER	1,435.93					1,435.93
7850-256	LARCHWOOD POWER	1,611.33					1,611.33
7850-260	CORSICA NETWORK ADMINISTRATION	21,057.55			0.00		21,057.55
7850-261	AURORA NETWORK ADMINISTRATION	22,680.13					22,680.13
7850-262	MONTROSE NETWORK ADMINISTRATION	9,551.79					9,551.79
7850-263	VALLEY SPRINGS NETWORK ADMINISTRATION	14,647.37					14,647.37
7850-264	HILLS NETWORK ADMINISTRATION	10,794.76					10,794.76
7850-265	INWOOD NETWORK ADMINISTRATION	14,114.84					14,114.84
7850-266	LARCHWOOD NETWORK ADMINISTRATION	14,344.29					14,344.29
7850-270	CORSICA DEPRECIATION	1,303.76					1,303.76
7850-271	AURORA DEPRECIATION	2,300.84					2,300.84
7850-272	MONTROSE DEPRECIATION	8,031.53					8,031.53
7850-273	VALLEY SPRINGS DEPRECIATION	8,626.69					8,626.69
7850-274	HILLS DEPRECIATION	7,622.82					7,622.82
7850-275	INWOOD DEPRECIATION	9,524.14					9,524.14
7850-276	LARCHWOOD DEPRECIATION	10,645.20					10,645.20

**SIOUX VALLEY TELEPHONE COMPANY  
TRIAL BALANCE WORKSHEET  
YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
7850-281	AURORA CUSTOMER SERVICE	50.62				0.00	50.62
7850-283	VALLEY SPRINGS CUSTOMER SERVICE	244.13					244.13
7850-284	HILLS CUSTOMER SERVICE	156.95					156.95
7850-285	INWOOD CUSTOMER SERVICE	167.59					167.59
7850-286	LARCHWOOD CUSTOMER SERVICE	165.81					165.81
7850-310	AURORA HEADEND REPAIR	273.06			22.56		295.62
7850-320	CORSICA OTHER GEN & ADMIN	383.03			1.01		384.04
7850-321	AURORA OTHER GEN & ADMIN	725.84					725.84
7850-322	MONTROSE OTHER GEN & ADMIN	37.90					37.90
7850-323	VALLEY SPRINGS OTHER GEN & ADMIN	140.45					140.45
7850-324	HILLS OTHER GEN & ADMIN	90.89					90.89
7850-325	INWOOD OTHER GEN & ADMIN	140.44					140.44
7850-326	LARCHWOOD OTHER GEN & ADMIN	140.45					140.45
7850-352	AMORTIZATION OF GOODWILL - AURORA	3,112.00					3,112.00
7990	NONREGULATED EXPENSE	0.00	RE2,3	168.19			168.19
8100-000	LARBOR TO BE CLEARED	0.00					0.00
8210-000	RELIEFS AND PENSIONS	0.00					0.00
8220-000	PAYROLL TAXES	0.00					0.00
	<b>CHECK TOTAL - NET INCOME</b>	<u>(1,255,213.59)</u>		<u>(16,113.67)</u>	<u>14,758.92</u>	<u>(26,161.23)</u>	<u>(1,282,729.57)</u>
	PER BOOKS	(1,255,213.59)					
	DIFFERENCE	0.00					
	<b>CHECK TOTAL - BALANCE SHEET</b>	<u>1,255,213.59</u>		<u>(16,113.67)</u>	<u>(14,758.92)</u>	<u>(86,908.30)</u>	<u>1,137,432.70</u>



SIOUX VALLEY TELEPHONE COMPANY  
RECLASS ENTRIES  
YEAR ENDING 12/31/01

PROPRIETARY

ENTRY NO.	DESCRIPTION	ACCOUNT CODE	POST	DEBIT	CREDIT
1	TRS Fund Expense	6623-900	<input type="checkbox"/>	268.56	
	Annual TRS Fund Contribution	5081-500	<input type="checkbox"/>		268.56
	<i>To reclassify TRS Fund expense to the proper account.</i>				
2	External Relations	6722	<input type="checkbox"/>	32,698.41	
	Nonregulated Expense	7990	<input type="checkbox"/>	48.04	
	Sales	6612	<input type="checkbox"/>		48.04
	Product Advertising Expense	6613	<input type="checkbox"/>		32,698.41
	<i>To reclassify nonproduct related corporate image expense and to reclassify sales expense.</i>				
3	Nonregulated Expense	7990	<input type="checkbox"/>	120.15	
	Information Orig / Term Expense	6310-000	<input type="checkbox"/>		120.15
	<i>To reclassify cpe repair to the non-regulated account.</i>				
4	Cost Study Expense	6721-200	<input type="checkbox"/>	35,000.00	
	Accounts Payable	4010	<input type="checkbox"/>		35,000.00
	<i>To accrue for cost study expense in a separate account.</i>				
5	LECA Assessment Expense	6721-300	<input type="checkbox"/>	1,486.00	
	Accounts Payable	4010	<input type="checkbox"/>		1,486.00
	<i>To record the LECA Assessment Expense payable at 5/31/02.</i>				
6	Toll Service Revenue	5100	<input type="checkbox"/>		814.32
	Call Completion Services	6621	<input type="checkbox"/>		426.55
	Number Services	6622	<input type="checkbox"/>	1,240.87	
	<i>To reclassify, for study purposes, local operator service expense.</i>				
7	PUC Regulatory Fees	7240-200	<input type="checkbox"/>	4,173.65	
	FCC Regulatory Fees	7240-400	<input type="checkbox"/>	485.00	
	Contributions	7370-100	<input type="checkbox"/>	2,941.20	
	Other General & Administrative Exp	6728-000	<input type="checkbox"/>		7,599.85
	<i>To reclassify various expenses to the proper accounts.</i>				
8	Uncollectibles - Telephone - SD (Global Crossing State)	5301-300	<input type="checkbox"/>	33375.58	
	Uncollectibles - Telephone - SD (Global Crossing Inter)	5301-300	<input type="checkbox"/>	19224.09	
	Accounts Receivable - CABS (Global Crossing)	1185-000	<input type="checkbox"/>		52599.67
	<i>To write off the Global Crossing receivable due to bankruptcy proceedings.</i>				
9	Non-operating Fixed Charges	7500-000	<input type="checkbox"/>	34,619.95	
	Interest to REA	7510-110	<input type="checkbox"/>		34,619.95
	<i>To reclassify the non-operating portion of fixed charges for cost study purposes.</i>				

**SIoux VALLEY TELEPHONE COMPANY**  
**KNOWN AND MEASURABLE CHANGE ENTRIES**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

Entry No	Description	Plant Amt	Depr Rate	a/c	Post	Dr	Cr
1	NETWORK SUPPORT EXPENSE			6110-000	X	193.07	
	NETWORK SUPPORT EXP-REMAIN BAL			6110-100	X	0.00	
	LAND AND BUILDINGS			6121-000	X	410.78	
	FURNITURE AND ARTWORKS			6122-000	X	0.00	
	OFFICE EQUIPMENT			6123-000	X	0.00	
	GENERAL PURPOSE COMPUTER			6124-000	X	0.00	
	CENTRAL OFFICE SWITCHING			6210-000	X	1,409.39	
	CENTRAL OFFICE TRANSMISSION			6230-000	X	198.95	
	FIBER ELECTRONICS REPAIRS			6230-100	X	39.85	
	OTHER TOLL ELECTRONICS REPAIRS			6230-200	X	90.81	
	INFORMATION ORIG/TERM			6310-000	X	0.00	
	CABLE AND WIRE FACILITY			6410-000	X	3,788.22	
	FIBER OPTIC CABLE REPAIRS			6410-100	X	60.49	
	OTHER TOLL CABLE REPAIRS			6410-200	X	1.34	
	PROVISIONING			6512-000	X	11.34	
	NETWORK ADMINISTRATION-OTHER			6532-000	X	0.00	
	TESTING			6533-000	X	758.22	
	PLANT ADMINISTRATION			6534-000	X	1,452.26	
	PLANT ADMINISTRATION-REMAIN BAL			6534-100	X	0.00	
	ENGINEERING			6535-000	X	0.82	
	ENGINEERING-REMAIN BAL			6535-100	X	0.00	
	SALES			6612-000	X	0.00	
	PRODUCT ADVERTISING			6613-000	X	0.00	
	CALL COMPLETION			6621-000	X	0.00	
	NUMBER SERVICES			6622-000	X	0.00	
	CUSTOMER SERVICES			6623-000	X	791.16	
	CUSTOMER - SERVICE ORDERS			6623-110	X	1,158.15	
	CUSTOMER - COLLECTIONS			6623-120	X	494.71	
	CUSTOMER - BILLING INQUIRIES			6623-130	X	374.40	
	SUBSCRIBER BILLING EXPENSES			6623-500	X	77.24	
	CABS BILLING			6623-600	X	0.00	
	TAP COSTS - MN			6623-800	X	0.45	
	EXECUTIVE EXPENSE			6711-000	X	1,756.04	
	ACCOUNTING AND FINANCE			6721-000	X	0.00	
	EXTERNAL RELATIONS			6722-000	X	0.00	
	HUMAN RESOURCES			6723-000	X	0.00	
	INFORMATION MANAGEMENT			6724-000	X	0.00	
	OTHER GENERAL & ADMINISTRATIVE			6728-000	X	0.00	
	CPE REPAIRS			7820-200	X	18.19	
	INSTALLATION & REPAIR EXPENSE			7820-300	X	798.46	
	INTERNET EXPENSE			7820-310	X	106.51	
	SALES EXPENSE			7830-100	X	27.17	
	PAYPHONE BASIC SERVICE EXP			7840-510	X	36.42	
	CATV MAINTENANCE EXPENSES			7850-200	X	17.41	
	CORSICA HEADEND REPAIRS			7850-210	X	29.88	
	CORSICA HEADEND REPAIRS			7850-220	X	47.85	
	AURORA HEADEND REPAIR			7850-221	X	33.36	
	MONTROSE HEADEND REPAIRS			7850-222	X	13.27	
	VALLEY SPRING HEADEND REPAIRS			7850-223	X	14.95	
	HILLS HEADEND REPAIRS			7850-224	X	7.04	
	INWOOD HEADEND REPAIRS			7850-225	X	9.79	
	LARCHWOOD HEADEND REPAIRS			7850-226	X	5.45	

SIOUX VALLEY TELEPHONE COMPANY  
 KNOWN AND MEASURABLE CHANGE ENTRIES  
 YEAR ENDING 12/31/01

**PROPRIETARY**

Entry No	Description	Plant Amt	Depr Rate	a/c	Post	Dr	Cr
	CORISCA CABLE & WIRE REPAIR			7850-230	x	55.04	
	AURORA CABLE & WIRE REPAIR			7850-231	x	56.47	
	MONTROSE CABLE & WIRE REPAIR			7850-232	x	36.59	
	VALLEY SPRING CABLE & WIRE REPAIR			7850-233	x	78.28	
	HILLS CABLE & WIRE REPAIR			7850-234	x	12.42	
	INWOOD CABLE & WIRE REPAIR			7850-235	x	29.21	
	LARCHWOOD CABLE & WIRE REPAIR			7850-236	x	61.82	
	AURORA SERVICE & OTHER REPAIR			7850-241	x	0.00	
	MONTROSE SERVICE & OTHER REPAIR			7850-242	x	0.00	
	VALLEY SPRINGS SERVICE & OTHER			7850-243	x	46.12	
	HILLS SERVICE & OTHER REPAIR			7850-244	x	33.70	
	INWOOD SERVICE & OTHER REPAIR			7850-245	x	43.32	
	LARCHWOOD SERVICE & OTHER REPAIR			7850-246	x	48.94	
	CATV NETWORK ADMINISTRATION			7850-260	x	0.00	
	CATV CUSTOMER SERVICE EXP			7850-280	x	0.00	
	CATV HEADEND REPAIR			7850-310	x	22.56	
	CATV OTHER GEN & ADMIN EXP			7850-320	x	1.01	
	ACCOUNTS PAYABLE			4010	x		14,758.92
	<i>To record the salary increase for 2002.</i>						

**SIOUX VALLEY TELEPHONE COMPANY  
NONREGULATED REMOVAL WORKSHEET**

**PROPRIETARY**

**YEAR ENDING 12/31/01**

LINE NO.	DESCRIPTION	TOTAL AMOUNT	ALLOC. BASIS	POTS AMOUNT	CPE & NON-REG AMOUNT	LEASED AMOUNT
<u>ALLOCATION FACTORS:</u>						
1	OFFICE EXPENSE WAGES	160,691.01	WAGES	159,723.48	967.53	0.00
2	PLANT SPECIFIC EXPENSE WAGES	346,030.86	WAGES	288,933.16	57,097.70	0.00
<u>INVESTMENT COSTS:</u>						
3	LAND & BLDG - NON-REG. SPACE	76,815.99	DIRECT	0.00	76,815.99	0.00
4	LAND & BLDG - LEASED SPACE	0.00	DIRECT	0.00	0.00	0.00
5	LAND & BLDG - REG. STORAGE SPACE	142,613.20	DIRECT	142,613.20	0.00	0.00
6	LAND & BLDG - OFFICE SPACE	229,684.60	LINE 1	228,301.66	1,382.94	0.00
7	LAND & BLDG - VEHICLE SPACE	118,856.42	LINE 2	99,244.21	19,612.21	0.00
8	LAND & BLDG - OTHER	558,860.11	DIRECT	558,860.11	0.00	0.00
9	LAND & BLDG - TOTAL	1,126,830.32	LNS 3:8	1,029,019.18	97,811.14	0.00
10	VEHICLE & WORK EQUIP	235,313.01	LINE 2	196,484.59	38,828.42	0.00
11	FURNITURE & OFFICE EQUIP	173,426.13	LINE 1	172,381.92	1,044.21	0.00
12	COMPUTER EQUIP.	30,822.62	LINE 1	30,637.04	185.58	0.00
13	CENTRAL OFFICE EQUIP	7,765,980.35	DIRECT	7,715,480.49	0.00	50,499.86
14	INFO O/T EQUIP	0.00	DIRECT	0.00	0.00	0.00
15	C & W FACILITIES	9,782,325.91	DIRECT	9,773,052.24	0.00	9,273.67
16	INGANGIBLES	531.76	SUM(LNS 9:15)	526.26	3.84	1.66
17	TOTAL	\$19,115,230.10		18,917,581.72	137,873.19	59,775.19
<u>DEPRECIATION &amp; AMORT. RESERVES:</u>						
18	LAND & BUILDING	(438,369.02)	LINE 9	(400,317.71)	(38,051.31)	0.00
19	VEHICLE & WORK EQUIP	(126,709.50)	LINE 10	(105,801.48)	(20,908.02)	0.00
20	FURNITURE & OFFICE EQUIP	(151,569.56)	LINE 11	(150,656.95)	(912.61)	0.00
21	COMPUTER EQUIP	(21,782.40)	LINE 12	(21,651.25)	(131.15)	0.00
22	CENTRAL OFFICE EQUIP	(5,450,037.83)	LINE 13	(5,414,597.86)	0.00	(35,439.97)
23	INFO O/T EQUIP	0.00	LINE 14	0.00	0.00	0.00
24	C & W FACILITIES	(5,781,001.98)	LINE 15	(5,775,521.58)	0.00	(5,480.40)
25	ALL OTHER	0.00	LINE 16	0.00	0.00	0.00
26	TOTAL	(\$11,969,470.29)		(11,868,546.83)	(60,003.09)	(40,920.37)
<u>DEFERRED TAXES</u>						
27	TOTAL	(\$949,398.00)	LINE 17	(939,581.38)	(6,847.76)	(2,968.86)
<u>DEPRECIATION &amp; AMORT. EXPENSES:</u>						
28	LAND & BUILDING	22,003.02	LINE 9	20,093.11	1,909.91	0.00
29	VEHICLE & WORK EQUIP	19,845.89	LINE 10	16,571.17	3,274.72	0.00
30	FURNITURE & OFFICE EQUIP	4,676.05	LINE 11	4,647.90	28.15	0.00
31	COMPUTER EQUIP.	5,344.15	LINE 12	5,311.97	32.18	0.00
32	CENTRAL OFFICE EQUIP	707,731.36	LINE 13	703,129.19	0.00	4,602.17
33	INFO O/T EQUIP	0.00	LINE 14	0.00	0.00	0.00
34	C & W FACILITIES	445,296.80	LINE 15	444,874.66	0.00	422.14
35	ALL OTHER	0.00	LINE 16	0.00	0.00	0.00
36	TOTAL	\$1,204,897.27		1,194,628.00	5,244.96	5,024.31
<u>PLANT SPECIFIC EXPENSES:</u>						
37	LAND & BUILDING	52,133.47	LINE 9	47,608.18	4,525.29	0.00
38	VEHICLE & WORK EQUIP	24,817.79	LINE 10	20,722.67	4,095.12	0.00
39	FURNITURE & OFFICE EQUIP	4,162.50	LINE 11	4,137.44	25.06	0.00
40	COMPUTER EQUIP.	4,283.35	LINE 12	4,257.56	25.79	0.00
41	CENTRAL OFFICE EQUIP	215,263.18	LINE 13	213,863.39	0.00	1,399.79
42	INFO O/T EQUIP	0.00	LINE 14	0.00	0.00	0.00
43	C & W FACILITIES	363,461.75	LINE 15	363,117.19	0.00	344.56
44	C & W FACILITIES LEASE EXPENSE	90,184.00	DIRECT	90,184.00	0.00	0.00
45	TOTAL	\$754,306.04		743,890.43	8,671.26	1,744.35

**SIoux VALLEY TELEPHONE COMPANY  
NONREGULATED REMOVAL WORKSHEET**

**YEAR ENDING 12/31/01**

LINE NO.	DESCRIPTION	TOTAL AMOUNT	ALLOC. BASIS	POTS AMOUNT	CPE & NON-REG SPACE	LEASED SPACE
<u>PLANT NONSPECIFIC EXPENSES:</u>						
46	POWER	52,532.49	DIRECT	52,532.49	0.00	0.00
47	NETWORK ADMINISTRATION-OTHER	122.14	LINE 45	120.46	1.40	0.28
48	TESTING	36,512.93	DIRECT	36,512.93	0.00	0.00
49	PLANT ADMIN & ENGINEERING	98,144.14	LINE 45	96,788.95	1,128.23	226.96
50	ENGINEERING	25,918.00	LINE 45	25,560.11	297.95	59.94
51	PROVISIONING EXPENSE	569.79	LINE 45	561.92	6.55	1.32
52	ALL OTHER	0.00	DIRECT	0.00	0.00	0.00
53	TOTAL	<u>\$213,799.49</u>		<u>212,076.86</u>	<u>1,434.13</u>	<u>288.50</u>
<u>CUSTOMER OPERATIONS EXPENSES:</u>						
54	MARKETING	0.00	DIRECT	0.00	0.00	0.00
55	CALL COMPLETION SERVICES	0.00	DIRECT	0.00	0.00	0.00
56	NUMBER SERVICES	0.00	DIRECT	0.00	0.00	0.00
57	CUSTOMER SERVICES	381,930.10	DIRECT	381,930.10	0.00	0.00
58	PAYSTATION COLLECTION	0.00	DIRECT	0.00	0.00	0.00
59	TOTAL	<u>\$381,930.10</u>		<u>\$381,930.10</u>	<u>\$0.00</u>	<u>\$0.00</u>
60	TOTAL 'BIG 3' EXPENSES	1,350,035.63	LN 45+53+59	1,337,897.39	10,105.39	2,032.85
<u>CORPORATE OPERATIONS EXPENSE:</u>						
61	EXECUTIVE & PLANNING	214,930.14	LINE 60	212,997.69	1,608.81	323.64
62	GENERAL & ADMINISTRATIVE	202,564.35	LINE 60	200,743.08	1,516.25	305.02
63	ALL OTHER	36,486.00	DIRECT	36,486.00	0.00	0.00
64	TOTAL	<u>\$453,980.49</u>		<u>450,226.77</u>	<u>3,125.06</u>	<u>628.66</u>
<u>NONREGULATED REMOVAL SUMMARY:</u>						
61	NET INVESTMENT	86,908.30			71,022.34	15,885.96
62	OPERATING EXPENSES	26,161.23			18,475.41	7,685.82

**SIOUX VALLEY TELEPHONE COMPANY  
OPERATING / NON-OPERATING WORKSHEET  
YEAR ENDING 12/31/01**

**PROPRIETARY**

SOURCE: Separations Cost Issue 3.5

			12/31/01
Line No.	Account Number	Description	Total Company Audit Balance
<b><u>OPERATING INVESTMENT</u></b>			
1	1220.1	Material and supplies	141,047.67
2	1402	Investment in nonaffiliated companies (Class B RTB Stock)	225,700.00
3	2001	Telecommunications plant in service	19,115,230.10
4	2002	Property held for future telecommunications use	0.00
5	2003	Telecommunications plant under construction - Short Term	0.00
6	2004	Telecommunications plant under construction - Long Term	0.00
7	2005	Telecommunications plant adjustment - (FCC Approved)	0.00
8	3100	Accumulated depreciation	-11,969,470.29
9	3200	Accumulated depreciation - held for future use	0.00
10	3400	Accumulated Amortization - Tangible	0.00
11	3500	Accumulated Amortization - Intangible	0.00
12	3600	Accumulated Amortization - Other (FCC approved)	0.00
13	4100	Net Current deferred Operating Income Taxes	0.00
14	4340	Net Non-current Deferred Operating Income Taxes	-949,398.00
<b>15</b>	<b>TOTAL OPERATING NET INVESTMENT</b> (Lines 1 through 7 less Lines 8 through 14)		<b>32,400,846.06</b>
<b><u>NON-OPERATING INVESTMENT</u></b>			
		Cash and equivalents	2,320,058.92
		Less Total Company CWC	-125,944.33
16	1120	Cash and equivalents (net of Total Company CWC)	2,194,114.59
17	1220.2	Property held for sale or lease	0.00
18	1401 (2900-3200)	Investment in affiliated companies (CATV Equipment less Reserves)	735,171.09
19	1402	Investment in non-affiliated companies (excl. Class B RTB Stock)	746,289.71
20	1406 (1410)	Non-regulated investments	11,188.18
21	2005	Telephone Plant Adjustment - (FCC approval denied)	0.00
22	2006	Non-operating plant	13,500.00
23	2007	Goodwill	0.00
24	3300	Accumulated depreciation - Non-Operating	-9,372.52
25	3600	Accumulated Amortization - Other Non-Operating (FCC approval denied)	0.00
26	4110	Net current deferred non-operating income taxes	0.00
27	4350	Net non-current deferred non-operating income taxes	0.00
<b>28</b>	<b>TOTAL NON-OPERATING NET INVESTMENT</b> (Lines 16 through 23 less Lines 24 through 27)		<b>3,709,636.09</b>
<b>29</b>	<b>TOTAL NET INVESTMENT</b> (Line 15 plus Line 28)		<b>36,110,482.15</b>
<b>30</b>	<b>PERCENTAGE OPERATING NET INVESTMENT</b> (Line 15 divided by Line 29)		<b>89.73%</b>
31A	7510	TOTAL FIXED CHARGES	337,097.88
31B	TAX RETURN	TOTAL ENVIRONMENTAL TAX LIABILITY	0.00
31C	7210	TOTAL INVESTMENT TAX CREDIT AMORTIZATION	0.00
31D	7250.1	EXCESS DEFERRED INCOME TAX (CR)	0.00
<b>32A</b>	<b>OPERATING PORTION OF TOTAL FIXED CHARGES</b> (Line 30 Times Line 31A)		<b>302,477.93</b>
<b>32B</b>	<b>OPERATING PORTION OF TOTAL ENVIRONMENTAL TAX LIABILITY</b> (Line 30 Times Line 31B)		<b>0.00</b>
<b>32C</b>	<b>OPERATING PORTION OF INVESTMENT TAX CREDIT AMORTIZATION</b> (Line 30 Times Line 31C)		<b>0.00</b>
<b>32D</b>	<b>OPERATING PORTION OF EXCESS DEFERRED INCOME TAX (CR)</b> (Line 30 Times Line 31D)		<b>0.00</b>

**SIOUX VALLEY TELEPHONE COMPANY  
OPERATING / NON-OPERATING WORKSHEET  
YEAR ENDING 12/31/01**

**PROPRIETARY**

SOURCE: Separations Cost Issue 7.2

			12/31/01
Line No.	Total Comp. Amounts For Class B Companies	Description	Total Company Audit Balance Amount (\$)
1	6110 - 6410	Plant Specific Expense	748,233.29
2	6510 - 6540	Plant Non-Specific Expense (Less Account 6560)	347,463.16
3	6610 - 6620	Customer Operations Expense	410,697.56
4	6710, 6720 & 6790	Corporate Operations Expense	390,639.89
5	Underlying 7370	Other Expense - Contributions	2,634.20
6	Underlying 7540	Interest on customer Deposits	556.93
7	7200 less 7250	Operating Taxes	827,314.40
8	7500	Interest Expense (Excluding interest on customer deposits)	337,097.88
9	Sum of Lines 1 through 8 = Cash Operating Expense Base-->>		3,064,637.31
10	Authorized CWC Standard Allowance Factor		<u>4.1096%</u>
11	<b>Total Company CWC (Line 9 times Line 10)--&gt;&gt; CWC Used for Operating Fixed Charge Calculation <u>Only</u></b>		<u><u>125,944.33</u></u>

**SIoux VALLEY TELEPHONE COMPANY  
DIRECT ASSIGNMENT  
YEAR ENDING 12/31/01**

**PROPRIETARY**

1) Facility Lease Expense was assigned in Part 36 as follows:

a/c 6210	Circuit Facility Expense	\$0	Directly Assigned to "Intrastate"
a/c 6410	Circuit Facility Expense	\$47,401	Directly Assigned to "Intrastate"
	Total Intrastate	\$47,401	Directly Assigned to "Intrastate"
a/c 6210	Circuit Facility Expense	\$0	Directly Assigned to "Interstate & Other"
a/c 6410	Circuit Facility Expense	\$42,783	Directly Assigned to "Interstate & Other"
	Total Interstate	\$42,783	Directly Assigned to "Interstate & Other"
	Total Facility Expense	\$90,184	(Sheet V, Line 153)

The "intrastate" facility lease expense is directly assigned in Part 69 on Sheet O, Line 26, Column G.

2) Access Expense is directly assigned in Part 36 as follows:

a/c 6540.0004	Access Expense	\$298,668	Directly Assigned to "Interstate & Other"
a/c 6540.0104	USF Contribution Expense	\$48,237	Directly Assigned to "Interstate & Other"
	Total Access Expense	\$346,905	(Sheet V, Line 180)

The "intrastate" access expense is directly assigned in Part 69 on Sheet O, Line 69, Column I.

3) Classified Directory Expense is directly assigned in Part 36 as follows:

a/c 6622	Classified Directory Expense	\$0	Directly Assigned to "Interstate & Other" (Sheet V, Line 195)
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4) Other Billing & Collection Expense has a 5% End User Common Line which is directly assigned to "Interstate & Other":

a/c 6623	End User Common Line (5%)	\$150,039	(Sheet V, Line 209)
a/c 6623	All Other O, B, & C (95%)	\$7,897	(Sheet V, Line 207)
	Total O, B, & C	\$157,936	

5) NECA TRS Expense is directly assigned to "Interstate & Other" in Part 36:

a/c 6623	TRS Expense	\$269	(Sheet V, Line 211)
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6) General & Administrative Expense is directly assigned in Part 36 as follows:

a/c 6721.200	Cost Study Expense	\$35,000	
a/c 6721.300	LECA Pooling Expense	\$1,486	
	Total Intrastate	\$36,486	Directly Assigned to "Intrastate"
a/c 6721.200	Cost Study Expense	\$0	
a/c 6721.100	NECA Pooling Expense (Pooled at Ada)	\$0	
	Total Interstate	\$0	Directly Assigned to "Interstate & Other"
	Total Direct Assignment	\$36,486	(Sheet V, Line 231)

The "intrastate" G&A expense is allocated in Part 69 on Sheet O, Line 171, Columns D through G.

7) Other Taxes are directly assigned in Part 36 as follows:

a/c 7240.300	PUC Regulatory Fee	\$4,174	Directly Assigned to "Intrastate"
a/c 7240.400	FCC Regulatory Fee	\$485	Directly Assigned to "Interstate & Other"
	Total Other Taxes	\$4,659	(Sheet V, Line 233)

The "intrastate" tax expense is allocated in Part 69 based on Sheet N, Line 36, Columns D through G.

8) Uncollectibles are directly assigned in Part 36 as follows:

a/c 5301-300	Uncollectible Access Revenue	\$33,376	Directly Assigned to "Intrastate"
a/c 5301-300	Uncollectible Access Revenue	\$19,224	Directly Assigned to "Interstate & Other"
	Total Uncollectible Access Revenue	\$52,600	(Sheet V, Line 249)

The "intrastate" uncollectible expense is allocated in Part 69 based on Sheet J, Line 13, Columns D through G.



RE 5

**LOCAL EXCHANGE CARRIERS ASSOCIATION**  
CALCULATION OF \$50,000 IN ASSESSMENTS

**DUE MAY 31, 2002**

<u>COMPANY</u>	<u>INITIAL</u> <u>"PER</u> <u>COMPANY"</u> <u>ASSESSMENT</u>	<u>ADDITIONAL ASSESSMENT</u> <u>BASED ON ANNUAL REVENUE REQUIREMENT</u>			<u>TOTAL</u> <u>ASSESSMENT</u>
		<u>LATEST</u> <u>APPROVED</u> <u>ANNUAL</u> <u>REVENUE</u> <u>REQUIREMENT</u>	<u>PRO RATA</u> <u>PORTION OF</u> <u>TOTAL LECA</u> <u>REVENUE</u> <u>REQUIREMENT</u>	<u>ADDITIONAL</u> <u>ASSESSMENT</u>	
Sioux Valley Telephone Company	\$1,000	\$869,337	2.86%	\$486	\$1,486
<b>TOTALS FOR LECA</b>	<b>\$33,000</b>	<b>\$30,406,709</b>	<b>100.00%</b>	<b>\$17,000</b>	<b>\$50,000</b>

\*As filed by LECA and approved by the PUC, effective 2/01/02.

**SIoux VALLEY TELEPHONE COMPANY**  
**DIRECT LABOR SUMMARY**  
**YEAR ENDING 12/31/01**

KEM1  
**PROPRIETARY**

A/C NO.	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN
6110-000	NETWORK SUPPORT EXPENSE	429.46	236.21	545.94	348.65	604.66	1,496.47
6110-100	NETWORK SUPPORT EXP-REMAIN BAL	0.00	0.00	0.00	0.00	0.00	0.00
6121-000	LAND AND BUILDINGS	1,167.63	1,819.76	2,209.61	1,388.13	1,016.16	1,137.75
6122-000	FURNITURE AND ARTWORKS	0.00	0.00	0.00	0.00	0.00	0.00
6123-000	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
6124-000	GENERAL PURPOSE COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00
6210-000	CENTRAL OFFICE SWITCHING	4,083.94	4,394.23	4,550.90	5,462.37	4,277.27	3,349.90
6230-000	CENTRAL OFFICE TRANSMISSION	755.76	301.68	524.97	501.88	894.69	527.98
6230-100	FIBER ELECTRONICS REPAIRS	45.59	64.49	114.18	295.93	107.84	320.84
6230-200	OTHER TOLL ELECTRONICS REPAIRS	201.28	301.25	420.36	100.85	304.47	343.07
6310-000	INFORMATION ORIG/TERM	0.00	0.00	0.00	0.00	0.00	0.00
6410-000	CABLE AND WIRE FACILITY	12,940.27	3,531.32	4,960.52	5,858.01	11,644.68	18,334.10
6410-100	FIBER OPTIC CABLE REPAIRS	0.00	0.00	394.66	89.65	22.41	93.23
6410-200	OTHER TOLL CABLE REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
6512-000	PROVISIONING	32.64	22.41	0.00	22.41	33.62	30.18
6532-000	NETWORK ADMINISTRATION-OTHER	0.00	0.00	0.00	0.00	0.00	0.00
6533-000	TESTING	1,969.59	2,401.16	1,646.15	2,073.14	1,482.91	2,518.83
6534-000	PLANT ADMINISTRATION	2,399.04	4,836.67	4,947.46	7,071.41	4,604.14	3,712.42
6534-100	PLANT ADMINISTRATION-REMAIN BAL	0.00	0.00	0.00	0.00	0.00	0.00
6535-000	ENGINEERING	0.00	0.00	27.46	0.00	0.00	0.00
6535-100	ENGINEERING-REMAIN BAL	0.00	0.00	0.00	0.00	0.00	0.00
6612-000	SALES	0.00	0.00	0.00	0.00	0.00	0.00
6613-000	PRODUCT ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00
6621-000	CALL COMPLETION	0.00	0.00	0.00	0.00	0.00	0.00
6622-000	NUMBER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
6623-000	CUSTOMER SERVICES	6,289.70	1,711.16	1,609.47	1,528.64	1,951.60	3,064.05
6623-110	CUSTOMER - SERVICE ORDERS	2,077.99	2,852.96	2,744.81	2,725.18	2,796.24	3,870.91
6623-120	CUSTOMER - COLLECTIONS	1,041.15	1,313.02	1,385.08	1,141.28	1,328.37	1,701.39
6623-130	CUSTOMER - BILLING INQUIRIES	1,201.61	1,302.91	1,412.92	1,095.14	1,005.21	1,313.69
6623-500	SUBSCRIBER BILLING EXPENSES	174.25	157.08	226.52	226.78	224.40	327.35
6623-600	CABS BILLING	0.00	0.00	0.00	0.00	0.00	0.00
6623-800	TAP COSTS - MN	14.88	0.00	0.00	0.00	0.00	0.00
6711-000	EXECUTIVE EXPENSE	11,806.71	4,151.44	4,180.69	4,151.44	3,962.74	6,056.07
6721-000	ACCOUNTING AND FINANCE	0.00	0.00	0.00	0.00	0.00	0.00
6722-000	EXTERNAL RELATIONS	0.00	0.00	0.00	0.00	0.00	0.00
6723-000	HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00
6724-000	INFORMATION MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00
6728-000	OTHER GENERAL & ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0.00
7820-200	CPE REPAIRS	88.90	88.35	29.79	0.00	22.41	155.66
7820-300	INSTALLATION & REPAIR EXPENSE	2,457.53	2,481.24	3,082.91	2,368.95	3,300.45	2,309.70
7820-310	INTERNET EXPENSE	0.00	0.00	192.51	386.77	300.91	527.05
7830-100	SALES EXPENSE	102.91	22.41	0.00	0.00	22.41	67.65
7840-510	PAYPHONE BASIC SERVICE EXP	21.76	22.41	64.23	0.00	16.00	0.00
7850-200	CATV MAINTENANCE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
7850-210	CORSICA HEADEND REPAIRS	315.52	160.60	0.00	0.00	0.00	0.00
7850-220	CORSICA HEADEND REPAIRS	0.00	123.26	418.51	201.69	162.48	90.18
7850-221	AURORA HEADEND REPAIR	0.00	0.00	203.61	201.69	22.41	112.74
7850-222	MONTROSE HEADEND REPAIRS	0.00	0.00	69.50	118.02	0.00	0.00
7850-223	VALLEY SPRING HEADEND REPAIRS	0.00	0.00	0.00	0.00	0.00	30.18
7850-224	HILLS HEADEND REPAIRS	0.00	0.00	0.00	0.00	0.00	15.09
7850-225	INWOOD HEADEND REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
7850-226	LARCHWOOD HEADEND REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
7850-230	CORISCA CABLE & WIRE REPAIR	0.00	0.00	0.00	116.36	123.26	180.37
7850-231	AURORA CABLE & WIRE REPAIR	0.00	0.00	33.94	145.67	156.87	524.21
7850-232	MONTROSE CABLE & WIRE REPAIR	0.00	0.00	0.00	0.00	0.00	441.47
7850-233	VALLEY SPRING CABLE & WIRE REPAIR	0.00	0.00	0.00	0.00	0.00	211.27
7850-234	HILLS CABLE & WIRE REPAIR	0.00	0.00	0.00	0.00	0.00	166.00
7850-235	INWOOD CABLE & WIRE REPAIR	0.00	0.00	0.00	0.00	0.00	215.05
7850-236	LARCHWOOD CABLE & WIRE REPAIR	0.00	0.00	0.00	0.00	0.00	490.45
7850-241	AURORA SERVICE & OTHER REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
7850-242	MONTROSE SERVICE & OTHER REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
7850-243	VALLEY SPRINGS SERVICE & OTHER	0.00	0.00	0.00	0.00	0.00	196.18
7850-244	HILLS SERVICE & OTHER REPAIR	0.00	0.00	0.00	0.00	0.00	271.64
7850-245	INWOOD SERVICE & OTHER REPAIR	0.00	0.00	0.00	0.00	0.00	188.64
7850-246	LARCHWOOD SERVICE & OTHER REPAIR	0.00	0.00	0.00	0.00	0.00	305.59
7850-260	CATV NETWORK ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00
7850-280	CATV CUSTOMER SERVICE EXP	0.00	0.00	0.00	0.00	0.00	0.00
7850-310	CATV HEADEND REPAIR	320.96	240.42	0.00	0.00	0.00	0.00
7850-320	CATV OTHER GEN & ADMIN EXP	0.00	33.62	0.00	0.00	0.00	0.00
	TOTAL	49,509.61	32,333.85	35,460.76	37,271.39	39,783.95	53,200.88

**SIoux VALLEY TELEPHONE COMPANY  
DIRECT LABOR SUMMARY  
YEAR ENDING 12/31/01**

*KEM 1*  
**PROPRIETARY**

A/C NO.	DESCRIPTION	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
6110-000	NETWORK SUPPORT EXPENSE	433.65	190.75	155.86	464.08	500.41	1,029.40	\$6,435.54
6110-100	NETWORK SUPPORT EXP-REMAIN BAL	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6121-000	LAND AND BUILDINGS	618.95	625.01	583.57	510.69	1,014.68	1,600.72	\$13,692.66
6122-000	FURNITURE AND ARTWORKS	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6123-000	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6124-000	GENERAL PURPOSE COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6210-000	CENTRAL OFFICE SWITCHING	2,734.47	2,747.48	3,426.37	3,746.91	4,417.15	3,788.51	\$46,979.50
6230-000	CENTRAL OFFICE TRANSMISSION	299.79	1,122.12	241.56	435.39	714.35	311.45	\$6,631.62
6230-100	FIBER ELECTRONICS REPAIRS	162.54	49.46	25.70	130.43	11.21	0.00	\$1,328.21
6230-200	OTHER TOLL ELECTRONICS REPAIRS	137.38	0.00	127.45	187.91	395.51	507.54	\$3,027.07
6310-000	INFORMATION ORIG/TERM	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6410-000	CABLE AND WIRE FACILITY	10,790.27	12,063.64	10,820.07	11,809.81	15,680.46	7,840.71	\$126,273.86
6410-100	FIBER OPTIC CABLE REPAIRS	121.14	22.41	1,121.46	128.15	0.00	23.07	\$2,016.18
6410-200	OTHER TOLL CABLE REPAIRS	0.00	0.00	0.00	0.00	44.82	0.00	\$44.82
6512-000	PROVISIONING	97.50	15.00	98.19	18.71	7.50	0.00	\$378.16
6532-000	NETWORK ADMINISTRATION-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6533-000	TESTING	1,500.79	2,165.26	2,078.33	1,861.84	2,988.44	2,587.55	\$25,273.99
6534-000	PLANT ADMINISTRATION	2,722.45	2,411.65	1,780.26	2,518.99	5,754.09	5,649.97	\$48,408.55
6534-100	PLANT ADMINISTRATION-REMAIN BAL	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6535-000	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	\$27.46
6535-100	ENGINEERING-REMAIN BAL	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6612-000	SALES	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6613-000	PRODUCT ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6621-000	CALL COMPLETION	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6622-000	NUMBER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6623-000	CUSTOMER SERVICES	1,233.32	1,344.77	1,504.24	1,573.06	3,160.27	1,401.69	\$26,371.97
6623-110	CUSTOMER - SERVICE ORDERS	3,614.50	3,572.37	3,295.43	3,493.04	4,834.55	2,726.88	\$38,604.86
6623-120	CUSTOMER - COLLECTIONS	1,043.17	1,372.68	1,276.58	1,398.00	2,065.06	1,424.55	\$16,490.33
6623-130	CUSTOMER - BILLING INQUIRIES	855.90	891.15	841.02	831.79	1,206.21	522.30	\$12,479.85
6623-500	SUBSCRIBER BILLING EXPENSES	112.20	179.52	246.33	213.18	325.38	161.71	\$2,574.70
6623-600	CABS BILLING	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6623-800	TAP COSTS - MN	0.00	0.00	0.00	0.00	0.00	0.00	\$14.88
6711-000	EXECUTIVE EXPENSE	3,019.24	3,830.65	3,750.73	3,962.75	6,019.60	3,632.68	\$58,534.74
6721-000	ACCOUNTING AND FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6722-000	EXTERNAL RELATIONS	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6723-000	HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6724-000	INFORMATION MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6728-000	OTHER GENERAL & ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
7820-200	CPE REPAIRS	65.94	65.94	22.18	0.00	67.23	0.00	\$606.40
7820-300	INSTALLATION & REPAIR EXPENSE	1,514.18	1,889.45	1,658.94	1,790.07	1,809.40	1,952.64	\$26,615.46
7820-310	INTERNET EXPENSE	328.60	273.24	249.11	273.54	547.36	471.10	\$3,550.19
7830-100	SALES EXPENSE	0.00	79.16	0.00	0.00	0.00	611.19	\$905.73
7840-510	PAYPHONE BASIC SERVICE EXP	0.00	0.00	466.70	14.22	430.05	178.78	\$1,214.15
7850-200	CATV MAINTENANCE EXPENSES	0.00	0.00	0.00	580.27	0.00	0.00	\$580.27
7850-210	CORSICA HEADEND REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	\$996.12
7850-220	CORSICA HEADEND REPAIRS	11.21	78.44	90.45	67.24	201.70	149.96	\$1,595.12
7850-221	AURORA HEADEND REPAIR	142.44	112.06	22.61	22.41	168.08	103.82	\$1,111.87
7850-222	MONTROSE HEADEND REPAIRS	0.00	0.00	59.54	137.69	57.59	0.00	\$442.34
7850-223	VALLEY SPRING HEADEND REPAIRS	30.00	75.00	151.34	135.00	15.00	61.77	\$498.29
7850-224	HILLS HEADEND REPAIRS	15.00	52.50	75.67	30.00	0.00	46.33	\$234.59
7850-225	INWOOD HEADEND REPAIRS	45.00	0.00	15.13	67.50	75.00	123.54	\$326.17
7850-226	LARCHWOOD HEADEND REPAIRS	15.00	15.00	30.27	0.00	75.00	46.33	\$181.60
7850-230	CORISCA CABLE & WIRE REPAIR	291.34	100.85	395.69	151.27	302.54	173.03	\$1,834.71
7850-231	AURORA CABLE & WIRE REPAIR	132.03	78.44	124.36	268.93	302.54	115.35	\$1,862.34
7850-232	MONTROSE CABLE & WIRE REPAIR	292.38	59.01	158.77	98.35	169.79	0.00	\$1,219.77
7850-233	VALLEY SPRING CABLE & WIRE REPAIR	150.00	142.50	832.39	678.75	525.00	69.49	\$2,609.40
7850-234	HILLS CABLE & WIRE REPAIR	120.00	82.50	0.00	30.00	0.00	15.44	\$413.94
7850-235	INWOOD CABLE & WIRE REPAIR	60.00	255.00	60.54	255.00	112.50	15.44	\$973.53
7850-236	LARCHWOOD CABLE & WIRE REPAIR	105.00	791.25	215.66	157.50	277.50	23.16	\$2,050.52
7850-241	AURORA SERVICE & OTHER REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
7850-242	MONTROSE SERVICE & OTHER REPAIR	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
7850-243	VALLEY SPRINGS SERVICE & OTHER	330.00	157.50	143.78	240.00	300.00	169.86	\$1,537.32
7850-244	HILLS SERVICE & OTHER REPAIR	240.00	150.00	174.05	112.50	82.50	92.65	\$1,123.34
7850-245	INWOOD SERVICE & OTHER REPAIR	120.00	232.50	242.15	210.00	296.25	154.42	\$1,443.96
7850-246	LARCHWOOD SERVICE & OTHER REPAIR	176.25	375.00	204.31	153.75	277.50	138.98	\$1,631.38
7850-260	CATV NETWORK ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
7850-280	CATV CUSTOMER SERVICE EXP	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
7850-310	CATV HEADEND REPAIR	0.00	0.00	0.00	190.49	0.00	0.00	\$751.87
7850-320	CATV OTHER GEN & ADMIN EXP	0.00	0.00	0.00	0.00	0.00	0.00	\$33.62
	<b>TOTAL</b>	<b>33,681.63</b>	<b>37,669.26</b>	<b>36,766.79</b>	<b>38,949.21</b>	<b>55,232.22</b>	<b>37,922.01</b>	<b>491,962.95</b>

**SIoux VALLEY TELEPHONE COMPANY  
DIRECT LABOR SUMMARY  
YEAR ENDING 12/31/01**

**PROPRIETARY**

K&M 1

A/C NO.	DESCRIPTION	AUDIT BALANCE	RECLASS ENTRIES	ADJ TOTAL	K&M ADJ 3.0000%	OFFICE EXP	PLANT SPECIFIC
6110-000	NETWORK SUPPORT EXPENSE	6,435.54	0.00	6,435.54	193.07		6,628.61
6110-100	NETWORK SUPPORT EXP-REMAIN BAL	0.00	0.00	0.00	0.00		0.00
6121-000	LAND AND BUILDINGS	13,692.66	0.00	13,692.66	410.78		14,103.44
6122-000	FURNITURE AND ARTWORKS	0.00	0.00	0.00	0.00		0.00
6123-000	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00		0.00
6124-000	GENERAL PURPOSE COMPUTER	0.00	0.00	0.00	0.00		0.00
6210-000	CENTRAL OFFICE SWITCHING	46,979.50	0.00	46,979.50	1,409.39		48,388.89
6230-000	CENTRAL OFFICE TRANSMISSION	6,631.62	0.00	6,631.62	198.95		6,830.57
6230-100	FIBER ELECTRONICS REPAIRS	1,328.21	0.00	1,328.21	39.85		1,368.06
6230-200	OTHER TOLL ELECTRONICS REPAIRS	3,027.07	0.00	3,027.07	90.81		3,117.88
6310-000	INFORMATION ORIG/TERM	0.00	0.00	0.00	0.00		0.00
6410-000	CABLE AND WIRE FACILITY	126,273.86	0.00	126,273.86	3,788.22		130,062.08
6410-100	FIBER OPTIC CABLE REPAIRS	2,016.18	0.00	2,016.18	60.49		2,076.67
6410-200	OTHER TOLL CABLE REPAIRS	44.82	0.00	44.82	1.34		46.16
6512-000	PROVISIONING	378.16	0.00	378.16	11.34		389.50
6532-000	NETWORK ADMINISTRATION-OTHER	0.00	0.00	0.00	0.00		0.00
6533-000	TESTING	25,273.99	0.00	25,273.99	758.22		26,032.21
6534-000	PLANT ADMINISTRATION	48,408.55	0.00	48,408.55	1,452.26		49,860.81
6534-100	PLANT ADMINISTRATION-REMAIN BAL	0.00	0.00	0.00	0.00		0.00
6535-000	ENGINEERING	27.46	0.00	27.46	0.82		28.28
6535-100	ENGINEERING-REMAIN BAL	0.00	0.00	0.00	0.00		0.00
6612-000	SALES	0.00	0.00	0.00	0.00	0.00	
6613-000	PRODUCT ADVERTISING	0.00	0.00	0.00	0.00	0.00	
6621-000	CALL COMPLETION	0.00	0.00	0.00	0.00	0.00	
6622-000	NUMBER SERVICES	0.00	0.00	0.00	0.00	0.00	
6623-000	CUSTOMER SERVICES	26,371.97	0.00	26,371.97	791.16	27,163.13	
6623-110	CUSTOMER - SERVICE ORDERS	38,604.86	0.00	38,604.86	1,158.15	39,763.01	
6623-120	CUSTOMER - COLLECTIONS	16,490.33	0.00	16,490.33	494.71	16,985.04	
6623-130	CUSTOMER - BILLING INQUIRIES	12,479.85	0.00	12,479.85	374.40	12,854.25	
6623-500	SUBSCRIBER BILLING EXPENSES	2,574.70	0.00	2,574.70	77.24	2,651.94	
6623-600	CABS BILLING	0.00	0.00	0.00	0.00	0.00	
6623-800	TAP COSTS - MN	14.88	0.00	14.88	0.45	15.33	
6711-000	EXECUTIVE EXPENSE	58,534.74	0.00	58,534.74	1,756.04	60,290.78	
6721-000	ACCOUNTING AND FINANCE	0.00	0.00	0.00	0.00	0.00	
6722-000	EXTERNAL RELATIONS	0.00	0.00	0.00	0.00	0.00	
6723-000	HUMAN RESOURCES	0.00	0.00	0.00	0.00	0.00	
6724-000	INFORMATION MANAGEMENT	0.00	0.00	0.00	0.00	0.00	
6728-000	OTHER GENERAL & ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	
7820-200	CPE REPAIRS	606.40	0.00	606.40	18.19		624.59
7820-300	INSTALLATION & REPAIR EXPENSE	26,615.46	0.00	26,615.46	798.46		27,413.92
7820-310	INTERNET EXPENSE	3,550.19	0.00	3,550.19	106.51		3,656.70
7830-100	SALES EXPENSE	905.73	0.00	905.73	27.17	932.90	
7840-510	PAYPHONE BASIC SERVICE EXP	1,214.15	0.00	1,214.15	36.42		1,250.57
7850-200	CATV MAINTENANCE EXPENSES	580.27	0.00	580.27	17.41		597.68
7850-210	CORSICA HEADEND REPAIRS	996.12	0.00	996.12	29.88		1,026.00
7850-220	CORSICA HEADEND REPAIRS	1,595.12	0.00	1,595.12	47.85		1,642.97
7850-221	AURORA HEADEND REPAIR	1,111.87	0.00	1,111.87	33.36		1,145.23
7850-222	MONTROSE HEADEND REPAIRS	442.34	0.00	442.34	13.27		455.61
7850-223	VALLEY SPRING HEADEND REPAIRS	498.29	0.00	498.29	14.95		513.24
7850-224	HILLS HEADEND REPAIRS	234.59	0.00	234.59	7.04		241.63
7850-225	INWOOD HEADEND REPAIRS	326.17	0.00	326.17	9.79		335.96
7850-226	LARCHWOOD HEADEND REPAIRS	181.60	0.00	181.60	5.45		187.05
7850-230	CORISCA CABLE & WIRE REPAIR	1,834.71	0.00	1,834.71	55.04		1,889.75
7850-231	AURORA CABLE & WIRE REPAIR	1,882.34	0.00	1,882.34	56.47		1,938.81
7850-232	MONTROSE CABLE & WIRE REPAIR	1,219.77	0.00	1,219.77	36.59		1,256.36
7850-233	VALLEY SPRING CABLE & WIRE REPAIR	2,609.40	0.00	2,609.40	78.28		2,687.68
7850-234	HILLS CABLE & WIRE REPAIR	413.94	0.00	413.94	12.42		426.36
7850-235	INWOOD CABLE & WIRE REPAIR	973.53	0.00	973.53	29.21		1,002.74
7850-236	LARCHWOOD CABLE & WIRE REPAIR	2,060.52	0.00	2,060.52	61.82		2,122.34
7850-241	AURORA SERVICE & OTHER REPAIR	0.00	0.00	0.00	0.00		0.00
7850-242	MONTROSE SERVICE & OTHER REPAIR	0.00	0.00	0.00	0.00		0.00
7850-243	VALLEY SPRINGS SERVICE & OTHER	1,537.32	0.00	1,537.32	46.12		1,583.44
7850-244	HILLS SERVICE & OTHER REPAIR	1,123.34	0.00	1,123.34	33.70		1,157.04
7850-245	INWOOD SERVICE & OTHER REPAIR	1,443.96	0.00	1,443.96	43.32		1,487.28
7850-246	LARCHWOOD SERVICE & OTHER REPAIR	1,631.38	0.00	1,631.38	48.94		1,680.32
7850-260	CATV NETWORK ADMINISTRATION	0.00	0.00	0.00	0.00		0.00
7850-280	CATV CUSTOMER SERVICE EXP	0.00	0.00	0.00	0.00	0.00	
7850-310	CATV HEADEND REPAIR	751.87	0.00	751.87	22.56		774.43
7850-320	CATV OTHER GEN & ADMIN EXP	33.62	0.00	33.62	1.01	34.63	
	<b>TOTAL</b>	<b>491,962.95</b>	<b>0.00</b>	<b>491,962.95</b>	<b>14,758.92</b>	<b>160,691.01</b>	<b>346,030.86</b>

DESCRIPTION	TOTAL	POTS	CPE/ETC.
OFFICE EXPENSES:	160,691.01	159,723.48	967.53
PLANT SPECIFIC EXPENSES:	346,030.86	288,933.16	57,097.70
<b>TOTAL</b>	<b>506,721.87</b>	<b>448,656.64</b>	<b>58,065.23</b>

**SIOUX VALLEY TELEPHONE COMPANY**  
**A/C 6210-000 - CENTRAL OFFICE SWITCHING**  
**YEAR ENDING 12/31/01**

Month	Total	Labor	Relief & Pensions	Payroll Taxes	Network Support	Hills Host/ Remote	Qwest Services	SDN Services	Misc Materials	Hastad Engineering	Midstate Phone bill	Sales & Use Tax	Clear Accounts	Siemens Tech Suppt.	Cummins Gen Maint	CPR Updates
Jan	17,001.22	4,083.94	1,180.69	387.57	1,866.15	4,176.00	2,472.16	1,842.36	155.93	0.00	0.00	0.00	-0.03	0.00	925.02	0.00
Feb	13,187.29	4,394.23	977.17	386.12	1,219.05	4,176.00	0.00	924.50	0.00	454.86	0.00	15.40	-0.04	0.00	0.00	0.00
Mar	13,906.75	4,550.90	843.68	374.23	1,359.41	4,176.00	1,285.40	926.33	0.00	0.00	0.00	38.40	0.00	0.00	0.00	0.00
Apr	25,045.61	5,462.37	784.15	439.52	2,761.80	4,176.00	1,384.04	928.30	0.00	0.00	0.00	0.00	0.05	0.00	0.00	9,324.23
May	17,823.64	4,277.27	3,832.17	342.28	1,522.02	4,176.00	2,567.86	927.82	46.10	0.00	0.00	0.00	-0.02	0.00	132.14	0.00
Jun	12,404.28	3,349.90	967.03	283.24	531.39	4,176.00	1,283.93	917.62	895.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jul	13,662.71	2,734.47	1,031.31	243.50	731.53	4,176.00	1,283.93	929.28	1,354.49	95.46	0.00	8.93	-0.04	0.00	925.02	0.00
Aug	9,015.48	2,747.48	949.63	219.56	490.91	4,176.00	0.00	8.23	0.00	0.00	0.00	36.09	-0.02	165.00	0.00	0.00
Sep	13,632.84	3,426.37	1,406.96	302.15	578.39	4,176.00	1,283.93	1,841.56	178.83	0.00	0.00	25.08	0.04	339.44	0.00	0.00
Oct	13,933.49	3,746.91	1,318.53	305.57	989.77	4,176.00	2,453.34	923.59	0.00	0.00	0.00	19.80	-0.02	0.00	0.00	0.00
Nov	13,733.68	4,417.15	1,282.33	361.47	853.06	4,176.00	1,398.45	917.62	225.83	100.70	1.01	0.00	0.06	0.00	0.00	0.00
Dec	20,400.58	3,902.19	1,340.45	285.02	1,098.50	4,176.00	114.52	931.47	972.86	213.03	0.00	14.85	0.00	1,980.00	1,159.10	4,212.59
Total	183,747.57	47,093.18	15,914.10	3,930.23	14,001.98	50,112.00	15,527.56	12,018.68	3,829.21	864.05	1.01	158.55	-0.02	2,484.44	3,141.28	13,536.82
RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	183,747.57	47,093.18	15,914.10	3,930.23	14,001.98	50,112.00	15,527.56	12,018.68	3,829.21	864.05	1.01	158.55	-0.02	2,484.44	3,141.28	13,536.82

Month	Misc Repairs	Reverse 2000 AJE	ICBS Software Ast	Hills Exp AJE	Outside Labor	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future
Jan	136.60	-345.17	120.00	0.00	0.00											
Feb	0.00	0.00	640.00	0.00	0.00											
Mar	0.00	0.00	0.00	352.40	0.00											
Apr	0.00	0.00	0.00	-352.40	137.55											
May	0.00	0.00	0.00	0.00	0.00											
Jun	0.00	0.00	0.00	0.00	0.00											
Jul	0.00	0.00	148.83	0.00	0.00											
Aug	222.60	0.00	0.00	0.00	0.00											
Sep	74.09	0.00	0.00	0.00	0.00											
Oct	0.00	0.00	0.00	0.00	0.00											
Nov	0.00	0.00	0.00	0.00	0.00											
Dec	0.00	0.00	0.00	0.00	0.00											
Total	433.29	-345.17	908.83	0.00	137.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	433.29	-345.17	908.83	0.00	137.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**PROPRIETARY**

**SIOUX VALLEY TELEPHONE COMPANY**  
**A/C 6230-000,100,200 - CIRCUIT EQUIP EXPENSE**  
**YEAR ENDING 12/31/01**

Month	Total	Labor	Relief & Pensions	Payroll Taxes	Network Support	Outside Labor	Misc. Materials	Sales & Use Tax	Engineering Fees	CPR Updates	Expense Report	Misc. Repairs	Auditor Adj.
Jan	3,843.75	1,002.63	289.86	95.15	468.91	0.00	0.00	0.00	11.18	0.00	0.00	1,976.02	0.00
Feb	1,387.70	667.42	148.42	58.65	182.40	330.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mar	1,801.15	1,059.51	196.42	87.13	300.25	0.00	152.29	0.00	5.55	0.00	0.00	0.00	0.00
Apr	2,417.03	898.66	129.01	72.30	414.02	0.00	893.90	9.14	0.00	0.00	0.00	0.00	0.00
May	2,939.25	1,307.00	1,170.99	104.59	356.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jun	3,066.58	1,191.89	344.06	100.78	165.84	0.00	1,192.50	71.51	0.00	0.00	0.00	0.00	0.00
Jul	3,286.86	599.71	226.18	53.40	149.35	667.80	1,386.59	0.00	0.00	0.00	0.00	203.83	0.00
Aug	1,083.09	1,171.58	404.94	93.62	186.14	0.00	-1,192.50	32.80	0.00	0.00	0.00	297.66	88.85
Sep	723.46	394.71	162.07	34.81	65.94	0.00	65.93	0.00	0.00	0.00	0.00	0.00	0.00
Oct	1,723.27	753.73	265.24	61.47	196.74	85.48	265.00	0.00	0.00	0.00	95.61	0.00	0.00
Nov	1,905.40	1,121.07	325.45	91.75	209.37	0.00	148.83	8.93	0.00	0.00	0.00	0.00	0.00
Dec	5,599.07	818.99	289.78	61.61	241.47	0.00	883.80	0.00	795.00	2,508.42	0.00	0.00	0.00
Total	29,776.61	10,986.90	3,952.42	915.26	2,937.10	1,084.09	3,796.34	122.38	811.73	2,508.42	95.61	2,477.51	88.85
RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	<u>29,776.61</u>	10,986.90	3,952.42	915.26	2,937.10	1,084.09	3,796.34	122.38	811.73	2,508.42	95.61	2,477.51	88.85

Month	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future
Jan													
Feb													
Mar													
Apr													
May													
Jun													
Jul													
Aug													
Sep													
Oct													
Nov													
Dec													
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**PROPRIETAR**

**SIOUX VALLEY TELEPHONE COMPANY**  
**A/C 6410-000,100,200 - CABLE & WIRE FACILITY EXPENSE**  
**YEAR ENDING 12/31/01**

Month	Total	Labor	Relief & Pensions	Payroll Taxes	Network Support	Outside Labor	FRRPA Assessment	Cable Locates	Misc. Materials	Sales & Use Tax	Bonus Accrual	Cash Receipts	Engineering Fees
Jan	34,384.14	12,940.27	3,741.10	1,228.06	1,340.40	1,976.01	1,851.00	18.55	620.46	17.36	1,434.74	-167.79	
Feb	21,785.07	3,531.32	785.28	310.29	1,021.44	5,120.01	1,851.00	11.13	601.43	14.71	1,054.84		918.86
Mar	24,080.18	5,355.18	992.78	440.36	1,824.65	1,499.98	1,851.00	11.87	549.41		1,176.06	0.00	2,160.59
Apr	55,738.08	5,947.66	853.81	478.57	3,155.62	412.09	1,930.00	14.10	6,787.35		1,237.62		262.35
May	40,606.82	11,667.09	10,452.98	933.63	4,145.82	136.68	1,930.00	139.40	562.44		1,350.26	-75.00	
Jun	44,974.92	18,427.33	5,319.49	1,558.04	3,552.09		1,930.00	356.10	3,968.87	23.57	2,025.79		
Jul	34,115.09	10,911.41	4,115.27	971.66	3,743.00		1,930.00	189.28	5,407.76	13.10	1,341.97		
Aug	37,852.09	12,086.05	4,177.37	965.82	2,585.44	5,552.24	1,930.00		1,535.17	52.80	1,442.34	-188.31	
Sep	41,847.84	11,941.53	4,903.51	1,053.03	2,307.91	4,266.28	1,930.00	339.53	3,720.54	11.11	1,334.91	188.31	
Oct	33,420.02	11,937.96	4,200.94	973.57	3,650.34	4,086.23	632.00	195.05	839.74	178.29	1,290.91	-34.65	0.00
Nov	37,822.48	15,725.28	4,565.16	1,286.86	3,559.25	0.00	632.00	114.00	4,342.44	0.00	1,912.08	0.00	215.77
Dec	43,168.97	7,863.78	2,782.37	591.62	2,703.74	7,652.10	632.00	35.78	432.28	0.00	-3,862.51	0.00	4,475.85
Total	449,795.70	128,334.86	46,890.06	10,791.51	33,589.70	30,701.62	19,029.00	1,424.79	29,367.89	310.94	11,739.01	-277.44	8,033.42
RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	<u>449,795.70</u>	<u>128,334.86</u>	<u>46,890.06</u>	<u>10,791.51</u>	<u>33,589.70</u>	<u>30,701.62</u>	<u>19,029.00</u>	<u>1,424.79</u>	<u>29,367.89</u>	<u>310.94</u>	<u>11,739.01</u>	<u>-277.44</u>	<u>8,033.42</u>
		Other	Other	Other	Other	Other	Toll	Other	Other	Other	Other	Other	Other

Month	Auditor Adj.	Midstate Com Leases	Splitrock FO Lease	Baltic FO Lease	Reimburse Petty Cash	Utility Pole Rental	Clear Accounts	Misc. Repairs	SDN FO Lease	RR ROW	Expense Report	CPR Updates	Rsvd for Future
Jan	-11,447.65	5,469.64	8,150.00	6,590.00	20.00	602.00	-0.01						
Feb		5,469.64						1,095.12					
Mar	2,748.66	5,469.64											
Apr	-1,826.39	5,469.64							16,272.00			14,743.66	
May	1,347.98	5,469.64				45.90				2,500.00			
Jun		5,469.64			22.00	12.00				2,300.00	10.00		
Jul		5,469.64			22.00								
Aug	2,243.53	5,469.64											
Sep	3,878.44	5,469.64			10.00	308.00		185.10					
Oct	0.00	5,469.64											0.00
Nov	0.00	5,469.64											0.00
Dec	13,134.90	5,469.64										1,257.42	
Total	10,079.47	65,635.68	8,150.00	6,590.00	74.00	967.90	-0.01	1,280.22	16,272.00	4,800.00	10.00	16,001.08	0.00
RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	<u>10,079.47</u>	<u>65,635.68</u>	<u>8,150.00</u>	<u>6,590.00</u>	<u>74.00</u>	<u>967.90</u>	<u>-0.01</u>	<u>1,280.22</u>	<u>16,272.00</u>	<u>4,800.00</u>	<u>10.00</u>	<u>16,001.08</u>	<u>0.00</u>
	Other	H/R	Toll	Toll	Other	Other	Other	Other	Toll	Other	Other	Other	Other

Summary:

	Factor	LDS%	LDI%	LDS \$	LDI \$	Other \$	Jnt MTS \$
Transport Facility - Toll	50,041.00	(CMM)	49.7757%	50.2243%	24,908.26	25,132.74	0.00
Transport Facility - Host/Remote	65,635.68	(H/R)	34.2694%	26.8907%	22,492.95	17,649.89	25,492.84
All Other	<u>334,119.02</u>	(Not Direct)					<u>334,119.02</u>
	<u>449,795.70</u>				<u>47,401.21</u>	<u>42,782.63</u>	<u>25,492.84</u>
							<u>334,119.02</u>

PROPRIETARY

PROPRIETARY

SIOUX VALLEY TELEPHONE COMPANY  
A/C 6540-000 - ACCESS EXPENSE  
YEAR ENDING 12/31/01

Description	Total	Intrastate Access	Interstate Access	Other
Total per Books	\$298,667.87	0.00	0.00	298,667.87
RE	0.00	0.00	0.00	0.00
K&M	0.00	0.00	0.00	0.00
NON REG	0.00	0.00	0.00	0.00
Adjusted Balance	<u>\$298,667.87</u>	0.00	0.00	298,667.87

A/C 6540-100 - USF CONTRIBUTION EXPENSE  
YEAR ENDING 12/31/01

Description	Total	Intrastate	Interstate	Other
Total per Books	\$48,236.84	0.00	48,236.84	0.00
RE	0.00	0.00	0.00	0.00
K&M	0.00	0.00	0.00	0.00
NON REG	0.00	0.00	0.00	0.00
Adjusted Balance	<u>\$48,236.84</u>	0.00	48,236.84	0.00

Total Access Expense	<u>\$346,904.71</u>	0.00	48,236.84	298,667.87
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PROPRIETARY

**SIOUX VALLEY TELEPHONE COMPANY  
A/C 6560 - DEPRECIATION & AMORTIZATION EXPENSE  
YEAR ENDING 12/31/01**

A/C NO.	DESCRIPTION	GSF	COE SW	COE TX	IOT	CWF	OTHER	TOTAL
3211-600	OTHER WORK EQUIPMENT	\$19,845.89						\$19,845.89
3212-100	BUILDINGS	\$22,003.02						\$22,003.02
3212-200	FURNITURE	\$4,291.08						\$4,291.08
3212-300	OFFICE EQUIPMENT	\$384.97						\$384.97
3212-400	GENERAL PURPOSE COMPUTER	\$5,344.15						\$5,344.15
3221-000	CENTRAL OFFICE SWITCHING		\$396,480.78					\$396,480.78
3223-200	CIRCUIT EQUIPMENT			\$131,734.09				\$131,734.09
3223-210	FIBER ELECTRONICS			\$135,234.28				\$135,234.28
3223-220	OTHER TOLL			\$44,282.21				\$44,282.21
3242-100	POLES					\$0.00		\$0.00
3242-100	AERIAL CABLE					\$0.00		\$0.00
3242-110	AERIAL STATION CONNECTIONS					\$0.00		\$0.00
3242-200	UNDERGROUND CABLE					\$1,261.47		\$1,261.47
3242-300	BURIED CABLE					\$379,019.30		\$379,019.30
3242-310	FIBER OPTIC CABLE					\$53,426.81		\$53,426.81
3242-320	BURIED TOLL CABLE					\$6,655.19		\$6,655.19
3242-330	BURIED STATION CONNECTIONS					\$0.00		\$0.00
3244-100	CONDUIT SYSTEMS					\$4,934.03		\$4,934.03
future	future					\$0.00		\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
future	future							\$0.00
	BALANCE PER BOOKS	\$51,869.11	\$396,480.78	\$311,250.58	\$0.00	\$445,296.80	\$0.00	\$1,204,897.27
	RE KNOWN & MEASURABLE CHANGES							\$0.00
	ADJUSTED BALANCE	\$51,869.11	\$396,480.78	\$311,250.58	\$0.00	\$445,296.80	\$0.00	\$1,204,897.27
	REMOVE NON-REGULATED	(\$5,244.96)		(\$4,602.17)	\$0.00	(\$422.14)	\$0.00	(\$10,269.27)
	TOTAL ADJUSTED BALANCE	\$46,624.15	\$396,480.78	\$306,648.41	\$0.00	\$444,874.66	\$0.00	\$1,194,628.00

**SIoux VALLEY TELEPHONE COMPANY**  
**A/C 6610 - MARKETING EXPENSE**  
**YEAR ENDING 12/31/01**

Month	Total	Ollig Utilities Marketing	Advertising	Qwest Dex Directory Adv	Expense Report	Sales Tax & Freight	Motel Lodging	Misc. Ad Materials	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future
Jan	1,931.20	0.00	907.95	318.70	0.00	0.00	0.00	704.55				
Feb	1,158.70	0.00	840.00	318.70	0.00	0.00	0.00	0.00				
Mar	1,441.57	0.00	698.62	300.42	442.53	0.00	0.00	0.00				
Apr	1,395.16	0.00	464.29	882.83	0.00	0.00	48.04	0.00				
May	1,319.65	0.00	946.75	322.90	50.00	0.00	0.00	0.00				
Jun	728.15	0.00	380.25	322.90	25.00	0.00	0.00	0.00				
Jul	592.10	0.00	269.20	322.90	0.00	0.00	0.00	0.00				
Aug	1,224.10	0.00	904.90	319.20	0.00	0.00	0.00	0.00				
Sep	2,019.50	0.00	1,598.80	320.70	100.00	0.00	0.00	0.00				
Oct	15,738.64	15,094.99	322.95	320.70	0.00	0.00	0.00	0.00				
Nov	939.40	0.00	618.70	320.70	0.00	0.00	0.00	0.00				
Dec	4,258.28	2,611.61	795.25	320.70	485.21	45.51	0.00	0.00				
Total	32,746.45	17,706.60	8,747.66	4,391.35	1,102.74	45.51	48.04	704.55	0.00	0.00	0.00	0.00
RE	-32,746.45	-17,706.60	-8,747.66	-4,391.35	-1,102.74	-45.51	-48.04	-704.55	0.00	0.00	0.00	0.00
Adj Bal	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Month	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future
Jan												
Feb												
Mar												
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**PROPRIETARY**

**SIOUX VALLEY TELEPHONE COMPANY**  
**A/C 6621 - CALL COMPLETION SERVICES EXPENSE**  
**YEAR ENDING 12/31/01**

Month	Total	Labor	Benefits	USW Net. Statement	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future
Jan	109.55			109.55								
Feb	168.35			168.35								
Mar	140.00			140.00								
Apr	120.40			120.40								
May	139.65			139.65								
Jun	158.20			158.20								
Jul	168.35			168.35								
Aug	157.85			157.85								
Sep	134.05			134.05								
Oct	0.00			0.00								
Nov	-1,136.20			-1,136.20								
Dec	266.35			266.35								
Total	426.55	0.00	0.00	426.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RE	-426.55	0.00	0.00	-426.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	<u>0.00</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Month	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future
Jan												
Feb												
Mar												
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**PROPRIETARY**

**SIOUX VALLEY TELEPHONE COMPANY  
A/C 6622 - NUMBER SERVICES EXPENSE  
YEAR ENDING 12/31/01**

Month	Total	Labor	Benefits	Neu Star LNP & SOW	Cash Receipts	NBANC Number Plan	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future	Rsvd for Future
Jan	-133.92			38.49	-172.41	0.00						
Feb	401.93			582.45	-180.52	0.00						
Mar	-168.56			0.00	-168.56	0.00						
Apr	-151.34			0.00	-151.34	0.00						
May	-159.66			0.00	-159.66	0.00						
Jun	-65.51			0.00	-163.60	98.09						
Jul	-147.50			18.07	-165.57	0.00						
Aug	-169.77			0.00	-169.77	0.00						
Sep	0.00			0.00	0.00	0.00						
Oct	-336.13			6.33	-342.46	0.00						
Nov	-153.85			0.00	-153.85	0.00						
Dec	-156.56			0.00	-156.56	0.00						
Total	-1,240.87	0.00	0.00	645.34	-1,984.30	98.09	0.00	0.00	0.00	0.00	0.00	0.00
RE	1,240.87	0.00	0.00	-645.34	1,984.30	-98.09	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	<u>0.00</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**PROPRIETARY**

**SIOUX VALLEY TELEPHONE COMPANY**  
**A/C 6623 - CUSTOMER SERVICES EXPENSE**  
**YEAR ENDING 12/31/01**

Month	Total	Cust Svces Labor	Cust Svces Benefits	Cust Svces Payroll Tax	Loretel Gen Office	Ollig Mgt, Computer	Wearguard Clothing	Onvoy Charges	Collection Fees	Workshop Fees	Misc Exp Reports	Ollig Utilities Hector Chgs
Jan	30,097.88	6,289.70	1,818.39	596.91	45.00	950.00	0.00	35.55	788.21	0.00	73.24	169.75
Feb	27,993.94	1,711.16	380.52	150.36	45.00	950.00	0.00	0.94	668.15	0.00	0.00	128.50
Mar	44,728.10	1,609.47	298.38	132.35	45.00	950.00	0.00	1.12	687.85	0.00	80.32	122.00
Apr	18,110.57	1,528.64	219.44	123.00	45.00	950.00	0.00	2.63	476.60	1,382.50	0.00	137.75
May	38,846.02	1,951.60	1,748.51	156.17	52.44	950.00	0.00	4.35	223.67	0.00	56.32	131.75
Jun	36,297.45	3,064.05	884.51	259.07	56.15	950.00	3,109.41	4.53	251.03	0.00	44.60	162.25
Jul	32,827.73	1,233.32	465.15	109.83	52.42	950.00	0.00	8.47	625.21	0.00	112.47	96.00
Aug	25,368.19	1,344.77	464.80	107.46	52.45	950.00	33.80	1.03	197.12	0.00	107.35	53.00
Sep	33,668.98	1,504.24	617.68	132.65	52.46	950.00	0.00	11.56	1,040.44	1,382.50	16.74	233.50
Oct	31,753.39	1,573.06	553.56	128.29	59.89	950.00	276.41	4.39	462.24	320.00	593.27	1,202.09
Nov	34,157.09	3,160.27	917.45	258.62	45.00	950.00	231.46	8.11	333.77	0.00	0.00	30.50
Dec	24,916.09	1,401.69	495.95	105.45	45.00	950.00	60.09	2.35	383.82	0.00	136.51	49.00
Total	378,765.43	26,371.97	8,864.34	2,260.16	595.81	11,400.00	3,711.17	85.03	6,138.11	3,085.00	1,220.82	2,516.09
RE	268.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	379,033.99	26,371.97	8,864.34	2,260.16	595.81	11,400.00	3,711.17	85.03	6,138.11	3,085.00	1,220.82	2,516.09

Month	Petty Cash	Subscriber Revenue	Bonus Accrual	Cash Receipts	Golden Wes Tele-Tech	Misc Office Supplies	Postage Charges	Bill Stuffing Labor	AJE	Sales & Use Tax	AT&T Phone Bill	Bank Wire Fees
Jan	64.69	3,120.65	701.79	0.00	82.65	737.57	412.06	140.25	-4,997.65	0.00	994.97	15.00
Feb	11.38	3,105.59	543.72	0.00	79.92	204.33	256.51	27.50	0.00	0.00	527.32	6.00
Mar	20.75	3,179.80	545.29	-20.55	83.87	1,393.47	253.71	60.50	7,846.98	0.00	435.09	27.00
Apr	0.00	0.00	548.22	0.00	112.04	672.82	897.86	326.61	-7,813.72	0.00	328.39	15.00
May	40.79	6,808.80	536.26	2,290.39	102.89	269.29	330.51	119.63	0.00	0.00	0.00	15.00
Jun	58.42	3,132.79	755.70	-15.00	99.32	1,115.61	363.95	122.37	0.00	0.00	0.00	0.00
Jul	30.00	3,547.09	552.63	-2.75	93.46	773.24	256.25	109.99	0.00	0.00	0.00	0.00
Aug	0.00	0.00	552.37	0.00	89.04	748.65	238.84	93.48	6.28	0.00	0.00	0.00
Sep	1.95	4,601.03	556.63	-51.48	96.60	1,513.41	260.23	60.50	69.81	0.00	0.00	0.00
Oct	42.92	2,221.70	554.51	-126.54	89.80	983.75	559.30	52.25	0.00	0.00	0.00	0.00
Nov	9.32	2,161.49	825.96	-94.90	577.35	1,064.01	347.23	38.50	-69.81	0.00	0.00	0.00
Dec	82.92	2,155.63	-1,391.95	-69.33	93.32	1,349.84	229.53	165.00	0.00	29.70	0.00	0.00
Total	363.14	34,034.57	5,281.13	1,909.84	1,600.26	10,825.99	4,405.98	1,316.58	-4,958.11	29.70	2,285.77	78.00
RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	363.14	34,034.57	5,281.13	1,909.84	1,600.26	10,825.99	4,405.98	1,316.58	-4,958.11	29.70	2,285.77	78.00

**PROPRIETARY**

**SIOUX VALLEY TELEPHONE COMPANY**  
**A/C 6623 - CUSTOMER SERVICES EXPENSE**  
**YEAR ENDING 12/31/01**

Month	Svce Orders Cash Rcpts	Svce Orders Labor	Svce Orders Benefits	Svce Orders Payroll Tax	Collections Labor	Collections Benefits	Collections Payroll Tax	Collections Cash Rcpts	Bill Inquiries Labor	Bill Inquiries Benefits	Bill Inquiries Payroll Tax	FCC TRS Exp
Jan	0.00	2,077.99	600.76	197.21	1,041.15	301.00	98.81	0.00	1,201.61	347.39	114.04	
Feb	0.00	2,852.96	634.43	250.69	1,313.02	291.98	115.37	0.00	1,302.91	289.73	114.49	
Mar	0.00	2,744.81	508.85	225.71	1,385.08	256.78	113.90	0.00	1,412.92	261.94	116.19	
Apr	0.00	2,725.18	391.21	219.28	1,141.28	163.84	91.83	0.00	1,095.14	157.21	88.12	
May	0.00	2,796.24	2,505.25	223.76	1,328.37	1,190.13	106.30	0.00	1,005.21	900.60	80.44	
Jun	0.00	3,870.91	1,117.43	327.29	1,701.39	491.15	143.85	0.00	1,313.69	379.23	111.07	
Jul	1,871.10	3,614.50	1,363.22	321.87	1,043.17	393.43	92.89	908.26	855.90	322.81	76.22	
Aug	0.00	3,572.37	1,234.74	285.48	1,372.68	474.45	109.69	0.00	891.15	308.01	71.21	
Sep	0.00	3,295.43	1,353.19	290.60	1,276.58	524.20	112.57	0.00	841.02	345.34	74.16	
Oct	0.00	3,493.04	1,229.19	284.87	1,398.00	491.95	114.01	0.00	831.79	292.70	67.83	
Nov	0.00	4,834.55	1,403.51	395.63	2,065.06	599.50	168.99	0.00	1,206.21	350.17	98.71	
Dec	0.00	2,726.88	964.83	205.15	1,424.55	504.03	107.17	0.00	522.30	184.80	39.29	
Total	1,871.10	38,604.86	13,306.61	3,227.54	16,490.33	5,682.44	1,375.38	908.26	12,479.85	4,139.93	1,051.77	0.00
RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	268.56
Adj Bal	1,871.10	38,604.86	13,306.61	3,227.54	16,490.33	5,682.44	1,375.38	908.26	12,479.85	4,139.93	1,051.77	268.56

Month	Sub Billing Supplies	Sub Billing Labor	Sub Billing Benefits	Sub Billing Payroll Tax	Ollig Mgt, Computer	Ollig Utilities Hector Chgs	Sub Billing Postage	Sub Billing Cash Rcpts	Sub Billing Bill Stuffing	CABS Ollig Mgt, Comp.		TAP Labor & OH
Jan	0.00	174.25	50.38	16.54	3,626.00	0.00	3,000.00	-692.57	0.00	5,884.00		20.59
Feb	0.00	157.08	34.93	13.80	3,626.00	0.00	3,000.00	-684.35	0.00	5,884.00		0.00
Mar	7,846.98	226.52	41.99	18.63	3,626.00	0.00	3,000.00	-716.60	22.00	5,884.00		0.00
Apr	0.00	226.78	32.56	18.25	3,626.00	0.00	3,000.00	-702.89	0.00	5,884.00		0.00
May	0.00	224.40	201.05	17.96	3,626.00	0.00	3,000.00	-32.06	0.00	5,884.00		0.00
Jun	0.00	327.35	94.50	27.68	3,626.00	0.00	3,000.00	-536.85	0.00	5,884.00		0.00
Jul	0.00	112.20	42.32	9.99	3,626.00	0.00	3,000.00	277.07	0.00	5,884.00		0.00
Aug	0.00	179.52	62.05	14.35	3,626.00	0.00	3,000.00	-757.95	0.00	5,884.00		0.00
Sep	348.41	246.33	101.15	21.72	3,626.00	0.00	3,000.00	-722.17	0.00	5,884.00		0.00
Oct	0.00	213.18	75.02	17.39	3,626.00	958.99	3,000.00	-725.46	0.00	5,884.00		0.00
Nov	0.00	325.38	94.46	26.63	3,626.00	0.00	3,000.00	-716.04	0.00	5,884.00		0.00
Dec	0.00	161.71	57.22	12.17	3,626.00	0.00	3,000.00	-778.53	0.00	5,884.00		0.00
Total	8,195.39	2,574.70	887.63	215.11	43,512.00	958.99	36,000.00	-6,788.40	22.00	70,608.00	0.00	20.59
RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	8,195.39	2,574.70	887.63	215.11	43,512.00	958.99	36,000.00	-6,788.40	22.00	70,608.00	0.00	20.59

PROPRIETARY

SIOUX VALLEY TEL CO  
A/C 6623 - CUSTOMER SERVICES EXPENSE  
YEAR ENDING 12/31/01

**PROPRIETARY**

Account Description	Account No.	BALANCE
Customer Services	6623-000	124,212.51
Customer - Service Orders	6623-110	58,168.26
Customer - Collections	6623-120	24,951.12
Customer - Billing Inquiries	6623-130	18,045.95
Subscriber Billing Expenses	6623-500	85,654.66
Subtot. Cust. allocated based on Work Time Study-->		311,032.50
COST STUDY RE		0.00
COST STUDY KM		0.00
<b>Adjusted Balance (Allocable on Work Time Study)--&gt;&gt;</b>		<b>311,032.50</b>
CABS Billing	6623-600	70,608.00
Customer Services - Tap Cost - MN	6623-800	21.04
Customer Services - TRS Fund	6623-900	268.56
Subtot. Cust. Serv. Directly Assigned-->>		70,897.60
COST STUDY RE		0.00
COST STUDY KM		0.00
<b>Adjusted Balance (Directly Assign)--&gt;&gt;</b>		<b>70,897.60</b>
<b>Adjusted Balance (Grand Total)--&gt;&gt;</b>		<b>381,930.10</b>

Category - Description	Last Study \$	% Dist	Allocated	Direct	Total
Bus. Ofc., EU Presubscription	\$48,088	18.8853%	\$58,740	\$0	\$58,740
Bus. Ofc., EU MTS & WATS	\$29,571	11.6132%	\$36,121	\$0	\$36,121
Cust. Serv., Other B&C (95%)	\$122,832	48.2390%	\$150,039	\$0	\$150,039
Cust. Serv., EU Common Line (5%)	\$6,465	2.5390%	\$7,897	\$0	\$7,897
Other Cust. Serv., Alloc.	\$47,676	18.7235%	\$58,236	\$0	\$58,236
Subtotals	\$254,632	100.0000%	\$311,033	\$0	\$311,033
CABS Billing	\$40,545			\$70,608	\$70,608
Customer Services - Tap Cost - MN	\$0			\$21	\$21
FCC TRS Expense	\$551			\$268	\$268
Total Expense	\$295,728		\$311,033	\$70,897	\$381,930



**SIOUX VALLEY TELEPHONE COMPANY  
A/C 6710 - EXECUTIVE AND PLANNING EXPENSE  
YEAR ENDING 12/31/01**

Month	Total		Labor	Relief & Pensions	Payroll Taxes	Monthly Fees	Expense Reports	Bonus Accrual	American Express	Meeting Expense	Subscript. Expense	Misc Expense
Jan	21,888.22		11,806.71	3,413.38	1,120.48	9,950.00	3,111.79	573.85	381.80	0.00	0.00	30.21
Feb	15,730.94		4,151.44	923.18	364.78	9,950.00	0.00	241.54	100.00	0.00	0.00	0.00
Mar	15,567.76		4,190.69	776.90	344.60	9,950.00	37.36	243.55	1,278.97	0.00	25.00	0.00
Apr	16,409.61		4,151.44	595.96	334.04	9,950.00	0.00	241.54	1,136.63	0.00	0.00	0.00
May	20,140.49		3,962.74	3,550.37	317.11	9,950.00	613.44	241.54	595.29	0.00	0.00	0.00
Jun	18,630.66		6,056.07	1,748.23	512.04	9,950.00	0.00	364.32	0.00	0.00	0.00	0.00
Jul	14,829.44		3,019.24	1,138.71	268.86	9,950.00	211.09	241.54	0.00	0.00	0.00	0.00
Aug	16,047.32		3,830.65	1,324.01	306.12	9,950.00	0.00	241.54	0.00	395.00	0.00	0.00
Sep	16,912.64		3,750.73	1,540.15	330.75	9,950.00	1,068.46	243.55	0.00	0.00	29.00	0.00
Oct	17,049.98		3,962.75	1,394.48	323.17	9,950.00	959.06	241.54	218.98	0.00	0.00	0.00
Nov	18,877.04		6,019.60	1,747.53	492.60	9,950.00	0.00	362.31	155.00	150.00	0.00	0.00
Dec	21,090.00		3,632.68	1,285.32	273.30	9,950.00	29.33	5,263.18	433.60	0.00	109.20	113.39
Total	213,174.10	0.00	58,534.74	19,438.22	4,987.85	119,400.00	6,030.53	8,500.00	4,300.27	545.00	163.20	143.60
RE	0.00											
Adj Bal	213,174.10	0.00	58,534.74	19,438.22	4,987.85	119,400.00	6,030.53	8,500.00	4,300.27	545.00	163.20	143.60

Month	Auditor Adj.	Misc. Cash Rcpt										
Jan	-8,500.00	0.00										
Feb	0.00	0.00										
Mar	0.00	-1,279.31										
Apr	0.00	0.00										
May	0.00	910.00										
Jun	0.00	0.00										
Jul	0.00	0.00										
Aug	0.00	0.00										
Sep	0.00	0.00										
Oct	0.00	0.00										
Nov	0.00	0.00										
Dec	0.00	0.00										
Total	-8,500.00	-369.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RE												
Adj Bal	-8,500.00	-369.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**PROPRIETARY**

Note: Balance does not include the removal of non-regulated amounts.

**SIOUX VALLEY TELEPHONE COMPANY**  
**A/C 6720 - GENERAL & ADMINISTRATIVE EXPENSE**  
**YEAR ENDING 12/31/01**

Month	Total	Ollig Mgt, Computer	Monthly Fees	Qwest Net Statement	Auditor & Consulting	Sales & Use Tax	Dept of Commerce	Donation Humboldt CC	Postage	Newsletter	Plaques w/Engraving	ITC Consulting
Jan	17,969.29	425.00	5,970.00	50.98	105.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Feb	20,137.28	425.00	5,970.00	46.05	9,116.71	36.89	0.00	0.00	0.00	0.00	0.00	0.00
Mar	17,283.17	425.00	5,970.00	40.69	8,374.00	1.31	0.00	0.00	0.00	0.00	0.00	137.56
Apr	15,250.88	425.00	5,970.00	37.84	2,752.60	163.50	0.00	0.00	0.00	0.00	0.00	69.55
May	18,301.98	425.00	5,970.00	39.46	2,160.00	131.26	5.17	0.00	0.00	0.00	0.00	0.00
Jun	11,044.84	425.00	5,970.00	36.36	697.66	1.06	24.99	0.00	0.00	0.00	0.00	0.00
Jul	12,825.98	425.00	5,970.00	40.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aug	13,621.18	425.00	5,970.00	68.91	14.71	0.88	5.99	0.00	0.00	0.00	0.00	0.00
Sep	17,478.11	425.00	5,970.00	43.86	3,011.79	1.37	0.00	0.00	0.00	0.00	0.00	0.00
Oct	8,572.67	425.00	5,970.00	45.53	515.28	30.92	0.00	0.00	0.00	0.00	0.00	52.50
Nov	16,362.51	425.00	5,970.00	31.57	5,122.64	205.36	6.88	50.00	1,267.17	911.31	0.00	0.00
Dec	8,617.90	425.00	5,970.00	39.22	6.90	102.41	3.07	0.00	0.00	246.48	51.20	86.20
Total	177,465.79	5,100.00	71,640.00	520.63	31,878.07	674.96	46.10	50.00	1,267.17	1,157.79	51.20	345.81
RE	61,584.56	0.00	0.00	0.00	0.00	0.00	0.00	-50.00	0.00	0.00	-51.20	0.00
Adj Bal	<u>239,050.35</u>	5,100.00	71,640.00	520.63	31,878.07	674.96	46.10	0.00	1,267.17	1,157.79	0.00	345.81

Month	Sales & Use Tax	Legal Fees	FCC Tariff Filing Fee	MG Consulting	Prepaid Insurance	Subscriber Revenue	Cash Receipts	Misc Expense	Non Deduct Dues (MTA)	SDITC Assessment	Expense Report	Nondiscrim. Statements
Jan	0.00	0.00	0.00	0.00	1,357.09	-238.91	-42.42	0.00	71.39	4,085.04	74.20	0.00
Feb	0.00	258.25	0.00	0.00	1,357.09	-470.07	-79.81	0.00	0.00	0.00	0.00	168.06
Mar	0.00	0.00	0.00	200.00	1,357.09	-506.70	-84.59	0.00	0.00	0.00	0.00	33.60
Apr	12.43	0.00	0.00	0.00	1,357.09	-278.43	0.00	25.00	0.00	4,089.78	0.00	0.00
May	0.00	109.58	655.00	2,535.89	1,357.09	-8.04	0.00	115.00	0.00	0.00	0.00	0.00
Jun	0.00	0.00	0.00	1,671.97	1,357.07	-88.55	0.00	0.00	0.00	0.00	0.00	0.00
Jul	0.00	1,272.03	655.00	1,626.05	1,357.07	-4.00	0.00	25.00	0.00	0.00	0.00	0.00
Aug	0.00	650.18	0.00	259.06	1,357.07	82.00	0.00	0.00	0.00	0.00	0.00	0.00
Sep	0.00	1,727.47	0.00	0.00	1,620.58	-365.74	0.00	0.00	0.00	0.00	0.00	0.00
Oct	0.00	143.75	0.00	0.00	1,444.92	-165.36	-58.19	0.00	0.00	0.00	0.00	0.00
Nov	3.15	0.00	655.00	22.58	1,444.92	0.00	-24.17	120.00	0.00	0.00	0.00	0.00
Dec	5.17	0.00	-655.00	38.87	1,444.92	0.00	-73.71	0.00	0.00	0.00	0.00	0.00
Total	20.75	4,161.26	1,310.00	6,354.42	16,812.00	-2,043.80	-362.89	285.00	71.39	8,174.82	74.20	201.66
RE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Bal	20.75	4,161.26	1,310.00	6,354.42	16,812.00	-2,043.80	-362.89	285.00	71.39	8,174.82	74.20	201.66

Note: Balance does not include the removal of non-regulated amounts.

**SIoux VALLEY TELEPHONE COMPANY**  
**A/C 7370 - SPECIAL CHARGES**  
**YEAR ENDING 12/31/01**

Month	Total		Various Fire Dept.	Plankinton Dev Corp	FRED Campaign	Dell Rapids Community	Expense Report	Dells Little League	Modern Woodmen	VS Flood Victims	St Mary's Church	
Jan	1,324.20		0.00	0.00	1,024.20	250.00	50.00	0.00	0.00	0.00	0.00	
Feb	75.00		75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Mar	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Apr	400.00		0.00	0.00	0.00	0.00	0.00	400.00	0.00	0.00	0.00	
May	40.00		0.00	0.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	
Jun	345.00		0.00	0.00	0.00	0.00	45.00	0.00	100.00	200.00	0.00	
Jul	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Aug	50.00		0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	
Sep	200.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	
Oct	100.00		100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nov	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Dec	100.00		0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total	2,634.20	0.00	175.00	100.00	1,024.20	250.00	185.00	400.00	100.00	200.00	200.00	0.00
RE	0.00											
Adj Bal	<u>2,634.20</u>	0.00	175.00	100.00	1,024.20	250.00	185.00	400.00	100.00	200.00	200.00	0.00

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**PROPRIETARY**

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**SIOUX VALLEY TEL CO  
LAND AND BUILDING CPR COSTS  
YEAR ENDING 12/31/01**

**PROPRIETARY**

DESCRIPTION	A/C 2111 LAND	A/C 2121 BUILDINGS	COMBINED TOTAL
Colton CO	506.54	69,378.76	69,885.30
Colton Garage	506.54	580.00	1,086.54
Corsica CO & Garage	506.54	116,440.20	116,946.74
Corsica Mobile	3,039.24	3,225.00	6,264.24
Dell Rapids Headquarters	28,343.44	354,464.23	382,807.67
Dell Rapids Warehouse	51,883.43	180,805.60	232,689.03
Humboldt CO	506.54	62,411.43	62,917.97
Montrose CO	506.54	29,817.74	30,324.28
Plankinton CO	506.54	85,682.74	86,189.28
Plankinton Garage & Warehouse	0.00	8,373.00	8,373.00
Valley Springs CO	11,566.99	101,271.26	112,838.25
Micro Wave Site	7,615.00	0.00	7,615.00
Fodness Property	8,893.02	0.00	8,893.02
<b>BALANCE</b>	<b>\$114,380.36</b>	<b>\$1,012,449.96</b>	<b>\$1,126,830.32</b>

Per Books	\$114,380.36	\$1,012,449.96	\$1,126,830.32
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No Land Adds during 2001

Building Adds during 2001:

4/30/2001 Tessier's Air Conditioning Unit at HQ

\$1,253.00

9/27/2001 R.P. Klein Construction Warehouse shingle, siding

\$16,069.42

**SIOUX VALLEY TEL CO  
LAND AND BUILDING CPR COSTS  
YEAR ENDING 12/31/01**

**PROPRIETARY**

DESCRIPTION	COMBINED TOTAL	NONREGULATED		REGULATED	JOINT USE		ALL OTHER POTS SPACE
		OTHER SPACE	STORAGE SPACE	STORAGE SPACE	VEHICLE SPACE	OFFICE SPACE	
Colton CO	69,885.30						69,885.30
Colton Garage	1,086.54			1,086.54			0.00
Corsica CO & Garage	116,946.74			35,084.02			81,862.72
Corsica Mobile	6,264.24	6,264.24					0.00
Dell Rapids Headquarters	382,807.67		19,140.38	19,140.38		229,684.60	114,842.31
Dell Rapids Warehouse	232,689.03		34,903.35	81,441.16	116,344.52		0.00
Humboldt CO	62,917.97						62,917.97
Montrose CO	30,324.28						30,324.28
Plankinton CO	86,189.28						86,189.28
Plankinton Garage & Warehouse	8,373.00			5,861.10	2,511.90		0.00
Valley Springs CO	112,838.25						112,838.25
Micro Wave Site	7,615.00	7,615.00					0.00
Fodness Property	8,893.02	8,893.02					0.00
<b>BALANCE</b>	<b>1,126,830.32</b>	<b>22,772.26</b>	<b>54,043.73</b>	<b>142,613.20</b>	<b>118,856.42</b>	<b>229,684.60</b>	<b>558,860.11</b>

**SIOUX VALLEY TEL CO**  
**SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS**  
**BY CATEGORY**  
**ALLOCATION OF CAT 4.22**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

LINE	CATEGORY	TOTAL CENTRAL OFFICE		
		TOTAL	LEASED	TELCO
CAT 2	TANDEM SWITCHING	0.00	0.00	0.00
CAT 3	LOCAL SWITCHING	3,761,361.79	0.00	3,761,361.79
CAT 4.12	EAS CIRCUIT	0.00	0.00	0.00
CAT 4.13	SUBSCRIBER CIRCUIT	2,677,084.47	0.00	2,677,084.47
CAT 4.22	JOINT USE	1,327,534.09	50,499.86	1,277,034.23
TOTAL		7,765,980.35	50,499.86	7,715,480.49

CAT 4.22 SPA (STEP #1)		
CIRCUIT TERMS.	TELEMED AMOUNT	TELCO AMOUNT

**CALCULATION OF TELEMEDICINE SPECIAL ACCESS INVESTMENT**

TOTAL ALLOCABLE INTEREXCHANGE JOINT USE--> 1,277,034.23

A.) JOINT MESSAGE TOLL	724	\$10,897.46
B.) EAS	208	\$3,130.76
C.) HOST / REMOTE	456	\$6,863.59
D.) REMOTE CONCENTRATOR	0	\$0.00
E.) STATE PRIVATE LINE & 911	1,115	\$16,782.68
F.) INTERSTATE PRIVATE LINE & INTERNET	711	\$10,701.78
G.) UNUSED	81,629	\$1,228,657.96
H.) TELEMEDICINE PRIVATE LINE	0	\$0.00
I.) TOTAL INTEREXCHANGE TELEMED STATE PRIVATE LINE & CAT. 4.22 INVST.	84,843	<u>\$0.00</u> <u>\$1,277,034.23</u>

**SIoux VALLEY TEL CO**  
**SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS**  
**BY CATEGORY**  
**ALLOCATION OF CAT 4.22**  
**YEAR ENDING 12/31/01**

PROPRIETARY

LINE	DESCRIPTION	CIRCUIT TERMS.	INTEREXCH. INVESMT.
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**CATEGORIZATION OF CATEGORY 4.22 INVESTMENT**

JOINT MESSAGE TOLL		724	
EAS		208	
HOST / REMOTE		456	
REMOTE CONCENTRATOR		0	
STATE PRIVATE LINE & 911		1,115	
INTERSTATE PRIVATE LINE & INTERNET		711	
UNUSED		81,629	
<b>A.) TOTAL INTEREXCHANGE CIRCUIT TERMINATIONS &amp; CATEGORY 4.22 INVESTMENT</b>		<b>84,843</b>	<b><u>\$1,277,034.23</u></b>
ALLOCATION TO :			
B.) STATE PRIVATE LINE & 911		1,115	\$16,782.68
C.) INTERSTATE PRIVATE LINE & INTERNET		711	<u>\$10,701.78</u>
D.) TOTAL INTEREXCHANGE LESS PRIVATE LINE (A-B-C)		83,017	
E.) UNUSED		81,629	
F.) TOTAL INTEREXCHANGE EXCLUDING UNUSED (D-E)		1,388	\$1,249,549.77
G.) JOINT MESSAGE TOLL (G / K)		724	\$651,782.44
H.) EAS (H / K)		208	\$187,252.42
I.) HOST/REMOTE (I / K)		456	\$410,514.91
J.) REMOTE CONCENTRATOR (J / K)		0	<u>\$0.00</u>
K.) TOTAL INTEREXCHANGE EXCLUDING PRIVATE LINE (G+H+I+J)		1,388	\$1,249,549.77
L.) TOTAL ALLOCATED COE CAT 4.22 (B+C+K)			
M.) DIRECT ASSIGNMENT			
N.) TOTAL COE TRANSMISSION EQUIPMENT			

	TOTAL	CAT 4.12	CAT 4.13	CAT 4.23	CAT 4.3
L.) TOTAL ALLOCATED COE CAT 4.22 (B+C+K)	\$1,277,034.23	\$187,252.42	\$0.00	\$679,266.90	\$410,514.91
M.) DIRECT ASSIGNMENT	\$2,677,084.47	\$0.00	\$2,677,084.47	\$0.00	\$0.00
N.) TOTAL COE TRANSMISSION EQUIPMENT	\$3,954,118.70	\$187,252.42	\$2,677,084.47	\$679,266.90	\$410,514.91

CATEGORY	ADJ. BAL.
CAT 2 TANDEM SWITCHING	0.00
CAT 3 LOCAL SWITCHING	3,761,361.79
CAT 4.12 EAS CIRCUIT	187,252.42
CAT 4.23 TOLL CIRCUIT JNT. MSG.	651,782.44
CAT 4.23 TOLL CIRCUIT ETV/TELEMED S PL	0.00
CAT 4.23 TOLL CIRCUIT OTHER S PL	16,782.68
CAT 4.23 TOLL CIRCUIT I PL	10,701.78
CAT 4.13 SUBSCRIBER CIRCUIT	2,677,084.47
CAT 4.3 HOST/REMOTE CIRCUIT	410,514.91
<b>TOTAL ADJUSTED COE INVESTMENT</b>	<b>7,715,480.49</b>

**SIoux VALLEY TEL CO**  
**SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS**  
**BY CATEGORY**  
**BEFORE COMMON ALLOCATION**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

LINE NO.	COE CAT	Total Co (1)	Reserved (2)	Reserved (3)	Reserved (4)	Reserved (5)	Reserved (6)	Reserved (7)
1.)	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.)	3	3,569,860.34	0.00	0.00	0.00	0.00	0.00	0.00
3.)	SUBTOTAL	3,569,860.34	0.00	0.00	0.00	0.00	0.00	0.00
4.)	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.)	4.13	2,540,786.61	0.00	0.00	0.00	0.00	0.00	0.00
6.)	4.22	1,259,945.61	0.00	0.00	0.00	0.00	0.00	0.00
7.)	9A	330,718.79	0.00	0.00	0.00	0.00	0.00	0.00
8.)	9C	64,669.00	0.00	0.00	0.00	0.00	0.00	0.00
9.)	SUBTOTAL	4,196,120.01	0.00	0.00	0.00	0.00	0.00	0.00
10.)	TOTAL	7,765,980.35	0.00	0.00	0.00	0.00	0.00	0.00

LINE NO.	COE CAT.	Reserved (8)	Reserved (9)	Reserved (10)	Reserved (11)	Reserved (12)	Reserved (13)	Reserved (14)
1.)	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.)	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.)	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.)	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.)	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.)	9A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.)	9C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.)	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LINE NO.	COE CAT.	Reserved (15)	Reserved (16)	Reserved (17)	Reserved (18)	Reserved (19)	Reserved (20)	Reserved (21)	TOTAL CO (22)
1.)	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.)	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,569,860.34
3.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,569,860.34
4.)	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.)	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,540,786.61
6.)	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,259,945.61
7.)	9A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	330,718.79
8.)	9C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,669.00
9.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,196,120.01
10.)	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<u>7,765,980.35</u>

NOTE: CAT 4.22 REPRESENTS CIRCUIT EQUIP. JOINTLY USED FOR JOINT MESSAGE TOLL, HOST / REMOTE, EAS, & SPECIAL ACCESS.



**SIoux VALLEY TEL CO**  
**SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS**  
**BY CATEGORY**  
**AFTER COMMON ALLOCATION**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

LINE NO.	COE CAT	Total Co (1)	Reserved (2)	Reserved (3)	Reserved (4)	Reserved (5)	Reserved (6)	Reserved (7)
1.)	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.)	3	3,761,361.79	0.00	0.00	0.00	0.00	0.00	0.00
3.)	SUBTOTAL	3,761,361.79	0.00	0.00	0.00	0.00	0.00	0.00
4.)	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.)	4.13	2,677,084.47	0.00	0.00	0.00	0.00	0.00	0.00
6.)	4.22	1,327,534.09	0.00	0.00	0.00	0.00	0.00	0.00
7.)	9A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.)	9C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.)	SUBTOTAL	4,004,618.56	0.00	0.00	0.00	0.00	0.00	0.00
10.)	TOTAL	7,765,980.35	0.00	0.00	0.00	0.00	0.00	0.00

LINE NO.	COE CAT.	Reserved (8)	Reserved (9)	Reserved (10)	Reserved (11)	Reserved (12)	Reserved (13)	Reserved (14)
1.)	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.)	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.)	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.)	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.)	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.)	9A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.)	9C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.)	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LINE NO.	COE CAT.	Reserved (15)	Reserved (16)	Reserved (17)	Reserved (18)	Reserved (19)	Reserved (20)	Reserved (21)	TOTAL CO (22)
1.)	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.)	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,761,361.79
3.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,761,361.79
4.)	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.)	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,677,084.47
6.)	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,327,534.09
7.)	9A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.)	9C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,004,618.56
10.)	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<u>7,765,980.35</u>

**SIoux VALLEY TEL CO**  
**SUMMARY OF OUTSIDE PLANT COSTS**  
**BY CATEGORY**  
**ALLOCATION OF TOTAL INTEREXCHANGE OSP INVESTMENT**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

LINE	CATEGORY	ADJ. BAL.	TOTAL OUTSIDE PLANT		
			TOTAL	LEASED	TELCO
CAT 1	EXCHANGE	9,017,489.41	9,017,489.41	0.00	9,017,489.41
CAT 2	EAS (DIRECT)	0.00	0.00	0.00	0.00
CAT 2,3,4	JOINT USE	764,836.50	764,836.50	9,273.67	755,562.83
<b>TOTAL</b>		<b>9,782,325.91</b>	<b>9,782,325.91</b>	<b>9,273.67</b>	<b>9,773,052.24</b>

OSP SPA ALLOCATION (STEP #1)		
CIRCUIT MILES	TELEMED AMOUNT	TELCO AMOUNT

**CALCULATION OF TELEMEDICINE SPECIAL ACCESS INVESTMENT**

	TOTAL ALLOCABLE INTEREXCHANGE JOINT USE-->	<u>755,562.83</u>		
A.)	JOINT MESSAGE TOLL		21,338.8	\$10,496.46
B.)	EAS		1,316.8	\$647.73
C.)	HOST / REMOTE		7,666.7	\$3,771.21
D.)	REMOTE CONCENTRATOR		0.0	\$0.00
E.)	STATE PRIVATE LINE & 911		30,416.2	\$14,961.58
F.)	INTERSTATE PRIVATE LINE & INTERNET		15,322.5	\$7,537.06
G.)	UNUSED		1,459,963.0	\$718,148.79
H.)	TELEMEDICINE PRIVATE LINE		0.0	\$0.00
I.)	TOTAL INTEREXCHANGE TELEMED STATE PRIVATE LINE & JOINT USE INVST.		<u>1,536,024.0</u>	<u>\$755,562.83</u>

**SIoux VALLEY TEL CO**  
**SUMMARY OF OUTSIDE PLANT COSTS**  
**BY CATEGORY**  
**ALLOCATION OF TOTAL INTEREXCHANGE OSP INVESTMENT**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

LINE	DESCRIPTION	CIRCUIT MILES	INTEREXCH. INVSMT.
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**CATEGORIZATION OF OSP INTEREXCHANGE INVESTMENT**

JOINT MESSAGE TOLL	21,338.8	
EAS	1,316.8	
HOST / REMOTE	7,666.7	
REMOTE CONCENTRATOR	0.0	
STATE PRIVATE LINE & 911	30,416.2	
INTERSTATE PRIVATE LINE & INTERNET	15,322.5	
UNUSED	<u>1,459,963.0</u>	
<b>A.) TOTAL INTEREXCHANGE CIRCUIT MILES &amp; OSP INVESTMENT</b>	<b>1,536,024.0</b>	<b><u>\$755,562.83</u></b>
ALLOCATION TO :		
B.) STATE PRIVATE LINE & 911	30,416.2	\$14,961.58
C.) INTERSTATE PRIVATE LINE & INTERNET	<u>15,322.5</u>	<u>\$7,537.06</u>
D.) TOTAL INTEREXCHANGE LESS PRIVATE LINE (A-B-C)	1,490,285.3	
E.) UNUSED	<u>1,459,963.0</u>	
F.) TOTAL INTEREXCHANGE EXCLUDING UNUSED (D-E)	30,322.3	\$733,064.19
G.) JOINT MESSAGE TOLL (G / K)	21,338.8	\$515,881.39
H.) EAS (H / K)	1,316.8	\$31,834.62
I.) HOST/REMOTE (I / K)	7,666.7	\$185,348.18
J.) REMOTE CONCENTRATOR (J / K)	<u>0.0</u>	<u>\$0.00</u>
K.) TOTAL INTEREXCHANGE EXCLUDING PRIVATE LINE (G+H+I+J)	30,322.3	\$733,064.19

	TOTAL	CAT 1	CAT 2	CAT 3	CAT 4
L.) TOTAL ALLOCATED OSP JOINT USE (B+C+K)	\$755,562.83	\$0.00	\$31,834.62	\$538,380.03	\$185,348.18
M.) DIRECT ASSIGNMENT	<u>\$9,017,489.41</u>	<u>\$9,017,489.41</u>	\$0.00	\$0.00	\$0.00
N.) TOTAL OUTSIDE PLANT INVESTMENT	<u>\$9,773,052.24</u>	<u>\$9,017,489.41</u>	\$31,834.62	\$538,380.03	\$185,348.18

CATEGORY	ADJ. BAL.
CAT 1 SUBSCRIBER LOOP PLANT	\$9,017,489.41
CAT 2 EAS TRUNK PLANT	\$31,834.62
CAT 3 TOLL TRUNK JNT. MSG.	\$515,881.39
CAT 3 TOLL TRUNK ETV/TELEMED S PL	\$0.00
CAT 3 TOLL TRUNK OTHER S PL	\$14,961.58
CAT 3 TOLL TRUNK I PL	\$7,537.06
CAT 4 HOST/REMOTE TRUNK PLANT	<u>\$185,348.18</u>
<b>TOTAL ADJUSTED OSP INVESTMENT</b>	<b><u>\$9,773,052.24</u></b>

**SIoux VALLEY TELEPHONE COMPANY  
WORKING LOOP STUDY SUMMARY  
YEAR ENDING 12/31/01**

**PROPRIETARY**

EXCHANGE	DESCRIPTION	DESIGNATION	2 OR 4-WIRE	CIRCUITS	NO. OF LOOPS
TOTAL CO	REGULAR POTS CUSTOMER SERVICE LOOPS	JOINT MTS	2-WIRE	N/A	5,771
TOTAL CO	PUBLIC TELEPHONE LOOPS	JOINT MTS	2-WIRE	N/A	26
TOTAL CO	EMPLOYEE CONCESSION SERVICE LOOPS	JOINT MTS	2-WIRE	N/A	14
TOTAL CO	COMPANY OFFICIAL LOOPS (EXCL TEST LOOPS)	JOINT MTS	2-WIRE	N/A	93
TOTAL CO	OFF PREMISE EXTENSIONS BRIDGED IN THE CO	JOINT MTS	2-WIRE	N/A	0
TOTAL CO	ANY OTHER JOINT MESSAGE LOOPS	JOINT MTS	2-WIRE	N/A	0
	<b>TOTAL JOINT MTS LOOPS</b>				<b>5,904</b>
VALLEY SPRINGS	FX	STATE PL	2-WIRE	2	2
VALLEY SPRINGS	DATA	STATE PL	4-WIRE	1	2
VALLEY SPRINGS	DS-1	STATE PL	4-WIRE	2	4
VALLEY SPRINGS	WATS	STATE PL	4-WIRE	0	0
HUMBOLDT	FX	STATE PL	2-WIRE	2	2
HUMBOLDT	DATA	STATE PL	4-WIRE	1	2
HUMBOLDT	DS-1	STATE PL	4-WIRE	1	2
HUMBOLDT	WATS	STATE PL	4-WIRE	0	0
MONTROSE	FX	STATE PL	2-WIRE	0	0
MONTROSE	DATA	STATE PL	4-WIRE	2	4
MONTROSE	DS-1	STATE PL	4-WIRE	1	2
MONTROSE	WATS	STATE PL	4-WIRE	0	0
DELL RAPIDS	FX	STATE PL	2-WIRE	3	3
DELL RAPIDS	DATA	STATE PL	4-WIRE	3	6
DELL RAPIDS	DS-1 & DS-3	STATE PL	4-WIRE	8	16
DELL RAPIDS	WATS	STATE PL	4-WIRE	1	2
COLTON	FX	STATE PL	2-WIRE	1	1
COLTON	DATA	STATE PL	4-WIRE	1	2
COLTON	DS-1	STATE PL	4-WIRE	1	2
COLTON	WATS	STATE PL	4-WIRE	0	0
PLANKINTON	FX	STATE PL	2-WIRE	0	0
PLANKINTON	DATA	STATE PL	4-WIRE	3	6
PLANKINTON	DS-1	STATE PL	4-WIRE	2	4
PLANKINTON	WATS	STATE PL	4-WIRE	0	0
CORSICA	FX	STATE PL	2-WIRE	0	0
CORSICA	DATA	STATE PL	4-WIRE	4	8
CORSICA	DS-1	STATE PL	4-WIRE	1	2
CORSICA	WATS	STATE PL	4-WIRE	0	0
	<b>TOTAL INTRASTATE AND LOCAL PL CIRCUITS &amp; LOOPS</b>			<b>40</b>	<b>72</b>
VALLEY SPRINGS	DATA	INTERSTATE PL	4-WIRE	1	2
VALLEY SPRINGS	DS-1	INTERSTATE PL	4-WIRE	0	0
VALLEY SPRINGS	WATS	INTERSTATE PL	4-WIRE	0	0
HUMBOLDT	DATA	INTERSTATE PL	4-WIRE	1	2
HUMBOLDT	DS-1	INTERSTATE PL	4-WIRE	1	2
HUMBOLDT	WATS	INTERSTATE PL	4-WIRE	0	0
MONTROSE	WATS	INTERSTATE PL	4-WIRE	0	0
MONTROSE	WATS	INTERSTATE PL	4-WIRE	0	0
MONTROSE	WATS	INTERSTATE PL	4-WIRE	0	0
DELL RAPIDS	DATA	INTERSTATE PL	4-WIRE	7	14
DELL RAPIDS	DS-1	INTERSTATE PL	4-WIRE	5	10
DELL RAPIDS	WATS	INTERSTATE PL	4-WIRE	0	0
COLTON	DATA	INTERSTATE PL	4-WIRE	1	2
COLTON	DS-1	INTERSTATE PL	4-WIRE	1	2
COLTON	WATS	INTERSTATE PL	4-WIRE	0	0
PLANKINTON	DATA	INTERSTATE PL	4-WIRE	3	6
PLANKINTON	DS-1	INTERSTATE PL	4-WIRE	1	2
PLANKINTON	WATS	INTERSTATE PL	4-WIRE	0	0
CORSICA	DATA	INTERSTATE PL	4-WIRE	2	4
CORSICA	DS-1	INTERSTATE PL	4-WIRE	1	2
CORSICA	WATS	INTERSTATE PL	4-WIRE	0	0
	<b>TOTAL INTERSTATE PL CIRCUITS &amp; LOOPS</b>			<b>24</b>	<b>48</b>
	<b>TOTAL COMPANY OUTSIDE PLANT LOOPS</b>				<b>6,024</b>

NOTE: E-911 AND FLOWTHROUGH CIRCUITS ARE NOT INCLUDED IN THE PL COUNT.

**SIoux VALLEY TEL CO**  
**INTEREXCHANGE CIRCUIT & CIRCUIT MILE STUDY**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

EXCHANGE	CATEGORY	FACILITY	DESCRIPTION	IX CIRCUITS	CIRCUIT TERM.	ROUTE MILES	CIRCUIT MILES
TOTAL CO.	JOINT MTS	FIBER	DELL RAPIDS TO SDN	332	332	28.30	9,395.6
TOTAL CO.	JOINT MTS	FIBER	DELL RAPIDS TO USW	30	30	8.60	258.0
TOTAL CO.	JOINT MTS	FIBER	PLANKINTON TO DELL RAPIDS	120	240	28.30	6,792.0
TOTAL CO.	JOINT MTS	FIBER	PLANKINTON TO SDN	10	10	0.00	0.0
TOTAL CO.	JOINT MTS	FIBER	PLANKINTON TO USW	24	24	5.99	143.8
TOTAL CO.	JOINT MTS	FIBER	LARCHWOOD TO SDN	78	78	60.89	4,749.4
TOTAL CO.	JOINT MTS	FIBER	LARCHWOOD TO USW	10	10	0.00	0.0
<b>TOTAL JOINT MTS</b>					<b>724</b>		<b>21,338.8</b>
CORSICA	STATE PL	FIBER	DS-0 VIA USW MP	2	2	12.43	24.9
CORSICA	STATE PL	FIBER	DS-1 VIA USW MP	0	0	12.43	0.0
CORSICA	STATE PL	FIBER	DS-0 VIA SDN MP	2	2	6.44	12.9
CORSICA	STATE PL	FIBER	DS-1 VIA SDN MP	1	24	6.44	154.6
PLANKINTON	STATE PL	FIBER	DS-0 VIA USW MP	3	3	5.99	18.0
PLANKINTON	STATE PL	FIBER	DS-1 VIA USW MP	0	0	5.99	0.0
PLANKINTON	STATE PL	FIBER	DS-0 VIA SDN MP	2	2	0.00	0.0
PLANKINTON	STATE PL	FIBER	DS-1 VIA SDN MP	4	96	0.00	0.0
MONTROSE	STATE PL	FIBER	DS-0 VIA USW MP	2	2	49.01	98.0
MONTROSE	STATE PL	FIBER	DS-1 VIA USW MP	0	0	49.01	0.0
MONTROSE	STATE PL	FIBER	DS-0 VIA SDN MP	0	0	68.71	0.0
MONTROSE	STATE PL	FIBER	DS-1 VIA SDN MP	1	24	68.71	1,649.0
HUMBOLDT	STATE PL	FIBER	DS-0 VIA USW MP	3	3	40.15	120.5
HUMBOLDT	STATE PL	FIBER	DS-1 VIA USW MP	0	0	40.15	0.0
HUMBOLDT	STATE PL	FIBER	DS-0 VIA SDN MP	0	0	59.85	0.0
HUMBOLDT	STATE PL	FIBER	DS-1 VIA SDN MP	1	24	59.85	1,436.4
COLTON	STATE PL	FIBER	DS-0 VIA USW MP	2	2	22.29	44.6
COLTON	STATE PL	FIBER	DS-1 VIA USW MP	0	0	22.29	0.0
COLTON	STATE PL	FIBER	DS-0 VIA SDN MP	0	0	41.99	0.0
COLTON	STATE PL	FIBER	DS-1 VIA SDN MP	1	24	41.99	1,007.8
DELL RAPIDS	STATE PL	FIBER	DS-0 VIA USW MP	6	6	8.60	51.6
DELL RAPIDS	STATE PL	FIBER	DS-1 VIA USW MP	2	48	8.60	412.8
DELL RAPIDS	STATE PL	FIBER	DS-3 VIA USW MP	0	0	8.60	0.0
DELL RAPIDS	STATE PL	FIBER	DS-0 VIA SDN MP	1	1	28.30	28.3
DELL RAPIDS	STATE PL	FIBER	DS-1 VIA SDN MP	5	120	28.30	3,396.0
DELL RAPIDS	STATE PL	FIBER	DS-3 VIA SDN MP	1	672	28.30	19,017.6
V. SPRINGS	STATE PL	FIBER	DS-0 VIA USW MP	2	2	2.34	4.7
V. SPRINGS	STATE PL	FIBER	DS-1 VIA USW MP	0	0	2.34	0.0
V. SPRINGS	STATE PL	FIBER	DS-0 VIA SDN MP	1	1	58.55	58.6
V. SPRINGS	STATE PL	FIBER	DS-1 VIA SDN MP	2	48	58.55	2,810.4
<b>TOTAL STATE PRIVATE LINE</b>					<b>1,106</b>		<b>30,346.7</b>
CORSICA	INTERSTATE PL	FIBER	DS-0 VIA USW MP	2	2	12.43	24.9
CORSICA	INTERSTATE PL	FIBER	DS-1 VIA USW MP	1	24	12.43	298.3
CORSICA	INTERSTATE PL	FIBER	DS-0 VIA SDN MP	0	0	6.44	0.0
CORSICA	INTERSTATE PL	FIBER	DS-1 VIA SDN MP	1	24	6.44	154.6
PLANKINTON	INTERSTATE PL	FIBER	DS-0 VIA USW MP	3	3	5.99	18.0
PLANKINTON	INTERSTATE PL	FIBER	DS-1 VIA USW MP	1	24	5.99	143.8
PLANKINTON	INTERSTATE PL	FIBER	DS-0 VIA SDN MP	0	0	0.00	0.0
PLANKINTON	INTERSTATE PL	FIBER	DS-1 VIA SDN MP	1	24	0.00	0.0
MONTROSE	INTERSTATE PL	FIBER	DS-0 VIA USW MP	0	0	49.01	0.0
MONTROSE	INTERSTATE PL	FIBER	DS-1 VIA USW MP	2	48	49.01	2,352.5
MONTROSE	INTERSTATE PL	FIBER	DS-0 VIA SDN MP	0	0	68.71	0.0
MONTROSE	INTERSTATE PL	FIBER	DS-1 VIA SDN MP	0	0	68.71	0.0
HUMBOLDT	INTERSTATE PL	FIBER	DS-0 VIA USW MP	1	1	40.15	40.2
HUMBOLDT	INTERSTATE PL	FIBER	DS-1 VIA USW MP	3	72	40.15	2,890.8
HUMBOLDT	INTERSTATE PL	FIBER	DS-0 VIA SDN MP	0	0	59.85	0.0
HUMBOLDT	INTERSTATE PL	FIBER	DS-1 VIA SDN MP	0	0	59.85	0.0
COLTON	INTERSTATE PL	FIBER	DS-0 VIA USW MP	1	1	22.29	22.3
COLTON	INTERSTATE PL	FIBER	DS-1 VIA USW MP	3	72	22.29	1,604.9
COLTON	INTERSTATE PL	FIBER	DS-0 VIA SDN MP	0	0	41.99	0.0
COLTON	INTERSTATE PL	FIBER	DS-1 VIA SDN MP	0	0	41.99	0.0
DELL RAPIDS	INTERSTATE PL	FIBER	DS-0 VIA USW MP	7	7	8.60	60.2
DELL RAPIDS	INTERSTATE PL	FIBER	DS-1 VIA USW MP	7	168	8.60	1,444.8
DELL RAPIDS	INTERSTATE PL	FIBER	DS-3 VIA USW MP	0	0	8.60	0.0

**SIoux VALLEY TEL CO**  
**INTEREXCHANGE CIRCUIT & CIRCUIT MILE STUDY**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

EXCHANGE	CATEGORY	FACILITY	DESCRIPTION	IX CIRCUITS	CIRCUIT TERM.	ROUTE MILES	CIRCUIT MILES
DELL RAPIDS	INTERSTATE PL	FIBER	DS-0 VIA SDN MP	0	0	28.30	0.0
DELL RAPIDS	INTERSTATE PL	FIBER	DS-1 VIA SDN MP	0	0	28.30	0.0
DELL RAPIDS	INTERSTATE PL	FIBER	DS-3 VIA SDN MP	0	0	28.30	0.0
V. SPRINGS	INTERSTATE PL	FIBER	DS-0 VIA USW MP	1	1	2.34	2.3
V. SPRINGS	INTERSTATE PL	FIBER	DS-1 VIA USW MP	2	48	2.34	112.3
V. SPRINGS	INTERSTATE PL	FIBER	DS-0 VIA SDN MP	0	0	58.55	0.0
V. SPRINGS	INTERSTATE PL	FIBER	DS-1 VIA SDN MP	0	0	58.55	0.0
<b>TOTAL INTERSTATE PRIVATE LINE</b>					<b>519</b>		<b>9,169.9</b>
PLANKINTON	EAS	FIBER	CORSICA TO NEW HOLLAND MP	6	6	6.44	38.6
CORSICA	EAS	VF	CORSICA TO NEW HOLLAND MP	6	0	6.63	39.8
DELL RAPIDS	EAS	FIBER	DELL RAPIDS TO SIOUX FALLS USW MP	144	144	8.60	1,238.4
LARCHWOOD	EAS	FIBER	VALLEY SPRINGS TO SIOUX FALLS USW MP	58	58	0.00	0.0
<b>TOTAL EAS</b>					<b>208</b>		<b>1,316.8</b>
TOTAL CO.	HOST / REMOTE	FIBER	CORSICA TO PLANKINTON	96	96	6.44	618.2
TOTAL CO.	HOST / REMOTE	FIBER	MONTROSE TO DELL RAPIDS	72	72	40.41	2,909.5
TOTAL CO.	HOST / REMOTE	FIBER	HUMBOLDT TO DELL RAPIDS	72	72	31.55	2,271.6
TOTAL CO.	HOST / REMOTE	FIBER	COLTON TO DELL RAPIDS	120	120	13.69	1,642.8
TOTAL CO.	HOST / REMOTE	FIBER	VALLEY SPRINGS TO LARCHWOOD	96	96	2.34	224.6
<b>TOTAL HOST / REMOTE</b>					<b>456</b>		<b>7,666.7</b>
PLANKINTON	911	FIBER	CORSICA/PLANKINTON TO USW MP	4	4	5.99	24.0
DELL RAPIDS	911	FIBER	DELL RAPIDS TO SDN MP	1	1	28.30	28.3
DELL RAPIDS	911	FIBER	DELL RAPIDS TO USW MP VIA TRENT	2	2	8.60	17.2
LARCHWOOD	911	FIBER	VALLEY SPRINGS TO USW MP VIA LUVERNE	2	2	0.00	0.0
<b>TOTAL 911</b>					<b>9</b>		<b>69.5</b>
PLANKINTON	INTERNET	FIBER	TO SPLITROCK MP VIA DELL RAPIDS	24	24	48.66	1,167.8
DELL RAPIDS	INTERNET	FIBER	TO SPLITROCK MP	120	120	20.36	2,443.2
LARCHWOOD	INTERNET	FIBER	TO SPLITROCK MP VIA DELL RAPIDS	48	48	52.95	2,541.6
<b>TOTAL INTERNET</b>					<b>192</b>		<b>6,152.6</b>
TOTAL CO.	UNUSED	FIBER	MONTROSE TO HUMBOLDT	7,918	7,918	8.86	70,153.5
TOTAL CO.	UNUSED	FIBER	HUMBOLDT TO COLTON	7,746	7,746	17.86	138,343.6
TOTAL CO.	UNUSED	FIBER	COLTON TO DELL RAPIDS	7,527	7,527	13.69	103,044.6
TOTAL CO.	UNUSED	FIBER	LARCHWOOD TO VALLEY SPRINGS	7,791	7,791	2.34	18,230.9
TOTAL CO.	UNUSED	FIBER	VALLEY SPRINGS TO SPLITROCK MP	7,889	7,889	9.89	78,022.2
TOTAL CO.	UNUSED	FIBER	SPLITROCK MP TO DELL RAPIDS	7,697	7,697	20.36	156,710.9
TOTAL CO.	UNUSED	FIBER	DELL RAPIDS TO USW MP	66	66	8.60	567.6
TOTAL CO.	UNUSED	FIBER	DELL RAPIDS TO SDN MP	30,787	30,787	28.30	871,272.1
TOTAL CO.	UNUSED	VF	CORSICA TO NEW HOLLAND MP	0	0	6.63	0.0
TOTAL CO.	UNUSED	FIBER	CORSICA TO PLANKINTON	2,052	2,052	6.44	13,214.9
TOTAL CO.	UNUSED	FIBER	PLANKINTON TO USW MP	1,930	1,930	5.39	10,402.7
TOTAL CO.	UNUSED	FIBER	PLANKINTON TO SDN MP	226	226	0.00	0.0
<b>TOTAL UNUSED</b>					<b>81,629</b>		<b>1,459,963.0</b>
<b>TOTAL INTEREXCHANGE CIRCUITS &amp; CIRCUIT MILES</b>					<b>84,843</b>		<b>1,536,024.0</b>

**SIOUX VALLEY TELEPHONE COMPANY  
UNUSED CAPACITY SUMMARY  
YEAR ENDING 12/31/01**

PROPRIETARY

ROUTE DESCRIPTION	TERMINAL TYPE	FACILITY CAPACITY	TOTAL UNUSED	TOTAL USED	# OF DS-0'S IN USE						
					H/R	TOLL	911	SPA	EAS	INET	LEASED
<b>MONTROSE - HUMBOLDT</b>											
Montrose - Dell Rapids H/R				72	72						
Montrose Specials				74				74			
<b>TOTALS</b>	OC12	8,064	7,918	146	72	0	0	74	0	0	0
<b>HUMBOLDT - COLTON</b>											
Montrose - Dell Rapids H/R				72	72						
Montrose Specials				74				74			
Humboldt - Dell Rapids H/R				72	72						
Humboldt Specials				100				100			
<b>TOTALS</b>	OC12	8,064	7,746	318	144	0	0	174	0	0	0
<b>COLTON - DELL RAPIDS</b>											
Montrose - Dell Rapids H/R				72	72						
Montrose Specials				74				74			
Humboldt - Dell Rapids H/R				72	72						
Humboldt Specials				100				100			
Colton - Dell Rapids H/R				120	120						
Colton Specials				99				99			
<b>TOTALS</b>	OC12	8,064	7,527	537	264	0	0	273	0	0	0
<b>LARCHWOOD - VALLEY SPRINGS</b>											
Valley Springs Toll to SDN				78		78					
Valley Springs - Larchwood H/R				96	96						
Valley Springs Inet via Dell Rapids to Splitrock				48						48	
Valley Springs Specials to USW				51				51			
<b>TOTALS</b>	OC12	8,064	7,791	273	96	78	0	51	0	48	0
<b>VALLEY SPRINGS - SPLITROCK MP</b>											
Valley Springs Toll & Specials to SDN				127		78		49			
Valley Springs Inet via Dell Rapids to Splitrock				48						48	
<b>TOTALS</b>	OC12	8,064	7,889	175	0	78	0	49	0	48	0
<b>SPLITROCK MP - DELL RAPIDS</b>											
Valley Springs Toll & Specials to SDN				127		78		49			
Valley Springs Inet via Dell Rapids to Splitrock				96						96	
Plankinton Inet via Dell Rapids to Splitrock				24						24	
Dell Rapids Inet to Splitrock				120						120	
<b>TOTALS</b>	OC12	8,064	7,697	367	0	78	0	49	0	240	0
<b>DELL RAPIDS - USW MP</b>											
Montrose Specials to USW				50				50			
Humboldt Specials to USW				76				76			
Colton Specials to USW				75				75			
Dell Rapids Toll & EAS & Specials to USW				405		30	2	229	144		
<b>TOTALS</b>	RC-28	672	66	606	0	30	2	430	144	0	0
<b>DELL RAPIDS - SDN MP</b>											
Montrose Specials to SDN				24				24			
Humboldt Specials to SDN				24				24			
Colton Specials to SDN				24				24			
Valley Springs Toll & Specials to SDN				127		78		49			
Plankinton Toll to Dell Rapids				120		120					
Plankinton Inet via Dell Rapids to Splitrock				24						24	
Dell Rapids Toll & Specials to SDN				1,126		332	1	793			
<b>TOTALS</b>	OC48	32,256	30,787	1,469	0	530	1	914	0	24	0
<b>CORSICA - NEW HOLLAND</b>											
Corsica - New Holland EAS				6				6			
<b>TOTALS</b>	VF	6	0	6	0	0	0	0	6	0	0

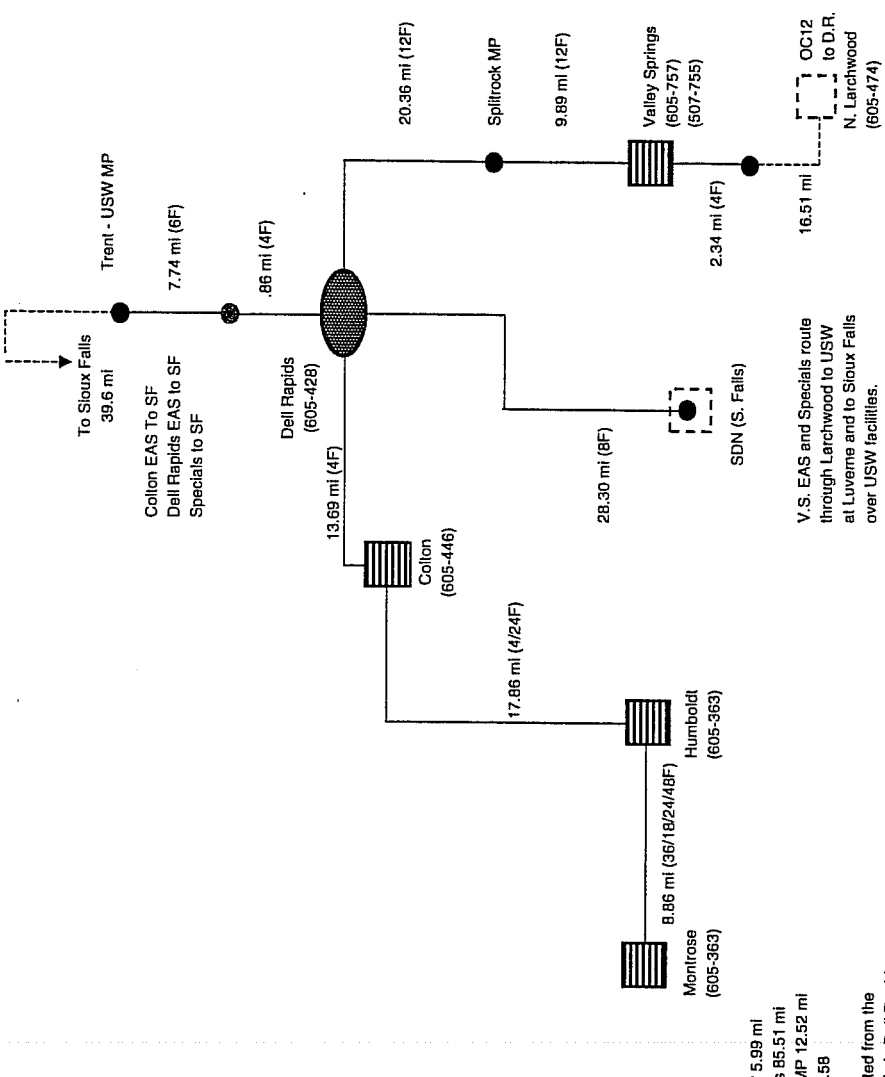
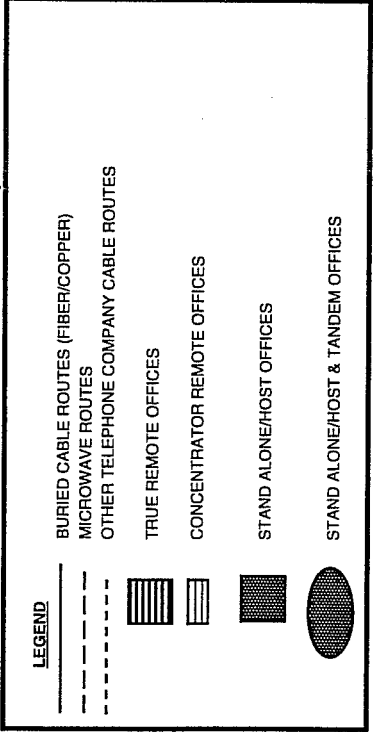
**SIOUX VALLEY TELEPHONE COMPANY  
UNUSED CAPACITY SUMMARY  
YEAR ENDING 12/31/01**

PROPRIETARY

ROUTE DESCRIPTION	TERMINAL TYPE	FACILITY CAPACITY	TOTAL UNUSED	TOTAL USED	# OF DS-0'S IN USE							
					H/R	TOLL	911	SPA	EAS	INET	LEASED	
<b>CORSICA - PLANKINTON</b>												
Corsica - Plankinton H/R				96	96							
Corsica Specials				78				78				
Corsica - New Holland EAS				6						6		
Leased to Others				32,040								32,040
<b>TOTALS</b>	OC48+150	34,272	2,052	32,220	96	0	0	78	6	0	0	32,040
<b>PLANKINTON - USW MP</b>												
Corsica Specials to USW				28					28			
Plankinton Toll & Specials to USW				58		24	4		30			
<b>TOTALS</b>	FMT 150	2,016	1,930	86	0	24	4	58	0	0	0	0
<b>PLANKINTON - SDN MP</b>												
Plankinton Toll & Specials				372		250			122			
Corsica Specials				50					50			
Plankinton Inet via Dell Rapids to Splitrock				24							24	
Leased to Others				31,584								31,584
<b>TOTALS</b>	OC48	32,256	226	32,030	0	250	0	172	0	24	24	31,584
<b>TOTAL UNUSED CAPACITY</b>				<b>81,629</b>								



**SIoux VALLEY TELEPHONE COMPANY  
INTEREXCHANGE (TOLL/EAS/HR) ROUTE MILEAGE  
AS OF 12/31/01 (DRAWING NOT TO SCALE)**



V.S. EAS and Specials route through Larchwood to USW at Luverne and to Sioux Falls over USW facilities.

The SD toll circuits are routed from the Larchwood host to SDN and USW in Sioux Falls via Dell Rapids.

Valley Springs to Hills MP 2.34 mi.  
Hills MP to Larchwood 16.51 mi  
Larchwood to Luverne MP 19.4 mi  
Luverne MP to Sioux Falls 41.2 mi

**PROPRIETARY**

Plankinton to USW MP 5.99 mi  
USW MP to Sioux Falls 85.51 mi  
Plankinton to FRRPA MP 12.52 mi  
FRRPA MP to SDN 83.58 mi

The toll circuits are routed from the Plankinton host to SDN via Dell Rapids over FRRPA facilities.

**SIoux VALLEY TELEPHONE COMPANY  
INTEREXCHANGE CABLE & WIRE FACILITY  
PRICEOUT  
YEAR ENDING 12/31/01**

**PROPRIETARY**

ROUTE DESCRIPTION	CABLE PAIRS			CABLE FOOTAGE	UNIT COST	INVESTMENT		
	TOTAL	JOINT USE	EXCHANGE CAT 1			TOTAL COST	JOINT USE	EXCHANGE CAT 1
<b><u>PLANKINTON TO CORSICA (6.44 MILES)</u></b>								
BFO 6	6	6	0	34,003	1,050.85	35,732.05	35,732.05	0.00
<b><u>PLANKINTON TO USW MP (5.99 MILES)</u></b>								
BFO 36	36	36	0	12,460	2,125.09	26,478.62	26,478.62	0.00
BFO 16	16	16	0	19,168	1,575.48	30,198.80	30,198.80	0.00
<b><u>MONTROSE TO HUMBOLDT (8.86 MILES)</u></b>								
BFO 36	36	36	0	2,348	2,125.09	4,989.71	4,989.71	0.00
BFO 18	18	18	0	13,362	1,213.00	16,208.11	16,208.11	0.00
BFO 24	24	24	0	25,790	1,543.97	39,818.99	39,818.99	0.00
BFO 48	48	48	0	5,284	1,526.83	8,067.77	8,067.77	0.00
<b><u>HUMBOLDT TO COLTON (17.86 MILES)</u></b>								
BFO 4	4	4	0	54,860	914.55	50,172.21	50,172.21	0.00
BFO 24	24	24	0	39,441	1,543.97	60,895.72	60,895.72	0.00
<b><u>COLTON TO DELL RAPIDS (13.69 MILES)</u></b>								
BFO 4	4	4	0	72,283	914.55	66,106.42	66,106.42	0.00
<b><u>DELL RAPIDS TO USW MP (8.60 MILES)</u></b>								
BFO 4	4	4	0	4,541	914.55	4,152.97	4,152.97	0.00
BFO 6	6	6	0	40,867	1,050.85	42,945.09	42,945.09	0.00
<b><u>VALLEY SPRINGS TO LARCHWOOD MP (2.34 MILES)</u></b>								
BFO 4	4	4	0	12,343	914.55	11,288.29	11,288.29	0.00
<b><u>DELL RAPIDS TO SDN (28.30 MILES)</u></b>								
BFO 8	8	8	0	149,424	727.14	108,651.68	108,651.68	0.00
<b><u>DELL RAPIDS TO VALLEY SPRINGS (30.25 MILES)</u></b>								
BFO 12	12	12	0	159,730	1,590.51	254,052.16	254,052.16	0.00
<b><u>CORSICA TO NEW HOLLAND MP (6.63 MILES)</u></b>								
BFC 75 X 24	75	6	69	35,006	1,813.23	63,473.93	5,077.91	58,396.02
<b>TOTAL C&amp;WF PRICEOUT</b>						<b>823,232.52</b>	<b>764,836.50</b>	<b>58,396.02</b>
<b>ALL OTHER EXCHANGE INVESTMENT</b>						<b>8,959,093.39</b>	<b>0.00</b>	<b>8,959,093.39</b>
<b>TOTAL C&amp;WF INVESTMENT</b>						<b>9,782,325.91</b>	<b>764,836.50</b>	<b>9,017,489.41</b>

***** FCC PART 36 *****		Intrastate	
(A)	(B)	(C)	(D)
Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other
13 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000
14			
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.684582
16			
17 Conversation Minute-Miles	1.000000	CMM	0.502243
18 Conversation Minutes	1.000000	CM	0.492993
19 Subscriber Minutes (SLU)	1.000000	SLU	0.816747
20			
21 TSP Processor Time	1.000000	TSP	1.000000
22 Wid. Stand. Work Sec., Toll	0.000000	WST	0.000000
23 Wid. Stand. Work Sec., Aux.	0.000000	WSA	0.000000
24 Wid. Stand. Work Sec., Comb.	1.000000	WSC	1.000000
25			
26 COE CAT 2 Minutes	0.000000	CT2	0.000000
27			
28 Exchange Trunk Minutes	1.000000	ETM	1.000000
29 MOU-Mi., Host/Remote	1.000000	HRM	0.657306
30			
31 C&WF CAT 4, WATS	0.000000	CT4	0.000000
32			
33 Equal Access MOU	0.000000	EAM	0.000000
34			
35 Current Billings	1.000000	CB	0.559503
36 EU Presubscription Factor	1.000000	EPRE	1.000000
37 EU MTS & WATS Factor	1.000000	EMTS	0.759521
38 EU Access, P/L and All Other Factor	0.000000	EPLO	0.000000
39 IX Special Access Factor	0.000000	ISPA	0.000000
40 IX Switched Access Factor	0.000000	ISWA	0.000000
41 IX Billing & Collection Services Factor	0.000000	IBC	0.000000
42 Coin Revenue Percent	0.000000	CR	0.000000
43 Relative Toll/Local Msgs.	1.000000	TLM	0.387556
44 Relative Users Percent	1.000000	RUP	0.666667
45 CABS Percent	1.000000	CAB	0.500000
46 Foreign Directories Percent	0.000000	FD	0.000000
<hr/>			
	(A)	(B)	(D)
	InterLATA	InterLATA	InterLATA
<hr/>			
	(E)	(F)	(G)
	InterLATA	InterLATA	InterLATA
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	(H)	(I)	
	Private Line	INTRASTATE	
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			(I)
			TOTAL

PROPRIETARY

ACCESS MINUTES OF USE SUMMARY

PROPRIETARY

2001

Sioux Valley Telephone

COMPANY TOTALS

Bill Date	2/1	3/1	4/1	5/1	6/1	7/1	8/1	9/1	10/1	11/1	12/1	1/1
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Ln No	Bill Period	12/19 1/18	1/19 2/18	2/19 3/18	3/19 4/18	4/19 5/18	5/19 6/18	6/19 7/18	7/19 8/18	8/19 9/18	9/19 10/18	10/19 11/18	11/19 12/18	Total YTD
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AMOU Billed Through CABS (Excluding Orig OUTWATS & Term INWATS)

1	LDS-OR	618,322	628,271	534,305	586,363	554,685	562,525	536,912	552,210	558,949	527,624	538,896	576,020	6,775,082
2	LDS-TR	849,792	882,842	763,104	833,562	843,999	856,339	477,641	475,085	486,275	449,660	456,020	480,428	7,854,747
3	LDI-OR	735,217	753,830	692,992	758,545	687,394	682,535	697,725	740,946	750,482	734,265	697,377	714,777	8,646,085
4	LDI-TR	750,958	753,530	684,035	741,371	643,995	640,235	629,713	637,093	656,622	629,558	661,613	688,905	8,117,628
5	Total	2,954,289	3,018,473	2,674,436	2,919,841	2,730,073	2,741,634	2,341,991	2,405,334	2,452,328	2,341,107	2,353,906	2,460,130	31,393,542

AMOU Billed Through CABS (Orig OUTWATS & Term INWATS)

6	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
7	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
8	LDI-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
9	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU Not Billed Through CABS (FGA Revenue Sharing)

11	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
14	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Other AMOU

16	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
17	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
18	LDI-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
19	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Exchange Jurisdiction (Cellular - Included In Total AMOU)

21	Exch. Jur. N/B	0	0	0	0	2,264	2,032	3,669	3,843	3,567	3,782	4,378	4,506	28,041
22	Exch. Jur. 83%	400,945	333,794	328,178	331,618	390,029	318,643	416,340	362,088	353,814	345,934	342,175	368,534	4,292,092
23	Exch. Jur.	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Exch. Jur. 17%	40,467	34,127	34,344	34,438	40,589	32,257	43,011	37,917	37,165	66,888	66,138	75,432	542,773
25	Total	441,412	367,921	362,522	366,056	432,882	352,932	463,020	403,848	394,546	416,604	412,691	448,472	4,862,906

Total AMOU

26	LDS-OR	618,322	628,271	534,305	586,363	554,685	562,525	536,912	552,210	558,949	527,624	538,896	576,020	6,775,082
27	LDS-TR	849,792	882,842	763,104	833,562	843,999	856,339	477,641	475,085	486,275	449,660	456,020	480,428	7,854,747
28	LDI-OR	735,217	753,830	692,992	758,545	687,394	682,535	697,725	740,946	750,482	734,265	697,377	714,777	8,646,085
29	LDI-TR	750,958	753,530	684,035	741,371	643,995	640,235	629,713	637,093	656,622	629,558	661,613	688,905	8,117,628
30	Exch. Jur.	441,412	367,921	362,522	366,056	432,882	352,932	463,020	403,848	394,546	416,604	412,691	448,472	4,862,906
31	Total	3,395,701	3,386,394	3,036,958	3,285,897	3,162,955	3,094,566	2,805,011	2,809,182	2,846,874	2,757,711	2,766,597	2,908,602	36,256,448

OR = Originating AMOU

TR = Terminating AMOU

## ACCESS MINUTES OF USE SUMMARY

Sioux Valley Telephone

2001

E. Valley Springs (507-755)

Bill Date	2/1	3/1	4/1	5/1	6/1	7/1	8/1	9/1	10/1	11/1	12/1	1/1
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Ln No	Bill Period	12/19 1/18	1/19 2/18	2/19 3/18	3/19 4/18	4/19 5/18	5/19 6/18	6/19 7/18	7/19 8/18	8/19 9/18	9/19 10/18	10/19 11/18	11/19 12/18	Total YTD
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AMOU Billed Through CABS (Excluding Orig OUTWATS & Term INWATS)

1	LDS-OR	4,738	4,851	5,001	4,570	4,392	3,839	4,964	3,851	3,851	4,299		9,327	53,683
2	LDS-TR	7,944	6,891	7,140	8,327	8,491	9,029	8,815	9,642	8,720	9,241	4,521	13,813	102,574
3	LDI-OR	6,327	6,324	7,823	7,799	8,018	7,203	10,463	8,125	6,282	7,047		13,876	89,287
4	LDI-TR	5,905	5,300	5,298	5,637	5,147	5,919	5,363	6,497	6,132	6,645	4,081	9,356	71,280
5	Total	24,914	23,366	25,262	26,333	26,048	25,990	29,605	28,115	24,985	27,232	8,602	46,372	316,824

AMOU Billed Through CABS (Orig OUTWATS & Term INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU Not Billed Through CABS (FGA Revenue Sharing)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Other AMOU

16	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
17	LDS-TR													0
18	LDI-OR													0
19	LDI-TR													0
20	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Exchange Jurisdiction (Cellular - Included in Total AMOU)

21	Exch. Jur. N/B	0	0	0	0	149	98	165	176	205	178	121	148	1,240
22	Exch. Jur. 83%	583	578	473	554	685	761	605	615	469	474	428	422	6,647
23	Exch. Jur.													0
24	Exch. Jur. 17%	4	12	13	6	5	6	7	5	4	78	63	59	262
25	Total	587	590	486	560	839	865	777	796	678	730	612	629	8,149

Total AMOU

26	LDS-OR	4,738	4,851	5,001	4,570	4,392	3,839	4,964	3,851	3,851	4,299	0	9,327	53,683
27	LDS-TR	7,944	6,891	7,140	8,327	8,491	9,029	8,815	9,642	8,720	9,241	4,521	13,813	102,574
28	LDI-OR	6,327	6,324	7,823	7,799	8,018	7,203	10,463	8,125	6,282	7,047	0	13,876	89,287
29	LDI-TR	5,905	5,300	5,298	5,637	5,147	5,919	5,363	6,497	6,132	6,645	4,081	9,356	71,280
30	Exch. Jur.	587	590	486	560	839	865	777	796	678	730	612	629	8,149
31	Total	25,501	23,956	25,748	26,893	26,887	26,855	30,382	28,911	25,663	27,962	9,214	47,001	<u>324,973</u>

OR = Originating AMOU

TR = Terminating AMOU

ACCESS MINUTES OF USE SUMMARY

Sioux Valley Telephone

2001

Humboldt (605-363)

Bill Date	2/1	3/1	4/1	5/1	6/1	7/1	8/1	9/1	10/1	11/1	12/1	1/1
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Ln	Bill	12/19	1/19	2/19	3/19	4/19	5/19	6/19	7/19	8/19	9/19	10/19	11/19	Total
No	Period	1/18	2/18	3/18	4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	YTD

AMOU Billed Through CABS (Excluding Orig OUTWATS & Term INWATS)

1	LDS-OR	153,884	158,258	132,244	142,020	133,508	140,942	129,782	133,005	134,571	124,745	126,732	131,986	1,641,677
2	LDS-TR	175,322	178,800	155,821	173,865	165,543	163,262	97,301	84,547	92,033	82,860	77,095	81,465	1,527,914
3	LDI-OR	121,940	120,205	108,245	107,038	95,735	99,701	102,620	110,824	111,722	112,260	101,295	105,457	1,297,042
4	LDI-TR	148,611	151,241	137,285	146,622	124,863	117,227	115,766	115,359	120,053	111,674	114,626	118,933	1,522,260
5	Total	599,757	608,504	533,595	569,545	519,649	521,132	445,469	443,735	458,379	431,539	419,748	437,841	5,988,893

AMOU Billed Through CABS (Orig OUTWATS & Term INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU Not Billed Through CABS (FGA Revenue Sharing)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Other AMOU

16	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
17	LDS-TR													0
18	LDI-OR													0
19	LDI-TR													0
20	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Exchange Jurisdiction (Cellular - Included In Total AMOU)

21	Exch. Jur. N/B	0	0	0	0	0	0	0	0	0	0	0	23	23
22	Exch. Jur. 83%	80,552	68,220	66,365	66,190	74,783	62,767	80,713	71,497	67,943	68,436	67,896	75,455	850,817
23	Exch. Jur.													0
24	Exch. Jur. 17%	8,078	7,012	7,266	7,046	7,971	6,947	8,979	8,052	7,455	13,244	12,949	15,449	110,448
25	Total	88,630	75,232	73,631	73,236	82,754	69,714	89,692	79,549	75,398	81,680	80,845	90,927	961,288

Total AMOU

26	LDS-OR	153,884	158,258	132,244	142,020	133,508	140,942	129,782	133,005	134,571	124,745	126,732	131,986	1,641,677
27	LDS-TR	175,322	178,800	155,821	173,865	165,543	163,262	97,301	84,547	92,033	82,860	77,095	81,465	1,527,914
28	LDI-OR	121,940	120,205	108,245	107,038	95,735	99,701	102,620	110,824	111,722	112,260	101,295	105,457	1,297,042
29	LDI-TR	148,611	151,241	137,285	146,622	124,863	117,227	115,766	115,359	120,053	111,674	114,626	118,933	1,522,260
30	Exch. Jur.	88,630	75,232	73,631	73,236	82,754	69,714	89,692	79,549	75,398	81,680	80,845	90,927	961,288
31	Total	688,387	683,736	607,226	642,781	602,403	590,846	535,161	523,284	533,777	513,219	500,593	528,768	6,950,181

OR = Originating AMOU

TR = Terminating AMOU

ACCESS MINUTES OF USE SUMMARY

PROPRIETARY

Sioux Valley Telephone

2001

Dell Rapids (605-428)

Bill Date	2/1	3/1	4/1	5/1	6/1	7/1	8/1	9/1	10/1	11/1	12/1	1/1
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Ln No	Bill Period	12/19 1/18	1/19 2/18	2/19 3/18	3/19 4/18	4/19 5/18	5/19 6/18	6/19 7/18	7/19 8/18	8/19 9/18	9/19 10/18	10/19 11/18	11/19 12/18	Total YTD
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AMOU Billed Through CABS (Excluding Orig OUTWATS & Term INWATS)

1	LDS-OR	160,786	161,474	135,722	155,759	150,952	147,438	141,398	151,696	153,739	139,714	141,792	152,228	1,792,698
2	LDS-TR	308,234	321,793	279,644	309,801	314,362	318,653	172,741	185,135	185,226	168,044	181,807	192,490	2,937,930
3	LDI-OR	294,673	294,040	270,918	306,360	272,790	269,210	284,901	309,954	313,906	295,117	279,759	282,617	3,474,245
4	LDI-TR	263,480	266,634	237,207	262,138	230,848	230,833	226,297	232,642	241,190	230,717	242,795	255,596	2,920,377
5	Total	1,027,173	1,043,941	923,491	1,034,058	968,952	966,134	825,337	879,427	894,061	833,592	846,153	882,931	11,125,250

AMOU Billed Through CABS (Orig OUTWATS & Term INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU Not Billed Through CABS (FGA Revenue Sharing)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Other AMOU

16	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
17	LDS-TR													0
18	LDI-OR													0
19	LDI-TR													0
20	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Exchange Jurisdiction (Cellular - Included In Total AMOU)

21	Exch. Jur. N/B	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Exch. Jur. 83%	146,747	123,936	122,147	125,710	148,215	119,727	156,529	139,788	134,409	129,747	129,333	139,681	1,615,969
23	Exch. Jur.													0
24	Exch. Jur. 17%	15,653	13,595	13,169	13,709	16,371	12,777	16,614	14,927	14,520	25,021	24,905	28,601	209,862
25	Total	162,400	137,531	135,316	139,419	164,586	132,504	173,143	154,715	148,929	154,768	154,238	168,282	1,825,831

Total AMOU

26	LDS-OR	160,786	161,474	135,722	155,759	150,952	147,438	141,398	151,696	153,739	139,714	141,792	152,228	1,792,698
27	LDS-TR	308,234	321,793	279,644	309,801	314,362	318,653	172,741	185,135	185,226	168,044	181,807	192,490	2,937,930
28	LDI-OR	294,673	294,040	270,918	306,360	272,790	269,210	284,901	309,954	313,906	295,117	279,759	282,617	3,474,245
29	LDI-TR	263,480	266,634	237,207	262,138	230,848	230,833	226,297	232,642	241,190	230,717	242,795	255,596	2,920,377
30	Exch. Jur.	162,400	137,531	135,316	139,419	164,586	132,504	173,143	154,715	148,929	154,768	154,238	168,282	1,825,831
31	Total	1,189,573	1,181,472	1,058,807	1,173,477	1,133,538	1,098,638	998,480	1,034,142	1,042,990	988,360	1,000,391	1,051,213	12,951,081

OR = Originating AMOU

TR = Terminating AMOU

ACCESS MINUTES OF USE SUMMARY

Sioux Valley Telephone

2001

Colton (605-446)

Bill Date	2/1	3/1	4/1	5/1	6/1	7/1	8/1	9/1	10/1	11/1	12/1	1/1
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Ln No	Bill Period	12/19 1/18	1/19 2/18	2/19 3/18	3/19 4/18	4/19 5/18	5/19 6/18	6/19 7/18	7/19 8/18	8/19 9/18	9/19 10/18	10/19 11/18	11/19 12/18	Total YTD
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AMOU Billed Through CABS (Excluding Orig OUTWATS & Term INWATS)

1	LDS-OR	67,885	67,355	56,061	59,724	57,194	60,732	57,984	58,361	58,426	56,116	59,708	62,201	721,747
2	LDS-TR	103,001	109,208	91,152	98,134	101,590	105,873	49,124	51,594	53,802	48,899	55,608	56,357	924,342
3	LDI-OR	77,791	82,143	71,853	78,529	73,255	72,724	70,977	70,390	75,840	75,641	76,628	76,690	902,461
4	LDI-TR	87,817	86,774	74,682	81,018	72,719	72,125	68,842	77,064	75,878	73,636	84,553	84,034	939,142
5	Total	336,494	345,480	293,748	317,405	304,758	311,454	246,927	257,409	263,946	254,292	276,497	279,282	3,487,692

AMOU Billed Through CABS (Orig OUTWATS & Term INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU Not Billed Through CABS (FGA Revenue Sharing)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Other AMOU

16	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
17	LDS-TR													
18	LDI-OR													
19	LDI-TR													
20	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Exchange Jurisdiction (Cellular - Included In Total AMOU)

21	Exch. Jur. N/B	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Exch. Jur. 83%	53,042	43,649	42,785	42,123	49,937	44,731	57,857	51,470	48,141	47,456	44,326	48,180	573,697
23	Exch. Jur.													0
24	Exch. Jur. 17%	4,536	3,785	3,784	3,730	4,346	3,697	5,054	4,479	4,238	8,865	8,461	9,867	64,842
25	Total	57,578	47,434	46,569	45,853	54,283	48,428	62,911	55,949	52,379	56,321	52,787	58,047	638,539

Total AMOU

26	LDS-OR	67,885	67,355	56,061	59,724	57,194	60,732	57,984	58,361	58,426	56,116	59,708	62,201	721,747
27	LDS-TR	103,001	109,208	91,152	98,134	101,590	105,873	49,124	51,594	53,802	48,899	55,608	56,357	924,342
28	LDI-OR	77,791	82,143	71,853	78,529	73,255	72,724	70,977	70,390	75,840	75,641	76,628	76,690	902,461
29	LDI-TR	87,817	86,774	74,682	81,018	72,719	72,125	68,842	77,064	75,878	73,636	84,553	84,034	939,142
30	Exch. Jur.	57,578	47,434	46,569	45,853	54,283	48,428	62,911	55,949	52,379	56,321	52,787	58,047	638,539
31	Total	394,072	392,914	340,317	363,258	359,041	359,882	309,838	313,358	316,325	310,613	329,284	337,329	4,126,231

OR = Originating AMOU

TR = Terminating AMOU



ACCESS MINUTES OF USE SUMMARY

PROPRIETARY

Sioux Valley Telephone

2001

N. Larchwood (605-474)

Bill Date	2/1	3/1	4/1	5/1	6/1	7/1	8/1	9/1	10/1	11/1	12/1	1/1
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Ln No	Bill Period	12/19 1/18	1/19 2/18	2/19 3/18	3/19 4/18	4/19 5/18	5/19 6/18	6/19 7/18	7/19 8/18	8/19 9/18	9/19 10/18	10/19 11/18	11/19 12/18	Total YTD
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AMOU Billed Through CABS (Excluding Orig OUTWATS & Term INWATS)

1	LDS-OR	284	260	259	253	274	276	222	277	319	282	281	254	3,241
2	LDS-TR	259	379	293	425	320	332	324	280	236	215	264	166	3,493
3	LDI-OR	310	356	201	379	336	270	392	277	389	370	260	250	3,790
4	LDI-TR	144	168	137	343	219	251	278	266	271	177	208	163	2,625
5	Total	997	1,163	890	1,400	1,149	1,129	1,216	1,100	1,215	1,044	1,013	833	13,149

AMOU Billed Through CABS (Orig OUTWATS & Term INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU Not Billed Through CABS (FGA Revenue Sharing)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Other AMOU

16	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
17	LDS-TR													0
18	LDI-OR													0
19	LDI-TR													0
20	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Exchange Jurisdiction (Cellular - Included In Total AMOU)

21	Exch. Jur. N/B	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Exch. Jur. 83%													0
23	Exch. Jur.													0
24	Exch. Jur. 17%													0
25	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Total AMOU

26	LDS-OR	284	260	259	253	274	276	222	277	319	282	281	254	3,241
27	LDS-TR	259	379	293	425	320	332	324	280	236	215	264	166	3,493
28	LDI-OR	310	356	201	379	336	270	392	277	389	370	260	250	3,790
29	LDI-TR	144	168	137	343	219	251	278	266	271	177	208	163	2,625
30	Exch. Jur.	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Total	997	1,163	890	1,400	1,149	1,129	1,216	1,100	1,215	1,044	1,013	833	13,149

OR = Originating AMOU

TR = Terminating AMOU

ACCESS MINUTES OF USE SUMMARY

PROPRIETARY

Sioux Valley Telephone

2001

Valley Springs (605-757)

Bill Date	2/1	3/1	4/1	5/1	6/1	7/1	8/1	9/1	10/1	11/1	12/1	1/1
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Ln No	Bill Period	12/19 1/18	1/19 2/18	2/19 3/18	3/19 4/18	4/19 5/18	5/19 6/18	6/19 7/18	7/19 8/18	8/19 9/18	9/19 10/18	10/19 11/18	11/19 12/18	Total YTD
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AMOU Billed Through CABS (Excluding Orig OUTWATS & Term INWATS)

1	LDS-OR	37,301	35,721	30,909	33,757	34,671	35,017	33,212	32,476	33,728	30,827	33,901	36,105	407,625
2	LDS-TR	70,038	72,715	61,700	67,872	68,397	73,827	40,227	38,056	39,100	37,918	37,298	37,391	644,539
3	LDI-OR	70,206	76,442	70,659	81,878	75,075	73,883	68,178	67,857	68,811	65,707	59,564	63,905	842,165
4	LDI-TR	58,428	59,051	55,007	59,969	50,570	54,117	53,198	49,021	48,133	47,777	49,418	53,987	638,676
5	Total	235,973	243,929	218,275	243,476	228,713	236,844	194,815	187,410	189,772	182,229	180,181	191,388	2,533,005

AMOU Billed Through CABS (Orig OUTWATS & Term INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU Not Billed Through CABS (FGA Revenue Sharing)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Other AMOU

16	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
17	LDS-TR													0
18	LDI-OR													0
19	LDI-TR													0
20	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Exchange Jurisdiction (Cellular - Included In Total AMOU)

21	Exch. Jur. N/B	0	0	0	0	2,115	1,934	3,504	3,667	3,362	3,604	4,257	4,335	26,778
22	Exch. Jur. 83%	31,359	25,236	23,455	25,528	30,022	23,021	34,470	26,596	27,547	26,072	26,086	28,104	327,496
23	Exch. Jur.													0
24	Exch. Jur. 17%	2,967	2,388	2,314	2,410	2,964	2,289	3,333	2,643	2,844	5,068	5,071	5,753	40,044
25	Total	34,326	27,624	25,769	27,938	35,101	27,244	41,307	32,906	33,753	34,744	35,414	38,192	394,318

Total AMOU

26	LDS-OR	37,301	35,721	30,909	33,757	34,671	35,017	33,212	32,476	33,728	30,827	33,901	36,105	407,625
27	LDS-TR	70,038	72,715	61,700	67,872	68,397	73,827	40,227	38,056	39,100	37,918	37,298	37,391	644,539
28	LDI-OR	70,206	76,442	70,659	81,878	75,075	73,883	68,178	67,857	68,811	65,707	59,564	63,905	842,165
29	LDI-TR	58,428	59,051	55,007	59,969	50,570	54,117	53,198	49,021	48,133	47,777	49,418	53,987	638,676
30	Exch. Jur.	34,326	27,624	25,769	27,938	35,101	27,244	41,307	32,906	33,753	34,744	35,414	38,192	394,318
31	Total	270,299	271,553	244,044	271,414	263,814	264,088	236,122	220,316	223,525	216,973	215,595	229,580	2,927,323

OR = Originating AMOU

TR = Terminating AMOU

Plankinton (605-942)

Bill Date	2/1	3/1	4/1	5/1	6/1	7/1	8/1	9/1	10/1	11/1	12/1	1/1
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Ln No	Bill Period	12/19 1/18	1/19 2/18	2/19 3/18	3/19 4/18	4/19 5/18	5/19 6/18	6/19 7/18	7/19 8/18	8/19 9/18	9/19 10/18	10/19 11/18	11/19 12/18	Total YTD
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AMOU Billed Through CABS (Excluding Orig OUTWATS & Term INWATS)

1	LDS-OR	98,263	103,224	84,841	93,836	85,143	85,639	82,641	85,252	83,600	82,885	86,113	88,937	1,060,374
2	LDS-TR	96,262	98,796	85,263	88,605	88,530	90,301	54,412	53,396	54,532	51,649	50,021	50,235	862,002
3	LDI-OR	90,256	95,021	87,860	93,238	90,870	91,433	90,940	99,176	99,319	98,145	100,440	91,188	1,127,886
4	LDI-TR	90,982	86,215	81,095	84,923	73,937	78,763	78,164	75,666	80,499	77,546	83,156	80,278	971,224
5	Total	375,763	383,256	339,059	360,602	338,480	346,136	306,157	313,490	317,950	310,225	319,730	310,638	4,021,486

AMOU Billed Through CABS (Orig OUTWATS & Term INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU Not Billed Through CABS (FGA Revenue Sharing)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Other AMOU

16	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
17	LDS-TR													0
18	LDI-OR													0
19	LDI-TR													0
20	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Exchange Jurisdiction (Cellular - Included In Total AMOU)

21	Exch. Jur. N/B	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Exch. Jur. 83%	46,766	37,186	37,718	36,612	40,641	31,043	43,104	36,463	36,411	36,526	37,239	38,793	458,502
23	Exch. Jur.													0
24	Exch. Jur. 17%	5,898	4,415	4,604	4,482	5,109	3,558	5,200	4,471	4,534	7,295	7,433	7,943	64,942
25	Total	52,664	41,601	42,322	41,094	45,750	34,601	48,304	40,934	40,945	43,821	44,672	46,736	523,444

Total AMOU

26	LDS-OR	98,263	103,224	84,841	93,836	85,143	85,639	82,641	85,252	83,600	82,885	86,113	88,937	1,060,374
27	LDS-TR	96,262	98,796	85,263	88,605	88,530	90,301	54,412	53,396	54,532	51,649	50,021	50,235	862,002
28	LDI-OR	90,256	95,021	87,860	93,238	90,870	91,433	90,940	99,176	99,319	98,145	100,440	91,188	1,127,886
29	LDI-TR	90,982	86,215	81,095	84,923	73,937	78,763	78,164	75,666	80,499	77,546	83,156	80,278	971,224
30	Exch. Jur.	52,664	41,601	42,322	41,094	45,750	34,601	48,304	40,934	40,945	43,821	44,672	46,736	523,444
31	Total	428,427	424,857	381,381	401,696	384,230	380,737	354,461	354,424	358,895	354,046	364,402	357,374	4,544,930

OR = Originating AMOU

TR = Terminating AMOU

Corsica (605-946)

Bill Date	2/1	3/1	4/1	5/1	6/1	7/1	8/1	9/1	10/1	11/1	12/1	1/1
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Ln	Bill	12/19	1/19	2/19	3/19	4/19	5/19	6/19	7/19	8/19	9/19	10/19	11/19	Total
No	Period	1/18	2/18	3/18	4/18	5/18	6/18	7/18	8/18	9/18	10/18	11/18	12/18	YTD

AMOU Billed Through CABS (Excluding Orig OUTWATS & Term INWATS)

1	LDS-OR	95,181	97,128	89,268	96,444	88,551	88,642	86,709	87,292	90,715	88,756	90,369	94,982	1,094,037
2	LDS-TR	88,732	94,260	82,091	86,533	96,766	95,062	54,697	52,435	52,626	50,834	49,406	48,511	851,953
3	LDI-OR	73,714	79,299	75,433	83,324	71,315	68,111	69,254	74,343	74,213	79,978	79,431	80,794	909,209
4	LDI-TR	95,591	98,147	93,324	100,721	85,692	81,000	81,805	80,578	84,466	81,386	82,776	86,558	1,052,044
5	Total	353,218	368,834	340,116	367,022	342,324	332,815	292,465	294,648	302,020	300,954	301,982	310,845	3,907,243

AMOU Billed Through CABS (Orig OUTWATS & Term INWATS)

6	LDS-OR													0
7	LDS-TR													0
8	LDI-OR													0
9	LDI-TR													0
10	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

AMOU Not Billed Through CABS (FGA Revenue Sharing)

11	LDS-OR													0
12	LDS-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
13	LDI-OR													0
14	LDI-TR	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Other AMOU

16	LDS-OR	0	0	0	0	0	0	0	0	0	0	0	0	0
17	LDS-TR													0
18	LDI-OR													0
19	LDI-TR													0
20	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Exchange Jurisdiction (Cellular - Included In Total AMOU)

21	Exch. Jur. N/B	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Exch. Jur. 83%	41,896	34,989	35,235	34,901	45,746	36,593	43,062	35,659	38,894	37,223	36,867	37,899	458,964
23	Exch. Jur.													0
24	Exch. Jur. 17%	3,331	2,920	3,194	3,055	3,823	2,983	3,824	3,340	3,570	7,317	7,256	7,760	52,373
25	Total	45,227	37,909	38,429	37,956	49,569	39,576	46,886	38,999	42,464	44,540	44,123	45,659	511,337

Total AMOU

26	LDS-OR	95,181	97,128	89,268	96,444	88,551	88,642	86,709	87,292	90,715	88,756	90,369	94,982	1,094,037
27	LDS-TR	88,732	94,260	82,091	86,533	96,766	95,062	54,697	52,435	52,626	50,834	49,406	48,511	851,953
28	LDI-OR	73,714	79,299	75,433	83,324	71,315	68,111	69,254	74,343	74,213	79,978	79,431	80,794	909,209
29	LDI-TR	95,591	98,147	93,324	100,721	85,692	81,000	81,805	80,578	84,466	81,386	82,776	86,558	1,052,044
30	Exch. Jur.	45,227	37,909	38,429	37,956	49,569	39,576	46,886	38,999	42,464	44,540	44,123	45,659	511,337
31	Total	398,445	406,743	378,545	404,978	391,893	372,391	339,351	333,647	344,484	345,494	346,105	356,504	4,418,580

OR = Originating AMOU

TR = Terminating AMOU

**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

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**REPLY TO: BELLE FOURCHE OFFICE**

June 27, 2002

**RECEIVED**

**JUN 28 2002**

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

**VIA OVERNIGHT MAIL**

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.

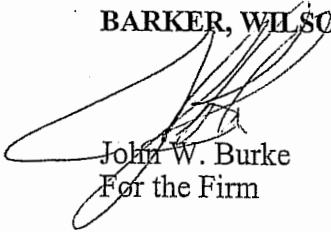


If you have any questions, please feel free to give me a call at any time.

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 2 8 2002

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

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

	)	
	)	TC02-058
<b>IN THE MATTER OF THE ESTABLISHMENT OF</b>	)	
<b>SWITCHED ACCESS REVENUE REQUIREMENT</b>	)	<b>S&amp;S COMMUNICATIONS'</b>
<b>FOR SIOUX VALLEY TELEPHONE COMPANY</b>	)	<b>PETITION TO INTERVENE</b>
	)	
	)	
	)	

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 Sioux Valley Telephone Company.

3. Because S&S Communications purchases switched access services from Sioux Valley 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 27<sup>th</sup> day of June, 2002.

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

By: \_\_\_\_\_

John W. Burke  
117 5<sup>th</sup> 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:

Don Lee, Director of Settlements  
Martin Group, Inc.  
1515 North Sanborn Boulevard  
Mitchell, SD 57301-1021

Denny Law, Manager  
Sioux Valley Telephone Company  
P.O. Box 98  
Dell Rapids, SD 57022

\_\_\_\_\_  
John W. Burke

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

<b>IN THE MATTER OF THE ESTABLISHMENT )</b>	<b>ORDER GRANTING</b>
<b>OF SWITCHED ACCESS REVENUE )</b>	<b>PETITION TO INTERVENE;</b>
<b>REQUIREMENT FOR SIOUX VALLEY )</b>	<b>ORDER ASSESSING FILING</b>
<b>TELEPHONE COMPANY )</b>	<b>FEE</b>
<b>)</b>	<b>TC02-058</b>

On June 11, 2002, Sioux Valley Telephone Company (Sioux Valley) 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 Sioux Valley 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 Sioux Valley 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 26<sup>th</sup> day of July, 2002.

<p><b>CERTIFICATE OF SERVICE</b></p> <p>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.</p> <p>By: <u>Helene Kalbo</u></p> <p>Date: <u>8/1/02</u></p> <p align="center">(OFFICIAL SEAL)</p>
--

BY ORDER OF THE COMMISSION:

James A. Burg  
JAMES A. BURG, Chairman

Pam Nelson  
PAM NELSON, Commissioner

Robert K. Sahr  
ROBERT K. SAHR, Commissioner

August 9, 2002

RECEIVED

AUG 12 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

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

Dear Ms. Elofson:

On behalf of Sioux Valley Telephone Company, Martin Group, Inc. requests confidentiality for any and all information provided to the South Dakota Public Utilities Commission (PUC) pertaining to Docket TC02-058.

In accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1), we request all information filed concerning Docket TC02-058 be considered confidential including, but not limited to, 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 work papers.
- 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 Utilities Commission with reference to the Sioux Valley Telephone Company TC02-058, tariff filing.
- Any and all responses to PUC staff data requests.

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

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:

Don Lee  
General Manager, Business Services  
Martin Group, Inc.  
1515 North Sanborn Boulevard  
Mitchell, SD 57301  
(605) 995-2573

If you should have any questions regarding the information provided, please feel free to contact me at (605) 995-2573.

Sincerely,  
Martin Group, Inc.

*Don Lee*

Don Lee *Ly DLS*  
General Manager, Business Services

DL/JH

cc: Mr. Harlan Best, Utility Analyst, South Dakota Public Utilities Commission  
Ms. Heather Forney, Utility Analyst, South Dakota Public Utilities Commission  
Mr. Keith Senger, Utility Analyst, South Dakota Public Utilities Commission  
Mr. Dennis Law, Manager, Sioux Valley Telephone Company

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

**RECEIVED**

AUG 26 2002

IN THE MATTER OF THE ESTABLISH-  
MENT OF SWITCHED ACCESS REVE-  
NUE REQUIREMENT FOR SIOUX VAL-  
LEY TELEPHONE COMPANY

Docket No. **TC02-058**  
**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

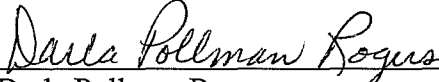
NOTICE OF APPEARANCE AND  
REQUEST FOR SERVICE

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 SIOUX VALLEY 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 26<sup>th</sup> day of August, 2002.



Darla Pollman Rogers  
Meyer & Rogers  
P. O. Box 1117  
Pierre, South Dakota 57501  
Attorney for SIOUX VALLEY

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

**BARKER WILSON REYNOLDS & BURKE**  
**LAWYERS**

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)

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF SOUTH DAKOTA

RECEIVED

SEP 06 2002

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISHMENT OF  
SWITCHED ACCESS REVENUE REQUIREMENT  
FOR SIOUX VALLEY TELEPHONE COMPANY

)  
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TC02-058

S&S COMMUNICATIONS'  
REQUEST FOR ACCESS  
TO CONFIDENTIAL  
INFORMATION

COMES NOW S&S Communications, by and through its attorney, John W. Burke, and,  
in accordance with A.R.S.D. 20:10:01:43, hereby requests access to confidential information.

This request is based upon the following.

1. The South Dakota Public Utilities Commission granted S&S Communications' request to intervene in the above-captioned matter.

2. On July 26, 2002, S&S Communications served Intervenor's Discovery Requests, which included requests for the following:

**REQUEST NO. 1:** Please provide copies, as well as an electronic version of, any and all documents that you submitted and/or provided to the South Dakota Public Utilities Commission in connection with this matter, including, but not limited to, any switched access cost study(ies).

**REQUEST NO. 2:** Please provide copies, as well as an electronic version of, any and all documents that support and/or provide foundation for, any switched access cost study that you submitted and/or provided to the South Dakota Public Utilities Commission in connection with this matter.

**REQUEST NO. 3:** Please provide copies, as well as an electronic version of, any and all documents that you submitted and/or provided to the South Dakota Public Utilities Commission in response to any and all data requests issued by the South Dakota Public Utilities Commission subsequent to the commencement of this matter.

3. Thirty-one days after the above-referenced Requests had been served, Sioux Valley Telephone Company responded to the above Requests as follows:

**(Response to REQUEST NO. 1):**

Sioux Valley objects to this Request. Reasons for Objection: Sioux Valley 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):**

Sioux Valley 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 Sioux Valley; (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 Sioux Valley, 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):**

Sioux Valley objects to this request. Reasons for Objection: Sioux Valley 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 4<sup>th</sup> day of September, 2002.

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

By: 

John W. Burke  
117 5<sup>th</sup> 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 4<sup>th</sup> 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

November, 22, 2002

Mr. Harlan Best  
Utility Analyst  
Public Utilities Commission  
State of South Dakota  
500 East Capitol Avenue  
Pierre, SD 57501

**RECEIVED**

NOV 25 2002

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

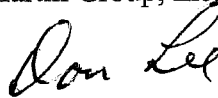
Ref: SD 5358 - 1.7  
2001 Cost Study

Dear Harlan:

This letter is in response to your request for revised traffic factors for the Sioux Valley Telephone Company 2001 Intrastate Cost Study filed under Docket Number TC02-058.

Five (5) copies of the PUC Summary Forms are included with this letter, as well as one (1) revised copy of the program disk. We trust the attached will provide you with the information you were seeking. If you have any questions, please contact me at 605-995-2573.

Sincerely,  
Martin Group, Inc.



Don Lee  
Director of Settlements

DLS/bkk

Attachments: Summary Forms (5)  
Program Disk (1)

cc: Denny Law, Manager (w/ encl.)

SIOUX VALLEY TELEPHONE CO

\*\*\*\*\* 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	\$1,832,205	J13	\$1,129,495	\$275,766	\$0	\$349,863	\$0	\$77,081	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	\$183,220		\$112,950	\$27,577	\$0	\$34,986	\$0	\$7,708	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$183,220		\$112,950	\$27,577	\$0	\$34,986	\$0	\$7,708	O.K.
22	Income Taxes	50,887	J31-32	31,370	7,659	0	9,717	0	2,141	O.K.
23	Expenses and Other Taxes	966,773	J33-35, 40	399,603	242,607	0	238,003	56,964	29,595	O.K.
24										
25	Total IntraLATA Rev. Req.	\$1,200,880		\$543,922	\$277,843	\$0	\$282,707	\$56,964	\$39,444	O.K.
26										
27										
28										
29	INTERLATA:									
30										
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36										
37	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40										
41	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$1,200,880		\$543,922	\$277,843	\$0	\$282,707	\$56,964	\$39,444	
	ACCESS ELEMENT MINUTES OF USE			14,629,829	14,629,829	14,629,829	14,629,829			
	ACCESS RATE PER MINUTE	\$0.075495		\$0.037179	\$0.018992		\$0.019324			

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

NOV 25 2002

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SIOUX VALLEY TELEPHONE CO

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)	(I)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
14 Federal Income Tax Rate	34.00%	---	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%		
15 Gross Receipts Tax Rate	5.00%	---	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		
16											
17											
18 Net Investment	\$6,576,373	C68	\$4,744,168	\$0	\$1,760,444	\$0	\$71,760	\$1,832,205	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	\$657,637		\$474,417	\$0	\$176,044	\$0	\$7,176	\$183,220	O.K.		
22											
23 AFUDC	0	H43	0	0	0	0	0	0	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	\$657,637		\$474,417	\$0	\$176,044	\$0	\$7,176	\$183,220	O.K.		
28											
29 Contributions	0	H52	0	0	0	0	0	0	O.K.		
30 Interest Expense	302,478	H44	218,038	0	81,117	0	3,323	84,440	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	\$355,159		\$256,379	\$0	\$94,927	\$0	\$3,853	\$98,780	O.K.		
37											
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
39 Federal Income Taxes	182,961	Formula	132,074	0	48,902	0	1,985	50,887	O.K.		
40 Operating Expenses and Taxes	3,335,092	I196	2,461,740	0	850,931	0	22,421	873,352	O.K.		
41 Uncollectibles	52,600	V249	19,224	0	33,376	0	0	33,376	O.K.		
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.		
43											
44 Net Revenue	\$4,228,290		\$3,087,455	\$0	\$1,109,254	\$0	\$31,581	\$1,140,835	O.K.		
45 Gross Receipts Taxes	222,542	Formula	162,498	0	58,382	0	1,662	60,044	O.K.		
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.		
47											
TOTAL REVENUE REQUIREMENT	\$4,450,832		\$3,249,953	\$0	\$1,167,635	\$0	\$33,244	\$1,200,879	O.K.		

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$1,428,523	D33	\$1,022,331	\$0	\$392,181	\$0	\$14,010	\$406,192	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	3,761,362	D68	2,536,450	0	1,224,912	0	0	1,224,912	O.K.
17 COE Transmission Equipment	3,954,118	D85	2,817,308	0	1,088,030	0	48,780	1,136,810	O.K.
18									
19 Total COE	\$7,715,480		\$5,353,758	\$0	\$2,312,942	\$0	\$48,780	\$2,361,722	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	9,773,052	D137	7,162,018	0	2,488,294	0	122,741	2,611,034	O.K.
22									
23 Total COE, IOT, C&WF	\$17,488,532		\$12,515,775	\$0	\$4,801,236	\$0	\$171,521	\$4,972,757	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	\$526	D209	\$376	\$0	\$144	\$0	\$5	\$150	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$18,917,581		\$13,538,483	\$0	\$5,193,562	\$0	\$185,536	\$5,379,098	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	0	D218-219	0	0	0	0	0	0	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$18,917,581		\$13,538,483	\$0	\$5,193,562	\$0	\$185,536	\$5,379,098	O.K.



SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Message Telephone Service				Private Line			TOTAL INTRASTATE
			Interstate (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	IntraLATA (I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(11,868,547)	E34	(8,462,136)	0	(3,297,211)	0	0	(109,200)	(3,406,411)	O.K.
58 Accum. Def. Inc. Taxes, Net	(939,581)	E47	(672,417)	0	(257,949)	0	0	(9,215)	(267,164)	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$6,109,453		\$4,403,930	\$0	\$1,638,401	\$0	\$0	\$67,121	\$1,705,523	O.K.
62										
63 Materials and Supplies	141,048	H31	103,365	0	35,912	0	0	1,771	37,683	O.K.
64 Rural Tel. Bank Stock	225,700	H35	161,524	0	61,963	0	0	2,214	64,176	O.K.
65 Cash Working Capital	100,172	Formula	75,349	0	24,168	0	0	654	24,822	O.K.
66 Equal Access Investment	0		0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$6,576,373		\$4,744,168	\$0	\$1,760,444	\$0	\$0	\$71,760	\$1,832,205	O.K.
69										

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Plant Investment Detail  (A)	TOTAL COMPANY  (B)	Source/ Allocator  (C)	Interstate and Other  (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE  (I)	
				InterLATA  (E)	IntraLATA  (F)	InterLATA  (G)	IntraLATA  (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	1,428,523	H33	1,022,331	0	392,181	0	14,010	406,192	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$1,428,523		\$1,022,331	\$0	\$392,181	\$0	\$14,010	\$406,192	O.K.
32									
33 Tot. Land and Support Assets	\$1,428,523		\$1,022,331	\$0	\$392,181	\$0	\$14,010	\$406,192	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	\$289,591	G26	\$148,302	\$0	\$141,289	\$0	\$0	\$141,289	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$289,591		\$148,302	\$0	\$141,289	\$0	\$0	\$141,289	O.K.

SIoux VALLEY TELEPHONE CO

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
					InterLATA	IntraLATA	InterLATA	IntraLATA			
***** FCC PART 36 ***** Plant Investment Detail		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63	CAT 3 Local Sw. Allocable		\$3,471,771	G15	\$2,388,148	\$0	\$1,083,623	\$0	\$0	\$1,083,623	O.K.
64	CAT 3 Local Sw. Direct		0	V40	0	0	0	0	0	0	O.K.
65											
66	Total CAT 3		\$3,471,771		\$2,388,148	\$0	\$1,083,623	\$0	\$0	\$1,083,623	O.K.
67											O.K.
68	Total COE Sw. CAT 2&3		\$3,761,362		\$2,536,450	\$0	\$1,224,912	\$0	\$0	\$1,224,912	O.K.
69			=====		=====	=====	=====	=====	=====	=====	
70											
71	COE TRANSMISSION:										
72											
73	CAT 4.12 Exchange Trunk		\$187,252	123	\$187,252	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct		0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message		2,623,756	G13	1,967,817	0	655,939	0	0	655,939	O.K.
76	CAT 4.13 PL, WATS, Local		53,328	F18	21,331	0	0	0	31,997	31,997	O.K.
77	CAT 4.13 Direct		0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message		651,782	G18	389,492	0	262,290	0	0	262,290	O.K.
79	CAT 4.23 PL, WATS		0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct		27,485	V48	10,702	0	0	0	16,783	16,783	O.K.
81	CAT 4.3 H/R Message		410,515	G29	240,714	0	169,801	0	0	169,801	O.K.
82	CAT 4.3 WATS		0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct		0	V51	0	0	0	0	0	0	O.K.
84											
85	Total COE CAT 4		\$3,954,118		\$2,817,308	\$0	\$1,088,030	\$0	\$48,780	\$1,136,810	O.K.
86			=====		=====	=====	=====	=====	=====	=====	
87											
88	INFORMATION ORIGINATION/TERMINATION:										
89											
90	CAT 1 Other IOT Equipment		\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones		0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment		0	V70	0	0	0	0	0	0	O.K.
93											
94	Total IOT Equipment		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95			=====		=====	=====	=====	=====	=====	=====	
96											

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Plant Investment Detail  (A)	TOTAL COMPANY  (B)	Source/ Allocator  (C)	Interstate and Other  (D)	Intrastate				TOTAL INTRASTATE  (I)	
				Message Telephone Service		Private Line			
				InterLATA  (E)	IntraLATA  (F)	InterLATA  (G)	IntraLATA  (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	179,631	F31	\$71,853	\$0	\$0	\$0	\$107,779	\$107,779	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	8,837,858	G13	6,628,393	0	2,209,464	0	0	2,209,464	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	\$9,017,489		\$6,700,246	\$0	\$2,209,464	\$0	\$107,779	\$2,317,243	O.K.
119									
120 CAT 2 C&WF	\$31,835	G28	\$31,835	\$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	\$31,835		\$31,835	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	515,881	G17	313,717	0	202,164	0	0	\$202,164	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	22,499	V79	7,537	0	0	0	14,962	14,962	O.K.
128									
129 Total CAT 3 C&WF	\$538,380		\$321,254	\$0	\$202,164	\$0	\$14,962	\$217,126	O.K.
130									
131 CAT 4 Message	\$185,348	G29	\$108,683	\$0	\$76,665	\$0	\$0	\$76,665	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$185,348		\$108,683	\$0	\$76,665	\$0	\$0	\$76,665	O.K.
136									
137 TOTAL C&WF	\$9,773,052		\$7,162,018	\$0	\$2,488,294	\$0	\$122,741	\$2,611,034	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIoux VALLEY TELEPHONE CO

***** 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)		
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175										
176 LEASEHOLD IMPROVEMENTS:										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189 TPIS, EXCL. ACCT. No. 2690	\$18,917,055		\$13,538,107	\$0	\$5,193,417	\$0	\$185,531	\$5,378,948		O.K.

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Plant Investment Detail  (A)	TOTAL COMPANY  (B)	Source/ Allocator  (C)	Interstate and Other  (D)	Intrastate				TOTAL INTRASTATE  (I)	
				Message Telephone Service		Private Line			
				InterLATA  (E)	IntraLATA  (F)	InterLATA  (G)	IntraLATA  (H)		
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$526	H36	\$376	\$0	\$144	\$0	\$5	\$150	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208									
209 Total Intangible Assets	\$526		\$376	\$0	\$144	\$0	\$5	\$150	O.K.
210									
211 OTHER TELEPHONE PLANT:									
212									
213									
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$678,427	H13	\$485,520	\$0	\$186,253	\$0	\$6,654	\$192,907	O.K.
16 COE Switching	2,981,917	H19	2,010,836	0	971,081	0	0	971,081	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	2,432,681	H20	1,733,285	0	669,386	0	30,011	699,396	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	5,775,522	H31	4,232,495	0	1,470,492	0	72,535	1,543,027	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$11,868,547		\$8,462,136	\$0	\$3,297,211	\$0	\$109,200	\$3,406,411	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.	\$11,868,547		\$8,462,136	\$0	\$3,297,211	\$0	\$109,200	\$3,406,411	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	939,581	V145	672,417	0	257,949	0	9,215	267,164	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$939,581		\$672,417	\$0	\$257,949	\$0	\$9,215	\$267,164	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 36 ***** Functional Distribution of Selected Investments  (A)	Private Line								Other (I)	
	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate		Intrastate		Extended Area Service (H)			
			InterLATA	IntraLATA	InterLATA	IntraLATA				
			(D)	(E)	(F)	(G)				
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	6,024	5,904	0	0	0	72	0	48	O.K.	
16 Avg. Cost per Loop	444.40	444.40	444.40	444.40	444.40	444.40	444.40	444.40		
17										
18 CAT 4.13 Exch Ln. Invest.	\$2,677,084	\$2,623,756	\$0	\$0	\$0	\$31,997	\$0	\$21,331		
19										
20										
21 Circuit Terminations	724	724	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	900.25	900.25	900.25	900.25	900.25	900.25	900.25	900.25		
23										
24 CAT 4.23 Other IX	\$651,782	\$651,782	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	6,024	5,904	0	0	0	72	0	48		
30 Loops Factor	1.000000	0.980080	0.000000	0.000000	0.000000	0.011952	0.000000	0.007968		
31 CAT 1 Exchange C&WF	\$9,017,489	\$8,837,858	\$0	\$0	\$0	\$107,779	\$0	\$71,853	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	21,339	21,339	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	\$515,881	\$515,881	\$0	\$0	\$0	\$0	\$0	\$0		



SIoux VALLEY TELEPHONE CO

Intrastate

\*\*\*\*\* FCC PART 36 \*\*\*\*\*

Physical Allocation Factors

	(A)	TOTAL COMPANY	(B)	Source/ Allocator	(C)	Interstate and Other	(D)	Message Telephone Service			Private Line			TOTAL INTRASTATE	(I)
								InterLATA	IntraLATA	(F)	InterLATA	IntraLATA	(H)		
13 Subscriber Plant Fact. (SPF)		1.000000	1.000000	SPF	0.000000	0.750000	0.000000	0.000000	0.250000	0.000000	0.000000	0.000000	0.250000	O.K.	
14															
15 Dial Equipment Minutes (DEM)		1.000000	1.000000	DEM	0.000000	0.667876	0.000000	0.000000	0.312124	0.000000	0.000000	0.000000	0.312124	O.K.	
16															
17 Conversation Minute-Miles		1.000000	1.000000	CMM	0.000000	0.608119	0.000000	0.000000	0.391881	0.000000	0.000000	0.000000	0.391881	O.K.	
18 Conversation Minutes		1.000000	1.000000	CM	0.000000	0.597580	0.000000	0.000000	0.402420	0.000000	0.000000	0.000000	0.402420	O.K.	
19 Subscriber Minutes (SLU)		1.000000	1.000000	SLU	0.000000	0.843938	0.000000	0.000000	0.156062	0.000000	0.000000	0.000000	0.156062	O.K.	
20															
21 TSPS Processor Time		1.000000	1.000000	TSP	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
22 Wld. Stand. Work Sec., Toll		0.000000	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
23 Wld. Stand. Work Sec., Aux.		0.000000	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
24 Wld. Stand. Work Sec., Comb.		1.000000	1.000000	WSC	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
25															
26 COE CAT 2 Minutes		1.000000	1.000000	CT2	0.000000	0.512108	0.000000	0.000000	0.487892	0.000000	0.000000	0.000000	0.487892	O.K.	
27															
28 Exchange Trunk Minutes		1.000000	1.000000	ETM	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
29 MOU-Mf., Host/Remote		1.000000	1.000000	HRM	0.000000	0.566371	0.000000	0.000000	0.413629	0.000000	0.000000	0.000000	0.413629	O.K.	
30															
31 C&WF CAT 4, WATS		0.000000	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
32															
33 Equal Access MOU		0.000000	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
34															
35 Current Billings		1.000000	1.000000	CB	0.000000	0.791872	0.000000	0.000000	0.184672	0.000000	0.023456	0.000000	0.208128	O.K.	
36 EU Presubscription Factor		1.000000	1.000000	EPRE	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
37 EU MTS & WATS Factor		1.000000	1.000000	EMTS	0.000000	0.002094	0.000000	0.000000	0.997906	0.000000	0.000000	0.000000	0.997906	O.K.	
38 EU Access, P/L and All Other Factor		1.000000	1.000000	EPL0	0.000000	0.971157	0.000000	0.000000	0.000000	0.000000	0.028843	0.000000	0.028843	O.K.	
39 IX Special Access Factor		0.000000	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
40 IX Switched Access Factor		0.000000	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
41 IX Billing & Collection Services Factor		0.000000	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
42 Coin Revenue Percent		0.000000	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
43 Relative Toll/Local Msgs.		1.000000	1.000000	TLM	0.000000	0.312297	0.000000	0.000000	0.687703	0.000000	0.000000	0.000000	0.687703	O.K.	
44 Relative Users Percent		1.000000	1.000000	RUP	0.000000	0.811269	0.000000	0.000000	0.187397	0.000000	0.001334	0.000000	0.188731	O.K.	
45 CABS Percent		1.000000	1.000000	CAB	0.000000	0.500000	0.000000	0.000000	0.500000	0.000000	0.000000	0.000000	0.500000	O.K.	
46 Foreign Directories Percent		0.000000	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	

SIOUX VALLEY TELEPHONE CO

	***** FCC PART 36 *****		Source/ Allocator	Interstate and Other	Message Telephone Service				TOTAL INTRASTATE	O.K.
	TOTAL COMPANY	(A)			InterLATA	IntraLATA	InterLATA	IntraLATA		
13 Support Assets	1,000,000		D31	0,715,656	0,000,000	0,274,536	0,000,000	0,009,808	0,284,344	O.K.
14 Land and Support Assets	1,000,000		D33	0,715,656	0,000,000	0,274,536	0,000,000	0,009,808	0,284,344	O.K.
15										
16 COE Operator	0,000,000		D43	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
17 COE Tandem Switching	1,000,000		D49	0,512,108	0,000,000	0,487,892	0,000,000	0,000,000	0,487,892	O.K.
18 COE Local Switching	1,000,000		D66	0,687,876	0,000,000	0,312,124	0,000,000	0,000,000	0,312,124	O.K.
19 COE Total Switching	1,000,000		D68	0,674,943	0,000,000	0,329,657	0,000,000	0,000,000	0,329,657	O.K.
20 COE Transmission	1,000,000		D85	0,712,500	0,000,000	0,275,164	0,000,000	0,012,337	0,287,500	O.K.
21 Total COE	1,000,000		C19	0,693,988	0,000,000	0,299,779	0,000,000	0,006,922	0,306,102	O.K.
22										
23 Info. Orig./Term. CAT 1	0,000,000		D90	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
24 Info. Orig./Term. CAT 2	0,000,000		D92	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
25 Total IOT	0,000,000		D94	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
26										
27 C&WF CAT 1	1,000,000		D118	0,743,028	0,000,000	0,245,020	0,000,000	0,011,952	0,256,972	O.K.
28 C&WF CAT 2	1,000,000		D120	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
29 C&WF CAT 3	1,000,000		D129	0,598,705	0,000,000	0,375,504	0,000,000	0,027,791	0,403,295	O.K.
30 C&WF CAT 4	1,000,000		D135	0,598,571	0,000,000	0,413,629	0,000,000	0,413,629	0,413,629	O.K.
31 Total C&WF	1,000,000		D137	0,732,833	0,000,000	0,254,608	0,000,000	0,012,559	0,267,167	O.K.
32										
33 Total Equipment	1,000,000		C23	0,715,656	0,000,000	0,274,536	0,000,000	0,009,808	0,284,344	O.K.
34										
35 TPIS	1,000,000		C32	0,715,656	0,000,000	0,274,536	0,000,000	0,009,808	0,284,344	O.K.
36 TPIS, excl. Acct. No. 2890	1,000,000		D189	0,715,656	0,000,000	0,274,536	0,000,000	0,009,808	0,284,344	O.K.
37										
38 Pil. Held, Fut. Use	0,000,000		D215	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
39										
40 Total Tangible Assets	0,000,000		C25	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
41 Total Intangible Assets	1,000,000		C29	0,715,656	0,000,000	0,274,536	0,000,000	0,009,808	0,284,344	O.K.
42										
43 Long-term PUC	0,000,000		C36	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
44 Net Telephone Plant	1,000,000		C61	0,720,839	0,000,000	0,268,175	0,000,000	0,010,986	0,279,161	O.K.
45 Total Net Investment	1,000,000		C68	0,721,398	0,000,000	0,267,992	0,000,000	0,010,912	0,278,504	O.K.
46 Capital Leases	0,000,000		D173	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
47										
48 Tol. Bus. O/c., Cust. Serv.	1,000,000		I441	0,780,022	0,000,000	0,216,734	0,000,000	0,003,244	0,219,978	O.K.
49										
50 Total "BIG THREE" Expenses	1,000,000		I170	0,724,607	0,000,000	0,266,329	0,000,000	0,007,064	0,275,393	O.K.
51										
52 Corporate Operations Expense	1,000,000		I185	0,665,886	0,000,000	0,327,623	0,000,000	0,006,492	0,334,114	O.K.

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$20,723	H14	\$14,831	\$0	\$5,689	\$0	\$203	\$5,892	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$20,723		\$14,831	\$0	\$5,689	\$0	\$203	\$5,892	O.K.
19									
20 General Support, Alloc.	\$56,003	H14	\$40,079	\$0	\$15,375	\$0	\$549	\$15,924	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$56,003		\$40,079	\$0	\$15,375	\$0	\$549	\$15,924	O.K.
24									
25 Central Office Eq., Alloc.	\$213,863	H21	\$148,399	\$0	\$64,112	\$0	\$1,352	\$65,464	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$213,863		\$148,399	\$0	\$64,112	\$0	\$1,352	\$65,464	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.	\$337,624	H31	\$247,422	\$0	\$85,962	\$0	\$4,240	\$90,202	O.K.
38 Cable & Wire, Direct	115,677	V159	68,276	0	47,401	0	0	47,401	O.K.
39									
40 Total C&WF Exp.	\$453,301		\$315,698	\$0	\$133,363	\$0	\$4,240	\$137,603	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$743,890		\$519,007	\$0	\$218,538	\$0	\$6,345	\$224,883	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$667,164		\$464,097	\$0	\$197,474	\$0	\$5,592	\$203,067	O.K.

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$562	H36	\$402	\$0	\$154	\$0	\$6	\$160	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$562		\$402	\$0	\$154	\$0	\$6	\$160	O.K.
64									
65 Network Operations, Alloc.	\$211,515	H33	\$151,372	\$0	\$58,069	\$0	\$2,074	\$60,143	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$211,515		\$151,372	\$0	\$58,069	\$0	\$2,074	\$60,143	O.K.
69									
70 Total Access Expenses	\$346,905	V180	\$346,905	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$46,624	H13	\$33,367	\$0	\$12,800	\$0	\$457	\$13,257	O.K.
73 Depr., COE Switching	396,481	H19	267,364	0	129,117	0	0	129,117	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	306,648	H20	218,487	0	84,378	0	3,783	88,161	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	444,875	H31	326,019	0	113,269	0	5,587	118,856	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$1,194,628		\$845,237	\$0	\$339,564	\$0	\$9,827	\$349,391	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.	\$1,194,628		\$845,237	\$0	\$339,564	\$0	\$9,827	\$349,391	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$1,753,610		\$1,343,916	\$0	\$397,786	\$0	\$11,907	\$409,694	O.K.

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	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	\$58,740	G36	\$58,740	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	6,686	G37	14	0	6,672	0	0	6,672	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	29,435	G38	28,586	0	0	0	849	849	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$94,861		\$87,340	\$0	\$6,672	\$0	\$849	\$7,521	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	O.K.
135 Cust. Serv., Other B&C	150,039	G44	121,722	0	28,117	0	200	28,317	O.K.
136 Cust. Serv., CABS	70,608	G45	35,304	0	35,304	0	0	35,304	O.K.
137 Cust. Serv., EU Common Line	7,897	V209	7,897	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$228,544		\$164,923	\$0	\$63,421	\$0	\$200	\$63,621	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$323,405		\$252,263	\$0	\$70,093	\$0	\$1,049	\$71,142	O.K.
142									

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc.	\$58,236	H48	\$45,425	\$0	\$12,622	\$0	\$189	\$12,811	O.K.
157 Other Cust. Serv., Direct	289	V211	289	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$58,525		\$45,714	\$0	\$12,622	\$0	\$189	\$12,811	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$381,930		\$297,977	\$0	\$82,715	\$0	\$1,238	\$83,953	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$667,164	44	\$464,097	\$0	\$197,474	\$0	\$5,592	\$203,067	O.K.
167 Total Network Oper. Exp.	211,515	68	151,372	0	58,069	0	2,074	60,143	O.K.
168 Total Customer Operations	381,930	161	297,977	0	82,715	0	1,238	83,953	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$1,260,609		\$913,447	\$0	\$338,257	\$0	\$8,905	\$347,162	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$212,998	H50	\$154,340	\$0	\$57,153	\$0	\$1,505	\$58,658	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$212,998		\$154,340	\$0	\$57,153	\$0	\$1,505	\$58,658	O.K.
179									
180 Admin. & General, Allocable	\$200,743	H50	\$145,460	\$0	\$53,865	\$0	\$1,418	\$55,283	O.K.
181 Admin. & General, Direct	36,486	V231	0	0	36,486	0	0	36,486	O.K.
182									
183 Total Admin. and Gen.	\$237,229		\$145,460	\$0	\$90,351	\$0	\$1,418	\$91,769	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$450,227		\$299,800	\$0	\$147,505	\$0	\$2,923	\$150,427	O.K.
186									
187									
188 NON-INCOME TAXES:									
189									
190 Non-income Taxes, Allocable	\$776	H36	\$555	\$0	\$213	\$0	\$8	\$221	O.K.
191 Non-income Taxes, Direct	4,659	V233	485	0	4,174	0	0	4,174	O.K.
192									
193 Total Non-income Taxes	\$5,435		\$1,040	\$0	\$4,387	\$0	\$8	\$4,395	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$3,335,092		\$2,461,740	\$0	\$850,931	\$0	\$22,421	\$873,352	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$1,832,205	K52	\$1,129,495	\$275,766	\$0	\$349,863	\$0	\$77,081	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	\$183,220		\$112,950	\$27,577	\$0	\$34,986	\$0	\$7,708	O.K.
17										
18	AFUDC	0	N37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$183,220		\$112,950	\$27,577	\$0	\$34,986	\$0	\$7,708	O.K.
23										
24	Interest Expense	84,440	N67	52,055	12,709	0	16,124	0	3,552	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	\$98,780		\$60,895	\$14,867	\$0	\$18,862	\$0	\$4,156	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	50,887	29	31,370	7,659	0	9,717	0	2,141	O.K.
33	Operating Expenses and Taxes	873,352	O195	351,255	223,343	0	217,153	54,034	27,566	O.K.
34	Uncollectibles	33,376	Direct	21,479	5,244	0	6,653	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	1,107,459	16+31+32+33	495,575	258,579	0	261,856	54,034	37,415	O.K.
38										
39										
40	Gross Receipts Tax	60,045	37	26,869	14,020	0	14,197	2,930	2,029	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$1,200,880		\$543,922	\$277,843	\$0	\$282,707	\$56,964	\$39,444	O.K.
44										

SIoux VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$406,192	L25	\$96,420	\$159,288	\$0	\$125,271	\$0	\$25,213	O.K.	
14										
15 Central Office Equipment	\$2,361,722	L70	\$655,939	\$1,083,623	\$0	\$573,380	\$0	\$48,780	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	2,611,034	L117	2,209,464	0	0	278,829	0	122,741	O.K.	
18										
19 Total COE, IOT, C&WF	\$4,972,757		\$2,865,403	\$1,083,623	\$0	\$852,209	\$0	\$171,521	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$5,378,948		\$2,961,823	\$1,242,911	\$0	\$977,480	\$0	\$196,734	O.K.	
24 Total Intangible Assets	150	L144	82	35	0	27	0	5	O.K.	
25										
26 Total Plant In Service	\$5,379,098		\$2,961,906	\$1,242,945	\$0	\$977,508	\$0	\$196,739	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	0	L164	0	0	0	0	0	0	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$5,379,098		\$2,961,906	\$1,242,945	\$0	\$977,508	\$0	\$196,739	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,406,411	M23	1,755,057	934,718	0	602,116	0	114,520	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	267,164	M47	147,109	61,733	0	48,550	0	9,771	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$1,705,523		\$1,059,740	\$246,494	\$0	\$326,842	\$0	\$72,447	O.K.	
46 plus:										
47 Class B RTB Stock	64,176	L171	35,338	14,829	0	11,662	0	2,347	O.K.	
48 Materials and Supplies	37,683	L173	20,750	8,707	0	6,848	0	1,378	O.K.	
49 Cash Working Capital	24,822	L175	13,668	5,736	0	4,511	0	908	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$1,832,205		\$1,129,495	\$275,766	\$0	\$349,863	\$0	\$77,081	O.K.	
53										



SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	\$392,181	N28	\$93,094	\$153,794	\$0	\$120,950	\$0	\$24,343	O.K.
21 Support Assets, Private Line	14,010	N28	3,326	5,494	0	4,321	0	870	O.K.
22									
23 Total Support Assets	\$406,192		\$96,420	\$159,288	\$0	\$125,271	\$0	\$25,213	O.K.
24									
25 Total Land and Supp. Assets	\$406,192		\$96,420	\$159,288	\$0	\$125,271	\$0	\$25,213	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	\$141,289	(G)	\$0	\$0	\$0	\$141,289	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$141,289		\$0	\$0	\$0	\$141,289	\$0	\$0	O.K.
38									
39 Local Switching	\$1,083,623	(E)	\$0	\$1,083,623	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$1,083,623		\$0	\$1,083,623	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$1,224,912		\$0	\$1,083,623	\$0	\$141,289	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	655,939	(D)	655,939	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	31,997	(I)	0	0	0	0	0	31,997	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	262,290	(G)	0	0	0	262,290	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	16,783	(G)	0	0	0	0	0	16,783	O.K.
65	COE H/R Message	169,801	(G)	0	0	0	169,801	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$1,136,810		\$655,939	\$0	\$0	\$432,091	\$0	\$48,780	O.K.
69										
70	Total Central Office Equip.	\$2,361,722		\$655,939	\$1,083,623	\$0	\$573,380	\$0	\$48,780	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$107,779	(I)	\$0	\$0	\$0	\$0	\$0	\$107,779	O.K.
83	Exchange Message	2,209,464	(D)	2,209,464	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	\$2,317,243		\$2,209,464	\$0	\$0	\$0	\$0	\$107,779	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	\$202,164	(G)	\$0	\$0	\$0	\$202,164	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	14,962	(G)	0	0	0	0	0	14,962	O.K.
96										
97	Total Interexchange C&WF	\$217,126		\$0	\$0	\$0	\$202,164	\$0	\$14,962	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$76,665	(G)	\$0	\$0	\$0	\$76,665	\$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	\$76,665		\$0	\$0	\$0	\$76,665	\$0	\$0	O.K.	
116										
117 Total Cable and Wire Facil.	\$2,611,034		\$2,209,464	\$0	\$0	\$278,829	\$0	\$122,741	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	\$150	N37	\$82	\$35	\$0	\$27	\$0	\$5	O.K.	
145										
146										
147 PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.	

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$64,176	N37	\$35,338	\$14,829	\$0	\$11,662	\$0	\$2,347	O.K.
172										
173	MATERIALS AND SUPPLIES	\$37,683	N37	\$20,750	\$8,707	\$0	\$6,848	\$0	\$1,378	O.K.
174										
175	CASH WORKING CAPITAL	\$24,822	N37	\$13,668	\$5,736	\$0	\$4,511	\$0	\$908	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$192,907	N28	\$45,791	\$75,648	\$0	\$59,493	\$0	\$11,974	O.K.
16 COE Switching	971,081	L44	0	859,070	0	112,011	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	699,396	L68	403,551	0	0	265,834	0	30,011	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,543,027	L117	1,305,714	0	0	164,778	0	72,535	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$3,406,411		\$1,755,057	\$934,718	\$0	\$602,116	\$0	\$114,520	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.	\$3,406,411		\$1,755,057	\$934,718	\$0	\$602,116	\$0	\$114,520	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	267,164	N37	147,109	61,733	0	48,550	0	9,771	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$267,164		\$147,109	\$61,733	\$0	\$48,550	\$0	\$9,771	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$2,361,722	L70	\$655,939	\$1,083,623	\$0	\$573,380	\$0	\$48,780	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	2,611,034	L117	2,209,464	0	0	278,829	0	122,741	O.K.	
16										
17 Total	\$4,972,757		\$2,865,403	\$1,083,623	\$0	\$852,209	\$0	\$171,521	O.K.	
18 Factor	1.000000		0.576220	0.217912	0.000000	0.171376	0.000000	0.034492	O.K.	
19										
20 Sum: Sw., Trans., Other	\$2,107,353	17	\$0	\$1,083,623	\$0	\$852,209	\$0	\$171,521	O.K.	
21 Factor	1.000000		0.000000	0.514210	0.000000	0.404398	0.000000	0.081392	O.K.	
22										
23 Central Office Equipment	\$2,361,722	L70	\$655,939	\$1,083,623	\$0	\$573,380	\$0	\$48,780	O.K.	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	401,570	L117-83	0	0	0	278,829	0	122,741	O.K.	
26										
27 Total	\$2,763,292		\$655,939	\$1,083,623	\$0	\$852,209	\$0	\$171,521	O.K.	
28 Factor	1.000000		0.237376	0.392149	0.000000	0.308404	0.000000	0.062071	O.K.	
29										
30 General Support Facilities	\$406,192	L25	\$96,420	\$159,288	\$0	\$125,271	\$0	\$25,213	O.K.	
31 Central Office Equipment	2,361,722	13	655,939	1,083,623	0	573,380	0	48,780	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	2,611,034	15	2,209,464	0	0	278,829	0	122,741	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$5,378,948		\$2,961,823	\$1,242,911	\$0	\$977,480	\$0	\$196,734	O.K.	
37 Factor	1.000000		0.550632	0.231069	0.000000	0.181723	0.000000	0.036575	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$5,182,215	36	\$2,961,823	\$1,242,911	\$0	\$977,480	\$0	\$0	O.K.	
40 Factor	1.000000		0.571536	0.239842	0.000000	0.188622	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	\$5,379,098	K26	\$2,961,906	\$1,242,945	\$0	\$977,508	\$0	\$196,739	O.K.	
46 Factor	1.000000		0.550632	0.231069	0.000000	0.181723	0.000000	0.036575	O.K.	

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 *****		Part 36								
Apportionment Factors		IntraLATA	Source	Common	Local	Information	Common	Billing and	Other	
(A)	(B)	Total	(C)	Line	Switching	(F)	Transport	Collection	(I)	
60 Interstate Equiv. Factor	0.000000		Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000		Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$369,139		O171	\$136,283	\$72,206	\$0	\$106,090	\$41,290	\$13,269	O.K.
64 Factor	1.000000			0.369193	0.195608	0.000000	0.287400	0.111854	0.035946	(0)
65										
66 Net Investment	\$1,832,205		J13	\$1,129,495	\$275,766	\$0	\$349,863	\$0	\$77,081	O.K.
67 Factor	1.000000			0.616468	0.150510	0.000000	0.190952	0.000000	0.042070	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$5,892	N37	\$3,245	\$1,362	\$0	\$1,071	\$0	\$216	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$5,892		\$3,245	\$1,362	\$0	\$1,071	\$0	\$216	O.K.
19										
20	General Support, Alloc.	\$15,924	N30	\$3,780	\$6,245	\$0	\$4,911	\$0	\$988	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$15,924		\$3,780	\$6,245	\$0	\$4,911	\$0	\$988	O.K.
24										
25	Central Office Eq., Alloc.	\$65,464	N31	\$18,182	\$30,037	\$0	\$15,893	\$0	\$1,352	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$65,464		\$18,182	\$30,037	\$0	\$15,893	\$0	\$1,352	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.	\$90,202	N33	\$76,329	\$0	\$0	\$9,633	\$0	\$4,240	O.K.
37	Cable & Wire, Direct	47,401	Direct	0	0	0	47,401	0	0	O.K.
38										
39	Total C&WF Exp.	\$137,603		\$76,329	\$0	\$0	\$57,034	\$0	\$4,240	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$224,883		\$101,535	\$37,643	\$0	\$78,909	\$0	\$6,796	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$203,067		\$94,511	\$30,037	\$0	\$72,927	\$0	\$5,592	O.K.



SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36								
	IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$160	N18	\$92	\$35	\$0	\$27	\$0	\$6	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$160		\$92	\$35	\$0	\$27	\$0	\$6	O.K.
63									
64 Network Operations, Alloc.	\$60,143	N18	\$34,656	\$13,106	\$0	\$10,307	\$0	\$2,074	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$60,143		\$34,656	\$13,106	\$0	\$10,307	\$0	\$2,074	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$13,257	L23	\$3,147	\$5,199	\$0	\$4,089	\$0	\$823	O.K.
72 Depr., COE Switching	129,117	L44	0	114,224	0	14,893	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	88,161	L68	50,869	0	0	33,509	0	3,783	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	118,856	L117	100,576	0	0	12,692	0	5,587	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$349,391		\$154,592	\$119,422	\$0	\$65,184	\$0	\$10,193	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.	\$349,391		\$154,592	\$119,422	\$0	\$65,184	\$0	\$10,193	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$409,694		\$189,340	\$132,563	\$0	\$75,518	\$0	\$12,273	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	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	849	(H)	0	0	0	0	0	849	O.K.
125 Bus. Ofc., EU Message	6,672	(H)	0	0	0	0	6,672	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & 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	\$7,521		\$0	\$0	\$0	\$0	\$6,672	\$849	O.K.
134									
135 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other B&C	28,317	(H)	0	0	0	0	28,317	0	O.K.
137 Cust. Serv., CABS	35,304	N21	0	18,154	0	14,277	0	2,873	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$63,621		\$0	\$18,154	\$0	\$14,277	\$28,317	\$2,873	O.K.
141									
142 Total BO, CS, OS, Dir.	\$71,142		\$0	\$18,154	\$0	\$14,277	\$34,989	\$3,722	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$12,811	142	\$0	\$3,269	\$0	\$2,571	\$6,301	\$670	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$12,811		\$0	\$3,269	\$0	\$2,571	\$6,301	\$670	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$83,953		\$0	\$21,423	\$0	\$16,848	\$41,290	\$4,393	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$224,883	41	\$101,535	\$37,643	\$0	\$78,909	\$0	\$6,796	O.K.	
168 Total Plt Non-specific Exp.	60,303	62 + 67 +69	34,748	13,141	0	10,334	0	2,080	O.K.	
169 Total Customer Operations	83,953	163	0	21,423	0	16,848	41,290	4,393	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$369,139		\$136,283	\$72,206	\$0	\$106,090	\$41,290	\$13,269	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$58,658	N64	\$21,656	\$11,474	\$0	\$16,858	\$6,561	\$2,109	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$58,658		\$21,656	\$11,474	\$0	\$16,858	\$6,561	\$2,109	O.K.	
179										
180 Admin. & General, Allocable	\$55,283	N64	\$20,410	\$10,814	\$0	\$15,888	\$6,184	\$1,987	O.K.	
181 Admin. & General, Direct	36,486	Direct	15,806	8,375	0	12,305	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$91,769		\$36,216	\$19,189	\$0	\$28,193	\$6,184	\$1,987	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$150,427		\$57,872	\$30,663	\$0	\$45,052	\$12,745	\$4,096	O.K.	
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$221	N37	\$121	\$51	\$0	\$40	\$0	\$8	O.K.	
190 Non-income Taxes, Direct	4,174	Direct	2,386	1,001	0	787	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$4,395		\$2,507	\$1,052	\$0	\$827	\$0	\$8	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$873,352		\$351,255	\$223,343	\$0	\$217,153	\$54,034	\$27,566	O.K.	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ..... SIOUX VALLEY TELEPHONE CO  
 PERIOD ADDRESSED ..... ENDING DECEMBER 31, 2001  
 RUN DATE AND TIME ..... 13-Nov-2002 ..... 01:06:39 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	0	---	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	0	0	0	0	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---	---
27 Other Work Equipment	1,428,523	---	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	0	0	0	0	0	0
30 Furniture	0	---	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---	---
32 General Purpose Computers	0	---	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	289,591	---	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	3,471,771	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	187,252	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,677,084	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	651,782	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	27,485	---	10,702	0	0	0	16,783	16,783	16,783
49 CAT 4.3 H/R Message	410,515	---	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	0	0	0	0	0	0
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SIOUX VALLEY TELEPHONE CO  
ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70 CAT 2 CP Equipment	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	9,017,489	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	31,835	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	515,881	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	22,499	---	7,537	0	0	0	14,962	14,962
80 CAT 4 Message	185,348	---	---	---	---	---	---	---
81 CAT 4 WATS	0	---	0	0	0	0	0	0
82 CAT 4 Direct	0	---	0	0	0	0	0	0
83 Allocable Support Leases	0	---	---	---	---	---	---	---
84 Direct Support Leases	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
90 IOT Leases	0	---	0	0	0	0	0	0
91 C&WF Leases	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
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0
99 Allocable Acct. No. 2690	526	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101 Materials and Supplies	141,048	---	---	---	---	---	---	---
102 RTB Stock	225,700	---	---	---	---	---	---	---
103 Tele. Pit. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104 Tele. Pit. Adjust. - Direct	0	---	0	0	0	0	0	0
105 Other Assets, Net	0	---	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SIOUX VALLEY TELEPHONE CO  
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	(G)
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--	--	--	0
124	TPUC -- Short Term, Direct	0	--	0	--	0	--	0	--	0	--	0	0
125	TPUC -- Long Term, Alloc.	0	--	--	--	--	--	--	--	--	--	--	0
126	TPUC -- Long Term, Direct	0	--	0	--	0	--	0	--	0	--	0	0
127													
128	RESERVES AND DEFERRALS:												
129	Acc. Depr. Support Assets	678,427	--	--	--	--	--	--	--	--	--	--	
130	Acc. Depr. COE Switching	2,981,917	--	--	--	--	--	--	--	--	--	--	
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--	--	--	
132	Acc. Depr. COE Transmission	2,432,681	--	--	--	--	--	--	--	--	--	--	
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--	--	--	
134	Acc. Depr. Cable and Wire Facilities	5,775,522	--	--	--	--	--	--	--	--	--	--	
135	Acc. Depr. Other Plant	0	--	0	--	0	--	0	--	0	--	0	0
136	Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--	--	--	
137	Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--	--	--	--	
138	Accum. Amort., Other	0	--	0	--	0	--	0	--	0	--	0	0
139	Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--	--	--	--	
140	Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--	--	--	--	
141	Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--	--	--	--	
142	Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--	--	--	--	
143	Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--	--	--	--	
144	Acc. Def. IT C&WF	0	--	--	--	--	--	--	--	--	--	--	
145	Acc. Def. IT Unclassified	939,581	--	672,417	--	0	--	257,949	--	0	--	9,215	267,164
146													
147	OPERATING EXPENSES AND TAXES:												
148	Network Support, Alloc.	20,723	--	--	--	--	--	--	--	--	--	--	
149	Network Support, Direct	0	--	0	--	0	--	0	--	0	--	0	0
150	General Support, Alloc.	56,003	--	--	--	--	--	--	--	--	--	--	
151	General Support, Direct	0	--	0	--	0	--	0	--	0	--	0	0
152	Central Office Eq., Alloc.	213,863	--	--	--	--	--	--	--	--	--	--	
153	Central Office Eq., Direct	0	--	0	--	0	--	0	--	0	--	0	0
154	Cust. Premises Equip.	0	--	--	--	--	--	--	--	--	--	--	
155	Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	--	--	--	
156	Other IOT	0	--	--	--	--	--	--	--	--	--	--	
157	IOT Direct	0	--	0	--	0	--	0	--	0	--	0	0
158	Cable & Wire, Alloc.	337,624	--	--	--	--	--	--	--	--	--	--	
159	Cable & Wire, Direct	115,677	--	68,276	--	0	--	47,401	--	0	--	0	47,401

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SIOUX VALLEY TELEPHONE CO  
ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176 Oth. Plt. and Equip., Alloc.	562	---	---	---	---	---	---	---	---
177 Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	0
178 Network Operations, Alloc.	211,515	---	---	---	---	---	---	---	---
179 Network Operations, Direct	0	---	0	0	0	0	0	0	0
180 Total Access Expense	346,905	---	346,905	0	0	0	0	0	0
181 Depr., Support Assets	46,624	---	---	---	---	---	---	---	---
182 Depr., COE Switching	396,481	---	---	---	---	---	---	---	---
183 Depr., COE Operator	0	---	---	---	---	---	---	---	---
184 Depr., COE Transmission	306,648	---	---	---	---	---	---	---	---
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---	---
186 Depr., C&W Facilities	444,875	---	---	---	---	---	---	---	---
187 Amort., Tangible Assets	0	---	---	---	---	---	---	---	---
188 Amort., Intangible Assets	0	---	---	---	---	---	---	---	---
189 Other Amortization	0	---	0	0	0	0	0	0	0
190 Direct Assigned Amort.	0	---	0	0	0	0	0	0	0
191 Marketing, Allocable	0	---	---	---	---	---	---	---	---
192 Marketing, Direct	0	---	0	0	0	0	0	0	0
193 Operator Service, Alloc.	0	---	---	---	---	---	---	---	---
194 Operator Service, Direct	0	---	0	0	0	0	0	0	0
195 Classified Directory	0	---	0	0	0	0	0	0	0
196 Alphabetical Directory	0	---	---	---	---	---	---	---	---
197 Foreign Directory	0	---	---	---	---	---	---	---	---
198 Bus. Ofc., EU Presubscription	58,740	---	---	---	---	---	---	---	---
199 Bus. Ofc., EU MTS & WATS	6,686	---	---	---	---	---	---	---	---
200 Bus. Ofc., EU Access, P/L & all Other	29,435	---	---	---	---	---	---	---	---
201 Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---	---
202 Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---	---
203 Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---	---
204 Coin Collect & Admin.	0	---	---	---	---	---	---	---	---
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	0	---	---	---	---	---	---	---	---
207 Cust. Serv., Other B&C	150,039	---	---	---	---	---	---	---	---
208 Cust. Serv., CABS	70,608	---	---	---	---	---	---	---	---
209 Cust. Serv., EU Common Line	7,897	---	7,897	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	58,236	---	---	---	---	---	---	---	---
211 Other Cust. Serv., Direct	289	---	289	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	212,998	---	---	---	---	---	---	---	---
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SIOUX VALLEY TELEPHONE CO  
ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230 Admin. & General, Allocable	200,743	--	--	--	--	--	--	--	--
231 Admin. & General, Direct	36,486	--	0	0	36,486	0	0	36,486	
232 Non-income Taxes, Allocable	776	--	--	--	--	--	--	--	
233 Non-income Taxes, Direct	4,659	--	485	0	4,174	0	0	4,174	
234									
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--	
237 Federal Income Tax Rate	34.00%	--	--	--	--	--	--	--	
238 Gross Receipts Tax Rate	5.00%	--	--	--	--	--	--	--	
239 Rate of Return	10.00%	--	--	--	--	--	--	--	
240 AFUDC	0	--	--	--	--	--	--	--	
241 ITC Amortization	0	--	--	--	--	--	--	--	
242 Other Return Adjustments	0	--	0	0	0	0	0	0	
243 Contributions	0	--	--	--	--	--	--	--	
244 Interest Expense	302,478	--	--	--	--	--	--	--	
245 Capital Lease Expense	0	--	--	--	--	--	--	--	
246 Capitalized Payroll taxes	0	--	--	--	--	--	--	--	
247 Depreciation Adjustment	0	--	--	--	--	--	--	--	
248 Other Income Adjustments	0	--	0	0	0	0	0	0	
249 Uncollectibles	52,600	--	19,224	0	33,376	0	0	33,376	
250 Other Revenue Adjustments	0	--	0	0	0	0	0	0	
251 Other Revenue Taxes	0	--	0	0	0	0	0	0	
252									



SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL  
 SIOUX VALLEY TELEPHONE CO  
 ENDING DECEMBER 31, 2001

***** FCC PART 36 ***** (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate		Private Line		Intrastate		TOTAL INTRASTATE (I)		
			InterLATA		IntraLATA		InterLATA			IntraLATA	
			(D)	(E)	(F)	(G)	(H)	(I)			
271 Working Loops	6,024	--	48	0	0	0	0	0	72		
272 Equivalent Interexchange Cct. Miles	21,339	--	0	0	0	0	0	0	0		
273 Interexchange Circuit Terminations	724	--	0	0	0	0	0	0	0		

ANNUAL TRAFFIC FACTOR CALCULATIONS

**PROPRIETARY**  
2001

Sioux Valley Telephone

	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
1 ORIG ONLY TATR FACTOR (PRE 1992)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	*****	*****	*****	*****	*****	*****	*****

1 ORIG ONLY TATR FACTOR (PRE 1992)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
------------------------------------	--------	--------	--------	--------	--------	--------	--------

	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
2 ORIG + TERM TATR FACTOR (1992 +)	1.0754	0.0000	1.0164	0.0000	1.0604	0.0000	0.0000
	*****	*****	*****	*****	*****	*****	*****

2 ORIG + TERM TATR FACTOR (1992 +)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
------------------------------------	--------	--------	--------	--------	--------	--------	--------

ORIG AMOU EXCL WATS	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
3 INTRASTATE	4,156,122	0	2,154,411	0	407,625	0	0
3 INTERSTATE	5,673,748	0	2,037,095	0	842,165	0	0
3 CELLULAR	0	0	0	0	0	0	0
3 TOTAL	9,829,870	0	4,191,506	0	1,249,790	0	0

ORIG AMOU EXCL WATS	TOTAL	*****	*****	*****	*****	*****	*****
3 INTRASTATE	6,718,158	0	0	0	0	0	0
3 INTERSTATE	8,553,008	0	0	0	0	0	0
3 CELLULAR	0	0	0	0	0	0	0
3 TOTAL	<u>15,271,166</u>	0	0	0	0	0	0

TERM AMOU EXCL WATS	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
4 INTRASTATE	5,390,186	0	1,713,955	0	644,539	0	0
4 INTERSTATE	5,381,779	0	2,023,268	0	638,676	0	0
4 CELLULAR	3,425,658	0	1,034,781	0	394,318	0	0
4 TOTAL	14,197,623	0	4,772,004	0	1,677,533	0	0

TERM AMOU EXCL WATS	TOTAL	*****	*****	*****	*****	*****	*****
4 INTRASTATE	0	0	0	0	0	0	0
4 INTERSTATE	0	0	0	0	0	0	0
4 CELLULAR	0	0	0	0	0	0	0
4 TOTAL	<u>20,647,160</u>	0	0	0	0	0	0

ORIG WATS AMOU	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
5 INTRASTATE	0	0	0	0	0	0	0
5 INTERSTATE	0	0	0	0	0	0	0
5 TOTAL	0	0	0	0	0	0	0

ORIG WATS AMOU	TOTAL	*****	*****	*****	*****	*****	*****
5 INTRASTATE	0	0	0	0	0	0	0
5 INTERSTATE	0	0	0	0	0	0	0
5 TOTAL	<u>0</u>	0	0	0	0	0	0

TERM WATS AMOU	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
6 INTRASTATE	0	0	0	0	0	0	0
6 INTERSTATE	0	0	0	0	0	0	0
6 TOTAL	0	0	0	0	0	0	0

TERM WATS AMOU	TOTAL	*****	*****	*****	*****	*****	*****
6 INTRASTATE	0	0	0	0	0	0	0
6 INTERSTATE	0	0	0	0	0	0	0
6 TOTAL	<u>0</u>	0	0	0	0	0	0

Sioux Valley Telephone

TOTAL AMOU	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
7 INTRASTATE	9,546,308	0	3,868,366	0	1,052,164	0	0
7 INTERSTATE	11,055,527	0	4,060,363	0	1,480,841	0	0
7 CELLULAR	3,425,658	0	1,034,781	0	394,318	0	0
7 TOTAL	24,027,493	0	8,963,510	0	2,927,323	0	0

TOTAL AMOU	TOTAL	*****	*****	*****	*****	*****	*****
7 INTRASTATE	14,466,838	0	0	0	0	0	0
7 INTERSTATE	16,596,731	0	0	0	0	0	0
7 CELLULAR	4,854,757	0	0	0	0	0	0
7 TOTAL	<u>35,918,326</u>	0	0	0	0	0	0

ORIG SMOU EXCL WATS	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
8 INTRASTATE	4,469,494	0	2,189,743	0	432,246	0	0
8 INTERSTATE	6,101,549	0	2,070,503	0	893,032	0	0
8 CELLULAR	0	0	0	0	0	0	0
8 TOTAL	10,571,043	0	4,260,246	0	1,325,278	0	0

ORIG SMOU EXCL WATS	TOTAL	*****	*****	*****	*****	*****	*****
8 INTRASTATE	7,091,483	0	0	0	0	0	0
8 INTERSTATE	9,065,084	0	0	0	0	0	0
8 CELLULAR	0	0	0	0	0	0	0
8 TOTAL	<u>16,156,567</u>	0	0	0	0	0	0

TERM SMOU EXCL WATS	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
9 INTRASTATE	5,796,606	0	1,742,064	0	683,469	0	0
9 INTERSTATE	5,787,565	0	2,056,450	0	677,252	0	0
9 CELLULAR	3,683,953	0	1,051,751	0	418,135	0	0
9 TOTAL	15,268,124	0	4,850,265	0	1,778,856	0	0

TERM SMOU EXCL WATS	TOTAL	*****	*****	*****	*****	*****	*****
9 INTRASTATE	8,222,139	0	0	0	0	0	0
9 INTERSTATE	8,521,267	0	0	0	0	0	0
9 CELLULAR	5,153,839	0	0	0	0	0	0
9 TOTAL	<u>21,897,245</u>	0	0	0	0	0	0

ORIG WATS SMOU	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
10 INTRASTATE	0	0	0	0	0	0	0
10 INTERSTATE	0	0	0	0	0	0	0
10 TOTAL	0	0	0	0	0	0	0

ORIG WATS SMOU	TOTAL	*****	*****	*****	*****	*****	*****
10 INTRASTATE	0	0	0	0	0	0	0
10 INTERSTATE	0	0	0	0	0	0	0
10 TOTAL	<u>0</u>	0	0	0	0	0	0

TERM WATS SMOU	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
11 INTRASTATE	0	0	0	0	0	0	0
11 INTERSTATE	0	0	0	0	0	0	0
11 TOTAL	0	0	0	0	0	0	0

TERM WATS SMOU	TOTAL	*****	*****	*****	*****	*****	*****
11 INTRASTATE	0	0	0	0	0	0	0
11 INTERSTATE	0	0	0	0	0	0	0
11 TOTAL	<u>0</u>	0	0	0	0	0	0

Sioux Valley Telephone

EXCHANGE PEG COUNTS	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
12 EXCHANGE	2,788,257	0	921,943	0	1,923,614	0	0

EXCHANGE PEG COUNTS	TOTAL	*****	*****	*****	*****	*****	*****
12 EXCHANGE	<u>5,633,814</u>	0	0	0	0	0	0

EXCHANGE HOLDING TIMES	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
13 EXCHANGE	16.4537	0.0000	5.8957	0.0000	4.5532	0.0000	0.0000
13 OTHER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

EXCHANGE HOLDING TIMES	*****	*****	*****	*****	*****	*****	*****
13 EXCHANGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
13 OTHER	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

SMOU EXCL WATS (SLU)	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
14 INTRASTATE	10,266,100	0	3,931,807	0	1,115,715	0	0
14 INTERSTATE	11,889,114	0	4,126,953	0	1,570,284	0	0
14 EXCHANGE	45,877,144	0	5,435,499	0	8,758,599	0	0
14 CELLULAR	3,683,953	0	1,051,751	0	418,135	0	0
14 OTHER	0	0	0	0	0	0	0
14 TOTAL	71,716,311	0	14,546,010	0	11,862,733	0	0

SMOU EXCL WATS (SLU)	TOTAL	*****	*****	*****	*****	*****	*****
14 INTRASTATE	15,313,622	0	0	0	0	0	0
14 INTERSTATE	17,586,351	0	0	0	0	0	0
14 EXCHANGE	60,071,242	0	0	0	0	0	0
14 CELLULAR	5,153,839	0	0	0	0	0	0
14 OTHER	0	0	0	0	0	0	0
14 TOTAL	<u>98,125,054</u>	0	0	0	0	0	0

SLU FACTOR	TOTAL
15 INTRASTATE	0.156062
15 INTERSTATE	0.179224
15 EXCHANGE	0.664714
15 TOTAL	<u>1.000000</u>

SWITCHED WATS MOU	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
16 INTRASTATE	0	0	0	0	0	0	0
16 INTERSTATE	0	0	0	0	0	0	0
16 TOTAL	0	0	0	0	0	0	0

SWITCHED WATS MOU	TOTAL	*****	*****	*****	*****	*****	*****
16 INTRASTATE	0	0	0	0	0	0	0
16 INTERSTATE	0	0	0	0	0	0	0
16 TOTAL	<u>0</u>	0	0	0	0	0	0

Sioux Valley Telephone

DEM MOU	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
17 INTRASTATE	10,266,100	0	3,931,807	0	1,115,715	0	0
17 INTERSTATE	11,889,114	0	4,126,953	0	1,570,284	0	0
17 EXCHANGE	45,877,144	0	5,435,499	0	8,758,599	0	0
17 CELLULAR	3,683,953	0	1,051,751	0	418,135	0	0
17 OTHER	0	0	0	0	0	0	0
17 TOTAL	71,716,311	0	14,546,010	0	11,862,733	0	0

DEM MOU	TOTAL	*****	*****	*****	*****	*****	*****
17 INTRASTATE	15,313,622	0	0	0	0	0	0
17 INTERSTATE	17,586,351	0	0	0	0	0	0
17 EXCHANGE	60,071,242	0	0	0	0	0	0
17 CELLULAR	5,153,839	0	0	0	0	0	0
17 OTHER	0	0	0	0	0	0	0
17 TOTAL	<u>98,125,054</u>	0	0	0	0	0	0

DEM FACTOR	TOTAL	WT FACTOR	WDEM	COE CAT 3
18 INTRASTATE	0.156062	2.0	0.312124	0.312124
18 INTERSTATE	0.179224	3.0	0.537672	0.537672
18 EXCHANGE	0.664714		0.150204	0.150204
18 TOTAL	<u>1.000000</u>		<u>1.000000</u>	<u>1.000000</u>

SPF CALCULATION	INTERSTATE	INTRASTATE
19 FROZEN 1981 SPF	0.000000	0.000000
SPF PHASEDOWN ADJUSTMENT		
19 PHASEDOWN YEAR	8 (1986 = YEAR 1, ETC.)	8
19 PHASEDOWN FACTOR	0.000000	0.000000
19 ADDITIVE	0.250000	0.250000
19 PHASEDOWN SPF	<u>0.250000</u>	<u>0.250000</u>

TANDEM PEGS & HOLDING TIME	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
20 TANDEM TOLL PEG COUNT	2,788,257	0	0	0	0	0	0
20 TANDEM EXCHANGE PEG COUNT	0	0	0	0	0	0	0
20 TANDEM TOLL HT	2.9355	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
20 TANDEM EXCHANGE HT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TANDEM PEGS & HOLDING TIME	*****	*****	*****	*****	*****	*****	*****
20 TANDEM TOLL PEG COUNT	0	0	0	0	0	0	0
20 TANDEM EXCHANGE PEG COUNT	0	0	0	0	0	0	0
20 TANDEM TOLL HT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
20 TANDEM EXCHANGE HT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

TANDEM USAGE	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
21 TANDEM TOLL	8,184,928	0	0	0	0	0	0
21 TANDEM EXCHANGE	0	0	0	0	0	0	0
21 TOTAL TANDEM USAGE	8,184,928	0	0	0	0	0	0

TANDEM USAGE	TOTAL	*****	*****	*****	*****	*****	*****
21 TANDEM TOLL	8,184,928	0	0	0	0	0	0
21 TANDEM EXCHANGE	0	0	0	0	0	0	0
21 TOTAL TANDEM USAGE	<u>8,184,928</u>	0	0	0	0	0	0

ANNUAL TRAFFIC FACTOR CALCULATIONS

**PROPRIETARY** 2001

Sioux Valley Telephone

TANDEM SWITCHED MOU	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
22 INTRASTATE	3,993,363	0	0	0	0	0	0
22 INTERSTATE	4,191,565	0	0	0	0	0	0
22 EXCHANGE	0	0	0	0	0	0	0
22 CELLULAR	0	0	0	0	0	0	0
22 OTHER	0	0	0	0	0	0	0
22 TOTAL	8,184,928	0	0	0	0	0	0

TANDEM SWITCHED MOU	TOTAL	*****	*****	*****	*****	*****	*****
22 INTRASTATE	3,993,363	0	0	0	0	0	0
22 INTERSTATE	4,191,565	0	0	0	0	0	0
22 EXCHANGE	0	0	0	0	0	0	0
22 CELLULAR	0	0	0	0	0	0	0
22 OTHER	0	0	0	0	0	0	0
22 TOTAL	8,184,928	0	0	0	0	0	0

CAT 2 TANDEM FACTOR	TOTAL
23 INTRASTATE	0.487892
23 INTERSTATE	0.512108
23 EXCHANGE	0.000000
23 TOTAL	1.000000

% TANDEM USE FACTORS	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
24 TOTAL DEM MOU	71,716,311	0	14,546,010	0	11,862,733	0	0
24 TOTAL TANDEM MOU	8,184,928	0	0	0	0	0	0
24 TOTAL MOU	79,901,239	0	14,546,010	0	11,862,733	0	0
24 % CAT 2 TANDEM USE	0.102438	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

% TANDEM USE FACTORS	TOTAL	*****	*****	*****	*****	*****	*****
24 TOTAL DEM MOU	98,125,054	0	0	0	0	0	0
24 TOTAL TANDEM MOU	8,184,928	0	0	0	0	0	0
24 TOTAL MOU	106,309,982	0	0	0	0	0	0
24 % CAT 2 TANDEM USE	0.076991	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

TOTAL TOLL DEM MOU	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
25 INTRASTATE	10,266,100	0	3,931,807	0	1,115,715	0	0
25 INTERSTATE	11,889,114	0	4,126,953	0	1,570,284	0	0
25 CELLULAR	3,683,953	0	1,051,751	0	418,135	0	0
25 OTHER	0	0	0	0	0	0	0
25 TOTAL	25,839,167	0	9,110,511	0	3,104,134	0	0

TOTAL TOLL DEM MOU	TOTAL	*****	*****	*****	*****	*****	*****
25 INTRASTATE	15,313,622	0	0	0	0	0	0
25 INTERSTATE	17,586,351	0	0	0	0	0	0
25 CELLULAR	5,153,839	0	0	0	0	0	0
25 OTHER	0	0	0	0	0	0	0
25 TOTAL	38,053,812	0	0	0	0	0	0

CM FACTOR	TOTAL
26 INTRASTATE	0.402420
26 INTERSTATE	0.462144
26 EXCHANGE	0.135436
26 TOTAL	1.000000

ANNUAL TRAFFIC FACTOR CALCULATIONS

**PROPRIETARY** 2001

Sioux Valley Telephone

TOTAL TOLL DEM MOU	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
27 X ROUTE MILES ---->	28.30	0.00	5.99	0.00	60.89	0.00	0.00
27 INTRASTATE	290,530,630	0	23,551,524	0	67,935,886	0	0
27 INTERSTATE	336,461,926	0	24,720,448	0	95,614,593	0	0
27 CELLULAR	104,255,870	0	6,299,988	0	25,460,240	0	0
27 OTHER	0	0	0	0	0	0	0
27 TOTAL	731,248,426	0	54,571,960	0	189,010,719	0	0

TOTAL TOLL DEM MOU	TOTAL	*****	*****	*****	*****	*****	*****
27 X ROUTE MILES ---->	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 INTRASTATE	382,018,040	0	0	0	0	0	0
27 INTERSTATE	456,796,967	0	0	0	0	0	0
27 CELLULAR	136,016,098	0	0	0	0	0	0
27 OTHER	0	0	0	0	0	0	0
27 TOTAL	<u>974,831,105</u>	0	0	0	0	0	0

CMM FACTOR

**TOTAL**

28 INTRASTATE	0.391881
28 INTERSTATE	0.468591
28 EXCHANGE	0.139528
28 TOTAL	<u>1.000000</u>

-----12/31/00----->				<-----12/31/01-----			
CCTS.	RT. MI.	CCT. MI.	AVG RT MI	CCTS.	RT. MI.	CCT. MI.	AVG RT MI

ALT. RTE. COMPOSITE:

29 RESERVED			0.00		0		0.00
29 RESERVED			0.00		0		0.00
29 RESERVED			0.00		0		0.00
29 RESERVED	0	0.00	0.00		0	0.00	0.00
29 TOTALS	0		<u>0.00</u>		0		<u>0.00</u>

ALT. RTE. COMPOSITE:

29 RESERVED	0	0	0.00		0	0	0.00
29 RESERVED	0	0	0.00		0	0	0.00
29 TOTALS	0		<u>0.00</u>		0		<u>0.00</u>

AVERAGE ROUTE MILE DEVELOPMENT:

	Dell Rapids	*****	Plankinton	*****	Valley Springs	*****	*****
30 12/31/00 ROUTE MILES	28.30	0.00	5.99	0.00	60.89	0.00	0.00
30 12/31/01 ROUTE MILES	28.30	0.00	5.99	0.00	60.89	0.00	0.00
30 AVERAGE ROUTE MILES TO LN 27	28.30	0.00	5.99	0.00	60.89	0.00	0.00

AVERAGE ROUTE MILE DEVELOPMENT:

	*****	*****	*****	*****	*****	*****	*****
30 12/31/00 ROUTE MILES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30 12/31/01 ROUTE MILES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30 AVERAGE ROUTE MILES TO LN 27	0.00	0.00	0.00	0.00	0.00	0.00	0.00

## LDS HOST REMOTE FACTOR CALCULATION

SIoux VALLEY TEL

2001

Description	Corsica	Humboldt/Montrose	Colton	Valley Springs	Total
RA MSGS (TOTL)	933.2	768.8	565.2	354.3	2,621.5
TOTAL LOCAL	933.2	768.8	565.2	354.3	2,621.5
TOLL	83,640.0	102,280.3	75,196.8	53,340.0	314,457.1
TOTAL TOLL	83,640.0	102,280.3	75,196.8	53,340.0	314,457.1
EAS	6,374.0	530.2	389.8	108,887.8	116,181.8
TOTAL EAS	6,374.0	530.2	389.8	108,887.8	116,181.8
TOTAL MINUTES	90,947.2	103,579.3	76,151.8	162,582.1	433,260.4
% LOCAL/EAS	8.03%	1.25%	1.25%	67.19%	27.42%
% TOLL	91.97%	98.75%	98.75%	32.81%	72.58%
% TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%
ROUTE 1	6.44	40.41	13.69	2.34	
ROUTE 2	6.44	31.55	13.69	2.34	
AVERAGE ROUTE MILES	6.44	35.98	13.69	2.34	
LOCAL/EAS MINUTE MILES	47,058.37	46,738.02	13,073.95	255,626.51	362,496.85
TOLL MINUTE MILES	538,641.60	3,680,045.19	1,029,444.19	124,815.60	5,372,946.58
TOTAL MINUTE MILES	585,699.97	3,726,783.21	1,042,518.14	380,442.11	5,735,443.43
LOCAL/EAS %					6.32%
TOLL %					93.68%
TOTAL %					100.00%
LDS AMOU	1,945,990	3,169,591	1,646,089	1,208,421	7,970,091
LDI AMOU	1,961,253	2,819,302	1,841,603	1,641,408	8,263,566
EXCHANGE	511,337	961,288	638,539	402,467	2,513,631
TOTAL	4,418,580	6,950,181	4,126,231	3,252,296	18,747,288
LDS %	44.04%	45.60%	39.89%	37.16%	
LDI %	44.39%	40.56%	44.63%	50.47%	
EXCHANGE	11.57%	13.84%	15.48%	12.37%	
TOTAL	100.00%	100.00%	100.00%	100.00%	
LOCAL/EAS MINUTE MILES	109,379.20	556,056.27	172,431.91	271,066.20	1,108,933.58
LDS TOLL MINUTE MILES	237,217.76	1,678,100.61	410,645.29	46,381.48	2,372,345.14
LDI TOLL MINUTE MILES	239,103.01	1,492,626.33	459,440.94	62,994.43	2,254,164.71
TOTAL MINUTE MILES	585,699.97	3,726,783.21	1,042,518.14	380,442.11	5,735,443.43
LOCAL/EAS %					19.3348%
LDS TOLL %					41.3629%
LDI TOLL %					39.3024%
TOTAL %					100.0000%



SIoux VALLEY

LOCAL BUSINESS OFFICE EXPENSE ALLOCATION	HOURS OR REVENUE	% DIST.	TOTAL \$	LDS MSG	LDI MSG	LDS PL	LDI PL	OTHER
<b>1.0 END USER SERVICE ORDER PROCESSING</b>								
1.11 LDS PRESUBSCRIPTION S/O CONTACTS	0.00	0.00%	\$0	0				
1.12 LDI PRESUBSCRIPTION S/O CONTACTS	100.00	100.00%	\$58,740		58,740			
1.13 LDS WATS S/O CONTACTS	0.00	0.00%	\$0	0				
1.14 LDI WATS S/O CONTACTS	0.00	0.00%	\$0		0			
1.15 LDS PRIVATE LINE S/O CONTACTS	0.00	0.00%	\$0			0		
1.16 LDI PRIVATE LINE S/O CONTACTS	0.00	0.00%	\$0				0	
1.17 LOCAL & DIR ADV S/O CONTACTS	0.00	0.00%	\$0					0
TOTAL CATEGORY 1.1 PRESUBSCRIPTION	100.00	100.00%	\$58,740	0	58,740	0	0	0
TOTAL CATEGORY 1.1 OTHER	0.00	0.00%	\$0	0	0	0	0	0
TOTAL CATEGORY 1.1	100.00	100.00%	\$58,740	0	58,740	0	0	0
<b>1.2 END USER PAYMENT &amp; COLLECTION</b>								
1.21 LDS EU ACCESS CHARGE (SLC) REVENUE	\$0.00	0.00%	\$0	0				
1.22 LDI EU ACCESS CHARGE (SLC) REVENUE	\$279,787.08	10.38%	\$1,363		1,363			
1.23 LDS MTS & WATS REVENUE	\$497,856.73	18.47%	\$2,425	2,425				
1.24 LDI MTS & WATS REVENUE	\$1,156.48	0.04%	\$5		5			
1.25 LDS PRIVATE LINE REVENUE	\$63,236.09	2.35%	\$309			309		
1.26 LDI PRIVATE LINE REVENUE	\$54,364.30	2.02%	\$265				265	
1.27 LOCAL & DIR ADV REVENUE	\$1,799,495.94	66.74%	\$8,762					8,762
TOTAL CATEGORY 1.2 END USER	\$279,787.08	10.38%	\$1,363	0	1,363	0	0	0
TOTAL CATEGORY 1.2 OTHER	\$2,416,109.54	89.62%	\$11,766	2,425	5	309	265	8,762
TOTAL CATEGORY 1.2	\$2,695,896.62	100.00%	\$13,129	2,425	1,368	309	265	8,762
<b>1.3 END USER BILLING INQUIRY</b>								
1.31 LDS EU ACCESS CHARGE (SLC) CONTACTS	0.00	0.00%	\$0	0				
1.32 LDI EU ACCESS CHARGE (SLC) CONTACTS	279,787.08	10.38%	\$2,387		2,387			
1.33 LDS MTS & WATS CONTACTS	497,856.73	18.47%	\$4,247	4,247				
1.34 LDI MTS & WATS CONTACTS	1,156.48	0.04%	\$9		9			
1.35 LDS PRIVATE LINE CONTACTS	63,236.09	2.35%	\$540			540		
1.36 LDI PRIVATE LINE CONTACTS	54,364.30	2.02%	\$464				464	
1.37 LOCAL & DIR ADV CONTACTS	1,799,495.94	66.74%	\$15,345					15,345
TOTAL CATEGORY 1.3 END USER	279,787.08	10.38%	\$2,387	0	2,387	0	0	0
TOTAL CATEGORY 1.3 OTHER	2,416,109.54	89.62%	\$20,605	4,247	9	540	464	15,345
TOTAL CATEGORY 1.3	2,695,896.62	100.00%	\$22,992	4,247	2,396	540	464	15,345
<b>1.4 IXC (CABS) SERVICE ORDER PROCESSING</b>								
1.41 LDS SW ACCESS S/O CONTACTS	0.00	0.00%	\$0	0				
1.42 LDI SWITCHED ACCESS S/O CONTACTS	0.00	0.00%	\$0		0			
1.43 LDS B & C S/O CONTACTS	0.00	0.00%	\$0	0				
1.44 LDI B & C S/O CONTACTS	0.00	0.00%	\$0		0			
1.45 LDS SA & WATS S/O CONTACTS	0.00	0.00%	\$0			0		
1.46 LDI SA & WATS S/O CONTACTS	0.00	0.00%	\$0				0	
TOTAL CATEGORY 1.4	0.00	0.00%	\$0	0	0	0	0	0
<b>1.5 IXC (CABS) PAYMENT &amp; COLLECTION</b>								
1.51 LDS SWITCHED ACCESS REVENUE	\$1,442,759.45	50.01%	\$0	0				
1.52 LDI SWITCHED ACCESS REVENUE	\$1,254,188.79	43.48%	\$0		0			
1.53 LDS B & C REVENUE	\$0.00	0.00%	\$0	0				
1.54 LDI B & C REVENUE	\$0.00	0.00%	\$0		0			
1.55 LDS SA & WATS REVENUE	\$5,548.66	0.19%	\$0			0		
1.56 LDI SA & WATS REVENUE	\$182,212.29	6.32%	\$0				0	
TOTAL CATEGORY 1.5	\$2,884,709.19	100.00%	\$0	0	0	0	0	0
<b>1.6 IXC (CABS) BILLING INQUIRY</b>								
1.61 LDS SW ACCESS INQUIRY CONTACTS	0.00	0.00%	\$0	0				
1.62 LDI SW ACCESS INQUIRY CONTACTS	0.00	0.00%	\$0		0			
1.63 LDS B & C INQUIRY CONTACTS	0.00	0.00%	\$0	0				
1.64 LDI B & C INQUIRY CONTACTS	0.00	0.00%	\$0		0			
1.65 LDS SA & WATS INQUIRY CONTACTS	0.00	0.00%	\$0			0		
1.66 LDI SA & WATS INQUIRY CONTACTS	0.00	0.00%	\$0				0	
TOTAL CATEGORY 1.6	0.00	0.00%	\$0	0	0	0	0	0
<b>1.7 PAYSTATION COIN COLLECTION/ADMINISTRATION</b>								
1.71 LDS PAYSTATION REVENUE	\$0.00	0.00%	\$0	0				
1.72 LDI PAYSTATION REVENUE	\$0.00	0.00%	\$0		0			
1.73 LOCAL PAYSTATION REVENUE	\$0.00	0.00%	\$0					0
TOTAL CATEGORY 1.7	\$0.00	0.00%	\$0	0	0	0	0	0
<b>TOTAL LOCAL BUSINESS OFFICE EXPENSE</b>			<b>\$94,861</b>	<b>6,672</b>	<b>62,504</b>	<b>849</b>	<b>729</b>	<b>24,107</b>

SIOUX VALLEY

LOCAL BUSINESS OFFICE EXPENSE ALLOCATION	TOTAL \$	LDS MSG	LDI MSG	LDS PL	LDI PL	OTHER
1. EU PRESUBSCRIPTION % DISTRIBUTION	\$58,740 1.000000	\$0 .000000	\$58,740 1.000000			
2. EU MTS & WATS % DISTRIBUTION	\$6,686 1.000000	\$6,672 .997906	\$14 .002094			
3. EU ACCESS & PL & ALL OTHER % DISTRIBUTION	\$29,435 1.000000	\$0 .000000	\$3,750 .127399	\$849 .028843	\$729 .024766	\$24,107 .818992
4. IXC SPECIAL ACCESS % DISTRIBUTION	\$0 .000000			\$0 .000000	\$0 .000000	
5. IXC SWITCHED ACCESS % DISTRIBUTION	\$0 .000000	\$0 .000000	\$0 .000000			
6. IXC B&C SERVICES % DISTRIBUTION	\$0 .000000	\$0 .000000	\$0 .000000			
7. COIN COLLECTION / ADMINISTRATION % DISTRIBUTION	\$0 1.000000	\$0 .000000	\$0 .000000			\$0 1.000000
<b>TOTAL LOCAL BUSINESS OFFICE EXPENSE</b>	<b>\$94,861</b>					

Account Description	Account No.	BALANCE
Customer Services	6623-000	124,212.51
Customer - Service Orders	6623-110	58,168.26
Customer - Collections	6623-120	24,951.12
Customer - Billing Inquiries	6623-130	18,045.95
Subscriber Billing Expenses reserved	6623-500 reserved	85,654.66 0.00
Subtot. Cust. allocated based on Work Time Study-->		311,032.50
	COST STUDY RE	0.00
	COST STUDY KM	0.00
<b>Adjusted Balance (Allocable on Work Time Study)--&gt;</b>		<b>311,032.50</b>
CABS Billing	6623-600	70,608.00
Customer Services - Tap Cost - MN reserved	6623-800 reserved	21.04 0.00
reserved	reserved	0.00
reserved	reserved	0.00
reserved	reserved	0.00
Customer Services - TRS Fund	6623-900	268.56
Subtot. Cust. Serv. Directly Assigned-->		70,897.60
	COST STUDY RE	0.00
	COST STUDY KM	0.00
<b>Adjusted Balance (Direct Assign)--&gt;</b>		<b>70,897.60</b>
<b>Adjusted Balance (Grand Total)--&gt;</b>		<b>381,930.10</b>

Category - Description	Last Study \$	% Dist	Allocated	Direct	Total	Subtotals
1.1) End User Service Order Work:	48,088	18.8853%	\$58,740	\$0	\$58,740	
1.2) End User Payment Collection:	10,748	4.2210%	\$13,129	\$0	\$13,129	
1.3) End User Bill Inquiry:	18,823	7.3922%	\$22,992	\$0	\$22,992	
1.4) CABS Service Order Work:	0	0.0000%	\$0	\$0	\$0	\$94,861
1.5) CABS Payment Collection:	0	0.0000%	\$0	\$0	\$0	
1.6) CABS Bill Inquiry:	0	0.0000%	\$0	\$0	\$0	
1.7) Paystation Billing & Collection:	0	0.0000%	\$0	\$0	\$0	
2.1) Toll Tape Message Processing:	0	0.0000%	\$0	\$0	\$0	
2.2) Monthly End User Billing:	129,297	50.7780%	\$157,936	\$0	\$157,936	\$228,544
2.3) Monthly/Quarterly CABS Billing:	0	0.0000%	\$0	\$70,608	\$70,608	
3.0) All Other	47,676	18.7235%	\$58,236	\$21	\$58,257	\$58,257
Subtotals	254,632	100.0000%	\$311,033	\$70,629	\$381,662	\$381,662
FCC TRS Expense (Direct)			\$0	\$269	\$269	\$269
Total Expense			\$311,033	\$70,898	\$381,931	\$381,931

**SIoux VALLEY TELEPHONE COMPANY**  
**END USER BILLING SUMMARY**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	DESCRIPTION	TOTAL	LDS-MTS REVENUE	LDS-PL. REVENUE	LDI-EUA REVENUE	LDI-MTS REVENUE	LDI-PL. REVENUE	LOCAL/OTHER REVENUE
5001-100	Basic Service - MN	6,788.13						6,788.13
5001-300	Basic Service - SD	1,238,251.90						1,238,251.90
5060-430	Other Local Service - SD	27,436.08						27,436.08
5081-050	Federal Universal Service Charge	9,589.87			9,589.87			
5081-060	Federal Universal Ser Chg - Spec Access	1,901.61			1,901.61			
5081-130	End User - Multi line - SD	67,715.62			67,715.62			
5081-210	End User - Single line - MN	1,215.31			1,215.31			
5081-230	End User - Single line - SD	197,199.67			197,199.67			
5081-330	Interstate PIC Change Chg - SD	2,165.00			2,165.00			
5083-300	IS Special Access - SD	54,364.30					54,364.30	
5084-330	State Special Access - SD	63,236.09		63,236.09				
5100-110	Long Distance Revenue - MN	1,156.48				1,156.48		
5100-130	Long Distance Revenue - State - SD	542,119.87	542,119.87					
5100-230	Long Distance Revenue - IS - SD	-46,039.42	-46,039.42					
5110-300	Lng Dist Unidirec. Revenue - SD	1,776.28	1,776.28					
5260-000	Miscellaneous	1,020.00						1,020.00
5270-230	Billing And Collection - IS - SD	38,837.29						38,837.29
6728-000	Other General & Administrative	2,043.80						2,043.80
7810-200	Lease Revenue - CPE	14,525.71						14,525.71
7810-300	Installation & Repair Revenue	37,983.40						37,983.40
7810-410	Internet Revenue - MN	24.07						24.07
7810-430	Internet Revenue - SD	232,506.27						232,506.27
7840-510	Payphone Basic Service	375.04						375.04
7850-100	Ollig Cablevision Revenue	56,654.14						56,654.14
7850-101	Aurora CATV Revenue	74,549.78						74,549.78
7850-102	Montrose CATV Revenue	28,806.34						28,806.34
7850-103	Valley Springs CATV Revenue	39,693.99						39,693.99
	<b>Total End User Billing</b>	<b>2,695,896.62</b>	<b>497,856.73</b>	<b>63,236.09</b>	<b>279,787.08</b>	<b>1,156.48</b>	<b>54,364.30</b>	<b>1,799,495.94</b>

**CABS BILLING SUMMARY**  
**YEAR ENDING 12/31/01**

A/C NO.	DESCRIPTION	TOTAL	SW ACC REVENUE		B & C REVENUE		SPA & WATS REV.	
			LDS	LDI	LDS	LDI	LDS	LDI
5082-110	IS Common Line - MN	2,973.13		2,973.13				
5082-130	IS Common Line - SD	240,434.49		240,434.49				
5082-210	IS Switched Access - MN	5,875.40		5,875.40				
5082-230	IS Switched Access - SD	1,004,905.77		1,004,905.77				
5083-300	IS Special Access - SD	182,212.29						182,212.29
5084-110	State Common Line - MN	5,703.45	5,703.45					
5084-130	State Common Line - SD	528,183.17	528,183.17					
5084-210	State Switched Access - MN	8,713.49	8,713.49					
5084-230	State Switched Access - SD	900,159.34	900,159.34					
5084-330	State Special Access - SD	5,548.66					5,548.66	
	<b>TOTAL</b>	<b>2,884,709.19</b>	<b>1,442,759.45</b>	<b>1,254,188.79</b>	<b>0.00</b>	<b>0.00</b>	<b>5,548.66</b>	<b>182,212.29</b>

**Annual SP - RC Messages and Revenues**  
Source: CABS Bill Processing

**PROPRIETARY**

Sioux Valley Telephone

Bill Processing								2001	
SP + RC Msgs & Revenues	LDS-RA Messages	LDS-RA Revenues	LDS-ER Messages	LDS-ER Revenues	LDI-RA Messages	LDI-RA Revenues	LDI-ER Messages	LDI-ER Revenues	
January									
February									
March									
April									
May	22,773	\$31,287.49	169	\$220.67	41	\$37.25	10,658	\$24,398.89	
June	27,495	\$36,113.94	208	\$280.57	38	\$50.11	12,111	\$27,361.85	
July	25,042	\$33,542.54	174	\$245.71	46	\$108.62	11,729	\$25,696.22	
August	25,421	\$33,218.29	151	\$274.05	41	\$67.72	11,877	\$27,337.00	
September	23,437	\$32,857.02	157	\$284.89	35	\$37.27	11,723	\$26,469.54	
October	21,108	\$29,036.06	143	\$248.86	19	\$28.82	9,577	\$23,007.69	
November	24,934	\$34,104.41	146	\$217.47	23	\$57.70	10,737	\$24,827.64	
December	25,140	\$35,830.26	132	\$207.44	39	\$75.09	10,599	\$23,543.58	
Totals	195,350	\$265,990.01	1,280	\$1,979.66	282	\$462.58	89,011	\$202,642.41	

Summary	Intrastate	Interstate	Total
SP - RC Messages	196,630	89,293	285,923
% Distribution	<u>68.7703%</u>	<u>31.2297%</u>	<u>100.0000%</u>
SP - RC Revenues	\$267,969.67	\$203,104.99	\$471,074.66
% Distribution	<u>56.8848%</u>	<u>43.1152%</u>	<u>100.0000%</u>

SIOUX VALLEY TELEPHONE CO  
 SD USER STUDY  
 RUP FACTOR DEVELOPMENT  
 YEAR ENDING 12/31/01

**PROPRIETARY**

Description	Totals from User Study	SP + RC Inter Msgs	SP + RC State Msgs	Interstate & Other	State MTS	State PL
EXCHANGE	5,811			5,811		
DIRECTORY ADV	0			0		
COMPANY OFFICIAL	0			0		
JOINT TOLL	3,471	31.2297%	68.7703%	1,084	2,387	
STATE WATS	1				1	
INTER WATS	0			0		
STATE & LOCAL PL	17					17
INTER PL	6			6		
INTERNET	1,386			1,386		
CATV	2,051			2,051		
<b>TOTAL</b>	<b>12,743</b>			<b>10,338</b>	<b>2,388</b>	<b>17</b>
<b>RUP FACTOR</b>	<b>100.0000%</b>			<b>81.1269%</b>	<b>18.7397%</b>	<b>0.1334%</b>

**SIOUX VALLEY TEL CO**  
**SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS**  
**BY CATEGORY**  
**ALLOCATION OF CAT 4.22**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

LINE	CATEGORY	TOTAL CENTRAL OFFICE		
		TOTAL	LEASED	TELCO
CAT 2	TANDEM SWITCHING	289,591.01	0.00	289,591.01
CAT 3	LOCAL SWITCHING	3,471,770.79	0.00	3,471,770.79
CAT 4.12	EAS CIRCUIT	0.00	0.00	0.00
CAT 4.13	SUBSCRIBER CIRCUIT	2,677,084.47	0.00	2,677,084.47
CAT 4.22	JOINT USE	1,327,534.08	50,499.86	1,277,034.22
TOTAL		7,765,980.35	50,499.86	7,715,480.49

CAT 4.22 SPA (STEP #1)		
CIRCUIT TERMS.	TELEMED AMOUNT	TELCO AMOUNT

**CALCULATION OF TELEMEDICINE SPECIAL ACCESS INVESTMENT**

TOTAL ALLOCABLE INTEREXCHANGE JOINT USE--> <u>1,277,034.22</u>		
A.) JOINT MESSAGE TOLL	724	\$10,897.46
B.) EAS	208	\$3,130.76
C.) HOST / REMOTE	456	\$6,863.59
D.) REMOTE CONCENTRATOR	0	\$0.00
E.) STATE PRIVATE LINE & 911	1,115	\$16,782.68
F.) INTERSTATE PRIVATE LINE & INTERNET	711	\$10,701.78
G.) UNUSED	81,629	\$1,228,657.95
H.) TELEMEDICINE PRIVATE LINE	0	\$0.00
I.) TOTAL INTEREXCHANGE TELEMED STATE PRIVATE LINE & CAT. 4.22 INVST.	<u>84,843</u>	<u>\$0.00</u> <u>\$1,277,034.22</u>

SIOUX VALLEY TEL CO  
SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS  
BY CATEGORY  
ALLOCATION OF CAT 4.22  
YEAR ENDING 12/31/01

**PROPRIETARY**

LINE	DESCRIPTION	CIRCUIT TERMS.	INTEREXCH. INVESMT.
	JOINT MESSAGE TOLL	724	
	EAS	208	
	HOST / REMOTE	456	
	REMOTE CONCENTRATOR	0	
	STATE PRIVATE LINE & 911	1,115	
	INTERSTATE PRIVATE LINE & INTERNET	711	
	UNUSED	<u>81,629</u>	

**CATEGORIZATION OF CATEGORY 4.22 INVESTMENT**

A.)	TOTAL INTEREXCHANGE CIRCUIT TERMINATIONS & CATEGORY 4.22 INVESTMENT	84,843	<u>\$1,277,034.22</u>
	ALLOCATION TO :		
B.)	STATE PRIVATE LINE & 911	1,115	\$16,782.68
C.)	INTERSTATE PRIVATE LINE & INTERNET	<u>711</u>	<u>\$10,701.78</u>
D.)	TOTAL INTEREXCHANGE LESS PRIVATE LINE (A-B-C)	83,017	
E.)	UNUSED	<u>81,629</u>	
F.)	TOTAL INTEREXCHANGE EXCLUDING UNUSED (D-E)	1,388	\$1,249,549.76
G.)	JOINT MESSAGE TOLL (G / K)	724	\$651,782.44
H.)	EAS (H / K)	208	\$187,252.41
I.)	HOST/REMOTE (I / K)	456	\$410,514.91
J.)	REMOTE CONCENTRATOR (J / K)	<u>0</u>	<u>\$0.00</u>
K.)	TOTAL INTEREXCHANGE EXCLUDING PRIVATE LINE (G+H+I+J)	1,388	\$1,249,549.76

	TOTAL	CAT 4.12	CAT 4.13	CAT 4.23	CAT 4.3	
L.)	TOTAL ALLOCATED COE CAT 4.22 (B+C+K)	\$1,277,034.22	\$187,252.41	\$0.00	\$679,266.90	\$410,514.91
M.)	DIRECT ASSIGNMENT	<u>\$2,677,084.47</u>	\$0.00	<u>\$2,677,084.47</u>	\$0.00	\$0.00
N.)	TOTAL COE TRANSMISSION EQUIPMENT	\$3,954,118.69	\$187,252.41	\$2,677,084.47	\$679,266.90	\$410,514.91

CATEGORY	ADJ. BAL.
CAT 2 TANDEM SWITCHING	289,591.01
CAT 3 LOCAL SWITCHING	3,471,770.79
CAT 4.12 EAS CIRCUIT	187,252.41
CAT 4.23 TOLL CIRCUIT JNT. MSG.	651,782.44
CAT 4.23 TOLL CIRCUIT ETV/TELEMED S PL	0.00
CAT 4.23 TOLL CIRCUIT OTHER S PL	16,782.68
CAT 4.23 TOLL CIRCUIT I PL	10,701.78
CAT 4.13 SUBSCRIBER CIRCUIT	2,677,084.47
CAT 4.3 HOST/REMOTE CIRCUIT	<u>410,514.91</u>
<b>TOTAL ADJUSTED COE INVESTMENT</b>	<u><u>7,715,480.49</u></u>

SIOUX VALLEY TEL CO  
SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS  
BY CATEGORY  
BEFORE COMMON ALLOCATION  
YEAR ENDING 12/31/01

**PROPRIETARY**

LINE NO.	COE CAT	Total Co (1)	Reserved (2)	Reserved (3)	Reserved (4)	Reserved (5)	Reserved (6)	Reserved (7)
1.)	2	274,847.12	0.00	0.00	0.00	0.00	0.00	0.00
2.)	3	3,295,013.22	0.00	0.00	0.00	0.00	0.00	0.00
3.)	SUBTOTAL	3,569,860.34	0.00	0.00	0.00	0.00	0.00	0.00
4.)	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.)	4.13	2,540,786.61	0.00	0.00	0.00	0.00	0.00	0.00
6.)	4.22	1,259,945.61	0.00	0.00	0.00	0.00	0.00	0.00
7.)	9A	330,718.79	0.00	0.00	0.00	0.00	0.00	0.00
8.)	9C	64,669.00	0.00	0.00	0.00	0.00	0.00	0.00
9.)	SUBTOTAL	4,196,120.01	0.00	0.00	0.00	0.00	0.00	0.00
10.)	TOTAL	7,765,980.35	0.00	0.00	0.00	0.00	0.00	0.00

LINE NO.	COE CAT.	Reserved (8)	Reserved (9)	Reserved (10)	Reserved (11)	Reserved (12)	Reserved (13)	Reserved (14)
1.)	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.)	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.)	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.)	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.)	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.)	9A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.)	9C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.)	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LINE NO.	COE CAT.	Reserved (15)	Reserved (16)	Reserved (17)	Reserved (18)	Reserved (19)	Reserved (20)	Reserved (21)	TOTAL CO (22)
1.)	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	274,847.12
2.)	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,295,013.22
3.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,569,860.34
4.)	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.)	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,540,786.61
6.)	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,259,945.61
7.)	9A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	330,718.79
8.)	9C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,669.00
9.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,196,120.01
10.)	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,765,980.35

NOTE: CAT 4.22 REPRESENTS CIRCUIT EQUIP. JOINTLY USED FOR JOINT MESSAGE TOLL, HOST / REMOTE, EAS, & SPECIAL ACCESS.



**SIOUX VALLEY TEL CO  
SUMMARY OF CENTRAL OFFICE EQUIPMENT COSTS  
BY CATEGORY  
AFTER COMMON ALLOCATION  
YEAR ENDING 12/31/01**

LINE NO.	COE CAT	Total Co (1)	Reserved (2)	Reserved (3)	Reserved (4)	Reserved (5)	Reserved (6)	Reserved (7)
1.)	2	289,591.01	0.00	0.00	0.00	0.00	0.00	0.00
2.)	3	3,471,770.79	0.00	0.00	0.00	0.00	0.00	0.00
3.)	SUBTOTAL	3,761,361.80	0.00	0.00	0.00	0.00	0.00	0.00
4.)	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.)	4.13	2,677,084.47	0.00	0.00	0.00	0.00	0.00	0.00
6.)	4.22	1,327,534.08	0.00	0.00	0.00	0.00	0.00	0.00
7.)	9A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.)	9C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.)	SUBTOTAL	4,004,618.55	0.00	0.00	0.00	0.00	0.00	0.00
10.)	TOTAL	7,765,980.35	0.00	0.00	0.00	0.00	0.00	0.00

LINE NO.	COE CAT.	Reserved (8)	Reserved (9)	Reserved (10)	Reserved (11)	Reserved (12)	Reserved (13)	Reserved (14)
1.)	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.)	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.)	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.)	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6.)	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.)	9A	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.)	9C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.)	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00

LINE NO.	COE CAT.	Reserved (15)	Reserved (16)	Reserved (17)	Reserved (18)	Reserved (19)	Reserved (20)	Reserved (21)	TOTAL CO (22)
1.)	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	289,591.01
2.)	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,471,770.79
3.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,761,361.80
4.)	4.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.)	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,677,084.47
6.)	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,327,534.08
7.)	9A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.)	9C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9.)	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,004,618.55
10.)	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<u>7,765,980.35</u>

LAW OFFICES  
**RITER, ROGERS, WATTIER & BROWN, LLP**

Professional & Executive Building  
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[www.riterlaw.com](http://www.riterlaw.com)

**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

**RECEIVED**

JUL 11 2003

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

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

Re: Docket Number TC02-058

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

JUL 11 2003

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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 SIOUX VAL-  
LEY TELEPHONE COMPANY

Docket No. TC02-058  
MOTION TO DISMISS AND MOTION  
FOR EXTENSION  
OF TIME TO RESPOND TO  
SECOND DISCOVERY REQUEST

---

SIOUX VALLEY TELEPHONE COMPANY (Company), through under-  
signed 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 Inter-  
venor'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 addi-  
tional 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 ser-  
vices 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

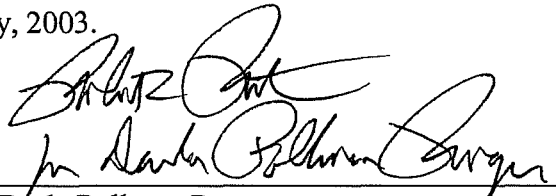
Prior to the hearings on June 30, 2003, and July 2, 2003, that culminated in the Commission revoking S&S's Certificate of Authority, S&S served Second Discovery Requests upon Company. The Discovery Requests are dated June 12, 2003, and under the rules of civil procedure, responses are due within thirty 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". The signature is written in a cursive style with a horizontal line underneath it.

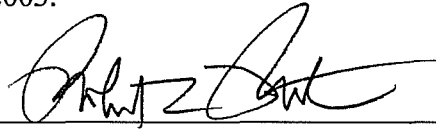
Darla Pollman Rogers  
Robert C. Riter  
Riter, Rogers, Wattier & Brown  
P. O. Box 280  
Pierre, South Dakota 57501  
Telephone (605) 224-7889  
Attorney for Company

**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



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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

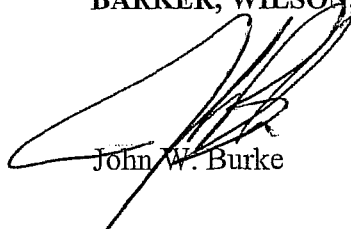
By copy of this letter, copies of the same are being served upon counsel for the opposing Petitioner via facsimile and first class mail.

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 be "John W. Burke", written over a printed name.

John W. Burke

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

**RECEIVED**

JUL 24 2003

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

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

TC02-058

**IN THE MATTER OF THE ESTABLISHMENT OF  
SWITCHED ACCESS REVENUE REQUIREMENT  
FOR SIOUX VALLEY TELEPHONE COMPANY**

)  
)  
)  
) **INTERVENOR’S BRIEF IN  
RESISTANCE TO MOTION  
TO DISMISS AND MOTION  
FOR EXTENSION OF TIME**  
)  
)

COMES NOW the Intervenor, S&S Communications, by and through its attorneys of record, Barker, Wilson, Reynolds & Burke, L.L.P., and hereby submits the following in resistance to Petitioner’s Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Requests.

**ARGUMENT AND AUTHORITIES**

**I. PETITIONER’S MOTION TO DISMISS SHOULD BE DENIED.**

Petitioner contends that S&S Communications should be dismissed as an Intervenor in this matter. In its words, “[b]ecause S&S no longer purchases switched access services from LECs, any increase in rates will not have any effect on S&S’s pecuniary interest or on its operating expenses.” Disappointingly, in an unwarranted personal attack, Petitioner adds that “S&S’s intervention in this docket has not promoted a timely hearing and disposition of this case by the Commission.” Petitioner’s Motion to Dismiss at 4. Given Petitioner’s comment, before addressing Petitioner’s Motion to Dismiss on the merits, a review of the parties’ respective efforts to “promote[] a timely hearing and disposition of this case by the Commission” is warranted.

**A. S&S Communications has worked toward the timely hearing and disposition of this matter.**

In June of 2002, Petitioner filed its 2001 Intrastate Switched Access Cost Study for

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.<sup>1</sup>

**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

---

<sup>1</sup> 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 (CADDC 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.<sup>2</sup>

## **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.

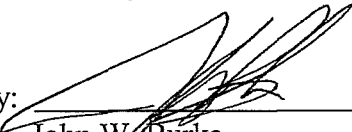
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<sup>2</sup> In addition, Petitioner will no doubt seek retroactive recovery of the increased switched access rates from interexchange carriers, including S&S Communications. In that case, Petitioner will be seeking additional funds from S&S Communications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



Dated this 22<sup>nd</sup> day of July, 2003.

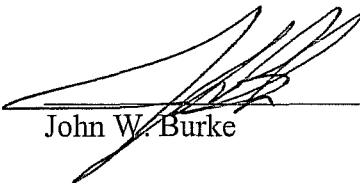
**BARKER, WILSON, REYNOLDS & BURKE, L.L.P.**  
Attorneys for S&S Communications

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 22<sup>nd</sup> 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**  
**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

KENNETH E. BARKER\*

MICHAEL A. WILSON\*

MICHAEL P. REYNOLDS\*

JOHN W. BURKE\*\*

JEFFERY D. COLLINS

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:

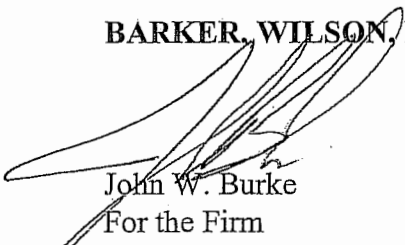
As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if 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**  
**LAWYERS**

www.courtroomcounselors.com

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KENNETH E. BARKER"

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS"

JOHN W. BURKE\*\*\*

JEFFERY D. COLLINS

**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:

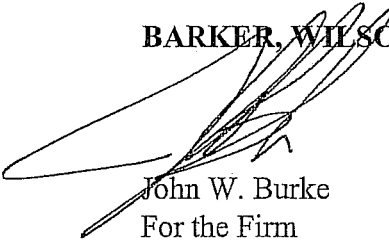
Enclosed please find a copy of the proposed Protective Agreement you faxed to me earlier this week with various modifications. I would sincerely appreciate it if you would review these modifications and let me know on Monday whether they are acceptable to you.

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**  
**L A W Y E R S**

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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:

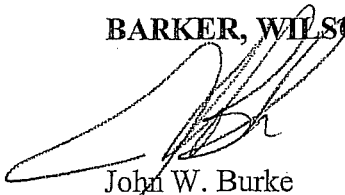
I am in receipt of your facsimile dated December 18, 2002, as well as the accompanying revised draft of the Protective Agreement. After reviewing the Protective Agreement, and given the number of changes that have been made, I took the liberty of revising the Protective Agreement. I am enclosing a draft 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**  
**LAWYERS**

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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**

<b>IN THE MATTER OF THE ESTABLISHMENT</b>	)	<b>NOTICE OF INTENT TO</b>
<b>OF SWITCHED ACCESS REVENUE</b>	)	<b>CONSIDER MOTION AS ONE</b>
<b>REQUIREMENT FOR SIOUX VALLEY</b>	)	<b>FOR SUMMARY</b>
<b>TELEPHONE COMPANY</b>	)	<b>JUDGMENT; ORDER FOR</b>
	)	<b>AND NOTICE OF HEARING;</b>
		<b>ORDER EXTENDING TIME</b>
		<b>FOR RESPONSE</b>
		<b>TC02-058</b>

On June 11, 2002, Sioux Valley 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.

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

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**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.
- 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.



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.

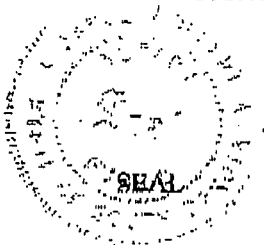
6. That S&S Communications is presently in negotiations to sell its business and/or assets.
7. That S&S Communications' pecuniary interests will be directly and immediately affected by the Commission's decision on this matter for the following reasons:
  - (A) Subsequent to the sale, S&S Communications, 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.

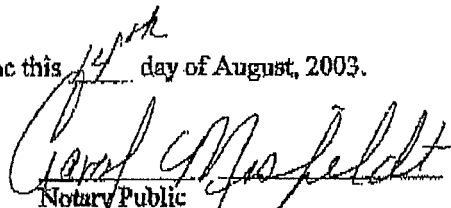
Further your affiant sayeth not.

Dated this 14 day of August, 2003.

  
\_\_\_\_\_  
Les S. Sumption

Subscribed and sworn to before me this 14<sup>th</sup> day of August, 2003.



  
\_\_\_\_\_  
Notary Public  
My Commission Expires: 1-25-2006

**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 (8<sup>th</sup> 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

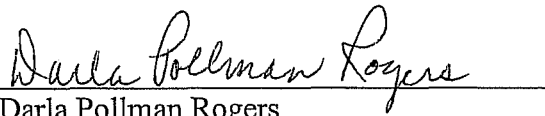


whether S&S currently has sufficient interest in the cost study dockets to maintain its status as an intervenor party as a matter of law. Companies have established in prior proceedings before this Commission:

- (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.

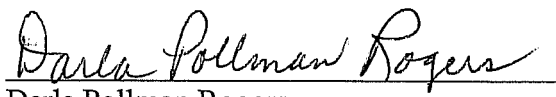
  
Darla Pollman Rogers  
Riter, Rogers, Wattier & Brown  
P. O. Box 280  
Pierre, South Dakota 57501  
Telephone (605) 224-7889  
Attorney for Companies

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

August 29, 2003

Mr. Harlan Best  
Utility Analyst  
Public Utilities Commission  
State of South Dakota  
500 East Capitol Avenue  
Pierre, SD 57501

**RECEIVED**  
SEP 02 2003  
SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

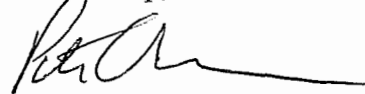
Ref: SD 5358 - 1.7  
2001 Cost Study

Dear Harlan:

Pursuant to the PUC staff's recommendation, we have removed the Global Crossing uncollectibles from the Sioux Valley Telephone Company 2001 Intrastate Cost Study filed under Docket Number TC02-058.

Six (6) copies of the revised worksheets (summary forms, trial balance, reclass entries, non regulated removal and direct assignment) are included with this letter. We trust the attached will provide you with the information you will need for completing your review. If you have any questions, please contact me at 605-995-6831.

Sincerely,  
Martin Group, Inc.



Peter Rasmusson  
General Manager - TCE

DLS/bkk  
Attachments: 6 copies  
cc: Denny Law, Manager (w/ encl.)

# ***2001 Intrastate Cost Study***

***for***

**RECEIVED**

SEP 02 2003

SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

***Sioux Valley Telephone Company  
PO Box 98  
Dell Rapids, South Dakota 57022***

**Prepared by:  
Martin Group, Inc.  
1515 North Sanborn Boulevard  
Mitchell, South Dakota 57301-1021  
(605) 996-9646**

SIOUX VALLEY TELEPHONE CO

\*\*\*\*\* 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	\$1,835,763	J13	\$1,131,534	\$276,433	\$0	\$350,578	\$0	\$77,218	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	\$183,576		\$113,153	\$27,643	\$0	\$35,058	\$0	\$7,722	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$183,576		\$113,153	\$27,643	\$0	\$35,058	\$0	\$7,722	O.K.
22 Income Taxes	50,074	J31-32	30,865	7,540	0	9,563	0	2,106	O.K.
23 Expenses and Other Taxes	917,066	J33-35, 40	373,839	234,949	0	221,744	56,968	29,566	O.K.
24									
25 Total IntraLATA Rev. Req.	\$1,150,716		\$517,857	\$270,133	\$0	\$266,365	\$56,968	\$39,394	O.K.
26									
27									
28									
INTERLATA:									
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36									
37 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40									
41 Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$1,150,716		\$517,857	\$270,133	\$0	\$266,365	\$56,968	\$39,394	
ACCESS ELEMENT MINUTES OF USE									
			14,629,829	14,629,829	14,629,829	14,629,829			
ACCESS RATE PER MINUTE									
	\$0.072069		\$0.035397	\$0.018465		\$0.018207			

SIOUX VALLEY TELEPHONE CO

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		
				(A)	(B)	(C)	(D)	(E)	(F)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
14 Federal Income Tax Rate	34.00%	---	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%		
15 Gross Receipts Tax Rate	5.00%	---	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		
16											
17											
18 Net Investment	\$6,579,971	C68	\$4,744,207	\$0	\$1,764,001	\$0	\$71,763	\$1,835,763		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	\$657,997		\$474,421	\$0	\$176,400	\$0	\$7,176	\$183,576		O.K.	
22											
23 AFUDC	0	H43	0	0	0	0	0	0	0	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	0	O.K.	
26											
27 Net Return	\$657,997		\$474,421	\$0	\$176,400	\$0	\$7,176	\$183,576		O.K.	
28											
29 Contributions	5,606	H52	3,814	0	1,755	0	37	1,792		O.K.	
30 Interest Expense	302,478	H44	217,896	0	81,261	0	3,321	84,582		O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	0	O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	0	O.K.	
35											
36 After Tax Income	\$349,913		\$252,711	\$0	\$93,384	\$0	\$3,818	\$97,202		O.K.	
37											
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	180,258	Formula	130,184	0	48,107	0	1,967	50,074		O.K.	
40 Operating Expenses and Taxes	3,316,793	I196	2,457,263	0	837,087	0	22,443	859,530		O.K.	
41 Uncollectibles	0	V249	0	0	0	0	0	0	0	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	0	O.K.	
43											
44 Net Revenue	\$4,155,048		\$3,081,868	\$0	\$1,061,594	\$0	\$31,586	\$1,093,180		O.K.	
45 Gross Receipts Taxes	218,687	Formula	161,151	0	55,873	0	1,662	57,536		O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	0	O.K.	
47											
TOTAL REVENUE REQUIREMENT	\$4,373,735		\$3,223,019	\$0	\$1,117,468	\$0	\$33,248	\$1,150,716		O.K.	

SIOUX VALLEY TELEPHONE CO

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	\$1,428,523	D33	\$1,022,403	\$0	\$392,109	\$0	\$14,010	\$406,120	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	3,761,362	D68	2,537,661	0	1,223,701	0	0	1,223,701	O.K.
17 COE Transmission Equipment	3,954,118	D85	2,817,190	0	1,088,148	0	48,780	1,136,928	O.K.
18									
19 Total COE	\$7,715,480		\$5,354,852	\$0	\$2,311,848	\$0	\$48,780	\$2,360,628	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	9,773,052	D137	7,161,803	0	2,488,508	0	122,741	2,611,249	O.K.
22									
23 Total COE, IOT, C&WF	\$17,488,532		\$12,516,655	\$0	\$4,800,356	\$0	\$171,521	\$4,971,877	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	\$4,876	D209	\$376	\$0	\$4,494	\$0	\$5	\$4,500	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$18,921,931		\$13,539,435	\$0	\$5,196,960	\$0	\$185,536	\$5,382,496	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	0	D218-219	0	0	0	0	0	0	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$18,921,931		\$13,539,435	\$0	\$5,196,960	\$0	\$185,536	\$5,382,496	O.K.

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Message Telephone Service				Private Line		TOTAL INTRASTATE	
			Interstate	InterLATA		IntraLATA				
				(D)	(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(11,868,547)	E34	(8,462,931)	0	(3,296,416)	0	(109,200)	(3,405,616)	(3,405,616)	O.K.
58 Accum. Def. Inc. Taxes, Net	(939,581)	E47	(672,310)	0	(258,058)	0	(9,213)	(267,271)	(267,271)	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$6,113,803		\$4,404,193	\$0	\$1,642,486	\$0	\$67,123	\$1,709,610	\$1,709,610	O.K.
62										
63 Materials and Supplies	141,048	H31	103,362	0	35,915	0	1,771	37,686	37,686	O.K.
64 Rural Tel. Bank Stock	225,700	H35	161,498	0	61,989	0	2,213	64,202	64,202	O.K.
65 Cash Working Capital	99,420	Formula	75,155	0	23,610	0	655	24,265	24,265	O.K.
66 Equal Access Investment	0	—	0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$6,579,971		\$4,744,207	\$0	\$1,764,001	\$0	\$71,763	\$1,835,763	\$1,835,763	O.K.
69										



SIoux VALLEY TELEPHONE CO

***** FCC PART 36 ***** Plant Investment Detail	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	1,428,523	H33	1,022,403	0	392,109	0	14,010	406,120	406,120	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$1,428,523		\$1,022,403	\$0	\$392,109	\$0	\$14,010	\$406,120	\$406,120	O.K.
32										
33 Tot. Land and Support Assets	\$1,428,523		\$1,022,403	\$0	\$392,109	\$0	\$14,010	\$406,120	\$406,120	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$288,685	G26	\$147,838	\$0	\$140,847	\$0	\$0	\$140,847	\$140,847	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$288,685		\$147,838	\$0	\$140,847	\$0	\$0	\$140,847	\$140,847	O.K.

SIOUX VALLEY TELEPHONE CO

***** 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)		
63	CAT 3 Local Sw. Allocable	\$3,472,677	G15	\$2,389,823	\$0	\$1,082,854	\$0	\$0	\$1,082,854	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$3,472,677		\$2,389,823	\$0	\$1,082,854	\$0	\$0	\$1,082,854	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$3,761,362		\$2,537,661	\$0	\$1,223,701	\$0	\$0	\$1,223,701	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$187,252	123	\$187,252	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	2,623,756	G13	1,967,817	0	655,939	0	0	655,939	O.K.
76	CAT 4.13 PL, WATS, Local	53,328	F18	21,331	0	0	0	31,997	31,997	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	651,782	G18	389,343	0	262,439	0	0	262,439	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	27,485	V48	10,702	0	0	0	16,783	16,783	O.K.
81	CAT 4.3 H/R Message	410,515	G29	240,745	0	169,770	0	0	169,770	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$3,954,118		\$2,817,190	\$0	\$1,088,148	\$0	\$48,780	\$1,136,928	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	179,631	F31	\$71,853	\$0	\$0	\$0	\$107,779	\$107,779	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	8,837,858	G13	6,628,393	0	2,209,464	0	0	2,209,464	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	\$9,017,489		\$6,700,246	\$0	\$2,209,464	\$0	\$107,779	\$2,317,243	O.K.
119									
120 CAT 2 C&WF	\$31,835	G28	\$31,835	\$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	\$31,835		\$31,835	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	515,881	G17	313,489	0	202,392	0	0	\$202,392	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	22,499	V79	7,537	0	0	0	14,962	14,962	O.K.
128									
129 Total CAT 3 C&WF	\$538,380		\$321,026	\$0	\$202,392	\$0	\$14,962	\$217,354	O.K.
130									
131 CAT 4 Message	\$185,348	G29	\$108,697	\$0	\$76,651	\$0	\$0	\$76,651	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$185,348		\$108,697	\$0	\$76,651	\$0	\$0	\$76,651	O.K.
136									
137 TOTAL C&WF	\$9,773,052		\$7,161,803	\$0	\$2,488,508	\$0	\$122,741	\$2,611,249	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.

SIOUX VALLEY TELEPHONE CO

***** 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)		
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175										
176 LEASEHOLD IMPROVEMENTS:										
177										
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189 TPIS, EXCL. ACCT. No. 2690	\$18,917,055		\$13,539,058	\$0	\$5,192,466	\$0	\$185,531	\$5,377,997		O.K.

SIoux VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				interLATA	IntraLATA	interLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$526	H36	\$376	\$0	\$144	\$0	\$5	\$150	O.K.
207 Direct Acct. No. 2690	4,350	V100	0	0	4,350	0	0	4,350	O.K.
208									
209 Total Intangible Assets	\$4,876		\$376	\$0	\$4,494	\$0	\$5	\$4,500	O.K.
210									
211									
212 OTHER TELEPHONE PLANT:									
213									
214 Held for Fut. Use - Alloc.	\$0	—	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	—	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIoux VALLEY TELEPHONE CO

	Intrastate										TOTAL INTRASTATE (I)	
	(A)	(B)	(C)	(D)	Message Telephone Service			Private Line				
					InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	InterLATA (I)	IntraLATA (J)		
***** FCC PART 36 ***** Reserves and Deferrals												
13 ACCUM. DEPRECIATION, TPIS:												
14 Support Assets		\$678,427	H13	\$485,555	\$0	\$186,219	\$0	\$6,654			\$192,872	O.K.
15 COE Switching		2,981,917	H19	2,011,797	0	970,120	0	0			970,120	O.K.
16 COE Operator		0	H16	0	0	0	0	0			0	O.K.
17 COE Transmission		2,432,681	H20	1,733,212	0	669,458	0	30,011			699,469	O.K.
18 IOT Equipment		0	H25	0	0	0	0	0			0	O.K.
19 Cable and Wire Facilities		5,775,522	H31	4,232,368	0	1,470,619	0	72,535			1,543,154	O.K.
20 Other Plant		0	V135	0	0	0	0	0			0	O.K.
21 Total Accum. Depr., TPIS		\$11,868,547		\$8,462,931	\$0	\$3,296,416	\$0	\$109,200			\$3,405,616	O.K.
22												
23												
24 ACCUM. AMORTIZATION:												
25 Accum. Depreciation, PHFU		\$0	H38	\$0	\$0	\$0	\$0	\$0			\$0	O.K.
26 Accum. Amort., Tangible Inv.		0	H40	0	0	0	0	0			0	O.K.
27 Accum. Amort., Intang. Inv.		0	H41	0	0	0	0	0			0	O.K.
28 Accum. Amort., Other		0	V138	0	0	0	0	0			0	O.K.
29 Tot. Accum. Amortization		\$0		\$0	\$0	\$0	\$0	\$0			\$0	O.K.
30 Total Accum. Depr./Amort.		\$11,868,547		\$8,462,931	\$0	\$3,296,416	\$0	\$109,200			\$3,405,616	O.K.
31												
32												
33 ACCUM. DEF. INC. TAXES, NET:												
34 Support Assets		0	H13	\$0	\$0	\$0	\$0	\$0			\$0	O.K.
35 COE Switching		0	H19	0	0	0	0	0			0	O.K.
36 COE Operator		0	H16	0	0	0	0	0			0	O.K.
37 COE Transmission		0	H20	0	0	0	0	0			0	O.K.
38 IOT Equipment		0	H25	0	0	0	0	0			0	O.K.
39 Cable and Wire Fac.		0	H31	0	0	0	0	0			0	O.K.
40 Unclassified		939,581	V145	672,310	0	258,058	0	9,213			267,271	O.K.
41 Total Accum. Def. Inc. Taxes		\$939,581		\$672,310	\$0	\$258,058	\$0	\$9,213			\$267,271	O.K.
42												
43												
44												
45												
46												
47												

SIOUX VALLEY TELEPHONE CO

		Private Line												
***** FCC PART 36 ***** Functional Distribution of Selected Investments		TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other					
(A)	(B)			(C)	InterLATA	IntraLATA	InterLATA			IntraLATA	(D)	(E)	(F)	(G)
13	TRANS. CCT EQUIPMENT:													
14														
15	Working Loops	6,024	5,904	0	0	0	72	0	48				O.K.	
16	Avg. Cost per Loop	444.40	444.40	444.40	444.40	444.40	444.40	444.40	444.40					
17														
18	CAT 4.13 Exch Ln. Invest.	\$2,677,084	\$2,623,756	\$0	\$0	\$0	\$31,997	\$0	\$21,331					
19														
20														
21	Circuit Terminations	724	724	0	0	0	0	0	0				O.K.	
22	Avg. Cost per Termination	900.25	900.25	900.25	900.25	900.25	900.25	900.25	900.25					
23														
24	CAT 4.23 Other IX	\$651,782	\$651,782	\$0	\$0	\$0	\$0	\$0	\$0					
25														
26														
27	C&WF INVESTMENT:													
28														
29	Working Loops	6,024	5,904	0	0	0	72	0	48					
30	Loops Factor	1.000000	0.980080	0.000000	0.000000	0.000000	0.011952	0.000000	0.007968				O.K.	
31	CAT 1 Exchange C&WF	\$9,017,489	\$8,837,858	\$0	\$0	\$0	\$107,779	\$0	\$71,853					
32														
33														
34	Equivalent IX Circuit Miles	21,339	21,339	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	\$515,881	\$515,881	\$0	\$0	\$0	\$0	\$0	\$0					

SIOUX VALLEY TELEPHONE CO

	Intrastate											TOTAL INTRASTATE (I)
	***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service			Private Line				
					InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	InterLATA (I)			
13 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.250000	O.K.
14												
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.688179	0.000000	0.311821	0.000000	0.000000	0.000000	0.000000	0.000000	0.311821	O.K.
16												
17 Conversation Minute-Miles	1.000000	CM	0.607677	0.000000	0.392323	0.000000	0.000000	0.000000	0.000000	0.000000	0.392323	O.K.
18 Conversation Minutes	1.000000	CM	0.597352	0.000000	0.402648	0.000000	0.000000	0.000000	0.000000	0.000000	0.402648	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.843438	0.000000	0.156562	0.000000	0.000000	0.000000	0.000000	0.000000	0.156562	O.K.
20												
21 TSPS Processor Time	1.000000	TSP	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22 Wid. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Wid. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Wid. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25												
26 COE CAT 2 Minutes	1.000000	CT2	0.512108	0.000000	0.487892	0.000000	0.000000	0.000000	0.000000	0.000000	0.487892	O.K.
27												
28 Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 MOU-Mi., Host/Remote	1.000000	HRM	0.586446	0.000000	0.413554	0.000000	0.000000	0.000000	0.000000	0.000000	0.413554	O.K.
30												
31 C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	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	0.000000	0.000000	0.000000	O.K.
34												
35 Current Billings	1.000000	CB	0.791872	0.000000	0.184672	0.000000	0.000000	0.000000	0.000000	0.000000	0.208128	O.K.
36 EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37 EU MTS & WATS Factor	1.000000	EMTS	0.002094	0.000000	0.997906	0.000000	0.000000	0.000000	0.000000	0.000000	0.997906	O.K.
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.971157	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.028843	O.K.
39 IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42 Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43 Relative Toll/Local Msgs.	1.000000	TLM	0.312297	0.000000	0.687703	0.000000	0.000000	0.000000	0.000000	0.000000	0.687703	O.K.
44 Relative Users Percent	1.000000	RUP	0.811269	0.000000	0.187397	0.000000	0.000000	0.000000	0.000000	0.000000	0.188731	O.K.
45 CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.000000	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	0.000000	0.000000	0.000000	O.K.



SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				TOTAL INTRASTATE	
				Private Line		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.715706	0.000000	0.274486	0.000000	0.009808	0.284294	O.K.
14 Land and Support Assets	1.000000	D33	0.715706	0.000000	0.274486	0.000000	0.009808	0.284294	O.K.
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	1.000000	D49	0.512108	0.000000	0.487892	0.000000	0.000000	0.487892	O.K.
18 COE Local Switching	1.000000	D66	0.688179	0.000000	0.311821	0.000000	0.000000	0.311821	O.K.
19 COE Total Switching	1.000000	D68	0.674666	0.000000	0.325334	0.000000	0.000000	0.325334	O.K.
20 COE Transmission	1.000000	D85	0.712470	0.000000	0.275194	0.000000	0.012337	0.287530	O.K.
21 Total COE	1.000000	C19	0.694040	0.000000	0.299638	0.000000	0.006322	0.305960	O.K.
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	1.000000	D118	0.743028	0.000000	0.245020	0.000000	0.011952	0.256972	O.K.
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D129	0.596281	0.000000	0.375928	0.000000	0.027791	0.403719	O.K.
30 C&WF CAT 4	1.000000	D135	0.586446	0.000000	0.413554	0.000000	0.000000	0.413554	O.K.
31 Total C&WF	1.000000	D137	0.732811	0.000000	0.254630	0.000000	0.012559	0.267189	O.K.
32									
33 Total Equipment	1.000000	C23	0.715706	0.000000	0.274486	0.000000	0.009808	0.284294	O.K.
34									
35 TPIS	1.000000	C32	0.715542	0.000000	0.274653	0.000000	0.009805	0.284458	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.715706	0.000000	0.274486	0.000000	0.009808	0.284294	O.K.
37									
38 Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets	1.000000	C29	0.077207	0.000000	0.921735	0.000000	0.001058	0.922793	O.K.
42									
43 Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44 Net Telephone Plant	1.000000	C61	0.720369	0.000000	0.268652	0.000000	0.010979	0.279631	O.K.
45 Total Net Investment	1.000000	C68	0.721007	0.000000	0.268086	0.000000	0.010906	0.278993	O.K.
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.780022	0.000000	0.216734	0.000000	0.003244	0.219978	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.726026	0.000000	0.266856	0.000000	0.007118	0.273974	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.680332	0.000000	0.312998	0.000000	0.006670	0.319668	O.K.

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$20,723	H14	\$14,832	\$0	\$5,688	\$0	\$203	\$5,891	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$20,723		\$14,832	\$0	\$5,688	\$0	\$203	\$5,891	O.K.
19									
20 General Support, Alloc.	\$56,003	H14	\$40,082	\$0	\$15,372	\$0	\$549	\$15,921	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$56,003		\$40,082	\$0	\$15,372	\$0	\$549	\$15,921	O.K.
24									
25 Central Office Eq., Alloc.	\$213,863	H21	\$148,429	\$0	\$64,081	\$0	\$1,352	\$65,434	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$213,863		\$148,429	\$0	\$64,081	\$0	\$1,352	\$65,434	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.	\$337,648	H31	\$247,432	\$0	\$85,975	\$0	\$4,241	\$90,216	O.K.
38 Cable & Wire, Direct	106,128	V159	63,098	0	43,030	0	0	43,030	O.K.
39									
40 Total C&WF Exp.	\$443,776		\$310,530	\$0	\$129,005	\$0	\$4,241	\$133,246	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$734,365		\$513,873	\$0	\$214,147	\$0	\$6,345	\$220,492	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$657,639		\$458,960	\$0	\$193,087	\$0	\$5,593	\$198,679	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$562	H36	\$402	\$0	\$154	\$0	\$6	\$160	O.K.	
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.	
62										
63 Total Oth. Plt. & Equip.	\$562		\$402	\$0	\$154	\$0	\$6	\$160	O.K.	
64										
65 Network Operations, Alloc.	\$211,497	H33	\$151,370	\$0	\$58,053	\$0	\$2,074	\$60,127	O.K.	
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.	
67										
68 Total Network Oper. Exp.	\$211,497		\$151,370	\$0	\$58,053	\$0	\$2,074	\$60,127	O.K.	
69										
70 Total Access Expenses	\$346,905	V180	\$346,905	\$0	\$0	\$0	\$0	\$0	O.K.	
71										
72 Depr., Support Assets	\$46,624	H13	\$33,369	\$0	\$12,798	\$0	\$457	\$13,255	O.K.	
73 Depr., COE Switching	396,481	H19	267,492	0	128,989	0	0	128,989	O.K.	
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.	
75 Depr., COE Transmission	306,648	H20	218,477	0	84,388	0	3,783	88,171	O.K.	
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
77 Depr., C&W Facilities	444,875	H31	326,009	0	113,278	0	5,587	118,866	O.K.	
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.	
79										
80 Total Depreciation Expense	\$1,194,628		\$845,348	\$0	\$339,452	\$0	\$9,827	\$349,280	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.	\$1,194,628		\$845,348	\$0	\$339,452	\$0	\$9,827	\$349,280	O.K.	
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$1,753,592		\$1,344,025	\$0	\$397,660	\$0	\$11,907	\$409,567	O.K.	

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	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	\$58,740	G36	\$58,740	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	6,686	G37	14	0	6,672	0	0	6,672	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	29,435	G38	28,586	0	0	0	849	849	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
130									
131 Total Business Office	\$94,861		\$87,340	\$0	\$6,672	\$0	\$849	\$7,521	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	O.K.
135 Cust. Serv., Other B&C	150,039	G44	121,722	0	28,117	0	200	28,317	O.K.
136 Cust. Serv., CABS	70,608	G45	35,304	0	35,304	0	0	35,304	O.K.
137 Cust. Serv., EU Common Line	7,897	V209	7,897	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$228,544		\$164,923	\$0	\$63,421	\$0	\$200	\$63,621	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$323,405		\$252,263	\$0	\$70,093	\$0	\$1,049	\$71,142	O.K.
142									

SIOUX VALLEY TELEPHONE CO

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc.	\$58,236	H48	\$45,425	\$0	\$12,622	\$0	\$189	\$12,811	O.K.
157 Other Cust. Serv., Direct	289	V211	289	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$58,525		\$45,714	\$0	\$12,622	\$0	\$189	\$12,811	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$381,930		\$297,977	\$0	\$82,715	\$0	\$1,238	\$83,953	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$657,639	44	\$458,960	\$0	\$193,087	\$0	\$5,593	\$198,679	O.K.
167 Total Network Oper. Exp.	211,497	68	151,370	0	58,053	0	2,074	60,127	O.K.
168 Total Customer Operations	381,930	161	297,977	0	82,715	0	1,238	83,953	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$1,251,066		\$908,307	\$0	\$333,854	\$0	\$8,905	\$342,759	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$212,955	H50	\$154,611	\$0	\$56,828	\$0	\$1,516	\$58,344	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$212,955		\$154,611	\$0	\$56,828	\$0	\$1,516	\$58,344	O.K.
179									
180 Admin. & General, Allocable	\$200,731	H50	\$145,736	\$0	\$53,566	\$0	\$1,429	\$54,995	O.K.
181 Admin. & General, Direct	27,785	V231	0	0	27,785	0	0	27,785	O.K.
182									
183 Total Admin. and Gen.	\$228,516		\$145,736	\$0	\$81,351	\$0	\$1,429	\$82,780	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$441,471		\$300,347	\$0	\$138,179	\$0	\$2,945	\$141,124	O.K.
186									
187									
188 NON-INCOME TAXES:									
189									
190 Non-income Taxes, Allocable	\$776	H36	\$555	\$0	\$213	\$0	\$8	\$221	O.K.
191 Non-income Taxes, Direct	4,659	V233	485	0	4,174	0	0	4,174	O.K.
192									
193 Total Non-income Taxes	\$5,435		\$1,040	\$0	\$4,387	\$0	\$8	\$4,395	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$3,316,793		\$2,457,263	\$0	\$837,087	\$0	\$22,443	\$859,530	O.K.

SIOUX VALLEY TELEPHONE CO

\*\*\*\*\* FCC PART 69 \*\*\*\*\*  
IntraLATA Revenue  
Requirement Summary

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13 Net Investment	\$1,835,763	K52	\$1,131,534	\$276,433	\$0	\$350,578	\$0	\$77,218
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15								
16 Return on Rate Base	\$183,576		\$113,153	\$27,643	\$0	\$35,058	\$0	\$7,722
17								
18 AFUDC	0	N37	0	0	0	0	0	0
19 ITC Amortization	0	N37	0	0	0	0	0	0
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0
21								
22 Net Return	\$183,576		\$113,153	\$27,643	\$0	\$35,058	\$0	\$7,722
23								
24 Interest Expense	84,582	N67	52,135	12,737	0	16,153	0	3,558
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0
28								
29 After Tax Income	\$98,994		\$61,018	\$14,907	\$0	\$18,905	\$0	\$4,164
30								
31 State Income Taxes	\$0	29	0	0	0	0	0	0
32 Federal Income Taxes	50,074	29	30,865	7,540	0	9,563	0	2,106
33 Operating Expenses and Taxes	859,530	O195	347,946	221,442	0	208,426	54,120	27,596
34 Uncollectibles	0	Direct	0	0	0	0	0	0
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0
36								
37 Basis for Gross Receipts Tax	1,093,180	16+31+32+33	491,964	256,626	0	253,047	54,120	37,424
38								
39								
40 Gross Receipts Tax	57,536	37	25,893	13,507	0	13,318	2,848	1,970
41								
42								
43 TOTAL REVENUE REQUIREMENT	\$1,150,716		\$517,857	\$270,133	\$0	\$266,365	\$56,968	\$39,394
44								

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$406,120	L25	\$96,434	\$159,197	\$0	\$125,273	\$0	\$25,216	O.K.	
14										
15 Central Office Equipment	\$2,360,628	L70	\$655,939	\$1,082,854	\$0	\$573,056	\$0	\$48,780	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	2,611,249	L117	2,209,464	0	0	279,043	0	122,741	O.K.	
18										
19 Total COE, IOT, C&WF	\$4,971,877		\$2,865,403	\$1,082,854	\$0	\$852,099	\$0	\$171,521	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$5,377,997		\$2,961,837	\$1,242,051	\$0	\$977,372	\$0	\$196,737	O.K.	
24 Total Intangible Assets	4,500	L144	2,478	1,039	0	818	0	165	O.K.	
25										
26 Total Plant In Service	\$5,382,496		\$2,964,315	\$1,243,090	\$0	\$978,190	\$0	\$196,902	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	0	L164	0	0	0	0	0	0	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$5,382,496		\$2,964,315	\$1,243,090	\$0	\$978,190	\$0	\$196,902	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,405,616	M23	1,755,063	934,065	0	601,965	0	114,522	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	267,271	M47	147,195	61,726	0	48,573	0	9,777	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$1,709,610		\$1,062,057	\$247,298	\$0	\$327,652	\$0	\$72,603	O.K.	
46 plus:										
47 Class B RTB Stock	64,202	L171	35,358	14,828	0	11,668	0	2,349	O.K.	
48 Materials and Supplies	37,686	L173	20,755	8,704	0	6,849	0	1,379	O.K.	
49 Cash Working Capital	24,265	L175	13,363	5,604	0	4,410	0	888	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$1,835,763		\$1,131,534	\$276,433	\$0	\$350,578	\$0	\$77,218	O.K.	
53										

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	\$392,109	N28	\$93,107	\$153,705	\$0	\$120,951	\$0	\$24,346	O.K.
21 Support Assets, Private Line	14,010	N28	3,327	5,492	0	4,322	0	870	O.K.
22									
23 Total Support Assets	\$406,120		\$96,434	\$159,197	\$0	\$125,273	\$0	\$25,216	O.K.
24									
25 Total Land and Supp. Assets	\$406,120		\$96,434	\$159,197	\$0	\$125,273	\$0	\$25,216	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	\$140,847	(G)	\$0	\$0	\$0	\$140,847	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$140,847		\$0	\$0	\$0	\$140,847	\$0	\$0	O.K.
38									
39 Local Switching	\$1,082,854	(E)	\$0	\$1,082,854	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$1,082,854		\$0	\$1,082,854	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$1,223,701		\$0	\$1,082,854	\$0	\$140,847	\$0	\$0	O.K.



SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	655,939	(D)	655,939	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	31,997	(I)	0	0	0	0	0	31,997	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	262,439	(G)	0	0	0	262,439	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	16,783	(G)	0	0	0	0	0	16,783	O.K.
65	COE H/R Message	169,770	(G)	0	0	0	169,770	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$1,136,928		\$655,939	\$0	\$0	\$432,209	\$0	\$48,780	O.K.
69										
70	Total Central Office Equip.	\$2,360,628		\$655,939	\$1,082,854	\$0	\$573,056	\$0	\$48,780	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$107,779	(I)	\$0	\$0	\$0	\$0	\$0	\$107,779	O.K.
83	Exchange Message	2,209,464	(D)	2,209,464	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	\$2,317,243		\$2,209,464	\$0	\$0	\$0	\$0	\$107,779	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	\$202,392	(G)	\$0	\$0	\$0	\$202,392	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	14,962	(G)	0	0	0	0	0	14,962	O.K.
96										
97	Total Interexchange C&WF	\$217,354		\$0	\$0	\$0	\$202,392	\$0	\$14,962	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$76,651	(G)	\$0	\$0	\$0	\$76,651	\$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	\$76,651		\$0	\$0	\$0	\$76,651	\$0	\$0	O.K.	
116										
117 Total Cable and Wire Facil.	\$2,611,249		\$2,209,464	\$0	\$0	\$279,043	\$0	\$122,741	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	\$4,500	N37	\$2,478	\$1,039	\$0	\$818	\$0	\$165	O.K.	
145										
146										
147 PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.	

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$64,202	N37	\$35,358	\$14,828	\$0	\$11,668	\$0	\$2,349	O.K.
172										
173	MATERIALS AND SUPPLIES	\$37,686	N37	\$20,755	\$8,704	\$0	\$6,849	\$0	\$1,379	O.K.
174										
175	CASH WORKING CAPITAL	\$24,265	N37	\$13,363	\$5,604	\$0	\$4,410	\$0	\$888	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 *****										
	Part 36 IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$192,872	N28	\$45,798	\$75,605	\$0	\$59,494	\$0	\$11,976	O.K.
16	COE Switching	970,120	L44	0	858,460	0	111,660	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	699,469	L68	403,551	0	0	265,907	0	30,011	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	1,543,154	L117	1,305,714	0	0	164,905	0	72,535	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$3,405,616		\$1,755,063	\$934,065	\$0	\$601,965	\$0	\$114,522	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.	\$3,405,616		\$1,755,063	\$934,065	\$0	\$601,965	\$0	\$114,522	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	267,271	N37	147,195	61,726	0	48,573	0	9,777	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$267,271		\$147,195	\$61,726	\$0	\$48,573	\$0	\$9,777	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$2,360,628	L70	\$655,939	\$1,082,854	\$0	\$573,056	\$0	\$48,780	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,611,249	L117	2,209,464	0	0	279,043	0	122,741	O.K.
16										
17	Total	\$4,971,877		\$2,865,403	\$1,082,854	\$0	\$852,099	\$0	\$171,521	O.K.
18	Factor	1.000000		0.576322	0.217796	0.000000	0.171384	0.000000	0.034498	O.K.
19										
20	Sum: Sw., Trans., Other	\$2,106,474	17	\$0	\$1,082,854	\$0	\$852,099	\$0	\$171,521	O.K.
21	Factor	1.000000		0.000000	0.514060	0.000000	0.404515	0.000000	0.081426	O.K.
22										
23	Central Office Equipment	\$2,360,628	L70	\$655,939	\$1,082,854	\$0	\$573,056	\$0	\$48,780	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	401,784	L117-83	0	0	0	279,043	0	122,741	O.K.
26										
27	Total	\$2,762,413		\$655,939	\$1,082,854	\$0	\$852,099	\$0	\$171,521	O.K.
28	Factor	1.000000		0.237451	0.391996	0.000000	0.308462	0.000000	0.062091	O.K.
29										
30	General Support Facilities	\$406,120	L25	\$96,434	\$159,197	\$0	\$125,273	\$0	\$25,216	O.K.
31	Central Office Equipment	2,360,628	13	655,939	1,082,854	0	573,056	0	48,780	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,611,249	15	2,209,464	0	0	279,043	0	122,741	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$5,377,997		\$2,961,837	\$1,242,051	\$0	\$977,372	\$0	\$196,737	O.K.
37	Factor	1.000000		0.550732	0.230950	0.000000	0.181735	0.000000	0.036582	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$5,181,260	36	\$2,961,837	\$1,242,051	\$0	\$977,372	\$0	\$0	O.K.
40	Factor	1.000000		0.571644	0.239720	0.000000	0.188636	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	\$5,382,496	K26	\$2,964,315	\$1,243,090	\$0	\$978,190	\$0	\$196,902	O.K.
46	Factor	1.000000		0.550732	0.230950	0.000000	0.181735	0.000000	0.036582	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate 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	\$364,732	O171	\$136,286	\$72,163	\$0	\$101,721	\$41,290	\$13,271	\$13,271	O.K.
64 Factor	1.000000		0.373662	0.197853	0.000000	0.278894	0.113205	0.036385	0.036385	O.K.
65										
66 Net Investment	\$1,835,763	J13	\$1,131,534	\$276,433	\$0	\$350,578	\$0	\$77,218	\$77,218	O.K.
67 Factor	1.000000		0.616383	0.150582	0.000000	0.190971	0.000000	0.042063	0.042063	O.K.

SIoux VALLEY TELEPHONE CO

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$5,891	N37	\$3,245	\$1,361	\$0	\$1,071	\$0	\$216	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$5,891		\$3,245	\$1,361	\$0	\$1,071	\$0	\$216	O.K.
19									
20 General Support, Alloc.	\$15,921	N30	\$3,781	\$6,241	\$0	\$4,911	\$0	\$989	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$15,921		\$3,781	\$6,241	\$0	\$4,911	\$0	\$989	O.K.
24									
25 Central Office Eq., Alloc.	\$65,434	N31	\$18,182	\$30,015	\$0	\$15,884	\$0	\$1,352	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$65,434		\$18,182	\$30,015	\$0	\$15,884	\$0	\$1,352	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.	\$90,216	N33	\$76,335	\$0	\$0	\$9,641	\$0	\$4,241	O.K.
37 Cable & Wire, Direct	43,030	Direct	0	0	0	43,030	0	0	O.K.
38									
39 Total C&WF Exp.	\$133,246		\$76,335	\$0	\$0	\$52,671	\$0	\$4,241	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$220,492		\$101,541	\$37,617	\$0	\$74,537	\$0	\$6,797	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$198,679		\$94,516	\$30,015	\$0	\$68,555	\$0	\$5,593	O.K.

SIOUX VALLEY TELEPHONE CO

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$160	N18	\$92	\$35	\$0	\$27	\$0	\$6	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$160		\$92	\$35	\$0	\$27	\$0	\$6	O.K.
63									
64 Network Operations, Alloc.	\$60,127	N18	\$34,653	\$13,095	\$0	\$10,305	\$0	\$2,074	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$60,127		\$34,653	\$13,095	\$0	\$10,305	\$0	\$2,074	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$13,255	L23	\$3,147	\$5,196	\$0	\$4,089	\$0	\$823	O.K.
72 Depr., COE Switching	128,989	L44	0	114,142	0	14,847	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	88,171	L68	50,869	0	0	33,518	0	3,783	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	118,866	L117	100,576	0	0	12,702	0	5,587	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$349,280		\$154,593	\$119,338	\$0	\$65,156	\$0	\$10,193	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.	\$349,280		\$154,593	\$119,338	\$0	\$65,156	\$0	\$10,193	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$409,567		\$189,337	\$132,469	\$0	\$75,488	\$0	\$12,273	O.K.



SIoux VALLEY TELEPHONE CO

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	IntraLATA Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	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	849	(H)	0	0	0	0	0	849	O.K.
125 Bus. Ofc., EU Message	6,672	(H)	0	0	0	0	6,672	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & 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	\$7,521		\$0	\$0	\$0	\$0	\$6,672	\$849	O.K.
134									
135 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other B&C	28,317	(H)	0	0	0	0	28,317	0	O.K.
137 Cust. Serv., CABS	35,304	N21	0	18,148	0	14,281	0	2,875	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$63,621		\$0	\$18,148	\$0	\$14,281	\$28,317	\$2,875	O.K.
141									
142 Total BO, CS, OS, Dir.	\$71,142		\$0	\$18,148	\$0	\$14,281	\$34,989	\$3,724	O.K.

SIoux VALLEY TELEPHONE CO

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$12,811	142	\$0	\$3,268	\$0	\$2,572	\$6,301	\$671	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$12,811		\$0	\$3,268	\$0	\$2,572	\$6,301	\$671	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$83,953		\$0	\$21,416	\$0	\$16,853	\$41,290	\$4,394	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Plt. Specific Exp.	\$220,492	41	\$101,541	\$37,617	\$0	\$74,537	\$0	\$6,797	O.K.
168 Total Plt Non-specific Exp.	60,287	62 + 67 +69	34,745	13,130	0	10,332	0	2,080	O.K.
169 Total Customer Operations	83,953	163	0	21,416	0	16,853	41,290	4,394	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$364,732		\$136,286	\$72,163	\$0	\$101,721	\$41,290	\$13,271	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$58,344	N64	\$21,801	\$11,544	\$0	\$16,272	\$6,605	\$2,123	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$58,344		\$21,801	\$11,544	\$0	\$16,272	\$6,605	\$2,123	O.K.
179									
180 Admin. & General, Allocable	\$54,995	N64	\$20,550	\$10,881	\$0	\$15,338	\$6,226	\$2,001	O.K.
181 Admin. & General, Direct	27,785	Direct	12,209	6,464	0	9,112	0	0	O.K.
182									
183 Total Admin. and Gen.	\$82,780		\$32,759	\$17,345	\$0	\$24,450	\$6,226	\$2,001	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$141,124		\$54,560	\$28,889	\$0	\$40,722	\$12,831	\$4,124	O.K.
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$221	N37	\$121	\$51	\$0	\$40	\$0	\$8	O.K.
190 Non-income Taxes, Direct	4,174	Direct	2,386	1,001	0	787	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$4,395		\$2,507	\$1,052	\$0	\$827	\$0	\$8	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$859,530		\$347,946	\$221,442	\$0	\$208,426	\$54,120	\$27,596	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ..... SIOUX VALLEY TELEPHONE CO  
 PERIOD ADDRESSED ..... ENDING DECEMBER 31, 2001  
 RUN DATE AND TIME ..... 28-Aug-2003 ..... 09:37:28 AM

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

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	0	--	--	--	--	--	--	--
22 Land, Direct	0	--	0	0	0	0	0	0
23 Motor Vehicles	0	--	--	--	--	--	--	--
24 Aircraft	0	--	--	--	--	--	--	--
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--
26 Garage Work Equipment	0	--	--	--	--	--	--	--
27 Other Work Equipment	1,428,523	--	--	--	--	--	--	--
28 Buildings, Allocable	0	--	--	--	--	--	--	--
29 Buildings, Direct	0	--	0	0	0	0	0	0
30 Furniture	0	--	--	--	--	--	--	--
31 Office Equipment	0	--	--	--	--	--	--	--
32 General Purpose Computers	0	--	--	--	--	--	--	--
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--
35 CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--	--
36 CAT 1 Oper. Sys., Other	0	--	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	288,685	--	--	--	--	--	--	--
38 CAT 2 Tandem Sw. Direct	0	--	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	3,472,677	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	187,252	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,677,084	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--
45 CAT 4.13 Direct	0	--	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	651,782	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--
48 CAT 4.23 Direct	27,485	--	10,702	0	0	0	16,783	16,783
49 CAT 4.3 H/R Message	410,515	--	--	--	--	--	--	--
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	0	--	--	--	--	--	--	--
53 CAT 1 Coinless Pay Phones	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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 SIOUX VALLEY TELEPHONE CO  
 ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70 CAT 2 CP Equipment	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	9,017,489	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	31,835	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	515,881	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	22,499	---	7,537	0	0	0	14,962	14,962
80 CAT 4 Message	185,348	---	---	---	---	---	---	---
81 CAT 4 WATS	0	---	0	0	0	0	0	0
82 CAT 4 Direct	0	---	0	0	0	0	0	0
83 Allocable Support Leases	0	---	---	---	---	---	---	---
84 Direct Support Leases	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
90 IOT Leases	0	---	0	0	0	0	0	0
91 C&WF Leases	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
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0
99 Allocable Acct. No. 2690	526	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	4,350	---	0	0	4,350	0	0	4,350
101 Materials and Supplies	141,048	---	---	---	---	---	---	---
102 RTB Stock	225,700	---	---	---	---	---	---	---
103 Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104 Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0
105 Other Assets, Net	0	---	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SIOUX VALLEY TELEPHONE CO  
ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
123 TPUC – Short Term, Alloc.	0	---	---	---	---	---	---	---
124 TPUC – Short Term, Direct	0	---	0	0	0	0	0	0
125 TPUC – Long Term, Alloc.	0	---	---	---	---	---	---	---
126 TPUC – Long Term, Direct	0	---	0	0	0	0	0	0
127								
128 RESERVES AND DEFERRALS:								
129 Acc. Depr. Support Assets	678,427	---	---	---	---	---	---	---
130 Acc. Depr. COE Switching	2,981,917	---	---	---	---	---	---	---
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132 Acc. Depr. COE Transmission	2,432,681	---	---	---	---	---	---	---
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134 Acc. Depr. Cable and Wire Facilities	5,775,522	---	---	---	---	---	---	---
135 Acc. Depr. Other Plant	0	---	0	0	0	0	0	0
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---
137 Accum. Amort., Intang. Inv.	0	---	---	---	---	---	---	---
138 Accum. Amort., Other	0	---	0	0	0	0	0	0
139 Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---
140 Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---
141 Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---
142 Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---
143 Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---
144 Acc. Def. IT C&WF	0	---	---	---	---	---	---	---
145 Acc. Def. IT Unclassified	939,581	---	672,310	0	258,058	0	9,213	267,271
146								
147 OPERATING EXPENSES AND TAXES:								
148 Network Support, Alloc.	20,723	---	---	---	---	---	---	---
149 Network Support, Direct	0	---	0	0	0	0	0	0
150 General Support, Alloc.	56,003	---	---	---	---	---	---	---
151 General Support, Direct	0	---	0	0	0	0	0	0
152 Central Office Eq., Alloc.	213,863	---	---	---	---	---	---	---
153 Central Office Eq., Direct	0	---	0	0	0	0	0	0
154 Cust. Premises Equip.	0	---	---	---	---	---	---	---
155 Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---
156 Other IOT	0	---	---	---	---	---	---	---
157 IOT Direct	0	---	0	0	0	0	0	0
158 Cable & Wire, Alloc.	337,648	---	---	---	---	---	---	---
159 Cable & Wire, Direct	106,128	---	63,098	0	43,030	0	0	43,030

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

.....  
 SIOUX VALLEY TELEPHONE CO  
 ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
176 Oth. Plt. and Equip., Alloc.	562	---	---	---	---	---	---	---
177 Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178 Network Operations, Alloc.	211,497	---	---	---	---	---	---	---
179 Network Operations, Direct	0	---	0	0	0	0	0	0
180 Total Access Expense	346,905	---	346,905	0	0	0	0	0
181 Depr., Support Assets	46,624	---	---	---	---	---	---	---
182 Depr., COE Switching	396,481	---	---	---	---	---	---	---
183 Depr., COE Operator	0	---	---	---	---	---	---	---
184 Depr., COE Transmission	306,648	---	---	---	---	---	---	---
185 Depr., IOT Equipment	0	---	---	---	---	---	---	---
186 Depr., C&W Facilities	444,875	---	---	---	---	---	---	---
187 Amort., Tangible Assets	0	---	---	---	---	---	---	---
188 Amort., Intangible Assets	0	---	---	---	---	---	---	---
189 Other Amortization	0	---	0	0	0	0	0	0
190 Direct Assigned Amort.	0	---	0	0	0	0	0	0
191 Marketing, Allocable	0	---	---	---	---	---	---	---
192 Marketing, Direct	0	---	0	0	0	0	0	0
193 Operator Service, Alloc.	0	---	---	---	---	---	---	---
194 Operator Service, Direct	0	---	0	0	0	0	0	0
195 Classified Directory	0	---	0	0	0	0	0	0
196 Alphabetical Directory	0	---	---	---	---	---	---	---
197 Foreign Directory	0	---	---	---	---	---	---	---
198 Bus. Ofc., EU Presubscription	58,740	---	---	---	---	---	---	---
199 Bus. Ofc., EU MTS & WATS	6,686	---	---	---	---	---	---	---
200 Bus. Ofc., EU Access, P/L & all Other	29,435	---	---	---	---	---	---	---
201 Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---
202 Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---
203 Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---
204 Coin Collect & Admin.	0	---	---	---	---	---	---	---
205 Cust. Svc., Direct	0	---	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	0	---	---	---	---	---	---	---
207 Cust. Serv., Other B&C	150,039	---	---	---	---	---	---	---
208 Cust. Serv., CABS	70,608	---	---	---	---	---	---	---
209 Cust. Serv., EU Common Line	7,897	---	7,897	0	0	0	0	0
210 Other Cust. Serv., Alloc.	58,236	---	---	---	---	---	---	---
211 Other Cust. Serv., Direct	289	---	289	0	0	0	0	0
212 Exec. and Planning, Alloc.	212,955	---	---	---	---	---	---	---
213 Exec. and Planning, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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 SIOUX VALLEY TELEPHONE CO  
 ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230 Admin. & General, Allocable	200,731	---	---	---	---	---	---	---
231 Admin. & General, Direct	27,785	---	0	0	27,785	0	0	27,785
232 Non-income Taxes, Allocable	776	---	---	---	---	---	---	---
233 Non-income Taxes, Direct	4,659	---	485	0	4,174	0	0	4,174
234								
235 OTHER INCOME STATEMENT:								
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---
237 Federal Income Tax Rate	34.00%	---	---	---	---	---	---	---
238 Gross Receipts Tax Rate	5.00%	---	---	---	---	---	---	---
239 Rate of Return	10.00%	---	---	---	---	---	---	---
240 AFUDC	0	---	---	---	---	---	---	---
241 ITC Amortization	0	---	---	---	---	---	---	---
242 Other Return Adjustments	0	---	0	0	0	0	0	0
243 Contributions	5,606	---	---	---	---	---	---	---
244 Interest Expense	302,478	---	---	---	---	---	---	---
245 Capital Lease Expense	0	---	---	---	---	---	---	---
246 Capitalized Payroll taxes	0	---	---	---	---	---	---	---
247 Depreciation Adjustment	0	---	---	---	---	---	---	---
248 Other Income Adjustments	0	---	0	0	0	0	0	0
249 Uncollectibles	0	---	0	0	0	0	0	0
250 Other Revenue Adjustments	0	---	0	0	0	0	0	0
251 Other Revenue Taxes	0	---	0	0	0	0	0	0
252								

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SIOUX VALLEY TELEPHONE CO  
ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
				Private Line		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	6,024	—	48	0	0	0	72	72
272 Equivalent Interexchange Cct. Miles	21,339	—	0	0	0	0	0	0
273 Interexchange Circuit Terminations	724	—	0	0	0	0	0	0



**SIOUX VALLEY TELEPHONE COMPANY**  
**TRIAL BALANCE WORKSHEET**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE	
1130-100	CHECKING ACCOUNT	745,193.15					745,193.15	
1140-000	SPECIAL CASH DEPOSITS	573,812.37					573,812.37	
1140-100	REA CONSTRUCTION FUND	3.40					3.40	
1150-100	PETTY CASH	1,050.00					1,050.00	
1160-000	TEMPORARY CASH INVESTMENTS	1,000,000.00					1,000,000.00	
1180-110	DUE FROM CUSTOMERS	105,622.10					105,622.10	
1180-120	CASH AFTER CUTOFF	(51,579.13)					(51,579.13)	
1180-210	UNBILLED ACCESS	140,000.00					140,000.00	
1181-000	A/R-US WEST-MN	0.86					0.86	
1181-264	A/R-MEANS TELCOM-MN	2.62					2.62	
1183-000	A/R-US WEST-SD	502.07					502.07	
1183-865	A/R-EXPRESS COMMUNICATIONS-SD	323.62					323.62	
1184-000	ALLOWANCE FOR UNCOLLECT ACCESS	(21,000.00)					(21,000.00)	
1185-000	A/R-CABS (MN & SD)	385,195.22	RE 8	0.00			385,195.22	
1190-200	OTHER ACCOUNTS RECEIVABLE	0.00	RE10,12	13,899.40			13,899.40	
1190-210	A/R - OTHER	1,069.74					1,069.74	
1190-330	RECEIVABLE FROM NECA	12,361.00					12,361.00	
1190-360	A/R-LIFELINE/USAC	124.25					124.25	
1191-100	A/R - LS	(11.16)					(11.16)	
1191-200	A/R - OUC	(229,507.21)					(229,507.21)	
1191-500	A/R - HTC	32,313.37					32,313.37	
1191-600	A/R - VCI OF SD	(5,393.66)					(5,393.66)	
1200-130	NOTE RECEIVABLE FROM HECTOR	712,469.18					712,469.18	
1210-100	INTEREST RECEIVABLE	0.64					0.64	
1210-120	INT REC'BLE-CAPITOL RESOURCE FUNDING	20,643.29					20,643.29	
1210-130	INTEREST REC'BLE FROM HECTOR	6,285.35					6,285.35	
1210-140	INTEREST RECEIVABLE - ONVOY	4,285.63					4,285.63	
<b>1220-100</b>	<b>MATERIAL &amp; SUPPLIES</b>	<b>141,047.67</b>					<b>141,047.67</b>	
1310-000	PREPAID INSURANCE	14,969.70					14,969.70	
1310-100	PREPAID MEDICAL INSURANCE	(8,080.86)					(8,080.86)	
1330-240	PREPAID ENGINEERING	52,026.36					52,026.36	
1330-280	PREPAID FIBER LEASE	15,120.00					15,120.00	
1402-100	OTHER INVESTMENTS	5,207.78					5,207.78	
<b>1402-210</b>	<b>RTB STOCK</b>	<b>3,435,177.00</b>					<b>3,435,177.00</b>	
<b>1402-220</b>	<b>RTB - STOCK DIVIDEND CREDIT</b>	<b>(3,209,477.00)</b>					<b>(3,209,477.00)</b>	
1402-480	INVESTMENT-SD HEADEND (SDN)	150,000.00					150,000.00	
1402-499	INVESTMENT IN NECA	25,000.00					25,000.00	
1402-500	STOCK - MEANS	93,295.00					93,295.00	
1402-501	ONVOY NOTE RECEIVABLE	43,910.85					43,910.85	
1402-502	VALUATION ALLOWANCE MEANS STOCK	(93,295.00)					(93,295.00)	
1402-520	SOUTH DAKOTA NETWORKS	387,287.54					387,287.54	
1402-530	LOCAL EXCHANGE CARRIERS ASSOC.	5,124.16					5,124.16	
1402-540	EXPRESS COMMUNICAITONS, INC.	7,190.00					7,190.00	
1402-992	AURORA - GOODWILL	186,769.14					186,769.14	
1402-999	RESERVE FOR GOODWILL - AURORA	(64,199.76)					(64,199.76)	
1407-000	DEFERRED DEBT EXPENSE	11,091.04					11,091.04	
1410-100	CPE LEASED	336,958.56					336,958.56	
1410-110	CPE LEASED MOBILE	130,559.79					130,559.79	
1410-200	ACCUMULATED DEPRECIATION - CPE	(336,958.56)					(336,958.56)	
1410-210	DEP'N RESERVE MOBILE	(130,559.79)					(130,559.79)	
1410-400	INTERNET EQUIPMENT	14,644.00					14,644.00	
1410-410	AD INTERNET EQUIP	(1,627.12)					(1,627.12)	
1410-510	PUBLIC TELE TERMINAL EQUIPMENT	41,099.49					41,099.49	
1410-550	ACC DEPREC PAYPHONES	(42,928.19)					(42,928.19)	
1439-000	DEFERRED CHARGES	0.00					0.00	
1439-110	SICK LEAVE - CURRENT YEAR	0.00					0.00	
2006-000	NONOPERATING PLANT	13,500.00					13,500.00	
2111-000	LAND	114,380.36				(9,928.45)	104,451.91	
2116-000	OTHER WORK EQUIPMENT	235,313.01				(38,828.42)	196,484.59	
2116-040	OTHER WORK EQUIP - ADDITIONS	0.00					0.00	
2121-000	BUILDINGS	1,012,449.96				(87,882.69)	924,567.27	
2121-040	BUILDINGS - ADDITIONS	0.00					0.00	
2122-000	FURNITURE	42,910.56				(258.37)	42,652.19	
2123-000	OFFICE EQUIPMENT	130,515.57				(785.84)	129,729.73	
2123-040	OFFICE EQUIPMENT - ADDITIONS	0.00					0.00	
2123-090	OFFICE EQUIPMENT - ADJUSTMENTS	0.00					0.00	
2124-000	GENERAL PURPOSE COMPUTERS	30,822.62				(185.58)	30,637.04	
2124-040	GEN'R PUR COMPUTER - ADDITIONS	0.00					0.00	
<b>2100</b>	<b>TOTAL GENERAL SUPPORT ASSETS</b>	<b>1,566,392.08</b>			<b>0.00</b>	<b>0.00</b>	<b>(137,869.35)</b>	<b>1,428,522.73</b>

**SIoux VALLEY TELEPHONE COMPANY**  
**TRIAL BALANCE WORKSHEET**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
2210-000	CENTRAL OFFICE SWITCHING	4,110,756.38					4,110,756.38
2210-040	CENTRAL OFFICE - ADDITIONS	0.00					0.00
2210-090	CENTRAL OFFICE - ADJUSTMENTS	0.00					0.00
2232-000	CIRCUIT EQUIPMENT - SUBSCRIBER	1,891,409.19					1,891,409.19
2232-040	CIRCUIT EQUIPMENT - ADDITIONS	0.00					0.00
2232-090	CIRCUIT EQUIPMENT - ADJUSTMENTS	0.00					0.00
2232-100	CIRCUIT EQUIPMENT - FIBER ELECTRONICS	1,476,344.98				(50,499.86)	1,425,845.12
2232-140	CIR EQ - FIBER ELEC - ADDITIONS	0.00					0.00
2232-190	CIR EQ - FIBER ELEC - ADJUSTMENTS	0.00					0.00
2232-200	CIRCUIT EQUIPMENT - OTHER TOLL	287,469.80					287,469.80
2232-240	CIR EQ - OTHER TOLL - ADDITIONS	0.00					0.00
2232-290	CIR EQ - OTHER TOLL - ADJUSTMENTS	0.00					0.00
<b>2200</b>	<b>TOTAL CENTRAL OFFICE ASSETS</b>	<b>7,765,980.35</b>		<b>0.00</b>	<b>0.00</b>	<b>(50,499.86)</b>	<b>7,715,480.49</b>
2411-000	POLES	4,828.82					4,828.82
2421-000	AERIAL CABLE	103,737.97					103,737.97
2421-100	AERIAL STATION CONNECTIONS	74,946.23					74,946.23
2422-000	UNDERGROUND CABLE	27,796.00					27,796.00
2423-000	BURIED CABLE	7,827,800.84					7,827,800.84
2423-040	BURIED CABLE - ADDITIONS	0.00					0.00
2423-080	BURIED CABLE - RETIREMENTS	0.00					0.00
2423-090	BURIED CABLE - ADJUSTMENTS	0.00					0.00
2423-100	BURIED FIBER OPTIC CABLE	1,062,013.58				(9,273.67)	1,052,739.91
2423-140	BURIED FIBER OPTIC - ADDITIONS	0.00					0.00
2423-190	BURIED FIBER OPTIC - ADJUSTMENTS	0.00					0.00
2423-200	BURIED TOLL CABLE	132,381.80					132,381.80
2423-290	BURIED TOLL CABLE - ADJUSTMENTS	0.00					0.00
2423-300	BURIED STATION CONNECTIONS	376,347.51					376,347.51
2441-000	CONDUIT SYSTEMS	172,473.16					172,473.16
2441-040	CONDUIT SYSTEMS - ADDITIONS	0.00					0.00
<b>2400</b>	<b>TOTAL CABLE &amp; WIRE FACILITIES</b>	<b>9,782,325.91</b>		<b>0.00</b>	<b>0.00</b>	<b>(9,273.67)</b>	<b>9,773,052.24</b>
<b>2690-100</b>	<b>ORGANIZATION</b>	<b>531.76</b>		<b>0.00</b>	<b>0.00</b>	<b>(5.50)</b>	<b>526.26</b>
<b>2690</b>	<b>REGULATORY ASSETS</b>	<b>0.00</b>	<b>RE 8,12</b>	<b>4,350.40</b>	<b>0.00</b>	<b>0.00</b>	<b>4,350.40</b>
2901-000	LAND & BUILDINGS - MONTROSE	2,500.00					2,500.00
2901-002	LAND - AURORA	1,000.00					1,000.00
2901-003	LAND & BUILDING - VALLEY SPRINGS	12,500.00					12,500.00
2901-004	LAND & BUILDING - HILLS	7,500.00					7,500.00
2901-005	LAND & BUILDING - INWOOD	10,000.00					10,000.00
2901-043	LAND & BUILDING - ADDS - V.S.	0.00					0.00
2901-044	LAND & BUILDING - ADDS - HILLS	0.00					0.00
2901-045	LAND & BUILDING - ADDS - INWOOD	0.00					0.00
2901-091	LAND - AURORA	0.00					0.00
2910-000	MONTROSE ANTENNAS	5,287.00					5,287.00
2915-000	MONTROSE HEADEND	20,457.48					20,457.48
2915-001	CORSICA HEADEND	55,382.52					55,382.52
2915-002	HEADEND - AURORA	752.18					752.18
2915-003	HEADEND - VALLEY SPRINGS	62,074.42					62,074.42
2915-004	HEADEND - HILLS	65,344.08					65,344.08
2915-005	HEADEND - INWOOD	63,344.08					63,344.08
2915-006	HEADEND - LARCHWOOD	64,074.42					64,074.42
2915-040	MONTROSE HEADEND - ADDS	0.00					0.00
2915-042	HEADEND - ADD - AURORA	0.00					0.00
2915-043	HEADEND - ADD - V.S.	0.00					0.00
2915-044	HEADEND - ADD - HILLS	0.00					0.00
2915-045	HEADEND - ADD - INWOOD	0.00					0.00
2915-046	HEADEND - ADD LARCHWOOD	0.00					0.00
2916-006	OTHER WORK EQUIP - LARCHWOOD	855.75					855.75
2916-046	OTHER WORK EQUIP - LARCHWOOD - ADDS	0.00					0.00
2920-000	MONTROSE CALBE & WIRE	58,050.73					58,050.73
2920-001	CORSICA CABLE & WIRE	45,685.84					45,685.84
2920-003	CABLE & WIRE - V.S.	87,636.40					87,636.40
2920-004	CABLE & WIRE - HILLS	66,086.91					66,086.91
2920-005	CABLE & WIRE - INWOOD	117,752.61					117,752.61
2920-006	LARCHWOOD - CABLE & WIRE	155,859.24					155,859.24
2920-040	MONTROSE CABLE & WIRE - ADDS	0.00					0.00
2920-043	CABLE & WIRE - ADDS - V.S.	0.00					0.00
2920-044	CABLE & WIRE - ADDS - HILLS	0.00					0.00
2920-045	CALBE & WIRE - ADDS - INWOOD	0.00					0.00
2920-046	CALBE & WIRE - ADDS - LARCHWOOD	0.00					0.00
2920-092	AURORA PLANT	68,272.58					68,272.58
2925-003	TOWERS - V.S.	10,000.00					10,000.00
2925-043	TOWERS - ADDS - V.S.	0.00					0.00
3001-000	AUDIT CPR A/C	0.00					0.00

**SIoux VALLEY TELEPHONE COMPANY  
TRIAL BALANCE WORKSHEET  
YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
3003-000	ACCUM DEPR - NONOPERATING	(9,372.52)					(9,372.52)
3211-600	OTHER WORK EQUIPMENT	(126,709.50)				20,908.02	(105,801.48)
3212-100	BUILDINGS	(438,369.02)				38,051.31	(400,317.71)
3212-200	FURNITURE	(21,455.40)				129.18	(21,326.22)
3212-300	OFFICE EQUIPMENT	(130,114.16)				783.43	(129,330.73)
3212-400	GENERAL PURPOSE COMPUTER	(21,782.40)				131.15	(21,651.25)
<b>3100-2100</b>	<b>TOTAL DEPR. RES. - GSF</b>	<b>(738,430.48)</b>		<b>0.00</b>	<b>0.00</b>	<b>60,003.09</b>	<b>(678,427.39)</b>
3221-000	CENTRAL OFFICE SWITCHING	(2,981,917.37)					(2,981,917.37)
3223-200	CIRCUIT EQUIPMENT	(1,563,188.76)					(1,563,188.76)
3223-210	FIBER ELECTRONICS	(713,160.13)				35,439.97	(677,720.16)
3223-220	OTHER TOLL	(191,771.57)					(191,771.57)
<b>3100-2200</b>	<b>TOTAL DEPR. RES. - COE</b>	<b>(5,450,037.83)</b>		<b>0.00</b>	<b>0.00</b>	<b>35,439.97</b>	<b>(5,414,597.86)</b>
3242-100	POLES	(6,036.02)					(6,036.02)
3242-100	AERIAL CABLE	(129,672.47)					(129,672.47)
3242-110	AERIAL STATION CONNECTIONS	(74,946.23)					(74,946.23)
3242-200	UNDERGROUND CABLE	(17,341.75)					(17,341.75)
3242-300	BURIED CABLE	(4,521,263.68)					(4,521,263.68)
3242-310	FIBER OPTIC CABLE	(501,174.50)				5,480.40	(495,694.10)
3242-320	BURIED TOLL CABLE	(107,444.18)					(107,444.18)
3242-330	BURIED STATION CONNECTIONS	(376,347.51)					(376,347.51)
3244-100	CONDUIT SYSTEMS	(46,775.64)					(46,775.64)
<b>3100-2400</b>	<b>TOTAL DEPR. RES. - C&amp;W F</b>	<b>(5,781,001.98)</b>		<b>0.00</b>	<b>0.00</b>	<b>5,480.40</b>	<b>(5,775,521.58)</b>
3290-100	A/D MONTROSE BUILDINGS	(1,229.30)					(1,229.30)
3290-103	A/D V.S. BUILDINGS	(468.72)					(468.72)
3290-104	A/D HILLS BUILDINGS	(281.25)					(281.25)
3290-105	A/D INWOOD BUILDINGS	(375.03)					(375.03)
3291-000	A/D MONTROSE ANTENNAS	(4,163.56)					(4,163.56)
3291-500	A/D MONTROSE HEADEND	(14,206.90)					(14,206.90)
3291-501	A/D CORSICA HEADEND	(54,993.66)					(54,993.66)
3291-502	A/D - HEADEND - AURORA	(25.08)					(25.08)
3291-503	A/D V.S. HEADEND	(4,638.32)					(4,638.32)
3291-504	A/D HILLS HEADEND	(4,889.57)					(4,889.57)
3291-505	A/D INWOOD HEADEND	(4,739.63)					(4,739.63)
3291-506	A/D LARCHWOOD HEADEND	(4,788.27)					(4,788.27)
3291-606	A/D OTHER WORK EQUIP - LARCHWOOD	(28.52)					(28.52)
3292-000	A/D MONTROSE CABLE & WIRE	(34,205.19)					(34,205.19)
3292-001	A/D CORSICA CABLE & WIRE	(44,543.09)					(44,543.09)
3292-002	A/D AURORA	(55,459.52)					(55,459.52)
3292-003	A/D VS CABLE & WIRE	(3,144.62)					(3,144.62)
3292-004	A/D HILLS CABLE & WIRE	(2,452.00)					(2,452.00)
3292-005	A/D INWOOD CABLE & WIRE	(4,409.48)					(4,409.48)
3292-006	A/D LARCHWOOD CABLE & WIRE	(5,828.41)					(5,828.41)
3292-503	A/D VS TOWERS	(375.03)					(375.03)
4010-150	A/P HILLS TELEPHONE CO.	(21,990.37)					(21,990.37)
4010-200	ACCOUNTS PAYABLE	(178,484.72)	RE4,5	36,486.00	(14,758.92)		(156,757.64)
4010-202	HILLS CASH PAY TO HTC	0.00					0.00
4010-203	VALLEY CASH PAY TO VCI	0.00					0.00
4010-205	ACCOUNTS PAYABLE - EQUIPMENT	(125,000.00)					(125,000.00)
4010-210	WITHHOLDING - 401K	0.00					0.00
4010-220	WITHHOLDING TAX - FEDERAL & FICA	0.00					0.00
4010-240	EXCISE TAX	(5,987.15)					(5,987.15)
4010-251	MINNESOTA SALES TAX	(929.09)					(929.09)
4010-253	SOUTH DAKOTA SALES TAX	0.00					0.00
4010-260	911 TAX	(86.81)					(86.81)
4010-261	MN TAP PROCEEDS	(11.65)					(11.65)
4010-262	S.D. (MINNEHAHA) - 911 TAX	0.00					0.00
4010-263	S.D. (MCCOOK) - 911 TAX	0.00					0.00
4010-266	MOODY COUNTY 911 TAX	0.00					0.00
4010-268	DOUGLAS COUNTY 911 TAX	0.00					0.00
4010-269	AURORA COUNTY 911 TAX	0.00					0.00
4010-270	CITY TAX	0.00					0.00
4010-273	LIFELINE	0.00					0.00
4010-290	EMPLOYEE STOCK PURCHASE PLAN	(1,280.56)					(1,280.56)
4010-291	A/P MEDICAL FLEX PLAN	(468.00)					(468.00)
4010-292	A/P DEPENDENT CARE FLEX PLAN	(489.87)					(489.87)

**SIoux VALLEY TELEPHONE COMPANY  
TRIAL BALANCE WORKSHEET  
YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
4010-320	PAYABLE TO AT&T	0.00					0.00
4010-330	PAYABLE TO NECA	(24,136.00)					(24,136.00)
4012-612	HEARING IMPAIRED PAYABLE	0.00					0.00
4040-000	CUSTOMER DEPOSITS	(8,684.40)					(8,684.40)
4070-100	ACRUED FEDERAL INCOME TAXES	114,411.08					114,411.08
4070-200	ACRUED STATE INCOME TAXES	(6,317.00)					(6,317.00)
4070-210	ACRUED IOWA INCOME TAXES	(5,000.00)					(5,000.00)
4080-100	ACRUED PROPERTY TAXES	(316.00)					(316.00)
4080-200	ACRUED GROSS EARNINGS TAX	(258,074.84)					(258,074.84)
4080-300	ACRUED FEDERAL UNEMPLOYMENT	0.00					0.00
4120-110	ACRUED INTEREST - REA	0.00					0.00
4120-120	ACRUED INTEREST - RTB	(16,685.66)					(16,685.66)
4120-310	COMPENSATED ABSENCES - SICK PAY	(38,503.30)					(38,503.30)
4120-320	COMP. ABSENCES - VAC, HOL & OTHER	(12,255.43)					(12,255.43)
4120-330	COMP ABSENCES - HOLIDAY - PERSONAL	1,731.77					1,731.77
4120-400	ACRUED PROFIT SHARING	(36,484.63)					(36,484.63)
4130-000	OTHER CURRENT LIABILITIES	(25,520.14)					(25,520.14)
4210-120	REA NOTES	(1,892,000.74)					(1,892,000.74)
4210-121	REA ADVANCE PAYMENTS	628,468.96					628,468.96
4210-130	RTB NOTES	(3,334,115.66)					(3,334,115.66)
4210-170	REA NOTES - UNADVANCED	51,100.00					51,100.00
4340-100	NONCUR DEF OPER FED INCOME TAX	(949,398.00)				9,814.38	(939,583.62)
4510-100	COMMON STOCK	(155,000.00)					(155,000.00)
4540-100	OTHER CAPITAL - COMMON	(58,368.65)					(58,368.65)
4550-000	RETAINED EARNINGS	(4,913,086.43)					(4,913,086.43)
4550-100	DIVIDENDS - COMMON	0.00					0.00
	<b>CHECK TOTAL - BALANCE SHEET</b>	<b>1,255,213.59</b>		<b>54,735.80</b>	<b>(14,758.92)</b>	<b>(86,910.54)</b>	<b>1,203,929.53</b>
5001-100	BASIC SERVICE - MN	(6,788.13)					(6,788.13)
5001-300	BASIC SERVICE - SD	(1,238,251.90)					(1,238,251.90)
5060-430	OTHER LOCAL SERVICE - SD	(27,436.08)					(27,436.08)
5081-050	FEDERAL UNIVERSAL SERVICE CHARGE	(9,589.87)					(9,589.87)
5081-060	FEDERAL UNIVERSAL SER CHG-SPEC ACCESS	(1,901.61)					(1,901.61)
5081-130	END USER - MULTI-LINE - SD	(67,715.62)					(67,715.62)
5081-210	END USER - SINGLE LINE - MN	(1,215.31)					(1,215.31)
5081-230	END USER - SINGLE LINE - SD	(197,199.67)					(197,199.67)
5081-330	INTERSTATE PIC CHANGE CHG - SD	(2,165.00)					(2,165.00)
5081-500	ANNUAL TRS FUND CONTRIBUTION	268.56	RE 1	(268.56)			0.00
5081-700	UNIVERSAL SERVICE REVENUE	(332,046.00)					(332,046.00)
5082-110	IS COMMON LINE - MN	(2,926.93)					(2,926.93)
5082-130	IS COMMON LINE - SD	(381,243.11)					(381,243.11)
5082-210	IS SWITCHED ACCESS - MN	(5,784.11)					(5,784.11)
5082-230	IS SWITCHED ACCESS - SD	(1,193,969.64)					(1,193,969.64)
5083-300	IS SPECIAL ACCESS = SD	(349,211.39)					(349,211.39)
5084-110	STATE COMMON LINE - MN	(5,703.45)					(5,703.45)
5084-130	STATE COMMON LINE - SD	(528,183.17)					(528,183.17)
5084-210	STATE SWITCHED ACCESS - MN	(8,713.49)					(8,713.49)
5084-230	STATE SWITCHED ACCESS - SD	(900,159.34)					(900,159.34)
5084-231	LECA INTERIM SETTLEMENTS - SD	515,546.00					515,546.00
5084-310	STATE SPECIAL ACCESS - MN	0.00					0.00
5084-330	STATE SPECIAL ACCESS - SD	(68,784.75)					(68,784.75)
5100-110	LONG DISTANCE REVENUE - MN	(1,156.48)					(1,156.48)
5100-130	LONG DISTANCE REVENUE - SD	(620,611.03)	RE 6	(814.32)			(621,425.35)
5100-230	LONG DISTANCE REVENUE - IS - SD	46,039.42					46,039.42
5110-300	LONG DIST. UNIDIREC. REVENUE - SD	(1,776.28)					(1,776.28)
5230-300	DIRECTORY REVENUE - SD	(1,700.80)					(1,700.80)
5240-300	RENT REVENUE - SD	(94,753.43)					(94,753.43)
5260-000	MICELLANEOUS	(2,847.45)					(2,847.45)
5270-110	BILLING & COLLECTION - STATE - MN	(35.72)					(35.72)
5270-130	BILLING & COLLECTION - STATE - SD	(38,283.71)					(38,283.71)
5270-210	BILLING AND COLLECTION - IS - MN	(0.48)					(0.48)
5270-230	BILLING AND COLLECTION - IS - SD	(38,837.29)					(38,837.29)
5301-100	UNCOLLECTIBLES - TELEPHONE - MN	(8.28)					(8.28)
5301-300	UNCOLLECTIBLES - TELEPHONE - SD	29,445.87	RE 8	0.00			29,445.87
	TOTAL OPERATING REVENUE	(5,537,699.67)		(1,082.88)	0.00	0.00	(5,538,782.55)
6110-000	NETWORK SUPPORT EXPENSE	0.00			193.07	0.00	193.07
6110-100	NETWORK SUPPORT EXP-REMAINING BAL.	24,624.72			0.00	(4,095.12)	20,529.60
6110	TOTAL NETWORK SUPPORT EXPENSE	24,624.72		0.00	193.07	(4,095.12)	20,722.67
6121-000	LAND AND BUILDINGS	51,722.69			410.78	(4,525.29)	47,608.18
6122-000	FURNITURE AND ARTWORKS	190.76			0.00	(1.15)	189.61
6123-000	OFFICE EQUIPMENT	3,971.74			0.00	(23.91)	3,947.83
6124-000	GENERAL PURPOSE COMPUTER	4,283.35			0.00	(25.79)	4,257.56
6120	TOTAL GENERAL SUPPORT EXPENSE	60,168.54		0.00	410.78	(4,576.14)	56,003.18

**SIOUX VALLEY TELEPHONE COMPANY  
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YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
<b>6210-000</b>	<b>CENTRAL OFFICE SWITCHING</b>	183,747.57			1,409.39		<b>185,156.96</b>
6230-000	CENTRAL OFFICE TRANSMISSION	17,390.96			198.95		17,589.91
6230-100	FIBER ELECTRONICS REPAIRS	4,448.14			39.85	(1,399.79)	3,088.20
6230-200	OTHER TOLL ELECTRONICS REPAIRS	7,937.51			90.81		8,028.32
<b>6230</b>	<b>TOTAL COE TRANSMISSION EXPENSE</b>	<b>29,776.61</b>		0.00	<b>329.61</b>	<b>(1,399.79)</b>	<b>28,706.43</b>
<b>6310-000</b>	<b>INFORMATION ORIG/TERM</b>	120.15	RE 3	(120.15)	0.00		0.00
6410-000	CABLE AND WIRE FACILITY	376,970.56			3,788.22		380,758.78
6410-100	FIBER OPTIC CABLE REPAIRS	71,868.83	RE 10	(9,549.00)	60.49	(320.40)	62,059.92
6410-200	OTHER TOLL CABLE REPAIRS	956.31			1.34		957.65
<b>6400</b>	<b>TOTAL CABLE &amp; WIRE FACILITY EXP</b>	<b>449,795.70</b>		<b>(9,549.00)</b>	<b>3,850.05</b>	<b>(320.40)</b>	<b>443,776.35</b>
<b>6512-000</b>	<b>PROVISIONING</b>	558.45		0.00	11.34	(7.95)	<b>561.84</b>
6531-000	POWER	52,532.49				0.00	52,532.49
6532-000	NETWORK ADMINISTRATION-OTHER	122.14			0.00	(1.70)	120.44
6533-000	TESTING	35,754.71			758.22	0.00	36,512.93
6534-000	PLANT ADMINISTRATION	0.00			1,452.26		1,452.26
6534-100	PLANT ADMINISTRATION	96,691.88			0.00	(1,369.39)	95,322.49
6535-000	ENGINEERING	0.00			0.82		0.82
6535-100	ENGINEERING	25,917.18			0.00	(961.63)	25,555.55
<b>6530</b>	<b>TOTAL NETWORK OPERATIONS EXP</b>	<b>211,018.40</b>		0.00	<b>2,211.30</b>	<b>(1,732.72)</b>	<b>211,496.98</b>
6540-000	ACCESS EXPENSE	298,667.87					298,667.87
6540-100	ACCESS EXPENSE - USF	48,236.84					48,236.84
<b>6540</b>	<b>TOTAL ACCESS EXPENSE</b>	<b>346,904.71</b>		0.00	0.00	0.00	<b>346,904.71</b>
<b>6561-000</b>	<b>DEPRECIATION-PLANT IN SERVICE</b>	1,204,897.27				(10,269.27)	<b>1,194,628.00</b>
6612-000	SALES	48.04	RE2	(48.04)	0.00		0.00
6613-000	PRODUCT ADVERTISING	32,698.41	RE2	(32,698.41)	0.00	0.00	0.00
<b>6610</b>	<b>TOTAL MARKETING EXPENSE</b>	<b>32,746.45</b>		<b>(32,746.45)</b>	0.00	0.00	<b>0.00</b>
<b>6621-000</b>	<b>CALL COMPLETION</b>	426.55	RE 6	(426.55)	0.00	0.00	<b>0.00</b>
<b>6622-000</b>	<b>NUMBER SERVICES</b>	(1,240.87)	RE 6	1,240.87	0.00	0.00	<b>0.00</b>
6623-000	CUSTOMER SERVICES	123,421.35			791.16		124,212.51
6623-110	CUSTOMER - SERVICE ORDERS	57,010.11			1,158.15		58,168.26
6623-120	CUSTOMER - COLLECTIONS	24,456.41			494.71		24,951.12
6623-130	CUSTOMER - BILLING INQUIRIES	17,671.55			374.40		18,045.95
6623-500	SUBSCRIBER BILLING EXPENSES	85,577.42			77.24	0.00	85,654.66
6623-600	CABS BILLING	70,608.00			0.00		70,608.00
6623-800	TAP COSTS - MN	20.59			0.45		21.04
6623-900	TRS FUND EXPENSE	0.00	RE 1	268.56			268.56
<b>6623</b>	<b>TOTAL CUSTOMER SERVICES</b>	<b>378,765.43</b>		<b>268.56</b>	<b>2,896.11</b>	0.00	<b>381,930.10</b>
<b>6711-000</b>	<b>EXECUTIVE</b>	213,174.10	RE 11	(30.21)	1,756.04	(1,944.96)	<b>212,954.97</b>
6721-000	ACCOUNTING AND FINANCE	77,260.63			0.00		77,260.63
6721-100	AUDITOR & ACCTG. CONSULTING	32,553.03					32,553.03
6721-200	COST STUDY EXPENSE	0.00	RE 4,12	26,299.20			26,299.20
6721-300	LECA ASSESSMENT EXPENSE	0.00	RE 5	1,486.00			1,486.00
6722-000	EXTERNAL RELATIONS	8,546.78	RE 2	32,698.41	0.00	(1,833.32)	39,411.87
6723-000	HUMAN RESOURCES	2,476.16			0.00		2,476.16
6724-000	INFORMATION MANAGEMENT	366.56			0.00		366.56
6725-000	LEGAL	5,471.26					5,471.26
6727-000	RESEARCH AND DEVELOPMENT	6,354.42					6,354.42
6728-000	OTHER GENERAL & ADMINISTRATIVE	44,365.56	RE 7	(7,599.85)	0.00		36,765.71
6728-900	NON DEDUCTIBLE DUES	71.39					71.39
<b>6720</b>	<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>177,465.79</b>		<b>52,883.76</b>	0.00	<b>(1,833.32)</b>	<b>228,516.23</b>
<b>7210-000</b>	<b>INVESTMENT TAX CREDIT</b>	0.00					<b>0.00</b>
7220-000	OPERATING FEDERAL INCOME TAX	564,472.00					564,472.00
7230-000	OPERATING STATE INCOME TAX	5,776.00					5,776.00
7240-200	GROSS EARNINGS TAX	256,290.68					256,290.68
7240-300	PUC REGULATORY FEES	0.00	RE 7	4,173.65			4,173.65
7240-400	FCC REGULATORY FEES	0.00	RE 7	485.00			485.00
7241-000	PROPERTY TAX	775.72					775.72
<b>7200</b>	<b>TOTAL OPERATING TAXES (DR)</b>	<b>827,314.40</b>		<b>4,658.65</b>	0.00	0.00	<b>831,973.05</b>
7310-000	DIVIDEND INCOME (CR)	(39,344.83)					(39,344.83)
7320-000	INTEREST INCOME (CR)	(165,332.53)					(165,332.53)
7360-209	EQUITY IN SDN LLC	(78,854.27)					(78,854.27)
<b>7370-100</b>	<b>CONTRIBUTIONS</b>	2,634.20	RE 7,11	2,971.41			<b>5,605.61</b>
7400-000	NONOPERATING TAXES	102,464.00					102,464.00

**SIoux VALLEY TELEPHONE COMPANY**  
**TRIAL BALANCE WORKSHEET**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
7500-000	NON-OPERATING FIXED CHARGES	0.00	RE 9	34,619.95			34,619.95
<b>7510-110</b>	<b>INTEREST TO REA</b>	<b>337,097.88</b>	<b>RE 9</b>	<b>(34,619.95)</b>			<b>302,477.93</b>
7530-000	AMORTIZATION DEBT EXPENSE	834.48					834.48
7540-000	OTHER INTEREST	556.93					556.93
7810-100	SALES REVENUE	(19,654.08)					(19,654.08)
7810-200	LEASE REVENUE	(14,525.71)					(14,525.71)
7810-210	FIBER LEASE	2,520.00					2,520.00
7810-300	INSTALLATION & REPAIR REVENUE	(45,957.69)					(45,957.69)
7810-320	COMMISSIONS	(4.71)					(4.71)
7810-410	INTERNET REVENUE - MN	(24.07)					(24.07)
7810-430	INTERNET REVENUE - SD	(232,506.27)					(232,506.27)
7810-500	SCHOOL E-RATE NONREG REVENUE	0.00					0.00
7810-510	PAYPHONE COMPENSATION	(2,547.12)					(2,547.12)
7820-100	COST OF GOODS SOLD	237.38					237.38
7820-200	CPE REPAIRS	1,681.19			18.19		1,699.38
7820-250	DEPRECIATION - NONREGULATED	1.00					1.00
7820-300	INSTALLATION & REPAIR EXPENSE	69,093.07			798.46		69,891.53
7820-310	INTERNET EXPENSE	250,973.14			106.51		251,079.65
7820-311	DEPRECIATION EXPENSE-INTERNET	1,627.12					1,627.12
7830-100	SALES EXPENSE	6,302.93			27.17		6,330.10
7830-500	OTHER EXPENSES	754.88					754.88
7840-510	PAYPHONE BASIC SERVICE EXPENSE	11,997.01			36.42		12,033.43
7840-550	PAYPHONE DEPRECIATION EXPENSE	106.29					106.29
7850-100	OLLIG CABLEVISION REVENUE	(56,654.14)					(56,654.14)
7850-101	AURORA CATV REVENUE	(74,549.78)					(74,549.78)
7850-102	MONTROSE CATV REVENUE	(28,806.34)					(28,806.34)
7850-103	VALLEY SPRINGS CATV REVENUE	(39,693.99)					(39,693.99)
7850-104	HILLS CATV REVENUE	(27,555.06)					(27,555.06)
7850-105	INWOOD CATV REVENUE	(38,515.37)					(38,515.37)
7850-106	LARCHWOOD CATV REVENUE	(38,662.55)					(38,662.55)
7850-200	OLLIG CABLEVISION EXPENSES	124.97			17.41		142.38
7850-201	AURORA CATV EXPENSES	956.76					956.76
7850-202	MONTROSE CATV EXPENSES	124.97					124.97
7850-203	VALLEY SPRINGS CATV EXPENSES	555.38					555.38
7850-204	HILLS CATV EXPENSES	2,113.65					2,113.65
7850-205	INWOOD CATV EXPENSES	1,220.40					1,220.40
7850-206	LARCHWOOD CATV EXPENSES	989.74					989.74
7850-220	CORSICA HEADEND REPAIRS	4,516.87			77.73		4,594.60
7850-221	AURORA HEADEND REPAIR	3,910.06			33.36		3,943.42
7850-222	MONTROSE HEADEND REPAIRS	1,049.24			13.27		1,062.51
7850-223	VALLEY SPRINGS HEADEND REPAIRS	2,524.91			14.95		2,539.86
7850-224	HILLS HEADEND REPAIRS	1,108.41			7.04		1,115.45
7850-225	INWOOD HEADEND REPAIRS	2,096.86			9.79		2,106.65
7850-226	LARCHWOOD HEADEND REPAIRS	515.18			5.45		520.63
7850-230	CORSICA CABLE & WIRE REPAIR	4,970.04			55.04		5,025.08
7850-231	AURORA CABLE & WIRE REPAIR	4,539.96			56.47		4,596.43
7850-232	MONTROSE CABLE & WIRE REPAIR	3,527.10			36.59		3,563.69
7850-233	VALLEY SPRINGS CABLE & WIRE REPAIR	13,298.94			78.28		13,377.22
7850-234	HILLS CABLE & WIRE REPAIR	5,654.74			12.42		5,667.16
7850-235	INWOOD CABLE & WIRE REPAIR	6,743.22			29.21		6,772.43
7850-236	LARCHWOOD CABLE & WIRE REPAIR	15,382.07			61.82		15,443.89
7850-241	AURORA SERVICE & OTHER REPAIR	96.79			0.00		96.79
7850-242	MONTROSE SERVICE & OTHER REPAIR	0.00			0.00		0.00
7850-243	VALLEY SPRINGS SERVICE & OTHER REPAIR	3,519.07			46.12		3,565.19
7850-244	HILLS SERVICE & OTHER REPAIR	2,496.59			33.70		2,530.29
7850-245	INWOOD SERVICE & OTHER REPAIR	3,200.08			43.32		3,243.40
7850-246	LARCHWOOD SERVICE & OTHER REPAIR	3,588.46			48.94		3,637.40
7850-250	CORSICA POWER	569.72					569.72
7850-251	AURORA POWER	830.06					830.06
7850-253	VALLEY SPRINGS POWER	1,122.89					1,122.89
7850-254	HILLS POWER	1,059.86					1,059.86
7850-255	INWOOD POWER	1,435.93					1,435.93
7850-256	LARCHWOOD POWER	1,611.33					1,611.33
7850-260	CORSICA NETWORK ADMINISTRATION	21,057.55			0.00		21,057.55
7850-261	AURORA NETWORK ADMINISTRATION	22,680.13					22,680.13
7850-262	MONTROSE NETWORK ADMINISTRATION	9,551.79					9,551.79
7850-263	VALLEY SPRINGS NETWORK ADMINISTRATION	14,647.37					14,647.37
7850-264	HILLS NETWORK ADMINISTRATION	10,794.76					10,794.76
7850-265	INWOOD NETWORK ADMINISTRATION	14,114.84					14,114.84
7850-266	LARCHWOOD NETWORK ADMINISTRATION	14,344.29					14,344.29
7850-270	CORSICA DEPRECIATION	1,303.76					1,303.76
7850-271	AURORA DEPRECIATION	2,300.84					2,300.84
7850-272	MONTROSE DEPRECIATION	8,031.53					8,031.53
7850-273	VALLEY SPRINGS DEPRECIATION	8,626.69					8,626.69
7850-274	HILLS DEPRECIATION	7,622.82					7,622.82
7850-275	INWOOD DEPRECIATION	9,524.14					9,524.14
7850-276	LARCHWOOD DEPRECIATION	10,645.20					10,645.20

**SIoux VALLEY TELEPHONE COMPANY**  
**TRIAL BALANCE WORKSHEET**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

A/C NO.	ACCOUNT DESCRIPTION	12/31/01 AUDIT BALANCE	ENTRY NO.	12/31/01 RECLASS ENTRIES	KNOWN & MEASURABLE CHANGES	12/31/01 NON-REG REMOVAL	12/31/01 ADJUSTED BALANCE
7850-281	AURORA CUSTOMER SERVICE	50.62			0.00		50.62
7850-283	VALLEY SPRINGS CUSTOMER SERVICE	244.13					244.13
7850-284	HILLS CUSTOMER SERVICE	156.95					156.95
7850-285	INWOOD CUSTOMER SERVICE	167.59					167.59
7850-286	LARCHWOOD CUSTOMER SERVICE	165.81					165.81
7850-310	AURORA HEADEND REPAIR	273.06			22.56		295.62
7850-320	CORSICA OTHER GEN & ADMIN	383.03			1.01		384.04
7850-321	AURORA OTHER GEN & ADMIN	725.84					725.84
7850-322	MONTROSE OTHER GEN & ADMIN	37.90					37.90
7850-323	VALLEY SPRINGS OTHER GEN & ADMIN	140.45					140.45
7850-324	HILLS OTHER GEN & ADMIN	90.89					90.89
7850-325	INWOOD OTHER GEN & ADMIN	140.44					140.44
7850-326	LARCHWOOD OTHER GEN & ADMIN	140.45					140.45
7850-352	AMORTIZATION OF GOODWILL - AURORA	3,112.00					3,112.00
7990	NONREGULATED EXPENSE	0.00	RE2,3	168.19			168.19
8100-000	LARBOR TO BE CLEARED	0.00					0.00
8210-000	RELIEFS AND PENSIONS	0.00					0.00
8220-000	PAYROLL TAXES	0.00					0.00
	<b>CHECK TOTAL - NET INCOME</b>	<u>(1,255,213.59)</u>		<u>18,236.20</u>	<u>14,758.92</u>	<u>(26,179.67)</u>	<u>(1,248,398.14)</u>
	PER BOOKS	(1,255,213.59)					
	DIFFERENCE	0.00					
	<b>CHECK TOTAL - BALANCE SHEET</b>	<u>1,255,213.59</u>		<u>54,735.80</u>	<u>(14,758.92)</u>	<u>(86,910.54)</u>	<u>1,203,929.53</u>

SIOUX VALLEY TELEPHONE COMPANY  
RECLASS ENTRIES  
YEAR ENDING 12/31/01

PROPRIETARY

ENTRY NO.	DESCRIPTION	ACCOUNT CODE	POST	DEBIT	CREDIT
1	TRS Fund Expense	6623-900	<input type="checkbox"/>	268.56	
	Annual TRS Fund Contribution <i>To reclassify TRS Fund expense to the proper account.</i>	5081-500	<input type="checkbox"/>		268.56
2	External Relations	6722	<input type="checkbox"/>	32,698.41	
	Nonregulated Expense	7990	<input type="checkbox"/>	48.04	
	Sales	6612	<input type="checkbox"/>		48.04
	Product Advertising Expense <i>To reclassify nonproduct related corporate image expense and to reclassify sales expense.</i>	6613	<input type="checkbox"/>		32,698.41
3	Nonregulated Expense	7990	<input type="checkbox"/>	120.15	
	Information Orig / Term Expense <i>To reclassify cpe repair to the non-regulated account.</i>	6310-000	<input type="checkbox"/>		120.15
4	Cost Study Expense	6721-200	<input type="checkbox"/>	35,000.00	
	Accounts Payable <i>To accrue for cost study expense in a separate account.</i>	4010	<input type="checkbox"/>		35,000.00
5	LECA Assessment Expense	6721-300	<input type="checkbox"/>	1,486.00	
	Accounts Payable <i>To record the LECA Assessment Expense payable at 5/31/02.</i>	4010	<input type="checkbox"/>		1,486.00
6	Toll Service Revenue	5100	<input type="checkbox"/>		814.32
	Call Completion Services	6621	<input type="checkbox"/>		426.55
	Number Services <i>To reclassify, for study purposes, local operator service expense.</i>	6622	<input type="checkbox"/>	1,240.87	
7	PUC Regulatory Fees	7240-200	<input type="checkbox"/>	4,173.65	
	FCC Regulatory Fees	7240-400	<input type="checkbox"/>	485.00	
	Contributions	7370-100	<input type="checkbox"/>	2,941.20	
	Other General & Administrative Exp <i>To reclassify various expenses to the proper accounts.</i>	6728-000	<input type="checkbox"/>		7,599.85
8	Uncollectibles - Telephone - SD (Global Crossing State)	5301-300	<input type="checkbox"/>	0.00	
	Uncollectibles - Telephone - SD (Global Crossing Inter)	5301-300	<input type="checkbox"/>	0.00	
	Accounts Receivable - CABS (Global Crossing)	1185-000	<input type="checkbox"/>		0.00
	Regulatory Asset - State	2690	<input type="checkbox"/>	0.00	
	Regulatory Asset - Interstate	2690	<input type="checkbox"/>	0.00	
Accounts Receivable - CABS (Global Crossing) <i>To write off the Global Crossing receivable due to bankruptcy proceedings.</i>	1185-000	<input type="checkbox"/>		0.00	
9	Non-operating Fixed Charges	7500-000	<input type="checkbox"/>	34,619.95	
	Interest to REA <i>To reclassify the non-operating portion of fixed charges for cost study purposes.</i>	7510-110	<input type="checkbox"/>		34,619.95
10	Remove From Cost Study	1190	<input type="checkbox"/>	9,549.00	
	Fiber Optic Cable Repairs <i>To adjust the FRRPA lease expense to the future expense level, per staff.</i>	6410-100	<input type="checkbox"/>		9,549.00
11	Contributions	7370-100	<input type="checkbox"/>	30.21	
	Executive Expense <i>To transfer plant expense to Contributions, per staff.</i>	6711	<input type="checkbox"/>		30.21



SIOUX VALLEY TELEPHONE COMPANY  
 RECLASS ENTRIES  
 YEAR ENDING 12/31/01

PROPRIETARY

ENTRY NO.	DESCRIPTION	ACCOUNT CODE	POST	DEBIT	CREDIT
12	Remove From Cost Study	1190	<input checked="" type="checkbox"/>	4,350.40	
	Regulatory Asset - State	2690	<input checked="" type="checkbox"/>	4,350.40	
	Cost Study Expense	6721-200	<input checked="" type="checkbox"/>		8,700.80
	<i>To remove one-third of the cost study filing expense from the cost study and to set the other third up as a regulatory asset in a/c 2690, per staff.</i>				

**SIOUX VALLEY TELEPHONE COMPANY  
NONREGULATED REMOVAL WORKSHEET**

**PROPRIETARY**

**YEAR ENDING 12/31/01**

LINE NO.	DESCRIPTION	TOTAL AMOUNT	ALLOC. BASIS	POTS AMOUNT	CPE & NON-REG AMOUNT	LEASED AMOUNT
<u>ALLOCATION FACTORS:</u>						
1	OFFICE EXPENSE WAGES	160,691.01	WAGES	159,723.48	967.53	0.00
2	PLANT SPECIFIC EXPENSE WAGES	346,030.86	WAGES	288,933.16	57,097.70	0.00
<u>INVESTMENT COSTS:</u>						
3	LAND & BLDG - NON-REG. SPACE	76,815.99	DIRECT	0.00	76,815.99	0.00
4	LAND & BLDG - LEASED SPACE	0.00	DIRECT	0.00	0.00	0.00
5	LAND & BLDG - REG. STORAGE SPACE	142,613.20	DIRECT	142,613.20	0.00	0.00
6	LAND & BLDG - OFFICE SPACE	229,684.60	LINE 1	228,301.66	1,382.94	0.00
7	LAND & BLDG - VEHICLE SPACE	118,856.42	LINE 2	99,244.21	19,612.21	0.00
8	LAND & BLDG - OTHER	558,860.11	DIRECT	558,860.11	0.00	0.00
9	LAND & BLDG - TOTAL	1,126,830.32	LNS 3:8	1,029,019.18	97,811.14	0.00
10	VEHICLE & WORK EQUIP	235,313.01	LINE 2	196,484.59	38,828.42	0.00
11	FURNITURE & OFFICE EQUIP	173,426.13	LINE 1	172,381.92	1,044.21	0.00
12	COMPUTER EQUIP.	30,822.62	LINE 1	30,637.04	185.58	0.00
13	CENTRAL OFFICE EQUIP	7,765,980.35	DIRECT	7,715,480.49	0.00	50,499.86
14	INFO O/T EQUIP	0.00	DIRECT	0.00	0.00	0.00
15	C & W FACILITIES	9,782,325.91	DIRECT	9,773,052.24	0.00	9,273.67
16	INGANGIBLES	531.76	SUM(LNS 9:15)	526.26	3.84	1.66
17	REGULATORY ASSETS	4,350.40	DIRECT	4,350.40	0.00	0.00
18	TOTAL	\$19,119,580.50		18,921,932.12	137,873.19	59,775.19
<u>DEPRECIATION &amp; AMORT. RESERVES:</u>						
19	LAND & BUILDING	(438,369.02)	LINE 9	(400,317.71)	(38,051.31)	0.00
20	VEHICLE & WORK EQUIP	(126,709.50)	LINE 10	(105,801.48)	(20,908.02)	0.00
21	FURNITURE & OFFICE EQUIP	(151,569.56)	LINE 11	(150,656.95)	(912.61)	0.00
22	COMPUTER EQUIP	(21,782.40)	LINE 12	(21,651.25)	(131.15)	0.00
23	CENTRAL OFFICE EQUIP	(5,450,037.83)	LINE 13	(5,414,597.86)	0.00	(35,439.97)
24	INFO O/T EQUIP	0.00	LINE 14	0.00	0.00	0.00
25	C & W FACILITIES	(5,781,001.98)	LINE 15	(5,775,521.58)	0.00	(5,480.40)
26	ALL OTHER	0.00	LINE 16	0.00	0.00	0.00
27	TOTAL	(\$11,969,470.29)		(11,868,546.83)	(60,003.09)	(40,920.37)
<u>DEFERRED TAXES</u>						
28	TOTAL	(\$949,398.00)	LINE 17	(939,583.62)	(6,846.20)	(2,968.18)
<u>DEPRECIATION &amp; AMORT. EXPENSES:</u>						
29	LAND & BUILDING	22,003.02	LINE 9	20,093.11	1,909.91	0.00
30	VEHICLE & WORK EQUIP	19,845.89	LINE 10	16,571.17	3,274.72	0.00
31	FURNITURE & OFFICE EQUIP	4,676.05	LINE 11	4,647.90	28.15	0.00
32	COMPUTER EQUIP.	5,344.15	LINE 12	5,311.97	32.18	0.00
33	CENTRAL OFFICE EQUIP	707,731.36	LINE 13	703,129.19	0.00	4,602.17
34	INFO O/T EQUIP	0.00	LINE 14	0.00	0.00	0.00
35	C & W FACILITIES	445,296.80	LINE 15	444,874.66	0.00	422.14
36	ALL OTHER	0.00	LINE 16	0.00	0.00	0.00
37	TOTAL	\$1,204,897.27		1,194,628.00	5,244.96	5,024.31
<u>PLANT SPECIFIC EXPENSES:</u>						
38	LAND & BUILDING	52,133.47	LINE 9	47,608.18	4,525.29	0.00
39	VEHICLE & WORK EQUIP	24,817.79	LINE 10	20,722.67	4,095.12	0.00
40	FURNITURE & OFFICE EQUIP	4,162.50	LINE 11	4,137.44	25.06	0.00
41	COMPUTER EQUIP.	4,283.35	LINE 12	4,257.56	25.79	0.00
42	CENTRAL OFFICE EQUIP	215,263.18	LINE 13	213,863.39	0.00	1,399.79
43	INFO O/T EQUIP	0.00	LINE 14	0.00	0.00	0.00
44	C & W FACILITIES	337,968.75	LINE 15	337,648.35	0.00	320.40
45	C & W FACILITIES LEASE EXPENSE	106,128.00	DIRECT	106,128.00	0.00	0.00
46	TOTAL	\$744,757.04		734,365.59	8,671.26	1,720.19

SIoux VALLEY TELEPHONE COMPANY  
NONREGULATED REMOVAL WORKSHEET

YEAR ENDING 12/31/01

LINE NO.	DESCRIPTION	TOTAL AMOUNT	ALLOC. BASIS	POTS AMOUNT	CPE & NON-REG SPACE	LEASED SPACE
<u>PLANT NONSPECIFIC EXPENSES:</u>						
47	POWER	52,532.49	DIRECT	52,532.49	0.00	0.00
48	NETWORK ADMINISTRATION-OTHER	122.14	LINE 45	120.44	1.42	0.28
49	TESTING	36,512.93	DIRECT	36,512.93	0.00	0.00
50	PLANT ADMIN & ENGINEERING	98,144.14	LINE 45	96,774.75	1,142.70	226.69
51	ENGINEERING	25,918.00	LINE 45	25,556.37	301.77	59.86
52	PROVISIONING EXPENSE	569.79	LINE 45	561.84	6.63	1.32
53	ALL OTHER	0.00	DIRECT	0.00	0.00	0.00
54	TOTAL	<u>\$213,799.49</u>		<u>212,058.82</u>	<u>1,452.52</u>	<u>288.15</u>
<u>CUSTOMER OPERATIONS EXPENSES:</u>						
55	MARKETING	0.00	DIRECT	0.00	0.00	0.00
56	CALL COMPLETION SERVICES	0.00	DIRECT	0.00	0.00	0.00
57	NUMBER SERVICES	0.00	DIRECT	0.00	0.00	0.00
58	CUSTOMER SERVICES	381,930.10	DIRECT	381,930.10	0.00	0.00
59	PAYSTATION COLLECTION	0.00	DIRECT	0.00	0.00	0.00
60	TOTAL	<u>\$381,930.10</u>		<u>\$381,930.10</u>	<u>\$0.00</u>	<u>\$0.00</u>
61	TOTAL 'BIG 3' EXPENSES	1,340,486.63	LN 45+53+59	1,328,354.51	10,123.78	2,008.34
<u>CORPORATE OPERATIONS EXPENSE:</u>						
62	EXECUTIVE & PLANNING	214,899.93	LINE 60	212,954.97	1,622.99	321.97
63	GENERAL & ADMINISTRATIVE	202,564.55	LINE 60	200,731.23	1,529.83	303.49
64	ALL OTHER	27,785.00	DIRECT	27,785.00	0.00	0.00
65	TOTAL	<u>\$445,249.48</u>		<u>441,471.20</u>	<u>3,152.82</u>	<u>625.46</u>
<u>NONREGULATED REMOVAL SUMMARY:</u>						
61	NET INVESTMENT	86,910.54			71,023.90	15,886.64
62	OPERATING EXPENSES	26,179.67			18,521.56	7,658.11

**SIoux VALLEY TELEPHONE COMPANY**  
**DIRECT ASSIGNMENT**  
**YEAR ENDING 12/31/01**

**PROPRIETARY**

1) Facility Lease Expense was assigned in Part 36 as follows:

a/c 6210	Circuit Facility Expense	\$0	Directly Assigned to "Intrastate"
a/c 6410	Circuit Facility Expense	\$43,030	Directly Assigned to "Intrastate"
	Total Intrastate	<u>\$43,030</u>	Directly Assigned to "Intrastate"
a/c 6210	Circuit Facility Expense	\$0	Directly Assigned to "Interstate & Other"
a/c 6410	Circuit Facility Expense	\$63,098	Directly Assigned to "Interstate & Other"
	Total Interstate	<u>\$63,098</u>	Directly Assigned to "Interstate & Other"
	Total Facility Expense	<u>\$106,128</u>	(Sheet V, Line 153)

The "intrastate" facility lease expense is directly assigned in Part 69 on Sheet O, Line 26, Column G.

2) Access Expense is directly assigned in Part 36 as follows:

a/c 6540.0004	Access Expense	\$298,668	Directly Assigned to "Interstate & Other"
a/c 6540.0104	USF Contribution Expense	<u>\$48,237</u>	Directly Assigned to "Interstate & Other"
	Total Access Expense	\$346,905	(Sheet V, Line 180)

The "intrastate" access expense is directly assigned in Part 69 on Sheet O, Line 69, Column I.

3) Classified Directory Expense is directly assigned in Part 36 as follows:

a/c 6622	Classified Directory Expense	\$0	Directly Assigned to "Interstate & Other" (Sheet V, Line 195)
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4) Other Billing & Collection Expense has a 5% End User Common Line which is directly assigned to "Interstate & Other":

a/c 6623	End User Common Line (5%)	\$150,039	(Sheet V, Line 209)
a/c 6623	All Other O, B, & C (95%)	<u>\$7,897</u>	(Sheet V, Line 207)
	Total O, B, & C	\$157,936	

5) NECA TRS Expense is directly assigned to "Interstate & Other" in Part 36:

a/c 6623	TRS Expense & TAP Costs	\$289	(Sheet V, Line 211)
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6) General & Administrative Expense is directly assigned in Part 36 as follows:

a/c 6721.200	Cost Study Expense	\$26,299	
a/c 6721.300	LECA Pooling Expense	\$1,486	
	Total Intrastate	<u>\$27,785</u>	Directly Assigned to "Intrastate"
a/c 6721.200	Cost Study Expense	\$0	
a/c 6721.100	NECA Pooling Expense (Pooled at Ada)	\$0	
	Total Interstate	<u>\$0</u>	Directly Assigned to "Interstate & Other"
	Total Direct Assignment	<u>\$27,785</u>	(Sheet V, Line 231)

The "intrastate" G&A expense is allocated in Part 69 on Sheet O, Line 171, Columns D through G.

7) Other Taxes are directly assigned in Part 36 as follows:

a/c 7240.300	PUC Regulatory Fee	\$4,174	Directly Assigned to "Intrastate"
a/c 7240.400	FCC Regulatory Fee	<u>\$485</u>	Directly Assigned to "Interstate & Other"
	Total Other Taxes	\$4,659	(Sheet V, Line 233)

The "intrastate" tax expense is allocated in Part 69 based on Sheet N, Line 36, Columns D through G.

8) Uncollectibles are directly assigned in Part 36 as follows:

a/c 5301-300	Uncollectible Access Revenue	\$0	Directly Assigned to "Intrastate"
a/c 5301-300	Uncollectible Access Revenue	<u>\$0</u>	Directly Assigned to "Interstate & Other"
	Total Uncollectible Access Revenue	\$0	(Sheet V, Line 249)

The "intrastate" uncollectible expense is allocated in Part 69 based on Sheet J, Line 13, Columns D through G.



**SOUTH DAKOTA  
PUBLIC UTILITIES COMMISSION**

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

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

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Transportation/Warehouse  
(605) 773-5280  
(605) 773-3225 fax

Consumer Hotline  
1-800-332-1782

MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Harlan Best

RE: Sioux Valley Telephone Company, Dell Rapids, SD  
Switched Access Revenue Requirement, TC02-058

DATE: September 3, 2003

Sioux Valley Telephone Company (Sioux Valley) filed an Intrastate Switched Access Cost Study pursuant to ARSD Chapters 20:10:27 to 20:10:29, inclusive on June 11, 2002, based on the twelve months ended December 31, 2001. The cost study submitted by Sioux Valley developed a revenue requirement of \$1,112,495. Sioux Valley's cost study included an amount for Global Crossing uncollectibles. Sioux Valley's access minutes of use for 2001 were 14,629,829. Sioux Valley is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Sioux Valley'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 Sioux Valley 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 Sioux Valley on June 18, August 14, and November 26, 2002. Staff data requests were responded to by Sioux Valley in a timely manner. Staff reviewed trial balances for 2001, supporting documentation for adjustments that were proposed by Sioux Valley in the cost study, access minutes of use, and traffic factor support.

The cost study filed by Sioux Valley included FCC frozen allocation factors. Staff requested Sioux Valley 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 November 25, 2002, Sioux Valley submitted an amended cost study that reduced the revenue requirement to \$1,104,472.

Staff requested, and Sioux Valley has agreed, to include East Valley Springs and North Larchwood in the traffic allocators; to place flower expenses on sheet V, line 243 (contributions were never part of the study); and to amortized non-recurring cost study expense of \$13,051 over three years. Staff opposed the inclusion of Global Crossing uncollectibles in the cost study. On August 26, 2003, Sioux Valley, through its attorney Darla Rogers, agreed to remove the Global Crossing adjustment. On September 3, 2003, Sioux Valley submitted a final revised cost study excluding the Global Crossing uncollectible. The revenue requirement for Sioux Valley is \$1,054,355. This revenue requirement is acceptable to Sioux Valley.

Respectively submitted: Harlan Best

cc Dave Saville, Martin Group

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

IN THE MATTER OF THE ) ESTABLISHMENT OF SWITCHED ) ACCESS REVENUE REQUIREMENT ) FOR SIOUX VALLEY TELEPHONE ) COMPANY ) ) )	FINAL DECISION AND ORDER GRANTING MOTION TO DISMISS ON SUMMARY DISPOSITION; NOTICE OF ENTRY  <b>TC02-058</b>
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On June 11, 2002, Sioux Valley 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 9<sup>th</sup> 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 9<sup>th</sup> day of September, 2003.

<b>CERTIFICATE OF SERVICE</b>	
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 Kalko</u>
Date:	<u>9/9/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

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

Gary Hanson  
GARY HANSON, Commissioner

James A. Burg  
JAMES A. BURG, Commissioner

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

<b>IN THE MATTER OF THE ESTABLISHMENT )</b>	<b>ORDER APPROVING</b>
<b>OF SWITCHED ACCESS REVENUE )</b>	<b>REVENUE REQUIREMENT</b>
<b>REQUIREMENT FOR SIOUX VALLEY )</b>	
<b>TELEPHONE COMPANY )</b>	<b>TC02-058</b>

On June 11, 2002, Sioux Valley Telephone Company (Sioux Valley) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On November 25, 2002 and September 2, 2003, Sioux Valley 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 Sioux Valley. At its regularly scheduled meeting of August 19, 2003, the Commission granted the Motion to Dismiss. Staff filed a memorandum on September 3, 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 Sioux Valley'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 Sioux Valley'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 23<sup>rd</sup> day of September, 2003.

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