

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

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/27 02	Filed and Docketed;
7/3 02	Weekly Filing;
7/15 02	S+S Communications' Petition to Intervene;
8/7 02	Order Granting Petition to Intervene; Order Assessing Filing Fee;
8/26 02	Notice of Appearance and Request for Service;
9/6 02	S+S Request for Access to Confidential Information;
10/23 02	Revised Cost Studies;
2/27 03	Revised Cost Studies;
2/28 03	Revised Cost Studies;
3/25 03	Revised Cost Studies;
7/11 03	Motion to Dismiss and Motion for Extension of Time to Respond; ^{Second Discovery Request;}
7/28 03	Intervenor's Brief in Resistance to Motion to Dismiss and Motion for ^{Extension of Time;}
8/8 03	Notice of Intent to Consider Motion as One for Summary Judgment; ^{Order extending time for response;} ^{Notice of Hearing;}
8/14 03	Affidavit of Les S. Sumption;
8/18 03	Response of Companies named in Above Dockets to Affidavit of Les S. Sumption;
8/29 03	Revised Cost Study;
9/9 03	Final Decision and Order Granting Motion to Dismiss on Summary ^{Notice of Entry;} ^{Disposition;}
9/11 03	Revised Cost Studies;
9/23 03	Order Approving Revenue Requirement;
9/23 03	Docket Closed.

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June 26, 2002

Ms. Debra Elofson, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

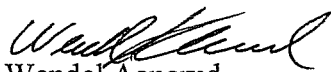
Dear Ms. Elofson:

On behalf of Union Telephone Company (the "Company"), we enclose five copies of the Company's 2001 intrastate switched access cost development package and the Company's individual switched access rates developed in accordance with ARSD Chapters 20:10:27 to 20:10:29, inclusive. The enclosed cost study replaces the 1999 study filed in June 2000. The Company is included in the Local Exchange Carriers ("LECA") consolidated tariff filing. Attachment A hereto is provided in lieu of tariff sheets.

In accordance with FCC Order 01-162, CC Docket No. 80-286, *In the Matter of Jurisdictional Separations and Referral to the Federal-State Joint Board*, released May 22, 2001, the enclosed study reflects the FCC's freeze of all interstate allocation factors.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Mr. Pat Morse
Mr. Rick Freemark

ATTACHMENT A

TARIFF SHEET


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

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

Switched Access Rates per minute (RPM)¹

	<u>Carrier Common Line</u>	<u>Local Switching</u>	<u>Local Transport</u>
Originating RPM	\$0.055308	\$0.019070	\$0.052525
Terminating RPM	\$0.069809	\$0.024069	\$0.052525

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

By: 

Of: TELEC Consulting Resources, Inc.

For: Union Telephone Company

Union Telephone Company

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
INTRALATA:										
15	Net Investment	\$417,414	J13	\$246,585	\$59,107	\$0	\$82,929	\$0	\$28,792	O.K.
16	Rate of Return	10.40%		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
17										
18	Return on Rate Base	\$43,411		\$25,645	\$6,147	\$0	\$8,625	\$0	\$2,994	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$43,411		\$25,645	\$6,147	\$0	\$8,625	\$0	\$2,994	O.K.
22	Income Taxes	21,374	J31-32	12,626	3,027	0	4,246	0	1,474	O.K.
23	Expenses and Other Taxes	385,910	J33-35, 40	140,753	52,328	212	134,357	30,618	27,642	O.K.
24										
25	Total IntraLATA Rev. Req.	\$450,695		\$179,025	\$61,502	\$212	\$147,228	\$30,618	\$32,111	O.K.
26		=====		=====	=====	=====	=====	=====	=====	
27										
28										
29	INTERLATA:									
30										
31	Net Investment	\$965	P13	\$612	\$151	\$0	\$202	\$0	\$0	O.K.
32	Rate of Return	10.40%		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
33										
34	Return on Rate Base	\$100		\$64	\$16	\$0	\$21	\$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	\$100		\$64	\$16	\$0	\$21	\$0	\$0	O.K.
38	Income Taxes	50	P31-32	31	8	0	10	0	0	O.K.
39	Expenses and Other Taxes	775	P33-35, 40	320	131	0	300	23	0	O.K.
40										
41	Total InterLATA Rev. Req.	\$924		\$415	\$155	\$0	\$332	\$23	\$0	O.K.
42		=====		=====	=====	=====	=====	=====	=====	
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$451,620		\$179,439	\$61,657	\$212	\$147,560	\$30,641	\$32,111	
		*****		*****	*****	*****	*****	*****	*****	
	ACCESS ELEMENT MINUTES OF USE			2,809,303	2,809,303		2,809,303			
	ACCESS RATE PER MINUTE	\$0.138346		\$0.063873	\$0.021947		\$0.052525			

Union Telephone Company

***** FCC PART 36 ***** Revenue Requirement Summary		Intrastate							TOTAL INTRASTATE	
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	33.10%	---	33.10%	33.10%	33.10%	33.10%	33.10%	33.10%	
15	Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18	Net Investment	\$1,667,047	C68	\$1,248,669	\$965	\$394,269	\$0	\$23,145	\$418,379	O.K.
19	Rate of Return	10.40%	---	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
20										
21	Return on Rate Base	\$173,373		\$129,862	\$100	\$41,004	\$0	\$2,407	\$43,511	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	\$173,373		\$129,862	\$100	\$41,004	\$0	\$2,407	\$43,511	O.K.
28										
29	Contributions	500	H52	288	0	208	0	3	212	O.K.
30	Interest Expense	0	H44	0	0	0	0	0	0	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$172,873		\$129,573	\$100	\$40,796	\$0	\$2,404	\$43,300	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	85,532	Formula	64,109	50	20,184	0	1,189	21,423	O.K.
40	Operating Expenses and Taxes	1,262,527	I196	893,906	738	357,309	0	10,574	368,621	O.K.
41	Uncollectibles	0	V249	0	0	0	0	0	0	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$1,521,432		\$1,087,876	\$887	\$418,497	\$0	\$14,171	\$433,556	O.K.
45	Gross Receipts Taxes	63,393	Formula	45,328	37	17,437	0	590	18,065	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$1,584,825		\$1,133,205	\$924	\$435,935	\$0	\$14,761	\$451,621	O.K.

Union Telephone Company

***** 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	\$727,348	D33	\$546,195	\$424	\$172,230	\$0	\$8,499	\$181,153	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	637,942	D68	492,282	350	145,310	0	0	145,660	O.K.
17	COE Transmission Equipment	513,579	D85	380,457	281	113,504	0	19,337	133,122	O.K.
18										
19	Total COE	\$1,151,521		\$872,739	\$631	\$258,814	\$0	\$19,337	\$278,782	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	2,269,300	D137	1,696,094	1,363	551,208	0	20,635	573,207	-0.9999999995343
22										
23	Total COE, IOT, C&WF	\$3,420,821		\$2,568,833	\$1,994	\$810,022	\$0	\$39,972	\$851,989	-0.9999999995343
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$4,148,169		\$3,115,029	\$2,419	\$982,252	\$0	\$48,471	\$1,033,142	-1.2126238108613
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	108	D218-219	81	0	26	0	1	27	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$108		\$81	\$0	\$26	\$0	\$1	\$27	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$4,148,277		\$3,115,110	\$2,419	\$982,277	\$0	\$48,473	\$1,033,168	-1.2126553822309

Union Telephone Company

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE	
				Interstate	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(2,282,938)	E34	(1,715,140)	(1,339)	(543,712)	0	(22,748)	(567,798)	(567,798)	O.K.
58 Accum. Def. Inc. Taxes, Net	(280,016)	E47	(210,275)	(163)	(66,305)	0	(3,272)	(69,741)	(69,741)	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$1,585,323		\$1,189,694	\$917	\$372,260	\$0	\$22,453	\$395,629	\$395,629	O.K.
62										
63 Materials and Supplies	40,369	H31	30,172	24	9,806	0	367	10,197	10,197	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	O.K.
65 Cash Working Capital	41,355	Formula	28,802	24	12,203	0	325	12,553	12,553	O.K.
66 Equal Access Investment	0	---	0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$1,667,047		\$1,248,669	\$965	\$394,269	\$0	\$23,145	\$418,379	\$418,379	O.K.
69										

Union Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$15,283	H33	\$11,477	\$9	\$3,619	\$0	\$179	\$3,806	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$15,283		\$11,477	\$9	\$3,619	\$0	\$179	\$3,806	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	712,065	H33	534,719	415	168,611	0	8,320	177,347	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	\$712,065		\$534,719	\$415	\$168,611	\$0	\$8,320	\$177,347	O.K.
32									
33 Tot. Land and Support Assets	\$727,348		\$546,195	\$424	\$172,230	\$0	\$8,499	\$181,153	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	\$135,792	G26	\$84,106	\$117	\$51,568	\$0	\$0	\$51,686	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$135,792		\$84,106	\$117	\$51,568	\$0	\$0	\$51,686	O.K.

Union Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$502,150	G15	\$408,176	\$232	\$93,742	\$0	\$0	\$93,974	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$502,150		\$408,176	\$232	\$93,742	\$0	\$0	\$93,974	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$637,942		\$492,282	\$350	\$145,310	\$0	\$0	\$145,660	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$63,568	123	\$63,568	\$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	285,262	G13	213,947	176	71,139	0	0	71,316	O.K.
76	CAT 4.13 PL, WATS, Local	7,706	F18	5,548	0	0	0	2,158	2,158	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	100,276	G18	57,807	105	42,364	0	0	42,469	O.K.
79	CAT 4.23 PL, WATS	56,767	F24	39,588	0	0	0	17,179	17,179	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	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	\$513,579		\$380,457	\$281	\$113,504	\$0	\$19,337	\$133,122	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										

Union Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	19,470	F31	\$3,436	\$0	\$0	\$0	\$16,034	\$16,034	O.K.	
114 CAT 1.2 InterLATA PL/WATS	37,795	F31	37,795	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	2,119,983	G13	1,589,987	1,310	528,686	0	0	529,996	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	\$2,177,248		\$1,631,219	\$1,310	\$528,686	\$0	\$16,034	\$546,030	-0.999999995343	
119										
120 CAT 2 C&WF	\$22,928	G28	\$22,928	\$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	\$22,928		\$22,928	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	53,805	G17	31,230	53	22,522	0	0	\$22,576	O.K.	
126 CAT 3 PL/WATS etc.	15,319	F36	10,718	0	0	0	4,601	4,601	O.K.	
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.	
128										
129 Total CAT 3 C&WF	\$69,124		\$41,948	\$53	\$22,522	\$0	\$4,601	\$27,176	O.K.	
130										
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
136										
137 TOTAL C&WF	\$2,269,300		\$1,696,094	\$1,363	\$551,208	\$0	\$20,635	\$573,207	-0.999999995343	
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.	

Union Telephone Company

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)		
204	INTANGIBLE ASSETS:									
205										
206	Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207	Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208										
209	Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210										
211										
212	OTHER TELEPHONE PLANT:									
213										
214	Held for Fut. Use - Alloc.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215	Held for Fut. Use - Direct	0		0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	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.	108	H35	81	0	26	0	1	27	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	\$108		\$81	\$0	\$26	\$0	\$1	\$27	O.K.

Union Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$420,081	H13	\$315,456	\$245	\$99,472	\$0	\$4,909	\$104,625	O.K.	
16 COE Switching	341,980	H19	263,896	188	77,896	0	0	78,084	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	140,405	H20	104,011	77	31,030	0	5,286	36,394	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	1,380,472	H31	1,031,777	829	335,314	0	12,553	348,696	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$2,282,938		\$1,715,140	\$1,339	\$543,712	\$0	\$22,748	\$567,798	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.	\$2,282,938		\$1,715,140	\$1,339	\$543,712	\$0	\$22,748	\$567,798	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	280,016	V145	210,275	163	66,305	0	3,272	69,741	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$280,016		\$210,275	\$163	\$66,305	\$0	\$3,272	\$69,741	O.K.	

Union Telephone Company

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

Functional Distribution
of Selected Investments

	(A)	Private Line									
		TOTAL COMPANY (B)	Joint Use Message (C)		Interstate		Intrastate		Extended Area Service (H)		Other (I)
			InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)	InterLATA (H)	IntraLATA (I)			
13 TRANS. CCT EQUIPMENT:											
14 Working Loops	1,901	1,851	33	0	0	0	14	0	0	3	O.K.
15 Avg. Cost per Loop	154.11	154.11	154.11	154.11	154.11	154.11	154.11	154.11	154.11	154.11	
16											
17 CAT 4.13 Exch Ln. Invest.	\$292,968	\$285,262	\$5,086	\$0	\$0	\$0	\$2,158	\$0	\$0	\$462	
18											
19											
20											
21 Circuit Terminations	841	537	212	0	0	0	92	0	0	0	O.K.
22 Avg. Cost per Termination	186.73	186.73	186.73	186.73	186.73	186.73	186.73	186.73	186.73	186.73	
23											
24 CAT 4.23 Other IX	\$157,043	\$100,276	\$39,588	\$0	\$0	\$0	\$17,179	\$0	\$0	\$0	
25											
26											
27 C&WF INVESTMENT:											
28											
29 Working Loops	1,901	1,851	33	0	0	0	14	0	0	3	
30 Loops Factor	1,000,000	0,973,698	0,017,359	0,000,000	0,000,000	0,000,000	0,007,365	0,000,000	0,000,000	0,001,578	O.K.
31 CAT 1 Exchange C&WF	\$2,177,249	\$2,119,983	\$37,795	\$0	\$0	\$0	\$16,034	\$0	\$0	\$3,436	
32											
33											
34 Equivalent IX Circuit Miles	9,300	7,239	1,442	0	0	0	619	0	0	0	O.K.
35 IX Cct. Miles Factor	1,000,000	0,778,387	0,155,054	0,000,000	0,000,000	0,000,000	0,066,559	0,000,000	0,000,000	0,000,000	
36 CAT 3 Interexch. C&WF	\$69,124	\$53,805	\$10,718	\$0	\$0	\$0	\$4,601	\$0	\$0	\$0	

Union Telephone Company

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000618	0.249382	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.812856	0.000463	0.186681	0.000000	0.000000	0.187144	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.580420	0.000988	0.418592	0.000000	0.000000	0.419580	O.K.
18	Conversation Minutes	1.000000	CM	0.576476	0.001046	0.422478	0.000000	0.000000	0.423524	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.402650	0.001476	0.595874	0.000000	0.000000	0.597350	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	1.000000	CT2	0.619377	0.000865	0.379758	0.000000	0.000000	0.380623	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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	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	0.402800	0.001475	0.595725	0.000000	0.000000	0.597200	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.000824	0.332510	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.001448	0.498552	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.

Union Telephone Company

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

Internal Allocation Factors

	(A)	TOTAL COMPANY	(B)	Source/ Allocator	(C)	Interstate and Other	(D)	Intrastate				TOTAL INTRASTATE	(I)		
								Message Telephone Service						Private Line	
								InterLATA	IntraLATA	InterLATA	IntraLATA			InterLATA	IntraLATA
13 Support Assets		1,000,000		D31		0.750941		0.000583	0.236792	0.000000	0.011685	0.249060	-0.0000002923275		
14 Land and Support Assets		1,000,000		D33		0.750941		0.000583	0.236792	0.000000	0.011685	0.249060	-0.0000002923275		
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		1,000,000		D49		0.619377		0.000865	0.379758	0.000000	0.000000	0.380623	O.K.		
18 COE Local Switching		1,000,000		D66		0.812856		0.000463	0.186681	0.000000	0.000000	0.187144	O.K.		
19 COE Total Switching		1,000,000		D68		0.771672		0.000549	0.227779	0.000000	0.000000	0.228328	O.K.		
20 COE Transmission		1,000,000		D85		0.740796		0.000547	0.221005	0.000000	0.000000	0.259204	O.K.		
21 Total COE		1,000,000		C19		0.757901		0.000548	0.224758	0.000000	0.016793	0.242099	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		1,000,000		D118		0.749211		0.000602	0.242823	0.000000	0.007365	0.250789	-0.0000004592954		
28 C&WF CAT 2		1,000,000		D120		1.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
29 C&WF CAT 3		1,000,000		D129		0.606845		0.000769	0.325827	0.000000	0.066559	0.393155	O.K.		
30 C&WF CAT 4		0.000000		D135		0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
31 Total C&WF		1,000,000		D137		0.747409		0.000601	0.242898	0.000000	0.009093	0.252592	-0.0000004406645		
32															
33 Total Equipment		1,000,000		C23		0.750941		0.000583	0.236792	0.000000	0.011685	0.249060	-0.0000002923275		
34															
35 TPIS		1,000,000		C32		0.750941		0.000583	0.236792	0.000000	0.011685	0.249060	-0.0000002923275		
36 TPIS, excl. Acct. No. 2690		1,000,000		D189		0.750941		0.000583	0.236792	0.000000	0.011685	0.249060	-0.0000002923275		
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		0.000000		C29		0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
42															
43 Long-term PUC		1,000,000		C36		0.750941		0.000583	0.236792	0.000000	0.011685	0.249060	-0.0000002923275		
44 Net Telephone Plant		1,000,000		C61		0.750443		0.000578	0.234817	0.000000	0.014163	0.249558	-0.0000002521081		
45 Total Net Investment		1,000,000		C68		0.749030		0.000579	0.236507	0.000000	0.013884	0.250970	-0.0000002542578		
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.		1,000,000		I141		0.722990		0.000441	0.273746	0.000000	0.002823	0.277010	O.K.		
49															
50 Total "BIG THREE" Expenses		1,000,000		I170		0.717114		0.000607	0.274424	0.000000	0.007856	0.282887	-0.0000001495587		
51															
52 Corporate Operations Expense		1,000,000		I185		0.576578		0.000488	0.416617	0.000000	0.006317	0.423422	-0.0000001202492		

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$70,079	H14	\$52,625	\$41	\$16,594	\$0	\$819	\$17,454	\$17,454	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$70,079		\$52,625	\$41	\$16,594	\$0	\$819	\$17,454	\$17,454	O.K.
24										
25 Central Office Eq., Alloc.	\$145,866	H21	\$110,552	\$80	\$32,785	\$0	\$2,449	\$35,314	\$35,314	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$145,866		\$110,552	\$80	\$32,785	\$0	\$2,449	\$35,314	\$35,314	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$183,154	H31	\$136,891	\$110	\$44,488	\$0	\$1,665	\$46,263	\$46,263	O.K.
38 Cable & Wire, Direct	130,800	V159	75,919	129	54,752	0	0	54,881	54,881	O.K.
39										
40 Total C&WF Exp.	\$313,954		\$212,810	\$239	\$99,240	\$0	\$1,665	\$101,144	\$101,144	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$529,899		\$375,987	\$360	\$148,618	\$0	\$4,934	\$153,912	\$153,912	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$459,820		\$323,362	\$319	\$132,024	\$0	\$4,115	\$136,458	\$136,458	O.K.

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$118,626	H33	\$89,081	\$69	\$28,090	\$0	\$1,386	\$29,545	\$29,545	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$118,626		\$89,081	\$69	\$28,090	\$0	\$1,386	\$29,545	\$29,545	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$53,600	H13	\$40,250	\$31	\$12,692	\$0	\$626	\$13,350	\$13,350	O.K.
73 Depr., COE Switching	63,155	H19	48,735	35	14,385	0	0	14,420	14,420	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	26,595	H20	19,701	15	5,878	0	1,001	6,894	6,894	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	112,870	H31	84,360	68	27,416	0	1,026	28,510	28,510	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$256,220		\$193,047	\$148	\$60,371	\$0	\$2,654	\$63,173	\$63,173	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$256,220		\$193,047	\$148	\$60,371	\$0	\$2,654	\$63,173	\$63,173	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$374,846		\$282,128	\$217	\$88,461	\$0	\$4,040	\$92,718	\$92,718	O.K.

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$12,063	G35	\$9,929	\$0	\$2,083	\$0	\$51	\$2,134	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$12,063		\$9,929	\$0	\$2,083	\$0	\$51	\$2,134	O.K.	
111										
112 Operator Service, Alloc.	\$400	G24	\$400	\$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	\$400		\$400	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	264	G19	106	0	157	0	0	158	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$264		\$106	\$0	\$157	\$0	\$0	\$158	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	84,661	G37	69,686	0	14,618	0	357	14,975	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	35,994	G38	29,627	0	6,215	0	152	6,367	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	\$120,655		\$99,313	\$0	\$20,833	\$0	\$509	\$21,342	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	6,646	G43	2,677	10	3,959	0	0	3,969	O.K.	
135 Cust. Serv., Other B&C	11,254	G44	7,503	9	3,742	0	0	3,751	O.K.	
136 Cust. Serv., CABS	41,789	G45	20,895	61	20,834	0	0	20,895	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$59,689		\$31,074	\$80	\$28,535	\$0	\$0	\$28,615	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$180,344		\$130,387	\$80	\$49,368	\$0	\$509	\$49,957	O.K.	
142										

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	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)		
156 Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157 Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	0	O.K.
158										
159 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161 TOTAL CUSTOMER OPER. EXP.	\$193,071		\$140,822	\$80	\$51,609	\$0	\$560	\$52,249	\$52,249	O.K.
162										
163										
164 "BIG-THREE" EXPENSES:										
165										
166 Total Plt. Spec., ex Support	\$459,820	44	\$323,362	\$319	\$132,024	\$0	\$4,115	\$136,458	\$136,458	O.K.
167 Total Network Oper. Exp.	118,626	68	89,081	69	28,090	0	1,386	29,545	29,545	O.K.
168 Total Customer Operations	193,071	161	140,822	80	51,609	0	560	52,249	52,249	O.K.
169										
170 TOTAL "BIG THREE" EXPENSES	\$771,517		\$553,265	\$468	\$211,722	\$0	\$6,061	\$218,252	\$218,252	O.K.
171										
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$15,550	H50	\$11,151	\$9	\$4,267	\$0	\$122	\$4,399	\$4,399	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$15,550		\$11,151	\$9	\$4,267	\$0	\$122	\$4,399	\$4,399	O.K.
179										
180 Admin. & General, Allocable	\$116,882	H50	\$83,818	\$71	\$32,075	\$0	\$918	\$33,064	\$33,064	O.K.
181 Admin. & General, Direct	32,279	V231	0	0	32,279	0	0	32,279	32,279	O.K.
182										
183 Total Admin. and Gen.	\$149,161		\$83,818	\$71	\$64,354	\$0	\$918	\$65,343	\$65,343	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$164,711		\$94,969	\$80	\$88,621	\$0	\$1,040	\$69,742	\$69,742	O.K.
186										
187										
188 NON-INCOME TAXES:										
189										
190 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191 Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	0	O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196 TOTAL OPER. EXP. AND TAXES	\$1,262,527		\$893,906	\$738	\$357,309	\$0	\$10,574	\$368,621	\$368,621	O.K.

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***** 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	\$417,414	K52	\$246,585	\$59,107	\$0	\$82,929	\$0	\$28,792	O.K.
14	Rate of Return	10.40%	B19	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	O.K.
15										
16	Return on Rate Base	\$43,411		\$25,645	\$6,147	\$0	\$8,625	\$0	\$2,994	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	\$43,411		\$25,645	\$6,147	\$0	\$8,625	\$0	\$2,994	O.K.
23										
24	Interest Expense	0	N67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$43,411		\$25,645	\$6,147	\$0	\$8,625	\$0	\$2,994	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	21,374	29	12,626	3,027	0	4,246	0	1,474	O.K.
33	Operating Expenses and Taxes	367,883	O195	133,592	49,868	204	128,468	29,393	26,358	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	432,668	16+31+32+33	171,864	59,042	204	141,339	29,393	30,827	O.K.
38										
39										
40	Gross Receipts Tax	18,027	37	7,161	2,460	8	5,889	1,225	1,284	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$450,695		\$179,025	\$61,502	\$212	\$147,228	\$30,618	\$32,111	O.K.
44										

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***** 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	\$180,729	L25	\$40,014	\$52,728	\$0	\$65,503	\$0	\$22,484	O.K.	
14										
15 Central Office Equipment	\$278,151	L70	\$71,139	\$93,742	\$0	\$93,932	\$0	\$19,337	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	571,843	L117	528,686	0	0	22,522	0	20,635	O.K.	
18										
19 Total COE, IOT, C&WF	\$849,994		\$599,825	\$93,742	\$0	\$116,455	\$0	\$39,972	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$1,030,723		\$639,839	\$146,470	\$0	\$181,958	\$0	\$62,456	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$1,030,723		\$639,839	\$146,470	\$0	\$181,958	\$0	\$62,456	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	27	L164	17	4	0	5	0	2	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$1,030,750		\$639,856	\$146,473	\$0	\$181,963	\$0	\$62,458	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	566,460	M23	364,171	80,705	0	90,758	0	30,825	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	69,577	M47	43,191	9,887	0	12,283	0	4,216	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$394,713		\$232,493	\$55,881	\$0	\$78,922	\$0	\$27,417	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	10,173	L173	6,315	1,446	0	1,796	0	616	O.K.	
49 Cash Working Capital	12,528	L175	7,777	1,780	0	2,212	0	759	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$417,414		\$246,585	\$59,107	\$0	\$82,929	\$0	\$28,792	O.K.	
53										

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***** 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	\$3,619	N28	801	1,056	0	1,312	0	450	O.K.
16 Land Assets, Private Line	179	N28	40	52	0	65	0	22	O.K.
17									
18 Total Land Assets	\$3,797		\$841	\$1,108	\$0	\$1,376	\$0	\$472	O.K.
19									
20 Support Assets, Message	\$168,611	N28	\$37,331	\$49,192	\$0	\$61,111	\$0	\$20,976	O.K.
21 Support Assets, Private Line	8,320	N28	1,842	2,428	0	3,016	0	1,035	O.K.
22									
23 Total Support Assets	\$176,932		\$39,174	\$51,620	\$0	\$64,127	\$0	\$22,011	O.K.
24									
25 Total Land and Supp. Assets	\$180,729		\$40,014	\$52,728	\$0	\$65,503	\$0	\$22,484	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	\$51,568	(G)	\$0	\$0	\$0	\$51,568	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$51,568		\$0	\$0	\$0	\$51,568	\$0	\$0	O.K.
38									
39 Local Switching	\$93,742	(E)	\$0	\$93,742	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$93,742		\$0	\$93,742	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$145,310		\$0	\$93,742	\$0	\$51,568	\$0	\$0	O.K.

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***** 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	71,139	(D)	71,139	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	2,158	(I)	0	0	0	0	0	2,158	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	42,364	(G)	0	0	0	42,364	0	0	O.K.
63 COE Interexchange, PL	17,179	(I)	0	0	0	0	0	17,179	O.K.
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65 COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67									
68 Total COE Transmission	\$132,841		\$71,139	\$0	\$0	\$42,364	\$0	\$19,337	O.K.
69									
70 Total Central Office Equip.	\$278,151		\$71,139	\$93,742	\$0	\$93,932	\$0	\$19,337	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	\$16,034	(I)	\$0	\$0	\$0	\$0	\$0	\$16,034	O.K.
83 Exchange Message	528,686	(D)	528,686	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	\$544,720		\$528,686	\$0	\$0	\$0	\$0	\$16,034	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	\$22,522	(G)	\$0	\$0	\$0	\$22,522	\$0	\$0	O.K.
94 Interexchange PL, WATS	4,601	(I)	0	0	0	0	0	4,601	O.K.
95 Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96									
97 Total Interexchange C&WF	\$27,123		\$0	\$0	\$0	\$22,522	\$0	\$4,601	O.K.

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Detail	Part 36 IntraLATA							Other		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(I)
111 H/R C&WF, Message	\$0	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	0	(I)	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	0	Direct	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$571,843	\$528,686		\$0	\$0	\$0	\$22,522	\$0	\$20,635	O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	0	N28	0	0	0	0	0	0	O.K.
122										
123 COE Operator Leases	\$0	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	0	34	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	0	39	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	0	68	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	\$0	78	0	0	0	0	0	0	O.K.
131										
132 C&WF Leases	\$0	\$0	117	0	0	0	0	0	0	O.K.
133										
134 Total Capital Leases	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	\$0	N37	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	0	Direct	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvementsa	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	\$0	N46	0	0	0	0	0	0	O.K.

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	27	N46	17	4	0	5	0	2	O.K.
165										
166	Total Plt. Under Const.	\$27		\$17	\$4	\$0	\$5	\$0	\$2	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$10,173	N37	\$6,315	\$1,446	\$0	\$1,796	\$0	\$616	O.K.
174										
175	CASH WORKING CAPITAL	\$12,528	N37	\$7,777	\$1,780	\$0	\$2,212	\$0	\$759	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** 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	\$104,380	N28	\$23,110	\$30,453	\$0	\$37,832	\$0	\$12,985	O.K.
16	COE Switching	77,896	L44	0	50,252	0	27,644	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	36,317	L68	19,448	0	0	11,582	0	5,286	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	347,867	L117	321,613	0	0	13,701	0	12,553	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$566,460		\$364,171	\$80,705	\$0	\$90,758	\$0	\$30,825	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.	\$566,460		\$364,171	\$80,705	\$0	\$90,758	\$0	\$30,825	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	69,577	N37	43,191	9,887	0	12,283	0	4,216	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$69,577		\$43,191	\$9,887	\$0	\$12,283	\$0	\$4,216	O.K.

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***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	Central Office Equipment	L70	\$71,139	\$93,742	\$0	\$93,932	\$0	\$19,337
14	Info. Orig./Term. Eqpt.	L78	0	0	0	0	0	0
15	C&W Facilities	L117	528,686	0	0	22,522	0	20,635
16	Total		\$599,825	\$93,742	\$0	\$116,455	\$0	\$39,972
17	Factor		0.705681	0.110285	0.000000	0.137007	0.000000	0.047027
19	Sum: Sw., Trans., Other	17	\$0	\$93,742	\$0	\$116,455	\$0	\$39,972
20	Factor		0.000000	0.374714	0.000000	0.465505	0.000000	0.159781
22	Central Office Equipment	L70	\$71,139	\$93,742	\$0	\$93,932	\$0	\$19,337
23	Info. Orig./Term. Eqpt.	L78	0	0	0	0	0	0
24	C&WF, Excl. Exch. Message	L117-83	0	0	0	22,522	0	20,635
25	Total		\$71,139	\$93,742	\$0	\$93,932	\$0	\$19,337
26	Factor		0.221405	0.291750	0.000000	0.362440	0.000000	0.124405
28	Total		\$321,308	\$93,742	\$0	\$116,455	\$0	\$39,972
29	Factor		1.000000	0.291750	0.000000	0.362440	0.000000	0.124405
30	General Support Facilities	L25	\$40,014	\$52,728	\$0	\$65,503	\$0	\$22,484
31	Central Office Equipment	13	71,139	93,742	0	93,932	0	19,337
32	Info. Orig./Term. Eqpt.	14	0	0	0	0	0	0
33	C&W Facilities	15	528,686	0	0	22,522	0	20,635
34	Equal Access Investment	L177	0	0	0	0	0	0
35	Total		\$639,839	\$146,470	\$0	\$181,958	\$0	\$62,456
36	Factor		0.620757	0.142104	0.000000	0.176535	0.000000	0.060594
38	Sum: Com. Ln., Sw., Trans.	36	\$639,839	\$146,470	\$0	\$181,958	\$0	\$62,456
39	Factor		0.660809	0.151270	0.000000	0.187922	0.000000	0.060000
41	COE Cat. 2 Factor	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
42	IOT Cat. 1 Factor	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
43	Total TPIS	K26	\$639,839	\$146,470	\$0	\$181,958	\$0	\$62,456
44	Factor		0.620757	0.142104	0.000000	0.176535	0.000000	0.060594

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***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equip. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. 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	\$235,197	O171	\$77,662	\$28,316	\$157	\$88,893	\$22,677	\$17,492		O.K.
64 Factor	1.000000		0.330201	0.120392	0.000669	0.377950	0.096416	0.074373		(0)
65										
66 Net Investment	\$417,414	J13	\$246,585	\$59,107	\$0	\$82,929	\$0	\$28,792		O.K.
67 Factor	1.000000		0.590745	0.141603	0.000000	0.198674	0.000000	0.068978		O.K.

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		Part 36 IntraLATA								
***** FCC PART 69 ***** Operating Expenses and Taxes		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
(A)	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other			
13	PLANT SPEC. OPER. EXPENSE:									
14	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	O.K.	
15	Network Support, Direct	0	Direct	0	0	0	0	0	O.K.	
16	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.	
17	General Support, Alloc.	\$17,413	N30	\$3,855	\$5,080	\$0	\$6,311	\$0	O.K.	
18	General Support, Direct	0	Direct	0	0	0	0	0	O.K.	
19	Total General Support Exp.	\$17,413		\$3,855	\$5,080	\$0	\$6,311	\$0	O.K.	
20	Central Office Eq., Alloc.	\$35,234	N31	\$9,011	\$11,875	\$0	\$11,899	\$0	O.K.	
21	Central Office Eq., Direct	0	Direct	0	0	0	0	0	O.K.	
22	Total COE Exp.	\$35,234		\$9,011	\$11,875	\$0	\$11,899	\$0	O.K.	
23	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	O.K.	
24	Other IOT	0	N43	0	0	0	0	0	O.K.	
25	IOT Direct	0	Direct	0	0	0	0	0	O.K.	
26	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.	
27	Cable & Wire, Alloc.	\$46,153	N33	\$42,670	\$0	\$0	\$1,818	\$0	O.K.	
28	Cable & Wire, Direct	54,752	Direct	0	0	0	54,752	0	O.K.	
29	Total C&WF Exp.	\$100,905		\$42,670	\$0	\$0	\$56,570	\$0	O.K.	
30	TOTAL PLT. SPEC. OPER. EXP.	\$153,552		\$55,637	\$16,855	\$0	\$74,780	\$0	O.K.	
31	TOTAL PLT. SPEC., ex SUPPORT	\$136,139		\$51,681	\$11,875	\$0	\$68,468	\$0	O.K.	

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***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$29,476	N18	\$20,801	\$3,251	\$0	\$4,038	\$0	\$1,386	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$29,476		\$20,801	\$3,251	\$0	\$4,038	\$0	\$1,386	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$13,318	L23	\$2,949	\$3,886	\$0	\$4,827	\$0	\$1,657	O.K.
72 Depr., COE Switching	14,385	L44	0	9,280	0	5,105	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	6,879	L68	3,684	0	0	2,194	0	1,001	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	28,442	L117	26,296	0	0	1,120	0	1,026	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$63,025		\$32,928	\$13,166	\$0	\$13,246	\$0	\$3,685	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.	\$63,025		\$32,928	\$13,166	\$0	\$13,246	\$0	\$3,685	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$92,501		\$53,729	\$16,417	\$0	\$17,285	\$0	\$5,071	O.K.

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***** 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	\$2,134	N37	\$1,325	\$303	\$0	\$377	\$0	\$129	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$2,134		\$1,325	\$303	\$0	\$377	\$0	\$129	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	157	(F)	0	0	157	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$157		\$0	\$0	\$157	\$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	6,367	(H)	0	0	0	0	0	6,367	O.K.
125	Bus. Ofc., EU Message	14,975	(H)	0	0	0	0	14,975	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	\$21,342		\$0	\$0	\$0	\$0	\$14,975	\$6,367	O.K.
134										
135	Cust. Serv., Msg. Process	\$3,959	(H)	0	0	0	0	3,959	0	O.K.
136	Cust. Serv., Other B&C	3,742	(H)	0	0	0	0	3,742	0	O.K.
137	Cust. Serv., CABS	20,834	N21	0	7,807	0	9,698	0	3,329	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$28,535		\$0	\$7,807	\$0	\$9,698	\$7,701	\$3,329	O.K.
141										
142	Total BO, CS, OS, Dir.	\$50,035		\$0	\$7,807	\$157	\$9,698	\$22,677	\$9,696	O.K.

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***** 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)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$52,169		\$1,325	\$8,110	\$157	\$10,075	\$22,677	\$9,825	\$9,825	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$153,552	41	\$55,537	\$16,955	\$0	\$74,780	\$0	\$6,281	\$6,281	O.K.
168 Total Plt Non-specific Exp.	29,476	62 + 67 + 69	20,801	3,251	0	4,038	0	1,386	1,386	O.K.
169 Total Customer Operations	52,169	163	1,325	8,110	157	10,075	22,677	9,825	9,825	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$235,197		\$77,662	\$28,316	\$157	\$88,893	\$22,677	\$17,492	\$17,492	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$4,389	N64	\$1,449	\$528	\$3	\$1,659	\$423	\$326	\$326	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$4,389		\$1,449	\$528	\$3	\$1,659	\$423	\$326	\$326	O.K.
179										
180 Admin. & General, Allocable	\$32,993	N64	\$10,894	\$3,972	\$22	\$12,470	\$3,181	\$2,454	\$2,454	O.K.
181 Admin. & General, Direct	32,279	Direct	10,659	3,886	22	12,200	3,112	2,401	2,401	O.K.
182										
183 Total Admin. and Gen.	\$65,272		\$21,553	\$7,858	\$44	\$24,670	\$6,293	\$4,854	\$4,854	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$69,662		\$23,002	\$8,387	\$47	\$26,329	\$6,717	\$5,181	\$5,181	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$367,883		\$133,592	\$49,868	\$204	\$128,468	\$29,393	\$26,358	\$26,358	O.K.

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***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$965	Q52	\$612	\$151	\$0	\$202	\$0	\$0	O.K.
14	Rate of Return	10.40%	B19	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	O.K.
15										
16	Return on Rate Base	\$100		\$64	\$16	\$0	\$21	\$0	\$0	O.K.
17										
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$100		\$64	\$16	\$0	\$21	\$0	\$0	O.K.
23										
24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$100		\$64	\$16	\$0	\$21	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	50	29	31	8	0	10	0	0	O.K.
33	Operating Expenses and Taxes	738	U195	303	125	0	287	22	0	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	887	16+31+32+33	398	149	0	319	22	0	O.K.
38										
39										
40	Gross Receipts Tax	37	37	17	6	0	13	1	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$924		\$415	\$155	\$0	\$332	\$23	\$0	O.K.
44										

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***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$424	R25	\$109	\$144	\$0	\$171	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$631	R70	\$176	\$232	\$0	\$222	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	1,363	R117	1,310	0	0	53	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$1,994		\$1,486	\$232	\$0	\$276	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Tele. Plt. ex Intang.	\$2,419		\$1,596	\$377	\$0	\$446	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	0	O.K.
25										
26 Total Plant In Service	\$2,419		\$1,596	\$377	\$0	\$446	\$0	\$0	\$0	O.K.
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	0	R164	0	0	0	0	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$2,419		\$1,596	\$377	\$0	\$446	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	1,339	S23	908	208	0	223	0	0	0	O.K.
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	163	S47	108	25	0	30	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$917		\$580	\$143	\$0	\$194	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	24	R173	16	4	0	4	0	0	0	O.K.
49 Cash Working Capital	24	R175	16	4	0	4	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$965		\$612	\$151	\$0	\$202	\$0	\$0	\$0	O.K.
53										

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
		Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
13										
LAND AND SUPPORT ASSETS:										
14										
15	\$9	T28	\$2	\$3	\$0	\$4	\$0	\$0	O.K.	
16	0	T28	0	0	0	0	0	0	O.K.	
17										
18	\$9		\$2	\$3	\$0	\$4	\$0	\$0	O.K.	
19										
20	415	T28	\$107	\$141	\$0	\$167	\$0	\$0	O.K.	
21	0	T28	0	0	0	0	0	0	O.K.	
22										
23	\$415		\$107	\$141	\$0	\$167	\$0	\$0	O.K.	
24										
25	\$424		\$109	\$144	\$0	\$171	\$0	\$0	O.K.	
26										
CENTRAL OFFICE EQUIPMENT:										
27										
28										
29	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
30	0	(I)	0	0	0	0	0	0	O.K.	
31										
32	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34	\$117	(G)	\$0	\$0	\$0	\$117	\$0	\$0	O.K.	
35	0	Direct	0	0	0	0	0	0	O.K.	
36										
37	\$117		\$0	\$0	\$0	\$117	\$0	\$0	O.K.	
38										
39	\$232	(E)	\$0	\$232	\$0	\$0	\$0	\$0	O.K.	
40	0	Direct	0	0	0	0	0	0	O.K.	
41										
42	\$232		\$0	\$232	\$0	\$0	\$0	\$0	O.K.	
43										
44	\$350		\$0	\$232	\$0	\$117	\$0	\$0	O.K.	

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	176	(D)	176	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	105	(G)	0	0	0	105	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$281		\$176	\$0	\$0	\$105	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$631		\$176	\$232	\$0	\$222	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	1,310	(D)	1,310	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	\$1,310		\$1,310	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$53	(G)	\$0	\$0	\$0	\$53	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$53		\$0	\$0	\$0	\$53	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$1,363		\$1,310	\$0	\$0	\$53	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$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	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	T46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$24	T37	\$16	\$4	\$0	\$4	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$24	T37	\$16	\$4	\$0	\$4	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 *****
InterLATA
Reserves and Deferrals

Part 36
InterLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13 ACCUM. DEPRECIATION, TPIS:								
14 Support Assets	\$245	T28	\$63	\$83	\$0	\$99	\$0	\$0
15 COE Switching	188	R44	0	125	0	63	0	0
16 COE Operator	0	R32	0	0	0	0	0	0
17 COE Transmission	77	R68	48	0	0	29	0	0
18 IOT Equipment	0	R78	0	0	0	0	0	0
19 Cable and Wire Facilities	829	R117	797	0	0	32	0	0
20 Other Plant	0	T37	0	0	0	0	0	0
21								
22 Total Accum. Depr., TPIS	\$1,339		\$908	\$208	\$0	\$223	\$0	\$0
23								
24 ACCUM. AMORTIZATION:								
25 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0
26 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0
27 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0
28 Accum. Amort., Other	0	T37	0	0	0	0	0	0
29								
30 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0
31								
32 Total Accum. Depr./Amort.	\$1,339		\$908	\$208	\$0	\$223	\$0	\$0
33								
34 ACCUM. DEF. INC. TAXES, NET:								
35 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0
36 COE Switching	0	R44	0	0	0	0	0	0
37 COE Operator	0	R32	0	0	0	0	0	0
38 COE Transmission	0	R68	0	0	0	0	0	0
39 IOT Equipment	0	R78	0	0	0	0	0	0
40 Cable and Wire Fac.	0	R117	0	0	0	0	0	0
41 Unclassified	163	T37	108	25	0	30	0	0
42								
43 Total Accum. Def. Inc. Taxes	\$163		\$108	\$25	\$0	\$30	\$0	\$0
44								
45								
46								
47								

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***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$631	R70	\$176	\$232	\$0	\$222	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	1,363	R117	1,310	0	0	53	0	0	O.K.
16										
17	Total	\$1,994		\$1,486	\$232	\$0	\$276	\$0	\$0	O.K.
18	Factor	1.000000		0.745291	0.116571	0.000000	0.138138	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$508	17	\$0	\$232	\$0	\$276	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.457665	0.000000	0.542335	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$631	R70	\$176	\$232	\$0	\$222	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	53	R117-83	0	0	0	53	0	0	O.K.
26										
27	Total	\$684		\$176	\$232	\$0	\$276	\$0	\$0	O.K.
28	Factor	1.000000		0.257626	0.339759	0.000000	0.402616	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$424	R25	\$109	\$144	\$0	\$171	\$0	\$0	O.K.
31	Central Office Equipment	631	13	176	232	0	222	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	1,363	15	1,310	0	0	53	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$2,419		\$1,596	\$377	\$0	\$446	\$0	\$0	O.K.
37	Factor	1.000000		0.659783	0.155706	0.000000	0.184512	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$2,419	36	\$1,596	\$377	\$0	\$446	\$0	\$0	O.K.
40	Factor	1.000000		0.659783	0.155706	0.000000	0.184512	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	\$2,419	Q26	\$1,596	\$377	\$0	\$446	\$0	\$0	O.K.
46	Factor	1.000000		0.659783	0.155706	0.000000	0.184512	0.000000	0.000000	O.K.

Union Telephone Company

		Part 36 InterLATA Total								
***** FCC PART 69 ***** Apportionment Factors		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
60	Interstate Equiv. Factor	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62	"BIG THREE" Expenses	U171	\$509	\$79	\$0	\$221	\$19	\$0	\$0	O.K.
63	Factor		1.000000	0.155266	0.000766	0.433662	0.037475	0.000000	0.000000	(0)
64										
65	Net Investment	P13	965	151	0	202	0	0	0	O.K.
66	Factor		1.000000	0.156327	0.000000	0.209818	0.000000	0.000000	0.000000	O.K.

Union Telephone Company

		Part 36 InterLATA Total								
***** FCC PART 69 ***** Operating Expenses and Taxes		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
(A)		Apportion		Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	PLANT SPEC. OPER. EXPENSE:									
14	Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	O.K.	
15	Network Support, Direct	0	Direct	0	0	0	0	0	O.K.	
16										
17	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.	
18										
19	General Support, Alloc.	\$41	T30	\$11	\$14	\$0	\$16	\$0	O.K.	
20	General Support, Direct	0	Direct	0	0	0	0	0	O.K.	
21										
22	Total General Support Exp.	\$41		\$11	\$14	\$0	\$16	\$0	O.K.	
23										
24	Central Office Eq., Alloc.	\$80	T31	\$22	\$29	\$0	\$28	\$0	O.K.	
25	Central Office Eq., Direct	0	Direct	0	0	0	0	0	O.K.	
26										
27	Total COE Exp.	\$80		\$22	\$29	\$0	\$28	\$0	O.K.	
28										
29	Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	O.K.	
30	Other IOT	0	T43	0	0	0	0	0	O.K.	
31	IOT Direct	0	Direct	0	0	0	0	0	O.K.	
32										
33	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.	
34										
35	Cable & Wire, Alloc.	\$110	T33	\$106	\$0	\$0	\$4	\$0	O.K.	
36	Cable & Wire, Direct	129	Direct	0	0	0	129	0	O.K.	
37										
38	Total C&WF Exp.	\$239		\$106	\$0	\$0	\$133	\$0	O.K.	
39										
40	TOTAL PLT. SPEC. OPER. EXP.	\$360		\$139	\$43	\$0	\$178	\$0	O.K.	
41										
42	TOTAL PLT. SPEC., ex SUPPORT	\$319		\$128	\$29	\$0	\$161	\$0	O.K.	
43										

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$69	T18	\$52	\$8	\$0	\$10	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$69		\$52	\$8	\$0	\$10	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$31	R23	\$8	\$11	\$0	\$13	\$0	\$0	O.K.
72	Depr., COE Switching	35	R44	0	23	0	12	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	15	R68	9	0	0	5	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	68	R117	65	0	0	3	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$148		\$82	\$34	\$0	\$32	\$0	\$0	O.K.
80										
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Total Depr. and Amort.	\$148		\$82	\$34	\$0	\$32	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$217		\$134	\$42	\$0	\$42	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	InterLATA Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$10	(H)	0	0	0	0	10	0	O.K.
136 Cust. Serv., Other B&C	9	(H)	0	0	0	0	9	0	O.K.
137 Cust. Serv., CABS	61	T21	0	28	0	33	0	0	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$80		\$0	\$28	\$0	\$33	\$19	\$0	O.K.
141									
142 Total BO, CS, OS, Dir.	\$80		\$0	\$28	\$0	\$33	\$19	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160									
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162									
163 TOTAL CUSTOMER OPER. EXP.	\$80		\$0	\$28	\$0	\$33	\$19	\$0	O.K.
164									
165 "BIG-THREE" EXPENSES:									
166									
167 Total Plt. Specific Exp.	\$360	41	\$139	\$43	\$0	\$178	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	69	62 + 67 +69	52	8	0	10	0	0	O.K.
169 Total Customer Operations	80	163	0	28	0	33	19	0	O.K.
170									
171 TOTAL "BIG THREE" EXPENSES	\$509		\$191	\$79	\$0	\$221	\$19	\$0	O.K.
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$9	T64	\$4	\$1	\$0	\$4	\$0	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$9		\$4	\$1	\$0	\$4	\$0	\$0	O.K.
179									
180 Admin. & General, Allocable	\$71	T64	\$27	\$11	\$0	\$31	\$3	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182									
183 Total Admin. and Gen.	\$71		\$27	\$11	\$0	\$31	\$3	\$0	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$80		\$30	\$12	\$0	\$35	\$3	\$0	O.K.
186									
187 NON-INCOME TAXES:									
188									
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191									O.K.
192									
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194									
195 TOTAL OPER. EXP. AND TAXES	\$738		\$303	\$125	\$0	\$287	\$22	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Union Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 12-Jun-02 02:48:56 PM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocater	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	15,283	--	--	--	--	--	--	--
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	0	--	--	--	--	--	--	--
28 Buildings, Allocable	712,065	--	--	--	--	--	--	--
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	135,792	--	--	--	--	--	--	--
38 CAT 2 Tandem Sw. Direct	0	--	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	502,150	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	63,568	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	292,968	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--
45 CAT 4.13 Direct	0	--	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	157,043	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--
48 CAT 4.23 Direct	0	--	0	0	0	0	0	0
49 CAT 4.3 H/R Message	0	--	--	--	--	--	--	--
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

Union Telephone Company
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	2,177,249	--	--	--	--	--	--	--	
74 Other CAT 1 C&WF	0	--	0	0	0	0	0	0	
75 CAT 2 C&WF	22,928	--	--	--	--	--	--	--	
76 CAT 2 C&WF, Wideband	0	--	0	0	0	0	0	0	
77 CAT 3 Joint Message & PL/WATS	69,124	--	--	--	--	--	--	--	
78 Reserved	0	--	--	--	--	--	--	--	
79 CAT 3 Direct	0	--	0	0	0	0	0	0	
80 CAT 4 Message	0	--	--	--	--	--	--	--	
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	0	--	--	--	--	--	--	--	
100 Direct Acct. No. 2690	0	--	0	0	0	0	0	0	
101 Materials and Supplies	40,369	--	--	--	--	--	--	--	
102 RTB Stock	0	--	--	--	--	--	--	--	
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

Union Telephone Company
ENDING DECEMBER 31, 2001

***** 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)
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--
124 TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	108	--	--	--	--	--	--	--
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0
127								
128 RESERVES AND DEFERRALS:								
129 Acc. Depr. Support Assets	420,081	--	--	--	--	--	--	--
130 Acc. Depr. COE Switching	341,980	--	--	--	--	--	--	--
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--
132 Acc. Depr. COE Transmission	140,405	--	--	--	--	--	--	--
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--
134 Acc. Depr. Cable and Wire Facilities	1,380,472	--	--	--	--	--	--	--
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	280,016	--	210,275	163	66,305	0	3,272	69,741
146								
147 OPERATING EXPENSES AND TAXES:								
148 Network Support, Alloc.	0	--	--	--	--	--	--	--
149 Network Support, Direct	0	--	0	0	0	0	0	0
150 General Support, Alloc.	70,079	--	--	--	--	--	--	--
151 General Support, Direct	0	--	0	0	0	0	0	0
152 Central Office Eq., Alloc.	145,866	--	--	--	--	--	--	--
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.	183,154	--	--	--	--	--	--	--
159 Cable & Wire, Direct	130,800	--	75,919	129	54,752	0	0	54,881

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	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)			
176	Oth. Plt. and Equip., Alloc.	0	--	--	--	--	--	--	--	--	0
177	Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0	0
178	Network Operations, Alloc.	118,626	--	--	--	--	--	--	--	--	0
179	Network Operations, Direct	0	--	0	0	0	0	0	0	0	0
180	Total Access Expense	0	--	0	0	0	0	0	0	0	0
181	Depr., Support Assets	53,600	--	--	--	--	--	--	--	--	0
182	Depr., COE Switching	63,155	--	--	--	--	--	--	--	--	0
183	Depr., COE Operator	0	--	--	--	--	--	--	--	--	0
184	Depr., COE Transmission	26,595	--	--	--	--	--	--	--	--	0
185	Depr., IOT Equipment	0	--	--	--	--	--	--	--	--	0
186	Depr., C&W Facilities	112,870	--	--	--	--	--	--	--	--	0
187	Amort., Tangible Assets	0	--	--	--	--	--	--	--	--	0
188	Amort., Intangible Assets	0	--	--	--	--	--	--	--	--	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	12,063	--	--	--	--	--	--	--	--	0
192	Marketing, Direct	0	--	0	0	0	0	0	0	0	0
193	Operator Service, Alloc.	400	--	--	--	--	--	--	--	--	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	264	--	--	--	--	--	--	--	--	0
197	Foreign Directory	0	--	--	--	--	--	--	--	--	0
198	Bus. Ofc., EU Presubscription	0	--	--	--	--	--	--	--	--	0
199	Bus. Ofc., EU MTS & WATS	84,661	--	--	--	--	--	--	--	--	0
200	Bus. Ofc., EU Access, P/L & all Other	35,994	--	--	--	--	--	--	--	--	0
201	Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	--	--	0
202	Bus. Ofc., IXC Switched Access	0	--	--	--	--	--	--	--	--	0
203	Bus. Ofc., IXC B & C Services	0	--	--	--	--	--	--	--	--	0
204	Coin Collect & Admin.	0	--	--	--	--	--	--	--	--	0
205	Cust. Svc., Direct	0	--	0	0	0	0	0	0	0	0
206	Cust. Serv., Msg. Process	6,646	--	--	--	--	--	--	--	--	0
207	Cust. Serv., Other B&C	11,254	--	--	--	--	--	--	--	--	0
208	Cust. Serv., CABS	41,789	--	--	--	--	--	--	--	--	0
209	Cust. Serv., EU Common Line	0	--	0	0	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--	--	0
211	Other Cust. Serv., Direct	0	--	0	0	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	15,550	--	--	--	--	--	--	--	--	0
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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

Union Telephone Company
ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Intrastate					Private Line		TOTAL INTRASTATE
		(A)	(B)	Message Telephone Service		InterLATA		(H)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
		(C)	(D)	(E)	(F)	(G)	(I)		
230 Admin. & General, Allocable	116,882	---	---	---	---	---	---	---	
231 Admin. & General, Direct	32,279	---	0	---	32,279	---	---	32,279	
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	
233 Non-income Taxes, Direct	0	---	0	---	0	---	0	0	
234									
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---	
237 Federal Income Tax Rate	33.10%	---	---	---	---	---	---	---	
238 Gross Receipts Tax Rate	4.00%	---	---	---	---	---	---	---	
239 Rate of Return	10.40%	---	---	---	---	---	---	---	
240 AFUDC	0	---	---	---	---	---	---	---	
241 ITC Amortization	0	---	---	---	---	---	---	---	
242 Other Return Adjustments	0	---	0	---	0	---	0	0	
243 Contributions	500	---	---	---	---	---	---	---	
244 Interest Expense	0	---	---	---	---	---	---	---	
245 Capital Lease Expense	0	---	---	---	---	---	---	---	
246 Capitalized Payroll taxes	0	---	---	---	---	---	---	---	
247 Depreciation Adjustment	0	---	---	---	---	---	---	---	
248 Other Income Adjustments	0	---	0	---	0	---	0	0	
249 Uncollectibles	0	---	0	---	0	---	0	0	
250 Other Revenue Adjustments	0	---	0	---	0	---	0	0	
251 Other Revenue Taxes	0	---	0	---	0	---	0	0	
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company
 ENDING DECEMBER 31, 2001

	Interstate		Intrastate		TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
	Private Line		Private Line					InterLATA	IntraLATA	InterLATA	IntraLATA	
	(E)	(F)	(G)	(H)				(I)				
271 Working Loops	3	33	0	0	36	---	0	0	0	0	14	14
272 Equivalent Interexchange Cct. Miles	0	1,442	0	0	1,442	---	0	0	0	0	619	619
273 Interexchange Circuit Terminations	0	212	0	0	212	---	0	0	0	0	92	92

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 27, 2002 through July 3, 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 COMPLAINTS

**CE02-002 In the Matter of the Complaint filed by Tanya Stahl, Huron, South Dakota,
against NorthWestern Public Service Company Regarding Denied Service.**

Complainant states that after moving into her residence, she requested service to be placed in her name. She was told by NorthWestern that it refuses to provide service to her because the former occupant had an outstanding balance with NorthWestern. Complainant states that she was told by NorthWestern that it had a voice recorded conversation where Complainant stated her roommate Chris was moving out so she needed service in her name. Complainant denies making this statement. Complaint requests that NorthWestern be required to connect her service, pay for any damages which were caused by the lack of service, and also to provide a copy of the voice recorded conversation.

Staff Analyst: Mary Healy
Staff Attorney: Kelly Frazier
Date Docketed: 07/03/02
Intervention Deadline: N/A

**CT02-024 In the Matter of the Complaint filed by Dennis Sever, Administrator, on
behalf of Bethany Lutheran Home, Sioux Falls, South Dakota, against
McLeodUSA Telecommunications Services, Inc. Regarding Contract and
Billing Dispute.**

Complainant's representative states that in 2001, that it updated the facility to have high speed internet DSL service. McLeodUSA could not offer this service to the facility, so the Complainant changed its provider to Ionex. By switching to Ionex, the Complainant was also able to receive lower long distance rates than what it received from McLeodUSA. Complainant's representative states that it was told it should be released from the McLeodUSA contract under stipulation #6 "Most Favored Customer" in its contract with McLeodUSA. The Ionex representative then told the Complainant to write a letter of termination to McLeodUSA. Complainant was then double billed from McLeodUSA and Ionex for long distance calls and also assessed a termination fee from McLeodUSA. Complainant has since received notification from McLeodUSA that it has a credit balance and still owes a termination fee. Complainant's representative requests that McLeodUSA release it from any termination fees and pay Complaint \$2,511.42 for the double billings.

Staff Analyst: Mary Healy

Staff Attorney: Kelly Frazier
Date Docketed: 06/27/02
Intervention Deadline: N/A

TELECOMMUNICATIONS

TC02-077 In the Matter of the Establishment of Switched Access Revenue Requirement for Union Telephone Company.

On June 27, 2002, Union Telephone Cooperative, Hartford, 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: 06/27/02
Intervention Deadline: 07/19/02

TC02-078 In the Matter of the Establishment of Switched Access Revenue Requirement for Bridgewater-Canistota Independent Telephone Company.

On June 27, 2002, the Bridgewater-Canistota Telephone Company 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: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 06/27/02
Intervention Deadline: 07/19/02

TC02-079 In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company.

On June 27, 2002, Kennebec Telephone Company, Kennebec, 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: 06/27/02
Intervention Deadline: 07/19/02

TC02-080 In the Matter of the Establishment of Switched Access Revenue

Requirement for Beresford Municipal Telephone Company.

On June 27, 2002, Beresford Municipal Telephone Company, Beresford, 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: 06/27/02
Intervention Deadline: 07/19/02

TC02-081 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and New Edge Network, Inc. d/b/a New Edge Networks.

On June 27, 2002, the Commission received for approval a Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation (Qwest) and New Edge Network, Inc. d/b/a New Edge Networks. According to the parties, the Amendment is made in order to add to the Agreement the terms, conditions and rates for Private Line to Unbundled Loop Conversions, as set forth in Exhibit A 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 17, 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: 06/27/02
Initial Comments Due: 07/17/02

TC02-082 In the Matter of the Filing by 1-800-RECONEX, Inc. for Approval of its Switched Access Tariff and Rates.

On May 31, 2002, 1-800-RECONEX, (Reconex) Inc. filed an Access Tariff with the Commission. Although Reconex is not yet providing service in the state of South Dakota, they currently provide service in other states via total service resale (TSR.) Reconex now intends to provide service through TSR and unbundled network element platform (UNE-P.)

Staff Analyst: Michele Farris
Staff Attorney: Kelly Frazier
Date Docketed: 06/28/02
Intervention Deadline: 07/19/02

TC02-083 In the Matter of the Filing for Approval of an Adoption Agreement between Qwest Corporation and VP Telecom, Inc.

On July 1, 2002, the Commission received for approval a Filing of Wireline Adoption Interconnection Agreement and ISP Amendment to Agreement between VP Telecom (Telecom) and Qwest Corporation (Qwest). According to the parties, Telecom chooses to adopt, in its entirety, the terms and conditions of the Interconnection Agreement and any associated amendments, if applicable, between Sprint Communications Company and Qwest f/k/a US West Communications, Inc. which was approved by the Commission on November 13, 2001, in Docket No. TC01-151. The filing also includes an ISP Bound Traffic Amendment to the Interconnection Agreement between Telecom and Qwest to change the definitions of "Bill and Keep," "Information Service" and "Information Service Access." 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 22, 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: 07/01/02
Initial Comments Due: 07/22/02

TC02-084 In the Matter of the Petition of Black Hills FiberCom, L.L.C. for a Declaratory Ruling Regarding ARSD 20:10:32:11 and Alternative Petition for Approval of an Amendment to Black Hills FiberCom, L.L.C.'s Local Calling Area Pursuant to ARSD 20:10:32:11.

Black Hills FiberCom, L.L.C. (FiberCom) has filed a Petition for Declaratory Ruling Regarding Application of ARSD § 20:10:32:11 and Alternative Petition for Approval of an Amendment to Black Hills FiberCom, L.L.C.'s Local Calling Exchange Area Pursuant to ARSD § 20:10:32:11. In its Petition for Declaratory Ruling, FiberCom requests that the Commission find that FiberCom does not need to obtain Commission approval prior to FiberCom charging its customers for utilizing non-network ISP services through Rapid City telephone numbers attached to PRIs purchased from Qwest. If the Commission determines that FiberCom must obtain approval, then FiberCom requests that the Commission approve the proposed amendment to FiberCom's local calling plan.

Staff Attorney: Rolayne Ailts Wiest
Date Docketed: 07/01/02
Intervention Deadline: 07/11/02

TC02-085 In the Matter of the Establishment of Switched Access Rates for Qwest Corporation.

On July 1, 2002, Qwest Corporation filed a switched access cost study "in accordance with ARSD 20:10:27:07....Qwest Corporation is not asking for the Commission to change the switched access rate schedules at this time."

Staff Analyst: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02

Intervention Deadline: 07/19/02

TC02-086 In the Matter of the Establishment of Switched Access Rates for Fort Randall Telephone Company and Mt. Rushmore Telephone Company.

On July 1, 2002, the Fort Randall Telephone Company and Mount Rushmore Telephone Company 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: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

TC02-087 In the Matter of the Establishment of Switched Access Rates for DTG Community Telephone.

On July 1, 2002, Dakota Community Telephone, Irene, South Dakota, filed a switched access cost study pursuant to the rules established by the Commission.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

TC02-088 In the Matter of the Establishment of Switched Access Revenue Requirement for Roberts County Telephone Cooperative Association and RC Communications, Inc.

On July 1, 2002, Roberts County Telephone Cooperative Association and RC Communications, Inc., New Effington, 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: 07/01/02
Intervention Deadline: 07/19/02

TC02-089 In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc.

On July 1, 2002, Tri- County Telcom, Inc., Emery, 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: 07/01/02
Intervention Deadline: 07/19/02

TC02-090 In the Matter of the Establishment of Switched Access Rates for the Local Exchange Carriers Association.

On July 1, 2002, the Local Exchange Carriers Association (LECA) filed revised switched access tariff pages. The purpose of these revisions is to implement changes in rates as necessitated by revisions in member companies' revenue requirements and access minutes of use.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

TC02-091 In the Matter of the Establishment of Switched Access Rates for South Dakota Network, LLC.

On July 1, 2002, South Dakota Network, LLC (SDN) filed a switched access separations study, pursuant to the rules of the Commission. Revised pages to the SDN Tariff were filed to implement the change in revenue requirement.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 07/01/02
Intervention Deadline: 07/19/02

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You may subscribe or unsubscribe to the PUC mailing lists at <http://www.state.sd.us/puc>**

KENNETH E. BARKER**

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS**

JOHN W. BURKE**

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

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

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

REPLY TO: BELLE FOURCHE OFFICE

July 12, 2002

RECEIVED

JUL 15 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

Re: S&S Communciations v. Union Telephone Company TC02-077
S&S Communications v. Bridgewater-Canistota Independent
Telephone Company TC02-078
S&S Communications v. Kennebec Telephone Company TC02-079
S&S Communications v. Beresford Municipal Telephone Company TC02-080
S&S Communications v. Fort Randall Telephone Company and Mt. Rushmore
Telephone Company TC02-086
S&S Communications v. Roberts County Telephone Cooperative Association and
RC Communications, Inc. TC02-088
S&S Communications v. Tri-County Telcom, Inc. TC02-089
S&S Communications v. Local Exchange Carriers Association TC02-090
S&S Communications v. South Dakota Network, L.L.C. TC02-091

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 Rates for the Union Telephone Company - S&S Communications'Petition to Intervene;
2. In the Matter of the Establishment of Switched Access Revenue Requirement for Bridgewater-Canistota Independent Telephone Company - S&S Communications'Petition to Intervene;
3. In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company - S&S Communications'Petition to Intervene;
4. In the Matter of the Establishment of Switched Access Revenue Requirement for Beresford Municipal Telephone Company - S&S Communications'Petition to Intervene;

5. In the Matter of the Establishment of Switched Access Revenue Requirement for Fort Randall Telephone Company and Mt. Rushmore Telephone Company - S&S Communications' Petition to Intervene;
6. In the Matter of the Establishment of Switched Access Revenue Requirement for Roberts County Telephone Cooperative Association and RC Communications, Inc. - S&S Communications' Petition to Intervene;
7. In the Matter of the Establishment of Switched Access Revenue Requirement for Tri-County Telcom, Inc. - S&S Communications' Petition to Intervene;
8. In the Matter of the Establishment of Switched Access Rates for Local Exchange Carriers Association - S&S Communications' Petition to Intervene; and,
9. In the Matter of the Establishment of Switched Access Rates for South Dakota Network, L.L.C. - S&S Communications' Petition to Intervene.

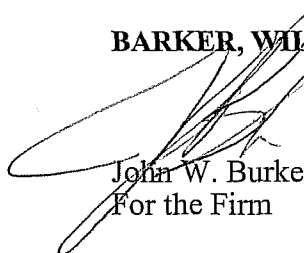
By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

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
Don Lee
Wendel Aanerud
Rick Freeman
Richard Freemark
Rod Bowar
Wayne Akland
John Coleman
Bruce Hanson
Pamela Harrington
Jim Ekstrand
Craig Osvog
Bryan Roth

RECEIVED

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

JUL 15 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION
TC02-077

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

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**S&S COMMUNICATIONS'
PETITION TO INTERVENE**

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 Union Telephone Company.

3. Because S&S Communications purchases switched access services from Union 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 12th day of July, 2002.

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

By: 

John W. Burke
1175th 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 12th day of July, 2002, I caused a copy of the foregoing **S&S COMMUNICATIONS' PETITION TO INTERVENE** to be served upon:

Wendel Aanerud
TELEC Consulting Resources, Inc.
909 North 96th Street, Suite 203
Omaha, NE 68114-2508

Rick Freeman, Local Manager
Union Telephone Company
P.O. Box 460
Hartford, SD 57033-0460


John W. Burke

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER GRANTING
OF SWITCHED ACCESS REVENUE)	PETITION TO INTERVENE;
REQUIREMENT FOR UNION TELEPHONE)	ORDER ASSESSING FILING
COMPANY)	FEE
)	TC02-077

On June 27, 2002, Union Telephone Company (Union) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 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 23, 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 Union 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 Union 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 7th day of August, 2002.

<p>CERTIFICATE OF SERVICE</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>Melaine Kelso</u></p> <p>Date: <u>8/7/02</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 *by*
ROBERT K. SAHR, Commissioner *dk*

TELEC CONSULTING RESOURCES INC

909 N. 96th Street, Suite 203
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FAX (402) 398-0065

Cornhusker Plaza
301 S. 13th Street, Suite 401
Lincoln, NE 68508
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FAX (402) 441-4317

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AUG - 9 2002

August 7, 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

VIA FACSIMILE (605) 773-3809
AND REGULAR U.S. MAIL

FAX Received AUG 07 2002

Ms. Debra Elofson, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RE: *In the Matter of the Establishment of Switched Access Revenue Requirement for Union Telephone Company (the "Company"); TC02-077*

Dear Ms. Elofson:

In connection with the Company's 2001 intrastate switched access cost study filed with the Commission at docket TC02-077, we hereby affirm that said cost study and all work papers and documents submitted to the Commission relating to the cost study are considered by the Company to be proprietary and constitute trade secrets of the Company. Accordingly, we request that all such information, as well as any information that might be submitted to the Commission in response to staff data requests in the above-referenced docket, be treated as confidential by the Commission.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED

AUG 26 2002

SOUTH DAKOTA PUBL
UTILITIES COMMISSIO

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT FOR UNION
TELEPHONE COMPANY

Docket No. TC02-077

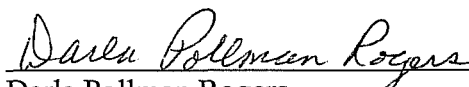
NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE

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 UNION TELEPHONE COMPANY in the above-entitled docket for all purposes allowed by the rules.

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

DATED this 26th day of August, 2002.



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

BARKER WILSON REYNOLDS & BURKE
LAWYERS

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211 ZINNIA STREET
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BELLE FOURCHE, SD 57717-0100
605.723.8000 • FAX: 605.723.8010

www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

September 4, 2002

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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.

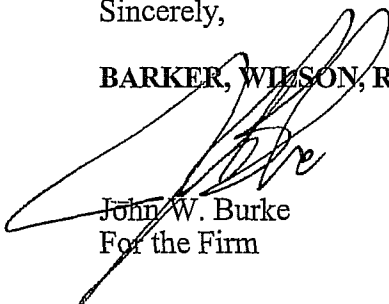
By this letter, I would also request that I be advised that if any of the above entities did not request confidential treatment of their submissions as required by A.R.S.D. 20:10:01:41.

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)

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SEP 06 2002

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

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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TC02-077

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

**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, Union Telephone Company responded to the above Requests as follows:

(Response to REQUEST NO. 1):

Union objects to this Request. Reasons for Objection: Union 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):

Union 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 Union; (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 Union, 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):

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

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

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

Dated this 4th day of September, 2002.

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

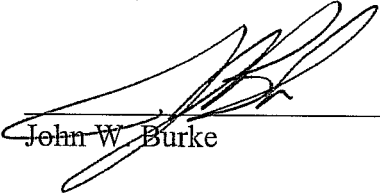
By: 

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

CERTIFICATE OF SERVICE

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

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


John W. Burke

TELEC CONSULTING RESOURCES INC.

909 N. 96th Street, Suite 203
Omaha, NE 68114-2508
(402) 398-0062
FAX (402) 398-0065

RECEIVED

OCT 23 2002

Cornhusker Plaza
301 S. 13th Street, Suite 401
Lincoln, NE 68508
(402) 441-4316
FAX (402) 441-4317

October 22, 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Ms. Debra Elofson, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

Dear Ms. Elofson:

Please find enclosed five copies of each Companies revised 2001 intrastate switched access cost studies. Companies Included are Union Telephone Company, Bridgewater-Canistota Telephone Company, Kennebec Telephone Company and Beresford Municipal Telephone currently on file with the commission in docket numbers TC02-077, TC02-078, TC02-079, and TC02-0080 respectively. These studies are revised per agreement with staff regarding frozen interstate factors. A new cost study and the 2001 traffic factors work papers are included.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Wayne Akland – Beresford Municipal
Rod Bowar – Kennebec Telephone Co.
Rick Freemark – Union Telephone Co.
Rick Hilderbrand - STE
Pat Morse – STE

TC02-077

COST STUDY CHECKLIST

COMPANY Union Telephone Company

YEAR 2001

- | | | |
|---------------|----|--|
| <u>X</u> | 1 | SDPUC cost study & disk |
| <u>X</u> | 2 | SDPUC rate development spreadsheet |
| <u> </u> | 3 | Financial statement from accountant |
| <u> </u> | 4 | Trial balance from accountant |
| <u> </u> | 5 | Account adjustment & average spreadsheet |
| <u> </u> | 6 | Capital investment support (average) |
| <u> </u> | 7 | Expense adjustment support (6620) |
| <u>X</u> | 8 | Minutes of use factors |
| <u> </u> | 9 | Loops worksheet |
| <u> </u> | 10 | Circuit terminations and miles |
| <u> </u> | 11 | Misc. factor support |
| <u> </u> | 12 | Land and Building adjustment for Non_Reg |
| <u> </u> | 13 | Lease Expense Direct Assignment |

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OCT 23 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Union Telephone Company

***** FCC PART 69 *****									
Intrastate Toll Revenue Requirement Summary									
	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15	Net Investment		\$222,821	\$52,661	\$0	\$71,343	\$0	\$28,862	O.K.
16	Rate of Return	J13	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
17									
18	Return on Rate Base		\$23,173	\$5,477	\$0	\$7,420	\$0	\$3,002	O.K.
19	Return Adjustments	J18-20	0	0	0	0	0	0	O.K.
20									
21	Net Return on Rate Base		\$23,173	\$5,477	\$0	\$7,420	\$0	\$3,002	O.K.
22	Income Taxes	J31-32	11,405	2,695	0	3,652	0	1,477	O.K.
23	Expenses and Other Taxes	J33-35, 40	127,791	47,893	30	128,778	30,327	28,364	O.K.
24									
25	Total IntraLATA Rev. Req.		\$162,370	\$56,065	\$30	\$139,849	\$30,327	\$32,843	O.K.
26									
27									
28									
29	INTERLATA:								
30									
31	Net Investment	P13	\$24,741	\$6,149	\$0	\$6,336	\$0	\$0	O.K.
32	Rate of Return		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
33									
34	Return on Rate Base		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
35	Return Adjustments	P18-20	0	0	0	0	0	0	O.K.
36									
37	Net Return on Rate Base		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
38	Income Taxes	P31-32	1,271	316	0	326	0	0	O.K.
39	Expenses and Other Taxes	P33-35, 40	12,954	4,027	3	3,359	462	0	O.K.
40									
41	Total InterLATA Rev. Req.		\$16,799	\$4,982	\$3	\$4,343	\$462	\$0	O.K.
42									
43									
44									
45	TOTAL INTRASTATE REV. REQ.		\$179,168	\$61,047	\$32	\$144,192	\$30,789	\$32,843	
	ACCESS ELEMENT MINUTES OF USE		2,809,303	2,809,303		2,809,303			
	ACCESS RATE PER MINUTE		\$0.063777	\$0.021730		\$0.051327			

Union Telephone Company

		Intrastate								
		Message Telephone Service			Private Line					
***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE		
(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%		
14	Federal Income Tax Rate	33.10%	—	33.10%	33.10%	33.10%	33.10%	33.10%		
15	Gross Receipts Tax Rate	4.00%	—	4.00%	4.00%	4.00%	4.00%	4.00%		
16										
17										
18	Net Investment	\$1,667,047	C68	\$1,254,134	\$37,227	\$352,541	\$0	\$23,145	\$412,913	O.K.
19	Rate of Return	10.40%	—	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
20										
21	Return on Rate Base	\$173,373		\$130,430	\$3,872	\$36,664	\$0	\$2,407	\$42,943	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	\$173,373		\$130,430	\$3,872	\$36,664	\$0	\$2,407	\$42,943	O.K.
28										
29	Contributions	500	H52	289	6	202	0	3	211	O.K.
30	Interest Expense	0	H44	0	0	0	0	0	0	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$172,873		\$130,141	\$3,866	\$36,462	\$0	\$2,404	\$42,732	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	85,532	Formula	64,390	1,913	18,040	0	1,189	21,142	O.K.
40	Operating Expenses and Taxes	1,262,527	I196	896,463	19,741	335,749	0	10,574	366,064	O.K.
41	Uncollectibles	0	V249	0	0	0	0	0	0	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$1,521,432		\$1,091,283	\$25,526	\$390,453	\$0	\$14,171	\$430,150	O.K.
45	Gross Receipts Taxes	63,393	Formula	45,470	1,064	16,269	0	590	17,923	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$1,584,825		\$1,136,753	\$26,589	\$406,722	\$0	\$14,761	\$448,073	O.K.

Union Telephone Company

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
13	Land and Support Investment	\$727,348	D33	\$548,098	\$16,574	\$154,177	\$0	\$8,499	\$179,250	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	637,942	D68	493,683	11,824	132,435	0	0	144,259	O.K.
17	COE Transmission Equipment	513,579	D85	385,427	10,922	97,892	0	19,337	128,152	O.K.
18										
19	Total COE	\$1,151,521		\$879,110	\$22,746	\$230,328	\$0	\$19,337	\$272,411	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	2,269,300	D137	1,698,671	55,205	494,789	0	20,635	570,630	-0.999999999767
22										
23	Total COE, IOT, C&WF	\$3,420,821		\$2,577,781	\$77,951	\$725,117	\$0	\$39,972	\$843,041	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$4,148,169		\$3,125,879	\$94,526	\$879,294	\$0	\$48,471	\$1,022,291	-1.212623810396
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	108	D218-219	81	2	23	0	1	27	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$108		\$81	\$2	\$23	\$0	\$1	\$27	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$4,148,277		\$3,125,961	\$94,528	\$879,317	\$0	\$48,473	\$1,022,318	-1.212655382231

Union Telephone Company

		Intrastate							
		Message Telephone Service			Private Line				
***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
56 Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(2,282,938)	E34	(1,719,917)	(52,480)	(487,794)	0	(22,748)	(563,022)	O.K.
58 Accum. Def. Inc. Taxes, Net	(280,016)	E47	(211,008)	(6,381)	(59,355)	0	(3,272)	(69,008)	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60									
61 TOTAL NET PLANT	\$1,585,323		\$1,195,036	\$35,668	\$332,167	\$0	\$22,453	\$390,287	O.K.
62									
63 Materials and Supplies	40,369	H31	30,218	982	8,802	0	367	10,151	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65 Cash Working Capital	41,355	Formula	28,880	577	11,572	0	325	12,475	O.K.
66 Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$1,667,047		\$1,254,134	\$37,227	\$352,541	\$0	\$23,145	\$412,913	O.K.
69									

Union Telephone Company

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land, Allocable	\$15,283	H33	\$11,517	\$348	\$3,240	\$0	\$179	\$3,766	O.K.
16	Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17										
18	Total Land	\$15,283		\$11,517	\$348	\$3,240	\$0	\$179	\$3,766	O.K.
19										
20	Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Aircraft	0	H33	0	0	0	0	0	0	O.K.
22	Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23	Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24	Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25	Buildings, Allocable	712,065	H33	536,581	16,226	150,938	0	8,320	175,484	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	\$712,065		\$536,581	\$16,226	\$150,938	\$0	\$8,320	\$175,484	O.K.
32										
33	Tot. Land and Support Assets	\$727,348		\$548,098	\$16,574	\$154,177	\$0	\$8,499	\$179,250	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	\$135,792	G26	\$84,114	\$2,531	\$49,147	\$0	\$0	\$51,678	O.K.
47	CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48										
49	Total CAT 2	\$135,792		\$84,114	\$2,531	\$49,147	\$0	\$0	\$51,678	O.K.

Union Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocater	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$502,150	G15	\$409,569	\$9,293	\$83,288	\$0	\$0	\$92,581	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$502,150		\$409,569	\$9,293	\$83,288	\$0	\$0	\$92,581	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$637,942		\$493,683	\$11,824	\$132,435	\$0	\$0	\$144,259	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$63,568	123	\$63,568	\$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	285,262	G13	213,947	7,158	64,157	0	0	71,316	O.K.
76	CAT 4.13 PL, WATS, Local	7,706	F18	5,548	0	0	0	2,158	2,158	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	100,276	G18	62,777	3,764	33,735	0	0	37,499	O.K.
79	CAT 4.23 PL, WATS	56,767	F24	39,588	0	0	0	17,179	17,179	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	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	\$513,579		\$385,427	\$10,922	\$97,892	\$0	\$19,337	\$128,152	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										

Union Telephone Company

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	CABLE AND WIRE FACILITIES:									
112										
113	CAT 1.1 IntraLATA PL/WATS	19,470	F31	\$3,436	\$0	\$0	\$0	\$16,034	\$16,034	O.K.
114	CAT 1.2 InterLATA PL/WATS	37,795	F31	37,795	0	0	0	0	0	O.K.
115	CAT 1.3 Joint Message	2,119,983	G13	1,589,987	53,199	476,797	0	0	529,996	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	\$2,177,248		\$1,631,219	\$53,199	\$476,797	\$0	\$16,034	\$546,030	-0.999999999534
119										
120	CAT 2 C&WF	\$22,928	G28	\$22,928	\$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	\$22,928		\$22,928	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125	CAT 3 Joint Message	53,805	G17	33,807	2,006	17,992	0	0	\$19,999	O.K.
126	CAT 3 PL/WATS etc.	15,319	F36	10,718	0	0	0	4,601	4,601	O.K.
127	CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128										
129	Total CAT 3 C&WF	\$69,124		\$44,525	\$2,006	\$17,992	\$0	\$4,601	\$24,599	O.K.
130										
131	CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136										
137	TOTAL C&WF	\$2,269,300		\$1,698,671	\$55,205	\$494,789	\$0	\$20,635	\$570,630	-0.999999999767
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.

Union Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	Intrastate								TOTAL INTRASTATE (I)	
	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
160										
161	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	0	H17	0	0	0	0	0	0	0	O.K.
163	0	H18	0	0	0	0	0	0	0	O.K.
164	0	H20	0	0	0	0	0	0	0	O.K.
165	0	V89	0	0	0	0	0	0	0	O.K.
166										
167	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174	=====		=====	=====	=====	=====	=====	=====	=====	
175										
176										
177										
178	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	0	H18	0	0	0	0	0	0	0	O.K.
180	0	H16	0	0	0	0	0	0	0	O.K.
181	0	H20	0	0	0	0	0	0	0	O.K.
182	0	V96	0	0	0	0	0	0	0	O.K.
183	0	V97	0	0	0	0	0	0	0	O.K.
184	0	V98	0	0	0	0	0	0	0	O.K.
185										
186	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	=====	
188										
189	\$4,148,169		\$3,125,879	\$94,526	\$879,294	\$0	\$48,471	\$1,022,291		-1.212623811327

Union Telephone Company

	Intrastate											
	(A)	(B)	(C)	Message Telephone Service			Private Line			TOTAL INTRASTATE (I)		
				InterLATA	IntraLATA	(D)	InterLATA	IntraLATA	InterLATA		IntraLATA	
***** FCC PART 36 ***** Plant Investment Detail												
204 INTANGIBLE ASSETS:												
205 Allocable Acct. No. 2690	\$0	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	0	V100	0	0	0	0	0	0	0	0	O.K.
208 Total Intangible Assets	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210												
211												
212												
213												
214												
215 Held for Fut. Use - Alloc.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
216 Held for Fut. Use - Direct	0	0		0	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Alloc.	0	0	H35	0	0	0	0	0	0	0	0	O.K.
218 TPUC, Short-term - Direct	0	0	V124	0	0	0	0	0	0	0	0	O.K.
219 TPUC, Long-term - Alloc.	108	108	H35	81	2	23	1	1	1	27	27	O.K.
220 TPUC, Long-term - Direct	0	0	V126	0	0	0	0	0	0	0	0	O.K.
221 Tele. Pit. Adjust. - Alloc.	0	0	H35	0	0	0	0	0	0	0	0	O.K.
222 Tele. Pit. Adjust. - Direct	0	0	V104	0	0	0	0	0	0	0	0	O.K.
223 Total Other Telephone Plant	\$108	\$81		\$2	\$23	\$0	\$1	\$27	\$1	\$27	\$27	O.K.

Union Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(A)	(B)	(C)	(D)			
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$420,081	H13	\$316,555	\$9,573	\$89,045	\$0	\$4,909	\$103,526	O.K.
16	COE Switching	341,980	H19	264,647	6,338	70,994	0	0	77,333	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	140,405	H20	105,370	2,986	26,762	0	5,286	35,035	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	1,380,472	H31	1,033,344	33,583	300,993	0	12,553	347,128	O.K.
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$2,282,938		\$1,719,917	\$52,480	\$487,794	\$0	\$22,748	\$563,022	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.	\$2,282,938		\$1,719,917	\$52,480	\$487,794	\$0	\$22,748	\$563,022	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	280,016	V145	211,008	6,381	59,355	0	3,272	69,008	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$280,016		\$211,008	\$6,381	\$59,355	\$0	\$3,272	\$69,008	O.K.

Private Line

	(A)	Interstate				Intrastate				Other (I)
		TOTAL COMPANY (B)	Joint Use Message (C)	InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)	Extended Area Service (H)		
***** FCC PART 36 ***** Functional Distribution of Selected Investments										
13 TRANS. CCT EQUIPMENT:										
14 Working Loops	1,901	1,851	33	0	0	14	0	0	3	O.K.
15 Avg. Cost, per Loop	154.11	154.11	154.11	154.11	154.11	154.11	154.11	154.11	154.11	
17 CAT 4.13 Exch Ln. Invest.	\$292,968	\$285,262	\$5,086	\$0	\$0	\$2,158	\$0	\$0	\$462	
18										
19										
20										
21 Circuit Terminations	841	537	212	0	0	92	0	0	0	O.K.
22 Avg. Cost, per Termination	186.73	186.73	186.73	186.73	186.73	186.73	186.73	186.73	186.73	
23										
24 CAT 4.23 Other IX	\$157,043	\$100,276	\$39,588	\$0	\$0	\$17,179	\$0	\$0	\$0	
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	1,901	1,851	33	0	0	14	0	0	3	
30 Loops Factor	1.000000	0.973698	0.017359	0.000000	0.000000	0.007365	0.000000	0.000000	0.001578	
31 CAT 1 Exchange C&WF	\$2,177,249	\$2,119,983	\$37,795	\$0	\$0	\$16,034	\$0	\$0	\$3,436	O.K.
32										
33										
34 Equivalent IX Circuit Miles	9,300	7,239	1,442	0	0	619	0	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	0.778387	0.155054	0.000000	0.000000	0.066559	0.000000	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$69,124	\$53,805	\$10,718	\$0	\$0	\$4,601	\$0	\$0	\$0	

Union Telephone Company

				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)	(E)	(F)	(G)	(H)	(I)			
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.025094	0.224906	0.000000	0.000000	0.250000	O.K.	
14											
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.815631	0.018507	0.165862	0.000000	0.000000	0.184369	O.K.	
16											
17	Conversation Minute-Miles	1.000000	CMM	0.628316	0.037286	0.334398	0.000000	0.000000	0.371684	O.K.	
18	Conversation Minutes	1.000000	CM	0.626039	0.037537	0.336424	0.000000	0.000000	0.373961	O.K.	
19	Subscriber Minutes (SLU)	1.000000	SLU	0.907816	0.009253	0.082931	0.000000	0.000000	0.092184	O.K.	
20											
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
25											
26	COE CAT 2 Minutes	1.000000	CT2	0.619432	0.018636	0.361932	0.000000	0.000000	0.380568	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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	O.K.	
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
37	EU MTS & WATS Factor	1.000000	EMTS	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	O.K.	
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	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	0.402800	0.001475	0.595725	0.000000	0.000000	0.597200	O.K.	
44	Relative Users Percent	1.000000	RUP	0.666667	0.033458	0.299875	0.000000	0.000000	0.333333	O.K.	
45	CABS Percent	1.000000	CAB	0.500000	0.001448	0.498552	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.	

Union Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
14	Land and Support Assets	1.000000	D33	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
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	0.619432	0.018636	0.361932	0.000000	0.000000	0.380568	O.K.
18	COE Local Switching	1.000000	D66	0.815631	0.018507	0.165862	0.000000	0.000000	0.184369	O.K.
19	COE Total Switching	1.000000	D68	0.773868	0.018534	0.207597	0.000000	0.000000	0.226132	O.K.
20	COE Transmission	1.000000	D85	0.750473	0.021267	0.190608	0.000000	0.037652	0.249527	O.K.
21	Total COE	1.000000	C19	0.763434	0.019753	0.200020	0.000000	0.016793	0.236566	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	0.749211	0.024434	0.218991	0.000000	0.007365	0.250789	-0.000000459295
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	0.644127	0.029023	0.260291	0.000000	0.066559	0.355873	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.748544	0.024327	0.218036	0.000000	0.009093	0.251456	-0.000000440665
32										
33	Total Equipment	1.000000	C23	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
34										
35	TPIS	1.000000	C32	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
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	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
44	Net Telephone Plant	1.000000	C61	0.753812	0.022499	0.209526	0.000000	0.014163	0.246188	-0.000000252108
45	Total Net Investment	1.000000	C68	0.752309	0.022331	0.211477	0.000000	0.013884	0.247691	-0.000000254258
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	0.722990	0.002478	0.271709	0.000000	0.002823	0.277010	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.719004	0.013763	0.259377	0.000000	0.007856	0.280996	-0.000000149559
51										
52	Corporate Operations Expense	1.000000	I185	0.578098	0.011066	0.404519	0.000000	0.006317	0.421902	-0.000000120249

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$70,079	H14	\$52,808	\$1,597	\$14,855	\$0	\$819	\$17,271	\$17,271	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$70,079		\$52,808	\$1,597	\$14,855	\$0	\$819	\$17,271	\$17,271	O.K.
24										
25 Central Office Eq., Alloc.	\$145,866	H21	\$111,359	\$2,881	\$29,176	\$0	\$2,449	\$34,507	\$34,507	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$145,866		\$111,359	\$2,881	\$29,176	\$0	\$2,449	\$34,507	\$34,507	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$183,154	H31	\$137,099	\$4,456	\$39,934	\$0	\$1,665	\$46,055	\$46,055	O.K.
38 Cable & Wire, Direct	130,800	V159	75,919	129	54,752	0	0	54,881	54,881	O.K.
39										
40 Total C&WF Exp.	\$313,954		\$213,018	\$4,585	\$94,686	\$0	\$1,665	\$100,936	\$100,936	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$529,899		\$377,185	\$9,063	\$138,717	\$0	\$4,934	\$152,714	\$152,714	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$459,820		\$324,377	\$7,466	\$123,862	\$0	\$4,115	\$135,443	\$135,443	O.K.

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				interLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Ptl. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Ptl. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Ptl. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$118,626	H33	\$89,391	\$2,703	\$25,145	\$0	\$1,386	\$29,235	\$29,235	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$118,626		\$89,391	\$2,703	\$25,145	\$0	\$1,386	\$29,235	\$29,235	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$53,600	H13	\$40,391	\$1,221	\$11,362	\$0	\$626	\$13,209	\$13,209	O.K.
73 Depr., COE Switching	63,155	H19	48,874	1,171	13,111	0	0	14,281	14,281	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	26,595	H20	19,959	566	5,069	0	1,001	6,636	6,636	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	112,870	H31	84,488	2,746	24,610	0	1,026	28,382	28,382	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$256,220		\$193,711	\$5,703	\$54,151	\$0	\$2,654	\$62,509	\$62,509	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$256,220		\$193,711	\$5,703	\$54,151	\$0	\$2,654	\$62,509	\$62,509	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$374,846		\$283,103	\$8,406	\$79,297	\$0	\$4,040	\$91,743	\$91,743	O.K.

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$12,063	G35	\$9,929	\$0	\$2,083	\$0	\$51	\$2,134	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$12,063		\$9,929	\$0	\$2,083	\$0	\$51	\$2,134	O.K.	
111										
112 Operator Service, Alloc.	\$400	G24	\$400	\$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	\$400		\$400	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	264	G19	240	2	22	0	0	24	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$264		\$240	\$2	\$22	\$0	\$0	\$24	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	84,661	G37	69,686	0	14,618	0	357	14,975	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	35,994	G38	29,627	0	6,215	0	152	6,367	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	\$120,655		\$99,313	\$0	\$20,833	\$0	\$509	\$21,342	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	6,646	G43	2,677	10	3,959	0	0	3,969	O.K.	
135 Cust. Serv., Other B&C	11,254	G44	7,503	377	3,375	0	0	3,751	O.K.	
136 Cust. Serv., CABS	41,789	G45	20,895	61	20,834	0	0	20,895	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$59,689		\$31,074	\$447	\$28,168	\$0	\$0	\$28,615	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$180,344		\$130,387	\$447	\$49,001	\$0	\$509	\$49,957	O.K.	
142										

Union Telephone Company

										Intrastate									
										Message Telephone Service		Private Line		TOTAL					
***** FCC PART 36 *****										TOTAL	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
Operating Expenses and Taxes										(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
(A)										(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.									
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.									
158																			
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.									
160																			
161	TOTAL CUSTOMER OPER. EXP.	\$193,071		\$140,956	\$449	\$51,106	\$0	\$560	\$52,115	O.K.									
162																			
163																			
164	"BIG-THREE" EXPENSES:																		
165																			
166	Total Pll. Spec., ex Support	\$459,820	44	\$324,377	\$7,466	\$123,862	\$0	\$4,115	\$135,443	O.K.									
167	Total Network Oper. Exp.	118,626	68	89,391	2,703	25,145	0	1,386	29,235	O.K.									
168	Total Customer Operations	193,071	161	140,956	449	51,106	0	560	52,115	O.K.									
169																			
170	TOTAL "BIG THREE" EXPENSES	\$771,517		\$554,724	\$10,618	\$200,114	\$0	\$6,061	\$216,793	O.K.									
171																			
172																			
173	CORPORATE OPERATIONS EXPENSE:																		
174																			
175	Exec. and Planning, Alloc.	\$15,550	H50	\$11,181	\$214	\$4,033	\$0	\$122	\$4,369	O.K.									
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.									
177																			
178	Total Exec. and Planning	\$15,550		\$11,181	\$214	\$4,033	\$0	\$122	\$4,369	O.K.									
179																			
180	Admin. & General, Allocable	\$116,882	H50	\$84,039	\$1,609	\$30,316	\$0	\$918	\$32,843	O.K.									
181	Admin. & General, Direct	32,279	V231	0	0	32,279	0	0	32,279	O.K.									
182																			
183	Total Admin. and Gen.	\$149,161		\$84,039	\$1,609	\$62,595	\$0	\$918	\$65,122	O.K.									
184																			
185	TOTAL CORPORATE OPERATIONS	\$164,711		\$95,219	\$1,823	\$66,629	\$0	\$1,040	\$69,492	O.K.									
186																			
187																			
188	NON-INCOME TAXES:																		
189																			
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.									
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.									
192																			
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.									
194																			
195																			
196	TOTAL OPER. EXP. AND TAXES	\$1,262,527		\$896,463	\$19,741	\$335,749	\$0	\$10,574	\$366,064	O.K.									

Union Telephone Company

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

Part 36
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	\$375,687	K52	\$222,821	\$52,661	\$0	\$71,343	\$0	\$28,862	O.K.
14	Rate of Return	10.40%	B19	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	O.K.
15	Return on Rate Base	\$39,071		\$23,173	\$5,477	\$0	\$7,420	\$0	\$3,002	O.K.
16	AFUDC	0	N37	0	0	0	0	0	0	O.K.
17	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
18	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
19										
20										
21	Net Return	\$39,071		\$23,173	\$5,477	\$0	\$7,420	\$0	\$3,002	O.K.
22	Interest Expense	0	N67	0	0	0	0	0	0	O.K.
23	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
24	Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
25	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
26										
27										
28	After Tax Income	\$39,071		\$23,173	\$5,477	\$0	\$7,420	\$0	\$3,002	O.K.
29	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
30	Federal Income Taxes	19,230	29	11,405	2,695	0	3,652	0	1,477	O.K.
31	Operating Expenses and Taxes	346,323	O195	121,296	45,650	29	123,184	29,114	27,050	O.K.
32	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
33	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
34										
35	Basis for Gross Receipts Tax	404,624	6+31+32+33	155,875	53,822	29	134,255	29,114	31,529	O.K.
36	Gross Receipts Tax	16,860	37	6,495	2,243	1	5,594	1,213	1,314	O.K.
37										
38	TOTAL REVENUE REQUIREMENT	\$421,484		\$162,370	\$56,065	\$30	\$139,849	\$30,327	\$32,843	O.K.
39										
40										
41										
42										
43										
44										

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$162,676	L25	\$36,202	\$46,997	\$0	\$56,921	\$0	\$22,555	O.K.	
14										
15 Central Office Equipment	\$249,665	L70	\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	515,425	L117	476,797	0	0	17,992	0	20,635	O.K.	
18										
19 Total COE, IOT, C&WF	\$765,089		\$540,954	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$927,765		\$577,156	\$130,285	\$0	\$157,796	\$0	\$62,528	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant in Service	\$927,765		\$577,156	\$130,285	\$0	\$157,796	\$0	\$62,528	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	24	L164	15	3	0	4	0	2	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$927,790		\$577,171	\$130,288	\$0	\$157,800	\$0	\$62,529	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	510,543	M23	328,496	71,791	0	79,389	0	30,866	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	62,627	M47	38,960	8,795	0	10,652	0	4,221	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$354,620		\$209,716	\$49,702	\$0	\$67,759	\$0	\$27,442	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	9,169	L173	5,704	1,288	0	1,559	0	618	O.K.	
49 Cash Working Capital	11,898	L175	7,402	1,671	0	2,024	0	802	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$375,687		\$222,821	\$52,661	\$0	\$71,343	\$0	\$28,862	O.K.	
53										

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$3,240	N28	721	936	0	1,134	0	449	O.K.
16	Land Assets, Private Line	179	N28	40	52	0	62	0	25	O.K.
17										
18	Total Land Assets	\$3,418		\$761	\$988	\$0	\$1,196	\$0	\$474	O.K.
19										
20	Support Assets, Message	\$150,938	N28	\$33,590	\$43,606	\$0	\$52,814	\$0	\$20,928	O.K.
21	Support Assets, Private Line	8,320	N28	1,852	2,404	0	2,911	0	1,154	O.K.
22										
23	Total Support Assets	\$159,258		\$35,442	\$46,010	\$0	\$55,725	\$0	\$22,081	O.K.
24										
25	Total Land and Supp. Assets	\$162,676		\$36,202	\$46,997	\$0	\$56,921	\$0	\$22,555	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	\$49,147	(G)	\$0	\$0	\$0	\$49,147	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$49,147		\$0	\$0	\$0	\$49,147	\$0	\$0	O.K.
38										
39	Local Switching	\$83,288	(E)	\$0	\$83,288	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$83,288		\$0	\$83,288	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$132,435		\$0	\$83,288	\$0	\$49,147	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	64,157	(D)	64,157	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	2,158	(I)	0	0	0	0	0	2,158	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	33,735	(G)	0	0	0	33,735	0	0	O.K.
63	COE Interexchange, PL	17,179	(I)	0	0	0	0	0	17,179	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$117,230		\$64,157	\$0	\$0	\$33,735	\$0	\$19,337	O.K.
69										
70	Total Central Office Equip.	\$249,665		\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	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	\$16,034	(I)	\$0	\$0	\$0	\$0	\$0	\$16,034	O.K.
83	Exchange Message	476,797	(D)	476,797	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	\$492,831		\$476,797	\$0	\$0	\$0	\$0	\$16,034	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	\$17,992	(G)	\$0	\$0	\$0	\$17,992	\$0	\$0	O.K.
94	Interexchange PL, WATS	4,601	(I)	0	0	0	0	0	4,601	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$22,593		\$0	\$0	\$0	\$17,992	\$0	\$4,601	O.K.

Union Telephone Company

***** FCC PART 69 *****		Part 36								
IntraLATA Investment Detail		IntraLATA Total	Source or Apportionment	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	\$0	(G)	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$515,425		\$476,797	\$0	\$0	\$17,992	\$0	\$20,635	O.K.
118										
TANGIBLE ASSETS:										
120	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
121										
122	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
124	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
125	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
126										
127	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
128										
129	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
130										
131	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
132										
133	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134										
135	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
136	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
137										
138	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
139										
140	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141										
142	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143										
144	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.
145										
146										
147										

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	24	N46	15	3	0	4	0	2	O.K.
165										
166	Total Plt. Under Const.	\$24		\$15	\$3	\$0	\$4	\$0	\$2	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$9,169	N37	\$5,704	\$1,288	\$0	\$1,559	\$0	\$618	O.K.
174										
175	CASH WORKING CAPITAL	\$11,898	N37	\$7,402	\$1,671	\$0	\$2,024	\$0	\$802	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Union Telephone Company

***** 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	N28	\$20,909	\$27,143	\$0	\$32,875	\$0	\$13,027	O.K.
16	COE Switching	L44	0	44,648	0	26,346	0	0	O.K.
17	COE Operator	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	L68	17,540	0	0	9,223	0	5,286	O.K.
19	IOT Equipment	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	L117	290,048	0	0	10,945	0	12,553	O.K.
21	Other Plant	N37	0	0	0	0	0	0	O.K.
22									
23	Total Accum. Depr., TPIS		\$328,496	\$71,791	\$0	\$79,389	\$0	\$30,866	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32	Tot. Accum. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	Total Accum. Depr./Amort.		\$328,496	\$71,791	\$0	\$79,389	\$0	\$30,866	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	L44	0	0	0	0	0	0	O.K.
41	COE Operator	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	L117	0	0	0	0	0	0	O.K.
45	Unclassified	N37	38,960	8,795	0	10,652	0	4,221	O.K.
46									
47	Total Accum. Def. Inc. Taxes		\$38,960	\$8,795	\$0	\$10,652	\$0	\$4,221	O.K.

Union Telephone Company

Part 36 IntraLATA Total		(A) ***** FCC PART 69 ***** Apportionment Factors	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	Central Office Equipment	\$249,665	L70	\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	515,425	L117	476,797	0	0	17,992	0	20,635	O.K.
16	Total	\$765,089		\$540,954	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.
17	Factor	1,000000		0.707047	0.108860	0.000000	0.131847	0.000000	0.052245	O.K.
20	Sum: Sw., Trans., Other	\$224,135	17	\$0	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.
21	Factor	1,000000		0.000000	0.371596	0.000000	0.450064	0.000000	0.178341	O.K.
23	Central Office Equipment	\$249,665	L70	\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	38,628	L117-83	0	0	0	17,992	0	20,635	O.K.
26	Total	\$288,292		\$64,157	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.
27	Factor	1,000000		0.222542	0.288900	0.000000	0.349906	0.000000	0.138652	O.K.
30	General Support Facilities	\$162,676	L25	\$36,202	\$46,997	\$0	\$56,921	\$0	\$22,555	O.K.
31	Central Office Equipment	249,665	13	64,157	83,288	0	82,883	0	19,337	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	515,425	15	476,797	0	0	17,992	0	20,635	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35	Total	\$927,765		\$577,156	\$130,285	\$0	\$157,796	\$0	\$62,528	O.K.
36	Factor	1,000000		0.622093	0.140429	0.000000	0.170082	0.000000	0.067396	O.K.
38	Sum: Com. Ln., Sw., Trans.	\$865,238	36	\$577,156	\$130,285	\$0	\$157,796	\$0	\$0	O.K.
39	Factor	1,000000		0.667050	0.150577	0.000000	0.182373	0.000000	0.000000	O.K.
41	COE Cat. 2 Factor	1,000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
42	IOT Cat. 1 Factor	1,000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Total TPIS	\$927,765	K26	\$577,156	\$130,285	\$0	\$157,796	\$0	\$62,528	O.K.
44	Factor	1,000000		0.622093	0.140429	0.000000	0.170082	0.000000	0.067396	O.K.

Union Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	\$221,848	O171	\$70,183	\$26,008	\$22	\$85,425	\$22,309	\$17,900	O.K.
64	Factor	1.000000		0.316358	0.117232	0.000099	0.385060	0.100562	0.080687	0
65										
66	Net Investment	\$375,687	J13	\$222,821	\$52,661	\$0	\$71,343	\$0	\$28,862	O.K.
67	Factor	1.000000		0.593104	0.140172	0.000000	0.189899	0.000000	0.076825	O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$15,674	N30	\$3,488	\$4,528	\$0	\$5,484	\$0	\$2,173	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$15,674		\$3,488	\$4,528	\$0	\$5,484	\$0	\$2,173	O.K.
24										
25	Central Office Eq., Alloc.	\$31,626	N31	\$8,127	\$10,550	\$0	\$10,499	\$0	\$2,449	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$31,626		\$8,127	\$10,550	\$0	\$10,499	\$0	\$2,449	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.	\$41,600	N33	\$38,482	\$0	\$0	\$1,452	\$0	\$1,665	O.K.
37	Cable & Wire, Direct	54,752	Direct	0	0	0	54,752	0	0	O.K.
38										
39	Total C&WF Exp.	\$96,352		\$38,482	\$0	\$0	\$56,204	\$0	\$1,665	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$143,651		\$50,097	\$15,078	\$0	\$72,187	\$0	\$6,288	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$127,977		\$46,609	\$10,550	\$0	\$66,703	\$0	\$4,115	O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$26,531	N18	\$18,759	\$2,888	\$0	\$3,498	\$0	\$1,386	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$26,531		\$18,759	\$2,888	\$0	\$3,498	\$0	\$1,386	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$11,988	L23	\$2,668	\$3,463	\$0	\$4,195	\$0	\$1,662	O.K.
72	Depr., COE Switching	13,111	L44	0	8,245	0	4,866	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	6,071	L68	3,322	0	0	1,747	0	1,001	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	25,636	L117	23,715	0	0	895	0	1,026	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$56,805		\$29,705	\$11,709	\$0	\$11,702	\$0	\$3,690	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.	\$56,805		\$29,705	\$11,709	\$0	\$11,702	\$0	\$3,690	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$83,337		\$48,464	\$14,597	\$0	\$15,200	\$0	\$5,076	O.K.

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***** 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	\$2,134	N37	\$1,327	\$300	\$0	\$363	\$0	\$144	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$2,134		\$1,327	\$300	\$0	\$363	\$0	\$144	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	22	(F)	0	0	22	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$22		\$0	\$0	\$22	\$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	6,367	(H)	0	0	0	0	0	6,367	O.K.
125	Bus. Ofc., EU Message	14,975	(H)	0	0	0	0	14,975	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	\$21,342		\$0	\$0	\$0	\$0	\$14,975	\$6,367	O.K.
134										
135	Cust. Serv., Msg. Process	\$3,959	(H)	0	0	0	0	3,959	0	O.K.
136	Cust. Serv., Other B&C	3,375	(H)	0	0	0	0	3,375	0	O.K.
137	Cust. Serv., CABS	20,834	N21	0	7,742	0	9,377	0	3,716	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$28,168		\$0	\$7,742	\$0	\$9,377	\$7,334	\$3,716	O.K.
141										
142	Total BO, CS, OS, Dir.	\$49,532		\$0	\$7,742	\$22	\$9,377	\$22,309	\$10,082	O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$51,666		\$1,327	\$8,041	\$22	\$9,740	\$22,309	\$10,226	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$143,651	41	\$50,097	\$15,078	\$0	\$72,187	\$0	\$6,288	O.K.
168	Total Plt Non-specific Exp.	26,531	62 + 67 +69	18,759	2,888	0	3,498	0	1,386	O.K.
169	Total Customer Operations	51,666	163	1,327	8,041	22	9,740	22,309	10,226	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$221,848		\$70,183	\$26,008	\$22	\$85,425	\$22,309	\$17,900	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$4,155	N64	\$1,315	\$487	\$0	\$1,600	\$418	\$335	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$4,155		\$1,315	\$487	\$0	\$1,600	\$418	\$335	O.K.
179										
180	Admin. & General, Allocable	\$31,235	N64	\$9,881	\$3,662	\$3	\$12,027	\$3,141	\$2,520	O.K.
181	Admin. & General, Direct	32,279	Direct	10,212	3,784	3	12,429	3,246	2,605	O.K.
182										
183	Total Admin. and Gen.	\$63,514		\$20,093	\$7,446	\$6	\$24,457	\$6,387	\$5,125	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$67,669		\$21,408	\$7,933	\$7	\$26,057	\$6,805	\$5,460	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$346,323		\$121,296	\$45,650	\$29	\$123,184	\$29,114	\$27,050	O.K.

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***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$37,227	Q52	\$24,741	\$6,149	\$0	\$6,336	\$0	\$0	O.K.
14	Rate of Return	10.40%	B19	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	O.K.
15										
16	Return on Rate Base	\$3,872		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
17										
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$3,872		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
23										
24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$3,872		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	1,913	29	1,271	316	0	326	0	0	O.K.
33	Operating Expenses and Taxes	19,741	U195	12,282	3,828	3	3,185	444	0	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	25,526	6+31+32+33	16,127	4,783	3	4,169	444	0	O.K.
38										
39										
40	Gross Receipts Tax	1,063	37	672	199	0	174	18	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$26,589		\$16,799	\$4,982	\$3	\$4,343	\$462	\$0	O.K.
44										

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***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$16,574	R25	\$4,793	\$6,223	\$0	\$5,558	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$22,746	R70	\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	55,205	R117	53,199	0	0	2,006	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$77,951		\$60,357	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$94,526		\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$94,526		\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	2	R164	2	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$94,528		\$65,152	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	52,480	S23	37,088	8,576	0	6,816	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	6,381	S47	4,398	1,047	0	936	0	0	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$35,668		\$23,667	\$5,893	\$0	\$6,108	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	982	R173	677	161	0	144	0	0	O.K.
49	Cash Working Capital	577	R175	398	95	0	85	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$37,227		\$24,741	\$6,149	\$0	\$6,336	\$0	\$0	O.K.
53										

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***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
InterLATA Investment		InterLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$348	T28	\$101	\$131	\$0	\$117	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$348		\$101	\$131	\$0	\$117	\$0	\$0	O.K.
19										
20	Support Assets, Message	16,226	T28	\$4,693	\$6,092	\$0	\$5,441	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$16,226		\$4,693	\$6,092	\$0	\$5,441	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$16,574		\$4,793	\$6,223	\$0	\$5,558	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$2,531	(G)	\$0	\$0	\$0	\$2,531	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$2,531		\$0	\$0	\$0	\$2,531	\$0	\$0	O.K.
38										
39	Local Switching	\$9,293	(E)	\$0	\$9,293	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$9,293		\$0	\$9,293	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$11,824		\$0	\$9,293	\$0	\$2,531	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	7,158	(D)	7,158	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	3,764	(G)	0	0	0	3,764	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$10,922		\$7,158	\$0	\$0	\$3,764	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$22,746		\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	53,199	(D)	53,199	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	\$53,199		\$53,199	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$2,006	(G)	\$0	\$0	\$0	\$2,006	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$2,006		\$0	\$0	\$0	\$2,006	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$55,205		\$53,199	\$0	\$0	\$2,006	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$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	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Telephone Company

	***** FCC PART 69 ***** InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	2	T46	2	0	0	0	0	0	O.K.
165	Total Pll. Under Const.	\$2		\$2	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168	TELEPHONE PLANT ADJUSTMENT:									
169		\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172	MATERIALS AND SUPPLIES	\$982	T37	\$677	\$161	\$0	\$144	\$0	\$0	O.K.
173										
174	CASH WORKING CAPITAL	\$577	T37	\$398	\$95	\$0	\$85	\$0	\$0	O.K.
175										
176	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
177										

Union Telephone Company

***** FCC PART 69 *****										
InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$9,573	T28	\$2,768	\$3,594	\$0	\$3,210	\$0	\$0	O.K.
16	COE Switching	6,338	R44	0	4,982	0	1,357	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	2,986	R68	1,957	0	0	1,029	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	33,583	R117	32,362	0	0	1,220	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$52,480		\$37,088	\$8,576	\$0	\$6,816	\$0	\$0	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$52,480		\$37,088	\$8,576	\$0	\$6,816	\$0	\$0	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	R44	0	0	0	0	0	0	O.K.
41	COE Operator	0	R32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45	Unclassified	6,381	T37	4,398	1,047	0	936	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$6,381		\$4,398	\$1,047	\$0	\$936	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$22,746	R70	\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	55,205	R117	53,199	0	2,006	0	0	0	O.K.
16	Total	\$77,951		\$60,357	\$9,293	\$0	\$6,301	\$0	\$0	O.K.
17	Factor	1,000000		0.774293	0.119219	0.000000	0.106488	0.000000	0.000000	O.K.
19	Sum: Sw., Trans., Other	\$17,594	17	\$0	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
20	Factor	1,000000		0.000000	0.528203	0.000000	0.471797	0.000000	0.000000	O.K.
21	Central Office Equipment	\$22,746	R70	\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
22	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
23	C&W/F, Excl. Exch. Message	2,006	R117-83	0	0	0	2,006	0	0	O.K.
24	Total	\$24,753		\$7,158	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
25	Factor	1,000000		0.289198	0.375448	0.000000	0.335354	0.000000	0.000000	O.K.
26	General Support Facilities	\$16,574	R25	\$4,793	\$6,223	\$0	\$5,558	\$0	\$0	O.K.
27	Central Office Equipment	22,746	13	7,158	9,293	0	6,295	0	0	O.K.
28	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
29	C&W Facilities	55,205	15	53,199	0	0	2,006	0	0	O.K.
30	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
31	Total	\$94,526		\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
32	Factor	1,000000		0.689236	0.164147	0.000000	0.146618	0.000000	0.000000	O.K.
33	Sum: Com. Ln., Sw., Trans.	\$94,526	36	\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
34	Factor	1,000000		0.689236	0.164147	0.000000	0.146618	0.000000	0.000000	O.K.
35	COE Cal. 2 Factor	1,000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
36	IOT Cal. 1 Factor	1,000000	Direct	1,000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	Total TPIs	\$94,526	Q26	\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
38	Factor	1,000000		0.689236	0.164147	0.000000	0.146618	0.000000	0.000000	O.K.

Union Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	\$12,215	U171	\$7,755	\$2,131	\$2	\$1,940	\$386	\$0	O.K.
64	Factor	1.000000		0.634880	0.174431	0.000200	0.158847	0.031628	0.000000	0
65										
66	Net Investment	37,227	P13	24,741	6,149	0	6,336	0	0	O.K.
67	Factor	1.000000		0.664610	0.165182	0.000000	0.170208	0.000000	0.000000	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$1,597	T30	\$462	\$600	\$0	\$536	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$1,597		\$462	\$600	\$0	\$536	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$2,881	T31	\$907	\$1,177	\$0	\$797	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$2,881		\$907	\$1,177	\$0	\$797	\$0	\$0	O.K.
29										
30	Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	T43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$4,456	T33	\$4,294	\$0	\$0	\$162	\$0	\$0	O.K.
37	Cable & Wire, Direct	129	Direct	0	0	0	129	0	0	O.K.
38										
39	Total C&WF Exp.	\$4,585		\$4,294	\$0	\$0	\$291	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$9,063		\$5,662	\$1,777	\$0	\$1,624	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$7,466		\$5,200	\$1,177	\$0	\$1,088	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$2,703	T18	\$2,093	\$322	\$0	\$288	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$2,703		\$2,093	\$322	\$0	\$288	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$1,221	R23	\$353	\$459	\$0	\$410	\$0	\$0	O.K.
72	Depr., COE Switching	1,171	R44	0	920	0	251	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	566	R68	371	0	0	195	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	2,746	R117	2,646	0	0	100	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$5,703		\$3,370	\$1,379	\$0	\$955	\$0	\$0	O.K.
80										
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Total Depr. and Amort.	\$5,703		\$3,370	\$1,379	\$0	\$955	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$8,406		\$5,463	\$1,701	\$0	\$1,243	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	2	(F)	0	0	2	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$2		\$0	\$0	\$2	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134										
135	Cust. Serv., Msg. Process	\$10	(H)	0	0	0	0	10	0	O.K.
136	Cust. Serv., Other B&C	377	(H)	0	0	0	0	377	0	O.K.
137	Cust. Serv., CABS	61	T21	0	32	0	29	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$447		\$0	\$32	\$0	\$29	\$386	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$449		\$0	\$32	\$2	\$29	\$386	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$449		\$0	\$32	\$2	\$29	\$386	\$0	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$9,063	41	\$5,662	\$1,777	\$0	\$1,624	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	2,703	62 + 67 +69	2,093	322	0	288	0	0	O.K.
169	Total Customer Operations	449	163	0	32	2	29	386	0	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$12,215		\$7,755	\$2,131	\$2	\$1,940	\$386	\$0	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$214	T64	\$136	\$37	\$0	\$34	\$7	\$0	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$214		\$136	\$37	\$0	\$34	\$7	\$0	O.K.
179										
180	Admin. & General, Allocable	\$1,609	T64	\$1,021	\$281	\$0	\$256	\$51	\$0	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$1,609		\$1,021	\$281	\$0	\$256	\$51	\$0	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$1,823		\$1,157	\$318	\$0	\$290	\$58	\$0	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$19,741		\$12,282	\$3,828	\$3	\$3,185	\$444	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Union Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 18-Oct-02 10:39:15 AM

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

		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)		
PLANT INVESTMENT DETAIL:										
21	Land, Allocable	15,283	---	---	---	---	---	---	---	
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	0	---	---	---	---	---	---	---	
28	Buildings, Allocable	712,065	---	---	---	---	---	---	---	
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	135,792	---	---	---	---	---	---	---	
38	CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0	
39	CAT 3 Local Sw. Allocable	502,150	---	---	---	---	---	---	---	
40	CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0	
41	CAT 4.12 Exchange Trunk	63,568	---	---	---	---	---	---	---	
42	CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0	
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	292,968	---	---	---	---	---	---	---	
44	Reserved	0	---	---	---	---	---	---	---	
45	CAT 4.13 Direct	0	---	0	0	0	0	0	0	
46	CAT 4.23 Message, PL & WATS	157,043	---	---	---	---	---	---	---	
47	Reserved	0	---	---	---	---	---	---	---	
48	CAT 4.23 Direct	0	---	0	0	0	0	0	0	
49	CAT 4.3 H/R Message	0	---	---	---	---	---	---	---	
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	

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Union Telephone Company
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)	
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	2,177,249	---						
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	22,928	---						
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	69,124	---						
78	Reserved	0	---						
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	0	---						
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	0	---						
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101	Materials and Supplies	40,369	---						
102	RTB Stock	0	---						
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

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Union Telephone Company
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.	108	--	--	--	--	--	--	--
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0
127								
128 RESERVES AND DEFERRALS:								
129 Acc. Depr. Support Assets	420,081	--	--	--	--	--	--	--
130 Acc. Depr. COE Switching	341,980	--	--	--	--	--	--	--
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--
132 Acc. Depr. COE Transmission	140,405	--	--	--	--	--	--	--
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--
134 Acc. Depr. Cable and Wire Facilities	1,380,472	--	--	--	--	--	--	--
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	280,016	--	211,008	6,381	59,355	0	3,272	69,008
146								
147 OPERATING EXPENSES AND TAXES:								
148 Network Support, Alloc.	0	--	--	--	--	--	--	--
149 Network Support, Direct	0	--	0	0	0	0	0	0
150 General Support, Alloc.	70,079	--	--	--	--	--	--	--
151 General Support, Direct	0	--	0	0	0	0	0	0
152 Central Office Eq., Alloc.	145,866	--	--	--	--	--	--	--
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.	183,154	--	--	--	--	--	--	--
159 Cable & Wire, Direct	130,800	--	75,919	129	54,752	0	0	54,881

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Union Telephone Company
ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176	Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	118,626	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0
180	Total Access Expense	0	---	0	0	0	0	0	0
181	Depr., Support Assets	53,600	---	---	---	---	---	---	---
182	Depr., COE Switching	63,155	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---
184	Depr., COE Transmission	26,595	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---
186	Depr., C&W Facilities	112,870	---	---	---	---	---	---	---
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	12,063	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0
193	Operator Service, Alloc.	400	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0
196	Alphabetical Directory	264	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	84,661	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	35,994	---	---	---	---	---	---	---
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	6,646	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	11,254	---	---	---	---	---	---	---
208	Cust. Serv., CABS	41,789	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	0	---	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	0	---	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	15,550	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

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Union Telephone Company
ENDING DECEMBER 31, 2001

***** 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	116,882	---	---	---	---	---	---	---
231	Admin. & General, Direct	32,279	---	0	0	32,279	0	0	32,279
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	0	---	0	0	0	0	0	0
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---
237	Federal Income Tax Rate	33.10%	---	---	---	---	---	---	---
238	Gross Receipts Tax Rate	4.00%	---	---	---	---	---	---	---
239	Rate of Return	10.40%	---	---	---	---	---	---	---
240	AFUDC	0	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	0	0	0	0	0
243	Contributions	500	---	---	---	---	---	---	---
244	Interest Expense	0	---	---	---	---	---	---	---
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

Union Telephone Company
 ENDING DECEMBER 31, 2001

				Interstate		Intrastate			
				Private Line		Private Line			
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271	Working Loops	1,901	---	3	33	0	0	14	14
272	Equivalent Interexchange Cct. Miles	9,300	---	0	1,442	0	0	619	619
273	Interexchange Circuit Terminations	841	---	0	212	0	0	92	92

INTRASTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE: 10/18/02

COMPANY: Union Telephone Company

YEAR: 2001

		Revenue Requirement	Originating MOU	Terminating MOU	Total MOU	Originating Rate	Terminating Rate
1	Carrier Common Line	\$179,168	1,392,461	1,416,842	2,809,303	\$0.056442	\$0.070985
2	Local Switching *	\$61,079	1,392,461	1,416,842	2,809,303	\$0.019241	\$0.024199
3	Local Transport	\$144,192	1,392,461	1,416,842	2,809,303	\$0.051327	\$0.051327
4	Total	\$384,439				\$0.127010	\$0.146510

* INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT

TRAFFIC STUDY

Company: Union Telephone Company
 Study Year: 2001 Method 3
 Date Printed: 10/17/2002

FACTORS	IS	ST-ER	ST-RA	EAS	LOCAL	TOTAL STATE	
DEM	0.154323	0.009253	0.082931	0.562104	0.191389	1.000000	0.092184
SPF	0.250000	0.025094	0.224906	0.372999	0.127001	1.000000	0.250000
WEIGHTED DEM	0.462969	0.018507	0.165862	0.306678	0.045984	1.000000	0.184369
CONVERSATION MINUTES	0.626039	0.037537	0.336424	X	0.000000	1.000000	0.373961
CONVERSATION MINUTE MILES	0.628316	0.037286	0.334398	X	0.000000	1.000000	0.371684
TANDEM FACTORS	0.350446	0.018636	0.361932	0.268986		1.000000	
SLU MINUTES	5,032,186	301,731	2,704,223	18,329,149	6,240,849	32,608,138	
TANDEM SWITCH RATIO	0.3140723						

TRAFFIC STUDY

Company: UNION TELEPHONE COMPANY
 Study Year: 2001 Method 3
 Date Printed: 10/17/2002

SLU DEVELOPMENT (Minutes of use)

	IS-ER	IS-RA	ST-ER	ST-RA	EAS	INTERNET EXCHANGE	EXCHANGE	TOTAL	TOTAL TOLL
FGC & D	5,029,341	2,845	301,731	2,704,223	18,329,149	2,748,310	3,492,539	32,608,138	
FGA	0	0	0	0	0	0	0	0	
FGB & int800	0	0	0	0	0	0	0	0	
SLU MOU	5,029,341	2,845	301,731	2,704,223	18,329,149	2,748,310	3,492,539	32,608,138	8,038,140
SLU	0.154236	0.000087	0.009253	0.082931	0.562104	0.084283	0.107106	1.000000	

Hartford exchange only

	IS-ER	IS-RA	ST-ER	ST-RA	EAS	INTERNET EXCHANGE	EXCHANGE	TOTAL	TOTAL TOLL
FGC & D	3,832,758	2,527	236,639	2,116,967	13,957,233	2,748,310	2,371,643	25,266,078	
FGA	0	0	0	0	0	0	0	0	
FGB & int800	0	0	0	0	0	0	0	0	
SLU MOU	3,832,758	2,527	236,639	2,116,967	13,957,233	2,748,310	2,371,643	25,266,078	6,188,891
SLU	0.151696	0.000100	0.009366	0.083787	0.552410	0.108775	0.093867	1.000000	

Wall Lake exchange only

	IS-ER	IS-RA	ST-ER	ST-RA	EAS	INTERNET EXCHANGE	EXCHANGE	TOTAL	TOTAL TOLL
FGC & D	1,196,583	318	65,092	587,256	4,371,915	0	1,120,896	7,342,060	
FGA	0	0	0	0	0	0	0	0	
FGB & int800	0	0	0	0	0	0	0	0	
SLU MOU	1,196,583	318	65,092	587,256	4,371,915	0	1,120,896	7,342,060	1,849,249
SLU	0.162976	0.000043	0.008866	0.079985	0.595462	0.000000	0.152668	1.000000	

Tandem factors

	IS-ER	IS-RA	ST-ER	ST-RA	EAS	INTERNET EXCHANGE	EXCHANGE	TOTAL	TOTAL TOLL
Wall Lake SLU	1,196,583	318	65,092	587,256	4,371,915	X	X	6,221,164	
ARMR SLU	1,669,448	1,023	2,700	2,100,630	0	X	X	3,773,801	
BWCN SLU	2,821,080	7,473	235,113	3,194,714	0	X	X	6,258,380	
Total	5,687,111	8,814	302,905	5,882,600	4,371,915	X	X	16,253,345	
Tandem factors	0.349904	0.000542	0.018636	0.361932	0.268986	X	X	1.000000	

TRAFFIC STUDY

Company: UNION TELEPHONE COMPANY
 Study Year: 2001 Method 3
 Date Printed: 10/17/2002

SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF)

1 INTERSTATE FROZEN SPF	0.250000
2 INTRASTATE FROZEN SPF	0.250000

3 TOLL	0.500000
4 LOCAL	0.500000

	SLU MIN	% TOTAL	SPF
ST-ER	301,731	0.100378	0.025094
ST-RA	2,704,223	0.899622	0.224906
	-----	-----	-----
	3,005,954	1.000000	0.250000
LOCAL	6,240,849	0.254003	0.127001
EAS	18,329,149	0.745997	0.372999
TOTAL	24,569,998	1.000000	0.500000

TRAFFIC STUDY

Company: Union Telephone Company
 Study Year: 2001 Method 3

PHASED DEM FACTORS PART 36.125 (f)

INTERSTATE

		SLU
1	IS-ER	0.154236
2	IS-RA	<u>0.000087</u>
3	TOTAL	0.154323

IS WDEM CALCULATION

4	IS (SLU) TOTAL Times 3	0.462969
5	ST+LOCAL	<u>0.537031</u>
		1.000000

INTRASTATE

	SLU	WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	WEIGHTED DEM
6	ST-ER	0.009253	2.000000	0.018506	0.018507
7	ST-RA	<u>0.082931</u>	<u>2.000000</u>	<u>0.165862</u>	<u>0.899622</u>
8	TOTAL	0.092184		0.184368	1.000000
					0.184369

9	TOTAL INTERSTATE			0.462969	
10	TOTAL LDS ER			0.018507	
11	TOTAL LDS RA			<u>0.165862</u>	
12	TOTAL WEIGHTED DEM			0.647338	

WEIGHTED DEM FOR COST STUDY

13	TOTAL INTERSTATE			0.462969	
14	TOTAL LDS ER			0.018507	
15	TOTAL LDS RA			0.165862	
16	EAS			0.306678	
17	LOCAL			<u>0.045984</u>	
	TOTAL			1.000000	

* 85% maximum intrastate plus interstate

TRAFFIC STUDY

Company: UNION TELEPHONE COMPANY
 Study Year: 2001 Method 3
 Date Printed: 10/17/2002

CM STUDY FACTORS

	IS-ER	ST-ER	ST-RA	INTERNET INTEREXCH	TOTAL
SLU TOLL MINUTES	5,032,186	301,731	2,704,223	0	8,038,140
CM FACTOR	0.626039	0.037537	0.336424	0.000000	1.000000

	LDI ER	LDS ER	LDS RA	INTERNET INTEREXCH	TOTAL
CMM STUDY FACTORS					
SLU TOLL MINUTES	5,032,186	301,731	2,704,223	0	8,038,140
AVERAGE ROUTE MILES	16.98	16.80	16.82	0.00	
TOT CO MINUTE MILES	85,441,527	5,070,365	45,473,090	0	135,984,981
CMM FACTOR	0.628316	0.037286	0.334398	0.000000	1.000000

Hartford exchange only

	IS-ER	ST-ER	ST-RA	INTERNET INTEREXCH	TOTAL
SLU TOLL MINUTES	3,835,285	236,639	2,116,967		6,188,891
CM FACTOR	0.619705	0.038236	0.342059	0.000000	1.000000

	LDI ER	LDS ER	LDS RA	INTERNET INTEREXCH	TOTAL
CMM STUDY FACTORS					
SLU TOLL MINUTES	3,835,285	236,639	2,116,967		6,188,891
AVERAGE ROUTE MILES	15.10	15.10	15.10	15.10	
MINUTE MILES	57,912,804	3,573,249	31,966,202	0	93,452,254
CMM FACTOR	0.619705	0.038236	0.342059	0.000000	1.000000

Wall Lake exchange only

	IS-ER	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	1,196,901	65,092	587,256	1,849,249
CM FACTOR	0.647236	0.035199	0.317565	1.000000

	LDI ER	LDS ER	LDS RA	TOTAL
CMM STUDY FACTORS				
SLU TOLL MINUTES	1,196,901	65,092	587,256	1,849,249
AVERAGE ROUTE MILES	23.00	23.00	23.00	
MINUTE MILES	27,528,723	1,497,116	13,506,888	42,532,727
CMM FACTOR	0.647236	0.035199	0.317565	1.000000

Hartford	Mileage	AVG. Route Mileage Calc.		Avg.Route Miles
		Ckts	Miles	
SDN	17.53	144	2524.32	
USW	6.8	42	285.6	
		186	2809.92	15.1
Wall Lake	7.9			7.9
				23

COMPANY: UNION TELEPHONE COMPANY														MINUTES OF USE	
STUDY YEAR 2001															
ACCESS MINUTES															
CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL		
All FGC/D Carriers (Except US West & Express)															
INTERLATA															
INTERSTATE	378,956	394,719	409,339	389,745	416,480	365,777	395,149	382,674	384,351	406,449	369,581	407,099	4,700,319	5,029,341	
INTRASTATE	34,454	42,569	45,958	62,112	29,983	18,474	7,156	7,943	8,816	9,429	8,090	7,008	281,992	301,731	
INTRALATA															
INTERSTATE	336	446	193	113	239	112	278	226	281	250	116	69	2,659	2,845	
INTRASTATE	249,549	212,765	225,163	164,754	215,145	202,063	216,416	202,806	202,705	219,123	202,801	214,021	2,527,311	2,704,223	
US WEST															
INTERSTATE															
INTRASTATE															
EXPRESS															
INTERSTATE															
INTRASTATE															
FGA, FGB, INTERIM 800															
INTERSTATE															
INTRASTATE															
TOTALS															
INTERSTATE	379,292	395,165	409,532	389,858	416,719	365,889	395,427	382,900	384,632	406,699	369,697	407,168	4,702,978	5,032,186	
INTRASTATE	284,003	255,334	271,121	226,866	245,128	220,537	223,572	210,749	211,521	228,552	210,891	221,029	2,809,303	3,005,954	
INTERLATA	34,454	42,569	45,958	62,112	29,983	18,474	7,156	7,943	8,816	9,429	8,090	7,008	281,992	301,731	
INTRALATA	249,549	212,765	225,163	164,754	215,145	202,063	216,416	202,806	202,705	219,123	202,801	214,021	2,527,311	2,704,223	
TOTAL MINUTES	663,295	650,499	680,653	616,724	661,847	586,426	618,999	593,649	596,153	635,251	580,588	628,197	7,512,281	8,038,141	

COMPANY: UNION TELEPHONE COMPANY
 STUDY YEAR 2001

HARTFORD EXCHANGE

ACCESS MINUTES

CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	MINUTES OF USE
All FGC/D Carriers (Except US West & Express)														
INTERLATA														
INTERSTATE	286,478	298,463	314,168	295,731	316,579	274,326	299,572	294,581	294,627	315,423	281,423	310,646	3,582,017	3,832,758
INTRASTATE	26,236	32,541	34,733	49,140	22,498	14,310	6,163	7,040	7,577	8,210	6,807	5,903	221,158	236,639
INTRALATA														
INTERSTATE	312	414	177	98	209	112	278	198	223	210	64	67	2,362	2,527
INTRASTATE	193,481	168,386	177,150	131,877	171,550	160,622	165,197	155,457	155,143	171,950	159,756	167,905	1,978,474	2,116,967
US WEST														
INTERSTATE														
INTRASTATE														
EXPRESS														
INTERSTATE														
INTRASTATE														
FGA, FGB, INTERIM 800														
INTERSTATE														
INTRASTATE														
TOTALS														
INTERSTATE	286,790	298,877	314,345	295,829	316,788	274,438	299,850	294,779	294,850	315,633	281,487	310,713	3,584,379	3,835,286
INTRASTATE	219,717	200,927	211,883	181,017	194,048	174,932	171,360	162,497	162,720	180,160	166,563	173,808	2,199,632	2,353,606
INTERLATA	26,236	32,541	34,733	49,140	22,498	14,310	6,163	7,040	7,577	8,210	6,807	5,903	221,158	236,639
INTRALATA	193,481	168,386	177,150	131,877	171,550	160,622	165,197	155,457	155,143	171,950	159,756	167,905	1,978,474	2,116,967
TOTAL MINUTES	506,507	499,804	526,228	476,846	510,836	449,370	471,210	457,276	457,570	495,793	448,050	484,521	5,784,011	6,188,892

total office usage 25,266,079
 Local usage 19,077,187

COMPANY: UNION TELEPHONE COMPANY
 STUDY YEAR 2001

WALL LAKE EXCHANGE

ACCESS MINUTES

CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	MINUTES OF USE	
All FGC/D Carriers (Except US West & Express)															
INTERLATA															
INTERSTATE	92,478	96,256	95,171	94,014	99,901	91,451	95,577	88,093	89,724	91,026	88,158	96,453	1,118,302	1,196,583	
INTRASTATE	8,218	10,028	11,225	12,972	7,485	4,164	993	903	1,239	1,219	1,283	1,105	60,834	65,092	
INTRALATA															
INTERSTATE	24	32	16	15	30			28	58	40	52	2	297	318	
INTRASTATE	56,068	44,379	48,013	32,877	43,595	41,441	51,219	47,349	47,562	47,173	43,045	46,116	548,837	587,256	
US WEST															
INTERSTATE															
INTRASTATE															
EXPRESS															
INTERSTATE															
INTRASTATE															
FGA, FGB, INTERIM 800															
INTERSTATE															
INTRASTATE															
TOTALS															
INTERSTATE	92,502	96,288	95,187	94,029	99,931	91,451	95,577	88,121	89,782	91,066	88,210	96,455	1,118,599	1,196,901	
INTRASTATE	64,286	54,407	59,238	45,849	51,080	45,605	52,212	48,252	48,801	48,392	44,328	47,221	609,671	652,348	
INTERLATA	8,218	10,028	11,225	12,972	7,485	4,164	993	903	1,239	1,219	1,283	1,105	60,834	65,092	
INTRALATA	56,068	44,379	48,013	32,877	43,595	41,441	51,219	47,349	47,562	47,173	43,045	46,116	548,837	587,256	
TOTAL MINUTES	156,788	150,695	154,425	139,878	151,011	137,056	147,789	136,373	138,583	139,458	132,538	143,676	1,728,270	1,849,249	
														total office usage	7,342,060
														Local usage	5,492,811

TELEC CONSULTING RESOURCES

909 N. 96th Street, Suite 203
Omaha, NE 68114-2508
(402) 398-0062
FAX (402) 398-0065

Cornhusker Plaza
301 S. 13th Street, Suite 401
Lincoln, NE 68508
(402) 441-4316
FAX (402) 441-4317

February 26, 2003

Ms. Pam Bonrud, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RECEIVED

FEB 27 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Dear Ms. Bonrud:

Please find enclosed revised 2001 intrastate switched access cost studies for Union Telephone Company, Bridgewater-Canistota Telephone Company, Kennebec Telephone Company and Beresford Municipal Telephone (the "Company"), currently on file with the commission in docket numbers TC02-077, TC02-078, TC02-079, and TC02-0080 respectively. These studies are revised to include Global Crossing uncollectibles using the method consistent with all LECA companies. Four copies of each Company's studies are enclosed.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Wayne Akland – Beresford Municipal
Rod Bowar – Kennebec Telephone Co.
Rick Freemark – Union Telephone Co.

Global Crossing Uncollectibles
Know and Measurable

Union Telephone Company

Intrastate Uncollectibles (12/01 - 1/28/02)	\$4,817
Less NECA Settlement (70%)	\$3,372
1/3 of amount entered on Sheet V Line 249	\$1,124
1/3 of amount entered on Sheet V Line 100	\$1,124

Union Telephone Company

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

Intrastate Toll
 Revenue Requirement Summary

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
INTRALATA:								
15 Net Investment	\$413,032	J13	\$247,595	\$58,747	\$0	\$77,675	\$0	\$29,016
16 Rate of Return	10.40%		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%
17								
18 Return on Rate Base	\$42,955	J18-20	\$25,750	\$6,110	\$0	\$8,078	\$0	\$3,018
19 Return Adjustments	0		0	0	0	0	0	0
20								
21 Net Return on Rate Base	\$42,955		\$25,750	\$6,110	\$0	\$8,078	\$0	\$3,018
22 Income Taxes	21,149	J31-32	12,678	3,008	0	3,977	0	1,486
23 Expenses and Other Taxes	384,400	J33-35, 40	141,028	53,298	32	131,479	30,645	27,917
24								
25 Total IntralATA Rev. Req.	\$448,504		\$179,456	\$62,416	\$32	\$143,535	\$30,645	\$32,421
26								
27								
28								
29								
30								
31 INTERLATA:								
32 Net Investment	\$952	P13	\$613	\$150	\$0	\$189	\$0	\$0
33 Rate of Return	10.40%		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%
34								
35 Return on Rate Base	\$99	P18-20	\$64	\$16	\$0	\$20	\$0	\$0
36 Return Adjustments	0		0	0	0	0	0	0
37								
38 Net Return on Rate Base	\$99		\$64	\$16	\$0	\$20	\$0	\$0
39 Income Taxes	49	P31-32	31	8	0	10	0	0
40 Expenses and Other Taxes	768	P33-35, 40	320	131	0	294	23	0
41								
42 Total InterLATA Rev. Req.	\$916		\$415	\$155	\$0	\$323	\$23	\$0
43								
44								
45 TOTAL INTRASTATE REV. REQ.	\$449,420		\$179,871	\$62,570	\$33	\$143,858	\$30,668	\$32,421

ACCESS ELEMENT MINUTES OF USE

ACCESS RATE PER MINUTE

2,809,303
 \$0.064027
 2,809,303
 \$0.022272
 2,809,303
 \$0.051208

Union Telephone Company

***** 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%	
14	Federal Income Tax Rate	33.10%	---	33.10%	33.10%	33.10%	33.10%	33.10%	33.10%	
15	Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18	Net Investment	\$1,668,171	C68	\$1,254,187	\$952	\$389,886	\$0	\$23,146	\$413,984	O.K.
19	Rate of Return	10.40%	---	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
20										
21	Return on Rate Base	\$173,490		\$130,435	\$99	\$40,548	\$0	\$2,407	\$43,054	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	\$173,490		\$130,435	\$99	\$40,548	\$0	\$2,407	\$43,054	O.K.
28										
29	Contributions	500	H52	289	0	208	0	3	211	O.K.
30	Interest Expense	0	H44	0	0	0	0	0	0	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$172,990		\$130,146	\$99	\$40,341	\$0	\$2,404	\$42,843	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	85,590	Formula	64,392	49	19,959	0	1,189	21,198	O.K.
40	Operating Expenses and Taxes	1,262,527	I196	896,460	731	354,761	0	10,574	366,067	O.K.
41	Uncollectibles	1,124	V249	0	0	1,124	0	0	1,124	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$1,522,731		\$1,091,288	\$879	\$416,393	\$0	\$14,171	\$431,443	O.K.
45	Gross Receipts Taxes	63,447	Formula	45,470	37	17,350	0	590	17,977	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$1,586,178		\$1,136,758	\$916	\$433,742	\$0	\$14,762	\$449,420	O.K.

Union Telephone Company

***** 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	\$727,348	D33	\$548,096	\$419	\$170,334	\$0	\$8,499	\$179,252	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	637,942	D68	493,675	346	143,921	0	0	144,267	O.K.
17	COE Transmission Equipment	513,579	D85	385,427	269	108,546	0	19,337	128,152	O.K.
18										
19	Total COE	\$1,151,521		\$879,102	\$615	\$252,467	\$0	\$19,337	\$272,419	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	2,269,300	D137	1,698,671	1,357	548,637	0	20,635	570,630	-0.999999999534
22										
23	Total COE, IOT, C&WF	\$3,420,821		\$2,577,773	\$1,973	\$801,104	\$0	\$39,972	\$843,049	-0.999999999534
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	\$1,124	D209	\$0	\$0	\$1,124	\$0	\$0	\$1,124	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$4,149,293		\$3,125,869	\$2,392	\$972,562	\$0	\$48,471	\$1,023,425	-1.212623811327
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	108	D218-219	81	0	25	0	1	27	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$108		\$81	\$0	\$25	\$0	\$1	\$27	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$4,149,401		\$3,125,950	\$2,392	\$972,587	\$0	\$48,473	\$1,023,452	-1.212655373849

Union Telephone Company

	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
56 Other Assets, Net	0			0	0	0	0	O.K.	
57 Accumulated Depr./Amort	(2,282,938)		V105	(1,327)	(538,952)	0	(22,748)	(563,028)	O.K.
58 Accum. Def. Inc. Taxes, Net	(280,016)		E34	(161)	(65,634)	0	(3,271)	(69,066)	O.K.
59 Oth. Liab. & Def. Cr., Net	0		V106	0	0	0	0	0	O.K.
60									
61 TOTAL NET PLANT	\$1,586,447			\$904	\$368,001	\$0	\$22,453	\$391,358	O.K.
62									
63 Materials and Supplies	40,369		H31	24	9,760	0	367	10,151	O.K.
64 Rural Tel. Bank Stock	0		H35	0	0	0	0	0	O.K.
65 Cash Working Capital	41,355		Formula	24	12,125	0	325	12,475	O.K.
66 Equal Access Investment	0			0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$1,668,171			\$952	\$389,886	\$0	\$23,146	\$413,984	O.K.
69									

Union Telephone Company

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land, Allocable	\$15,283	H33	\$11,517	\$9	\$3,579	\$0	\$179	\$3,766	O.K.
16	Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17										
18	Total Land	\$15,283		\$11,517	\$9	\$3,579	\$0	\$179	\$3,766	O.K.
19										
20	Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Aircraft	0	H33	0	0	0	0	0	0	O.K.
22	Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23	Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24	Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25	Buildings, Allocable	712,065	H33	536,579	411	166,755	0	8,320	175,486	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	\$712,065		\$536,579	\$411	\$166,755	\$0	\$8,320	\$175,486	O.K.
32										
33	Tot. Land and Support Assets	\$727,348		\$548,096	\$419	\$170,334	\$0	\$8,499	\$179,252	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	\$135,792	G26	\$84,106	\$117	\$51,568	\$0	\$0	\$51,686	O.K.
47	CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48										
49	Total CAT 2	\$135,792		\$84,106	\$117	\$51,568	\$0	\$0	\$51,686	O.K.

Union Telephone Company

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$502,150	G15	\$409,569	\$229	\$92,352	\$0	\$0	\$92,581	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$502,150		\$409,569	\$229	\$92,352	\$0	\$0	\$92,581	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$637,942		\$493,675	\$346	\$143,921	\$0	\$0	\$144,267	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$63,568	123	\$63,568	\$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	285,262	G13	213,947	176	71,139	0	0	71,316	O.K.
76	CAT 4.13 PL, WATS, Local	7,706	F18	5,548	0	0	0	2,158	2,158	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	100,276	G18	62,776	93	37,407	0	0	37,500	O.K.
79	CAT 4.23 PL, WATS	56,767	F24	39,588	0	0	0	17,179	17,179	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	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	\$513,579		\$385,427	\$269	\$108,546	\$0	\$19,337	\$128,152	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										

Union Telephone Company

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
111	CABLE AND WIRE FACILITIES:									
112										
113	CAT 1.1 IntraLATA PL/WATS	19,470	F31	\$3,436	\$0	\$0	\$0	\$16,034	\$16,034	O.K.
114	CAT 1.2 InterLATA PL/WATS	37,795	F31	37,795	0	0	0	0	0	O.K.
115	CAT 1.3 Joint Message	2,119,983	G13	1,589,987	1,310	528,686	0	0	529,996	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	\$2,177,248		\$1,631,219	\$1,310	\$528,686	\$0	\$16,034	\$546,030	-0.999999999534
119										
120	CAT 2 C&WF	\$22,928	G28	\$22,928	\$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	\$22,928		\$22,928	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125	CAT 3 Joint Message	53,805	G17	33,807	47	19,952	0	0	\$19,999	O.K.
126	CAT 3 PL/WATS etc.	15,319	F36	10,718	0	0	0	4,601	4,601	O.K.
127	CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128										
129	Total CAT 3 C&WF	\$69,124		\$44,525	\$47	\$19,952	\$0	\$4,601	\$24,599	O.K.
130										
131	CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136										
137	TOTAL C&WF	\$2,269,300		\$1,698,671	\$1,357	\$548,637	\$0	\$20,635	\$570,630	-0.999999999534
138										
139	CAPITAL LEASES:									
140										
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.

Union Telephone Company

	(A) Plant Investment Detail	(B) TOTAL COMPANY	(C) Source/ Allocator	(D) Interstate and Other	Intrastate				(I) TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					(E) InterLATA	(F) IntraLATA	(G) InterLATA	(H) IntraLATA	
160	***** FCC PART 36 *****								
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	O.K.
162	COE Tandem Switch	0	H17	0	0	0	0	0	O.K.
163	COE Local Switch	0	H18	0	0	0	0	0	O.K.
164	COE Transmission	0	H20	0	0	0	0	0	O.K.
165	COE Direct	0	V89	0	0	0	0	0	O.K.
166	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
168	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	O.K.
170	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	O.K.
172	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
173									
174									
175	LEASEHOLD IMPROVEMENTS:								
176									
177									
178	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	O.K.
179	COE Switching	0	H18	0	0	0	0	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	O.K.
185	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
186									
187									
188									
189	TPIS, EXCL. ACCT. No. 2690	\$4,148,169		\$3,125,869	\$971,438	\$0	\$48,471	\$1,022,301	-1.212623811327

Union Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	1,124	V100	0	0	1,124	0	0	1,124	0	O.K.
208										
209 Total Intangible Assets	\$1,124		\$0	\$0	\$1,124	\$0	\$0	\$1,124	0	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	108	H35	81	0	25	0	1	27	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$108		\$81	\$0	\$25	\$0	\$1	\$27	0	O.K.

Union Telephone Company

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Reserves and Deferrals		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$420,081	H13	\$316,554	\$242	\$98,377	\$0	\$4,909	\$103,527	O.K.
16	COE Switching	341,980	H19	264,643	186	77,151	0	0	77,337	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	140,405	H20	105,370	74	29,675	0	5,286	35,035	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	1,380,472	H31	1,033,344	826	333,750	0	12,553	347,128	O.K.
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$2,282,938		\$1,719,911	\$1,327	\$538,952	\$0	\$22,748	\$563,028	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.	\$2,282,938		\$1,719,911	\$1,327	\$538,952	\$0	\$22,748	\$563,028	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	280,016	V145	210,950	161	65,634	0	3,271	69,066	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$280,016		\$210,950	\$161	\$65,634	\$0	\$3,271	\$69,066	O.K.

Union Telephone Company

***** FCC PART 36 ***** Functional Distribution of Selected Investments		Private Line							Extended Area Service	Other	
		TOTAL COMPANY	Joint Use Message	Interstate		Intrastate					
				InterLATA	IntraLATA	InterLATA	IntraLATA				
				(A)	(B)	(C)	(D)				
13	TRANS. CCT EQUIPMENT:										
14											
15	Working Loops	1,901	1,851	33	0	0	14	0	3	O.K.	
16	Avg. Cost per Loop	154.11	154.11	154.11	154.11	154.11	154.11	154.11	154.11		
17											
18	CAT 4.13 Exch Ln. Invest.	\$292,968	\$285,262	\$5,086	\$0	\$0	\$2,158	\$0	\$462		
19											
20											
21	Circuit Terminations	841	537	212	0	0	92	0	0	O.K.	
22	Avg. Cost per Termination	186.73	186.73	186.73	186.73	186.73	186.73	186.73	186.73		
23											
24	CAT 4.23 Other IX	\$157,043	\$100,276	\$39,588	\$0	\$0	\$17,179	\$0	\$0		
25											
26											
27	C&WF INVESTMENT:										
28											
29	Working Loops	1,901	1,851	33	0	0	14	0	3		
30	Loops Factor	1.000000	0.973698	0.017359	0.000000	0.000000	0.007365	0.000000	0.001578	O.K.	
31	CAT 1 Exchange C&WF	\$2,177,249	\$2,119,983	\$37,795	\$0	\$0	\$16,034	\$0	\$3,436		
32											
33											
34	Equivalent IX Circuit Miles	9,300	7,239	1,442	0	0	619	0	0	O.K.	
35	IX Cct. Miles Factor	1.000000	0.778387	0.155054	0.000000	0.000000	0.066559	0.000000	0.000000		
36	CAT 3 Interexch. C&WF	\$69,124	\$53,805	\$10,718	\$0	\$0	\$4,601	\$0	\$0		

Union Telephone Company

***** FCC PART 36 ***** Physical Allocation Factors		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	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000618	0.249382	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.815630	0.000456	0.183914	0.000000	0.000000	0.184370	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.628314	0.000875	0.370811	0.000000	0.000000	0.371686	O.K.
18	Conversation Minutes	1.000000	CM	0.626037	0.000924	0.373039	0.000000	0.000000	0.373963	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.907815	0.000228	0.091957	0.000000	0.000000	0.092185	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	1.000000	CT2	0.619377	0.000865	0.379758	0.000000	0.000000	0.380623	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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	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	0.402800	0.001475	0.595725	0.000000	0.000000	0.597200	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.000824	0.332509	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.001448	0.498552	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.

Union Telephone Company

		Intrastate								
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Support Assets	1.000000	D31	0.753554	0.000577	0.234185	0.000000	0.011685	0.246446	-0.000000292327
14	Land and Support Assets	1.000000	D33	0.753554	0.000577	0.234185	0.000000	0.011685	0.246446	-0.000000292327
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	0.619377	0.000865	0.379758	0.000000	0.000000	0.380623	O.K.
18	COE Local Switching	1.000000	D66	0.815630	0.000456	0.183914	0.000000	0.000000	0.184370	O.K.
19	COE Total Switching	1.000000	D68	0.773856	0.000543	0.225601	0.000000	0.000000	0.226144	O.K.
20	COE Transmission	1.000000	D85	0.750472	0.000524	0.211352	0.000000	0.037652	0.249528	O.K.
21	Total COE	1.000000	C19	0.763427	0.000534	0.219246	0.000000	0.016793	0.236573	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	0.749211	0.000602	0.242823	0.000000	0.007365	0.250789	-0.000000459295
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	0.644125	0.000681	0.288634	0.000000	0.066559	0.355875	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.748544	0.000598	0.241765	0.000000	0.009093	0.251456	-0.000000440665
32										
33	Total Equipment	1.000000	C23	0.753554	0.000577	0.234185	0.000000	0.011685	0.246446	-0.000000292327
34										
35	TPIS	1.000000	C32	0.753350	0.000576	0.234392	0.000000	0.011682	0.246650	-0.000000292248
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.753554	0.000577	0.234185	0.000000	0.011685	0.246446	-0.000000292327
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	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.753350	0.000576	0.234392	0.000000	0.011682	0.246650	-0.000000292248
44	Net Telephone Plant	1.000000	C61	0.753312	0.000570	0.231966	0.000000	0.014153	0.246688	-0.000000251943
45	Total Net Investment	1.000000	C68	0.751834	0.000571	0.233721	0.000000	0.013875	0.248166	-0.0000002541
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	0.722990	0.000441	0.273746	0.000000	0.002823	0.277010	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.719003	0.000602	0.272539	0.000000	0.007856	0.280998	-0.000000149559
51										
52	Corporate Operations Expense	1.000000	I185	0.578097	0.000484	0.415102	0.000000	0.006317	0.421903	-0.000000120249

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$70,079	H14	\$52,808	\$40	\$16,411	\$0	\$819	\$17,271	\$17,271	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$70,079		\$52,808	\$40	\$16,411	\$0	\$819	\$17,271	\$17,271	O.K.
24										
25 Central Office Eq., Alloc.	\$145,866	H21	\$111,358	\$78	\$31,981	\$0	\$2,449	\$34,508	\$34,508	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$145,866		\$111,358	\$78	\$31,981	\$0	\$2,449	\$34,508	\$34,508	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$183,154	H31	\$137,099	\$110	\$44,280	\$0	\$1,665	\$46,055	\$46,055	O.K.
38 Cable & Wire, Direct	130,800	V159	75,919	129	54,752	0	0	54,881	54,881	O.K.
39										
40 Total C&WF Exp.	\$313,954		\$213,018	\$239	\$99,032	\$0	\$1,665	\$100,936	\$100,936	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$529,899		\$377,184	\$357	\$147,424	\$0	\$4,934	\$152,715	\$152,715	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$459,820		\$324,376	\$316	\$131,013	\$0	\$4,115	\$135,444	\$135,444	O.K.

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$118,626	H33	\$89,391	\$68	\$27,780	\$0	\$1,386	\$29,235	\$29,235	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$118,626		\$89,391	\$68	\$27,780	\$0	\$1,386	\$29,235	\$29,235	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$53,600	H13	\$40,390	\$31	\$12,552	\$0	\$626	\$13,210	\$13,210	O.K.
73 Depr., COE Switching	63,155	H19	48,873	34	14,248	0	0	14,282	14,282	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	26,595	H20	19,959	14	5,621	0	1,001	6,636	6,636	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	112,870	H31	84,488	68	27,288	0	1,026	28,382	28,382	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$256,220		\$193,710	\$147	\$59,709	\$0	\$2,654	\$62,510	\$62,510	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$256,220		\$193,710	\$147	\$59,709	\$0	\$2,654	\$62,510	\$62,510	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$374,846		\$283,101	\$215	\$87,489	\$0	\$4,040	\$91,745	\$91,745	O.K.

Union Telephone Company

		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		\$9,929	\$0	\$2,083	\$0	\$51	\$2,134	O.K.	
108	Marketing, Direct	G35 V192	0	0	0	0	0	0	O.K.	
109										
110	Total Marketing Expense		\$9,929	\$0	\$2,083	\$0	\$51	\$2,134	O.K.	
111										
112	Operator Service, Alloc.		\$400	\$0	\$0	\$0	\$0	\$0	O.K.	
113	Operator Service, Direct	G24 V194	0	0	0	0	0	0	O.K.	
114										
115	Total Operator Service		\$400	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117	Classified Directory		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118	Alphabetical Directory	V195 G19	264	0	24	0	0	24	O.K.	
119	Foreign Directory	G46	0	0	0	0	0	0	O.K.	
120										
121	Total Directory		\$264	\$0	\$24	\$0	\$0	\$24	O.K.	
122										
123	Bus. Ofc., EU Presubscription		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124	Bus. Ofc., EU MTS & WATS	G36 G37	84,661	69,686	14,618	0	357	14,975	O.K.	
125	Bus. Ofc., EU Access, P/L & all Other	G38	35,994	29,627	6,215	0	152	6,367	O.K.	
126	Bus. Ofc., IXC Special Access	G39	0	0	0	0	0	0	O.K.	
127	Bus. Ofc., IXC Switched Access	G40	0	0	0	0	0	0	O.K.	
128	Bus. Ofc., IXC B & C Services	G41	0	0	0	0	0	0	O.K.	
129	Coin Collect & Admin.	G42	0	0	0	0	0	0	O.K.	
130										
131	Total Business Office		\$120,655	\$99,313	\$20,833	\$0	\$509	\$21,342	O.K.	
132										
133	Cust. Svc., Direct		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134	Cust. Serv., Msg. Process	V205 G43	6,646	2,677	3,959	0	0	3,969	O.K.	
135	Cust. Serv., Other B&C	G44	11,254	7,503	3,742	0	0	3,751	O.K.	
136	Cust. Serv., CABS	G45	41,789	20,895	20,834	0	0	20,895	O.K.	
137	Cust. Serv., EU Common Line	V209	0	0	0	0	0	0	O.K.	
138										
139	Total Customer Service		\$59,689	\$31,074	\$28,535	\$0	\$0	\$28,615	O.K.	
140										
141	Total Bus. Ofc., Cust. Serv.		\$180,344	\$130,387	\$49,368	\$0	\$509	\$49,957	O.K.	
142										

Union Telephone Company

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$193,071		\$140,956	\$80	\$51,476	\$0	\$560	\$52,115	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$459,820	44	\$324,376	\$316	\$131,013	\$0	\$4,115	\$135,444	O.K.
167	Total Network Oper. Exp.	118,626	68	89,391	68	27,780	0	1,386	29,235	O.K.
168	Total Customer Operations	193,071	161	140,956	80	51,476	0	560	52,115	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$771,517		\$554,723	\$465	\$210,269	\$0	\$6,061	\$216,794	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$15,550	H50	\$11,180	\$9	\$4,238	\$0	\$122	\$4,370	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$15,550		\$11,180	\$9	\$4,238	\$0	\$122	\$4,370	O.K.
179										
180	Admin. & General, Allocable	\$116,882	H50	\$84,038	\$70	\$31,855	\$0	\$918	\$32,844	O.K.
181	Admin. & General, Direct	32,279	V231	0	0	32,279	0	0	32,279	O.K.
182										
183	Total Admin. and Gen.	\$149,161		\$84,038	\$70	\$64,134	\$0	\$918	\$65,123	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$164,711		\$95,219	\$80	\$68,372	\$0	\$1,040	\$69,492	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$1,262,527		\$896,460	\$731	\$354,761	\$0	\$10,574	\$366,067	O.K.

Union Telephone Company

***** FCC PART 69 *****									
IntraLATA Revenue Requirement Summary									
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment		\$247,595	\$58,747	\$0	\$77,675	\$0	\$29,016	O.K.
14	Rate of Return		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	O.K.
15									
16	Return on Rate Base		\$25,750	\$6,110	\$0	\$8,078	\$0	\$3,018	O.K.
17									
18	AFUDC	N37	0	0	0	0	0	0	O.K.
19	ITC Amortization	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	Direct	0	0	0	0	0	0	O.K.
21									
22	Net Return		\$25,750	\$6,110	\$0	\$8,078	\$0	\$3,018	O.K.
23									
24	Interest Expense	N67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	N37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	N37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	Direct	0	0	0	0	0	0	O.K.
28									
29	After Tax Income		\$25,750	\$6,110	\$0	\$8,078	\$0	\$3,018	O.K.
30									
31	State Income Taxes	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	29	12,678	3,008	0	3,977	0	1,486	O.K.
33	Operating Expenses and Taxes	O195	133,832	49,716	31	125,723	29,416	26,617	O.K.
34	Uncollectibles	Direct	0	1,124	0	0	0	0	O.K.
35	Other Revenue Adjustments	Direct	0	0	0	0	0	0	O.K.
36									
37	Basis for Gross Receipts Tax	16+31+32+33	172,260	58,834	31	137,779	29,416	31,121	O.K.
38									
39									
40	Gross Receipts Tax	37	7,196	2,458	1	5,756	1,229	1,300	O.K.
41									
42									
43	TOTAL REVENUE REQUIREMENT		\$179,456	\$62,416	\$32	\$143,535	\$30,645	\$32,421	O.K.
44									

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$178,833	L25	\$40,725	\$52,869	\$0	\$62,357	\$0	\$22,883	O.K.
14										
15	Central Office Equipment	\$271,804	L70	\$71,139	\$92,352	\$0	\$88,975	\$0	\$19,337	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	569,272	L117	528,686	0	0	19,952	0	20,635	O.K.
18										
19	Total COE, IOT, C&WF	\$841,076		\$599,825	\$92,352	\$0	\$108,927	\$0	\$39,972	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$1,019,909		\$640,550	\$145,221	\$0	\$171,283	\$0	\$62,855	O.K.
24	Total Intangible Assets	1,124	L144	706	160	0	189	0	69	O.K.
25										
26	Total Plant In Service	\$1,021,033		\$641,256	\$145,381	\$0	\$171,472	\$0	\$62,924	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	27	L164	17	4	0	4	0	2	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$1,021,060		\$641,272	\$145,385	\$0	\$171,476	\$0	\$62,926	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	561,700	M23	364,582	80,041	0	86,022	0	31,055	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	68,905	M47	43,275	9,811	0	11,572	0	4,246	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$390,455		\$233,415	\$55,532	\$0	\$73,883	\$0	\$27,624	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	10,127	L173	6,360	1,442	0	1,701	0	624	O.K.
49	Cash Working Capital	12,451	L175	7,820	1,773	0	2,091	0	767	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$413,032		\$247,595	\$58,747	\$0	\$77,675	\$0	\$29,016	O.K.
53										

Union Telephone Company

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$3,579	N28	815	1,058	0	1,248	0	458	O.K.
16 Land Assets, Private Line	179	N28	41	53	0	62	0	23	O.K.
17									
18 Total Land Assets	\$3,758		\$856	\$1,111	\$0	\$1,310	\$0	\$481	O.K.
19									
20 Support Assets, Message	\$166,755	N28	\$37,974	\$49,298	\$0	\$58,145	\$0	\$21,337	O.K.
21 Support Assets, Private Line	8,320	N28	1,895	2,460	0	2,901	0	1,065	O.K.
22									
23 Total Support Assets	\$175,075		\$39,869	\$51,758	\$0	\$61,046	\$0	\$22,402	O.K.
24									
25 Total Land and Supp. Assets	\$178,833		\$40,725	\$52,869	\$0	\$62,357	\$0	\$22,883	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	\$51,568	(G)	\$0	\$0	\$0	\$51,568	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$51,568		\$0	\$0	\$0	\$51,568	\$0	\$0	O.K.
38									
39 Local Switching	\$92,352	(E)	\$0	\$92,352	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$92,352		\$0	\$92,352	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$143,921		\$0	\$92,352	\$0	\$51,568	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	71,139	(D)	71,139	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	2,158	(I)	0	0	0	0	0	2,158	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	37,407	(G)	0	0	0	37,407	0	0	O.K.
63	COE Interexchange, PL	17,179	(I)	0	0	0	0	0	17,179	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$127,883		\$71,139	\$0	\$0	\$37,407	\$0	\$19,337	O.K.
69										
70	Total Central Office Equip.	\$271,804		\$71,139	\$92,352	\$0	\$88,975	\$0	\$19,337	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	\$16,034	(I)	\$0	\$0	\$0	\$0	\$0	\$16,034	O.K.
83	Exchange Message	528,686	(D)	528,686	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	\$544,720		\$528,686	\$0	\$0	\$0	\$0	\$16,034	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	\$19,952	(G)	\$0	\$0	\$0	\$19,952	\$0	\$0	O.K.
94	Interexchange PL, WATS	4,601	(I)	0	0	0	0	0	4,601	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$24,552		\$0	\$0	\$0	\$19,952	\$0	\$4,601	O.K.

Union Telephone Company

***** FCC PART 69 *****		Part 36						
IntraLATA Investment Detail		IntraLATA						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
111	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0
112	0	(I)	0	0	0	0	0	0
113	0	Direct	0	0	0	0	0	0
114								
115	\$0		\$0	\$0	\$0	\$0	\$0	\$0
116								
117	\$569,272		\$528,686	\$0	\$0	\$19,952	\$0	\$20,635
118								
119								
120								
121	\$0	N28	0	0	0	0	0	0
122								
123	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0
124	0	34	0	0	0	0	0	0
125	0	39	0	0	0	0	0	0
126	0	68	0	0	0	0	0	0
127								
128	\$0		\$0	\$0	\$0	\$0	\$0	\$0
129								
130	\$0	78	0	0	0	0	0	0
131								
132	\$0	117	0	0	0	0	0	0
133								
134	\$0		\$0	\$0	\$0	\$0	\$0	\$0
135								
136	\$0	N37	0	0	0	0	0	0
137	0	Direct	0	0	0	0	0	0
138								
139	\$0		\$0	\$0	\$0	\$0	\$0	\$0
140								
141	\$0		\$0	\$0	\$0	\$0	\$0	\$0
142								
143								
144	\$1,124	N37	\$706	\$160	\$0	\$189	\$0	\$69
145								
146								
147	\$0	N46	0	0	0	0	0	0

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	27	N46	17	4	0	4	0	2	O.K.
165										
166	Total Plt. Under Const.	\$27		\$17	\$4	\$0	\$4	\$0	\$2	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$10,127	N37	\$6,360	\$1,442	\$0	\$1,701	\$0	\$624	O.K.
174										
175	CASH WORKING CAPITAL	\$12,451	N37	\$7,820	\$1,773	\$0	\$2,091	\$0	\$767	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 *****									
IntraLATA									
Reserves and Deferrals									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	N28	\$23,521	\$30,534	\$0	\$36,014	\$0	\$13,216	O.K.
16	COE Switching	L44	0	49,507	0	27,644	0	0	O.K.
17	COE Operator	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	L68	19,448	0	0	10,226	0	5,286	O.K.
19	IOT Equipment	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	L117	321,613	0	0	12,137	0	12,553	O.K.
21	Other Plant	N37	0	0	0	0	0	0	O.K.
22									
23	Total Accum. Depr., TPIS		\$364,582	\$80,041	\$0	\$86,022	\$0	\$31,055	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32	Tot. Accum. Amortization		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	Total Accum. Depr./Amort.		\$364,582	\$80,041	\$0	\$86,022	\$0	\$31,055	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	L44	0	0	0	0	0	0	O.K.
41	COE Operator	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	L117	0	0	0	0	0	0	O.K.
45	Unclassified	N37	43,275	9,811	0	11,572	0	4,246	O.K.
46									
47	Total Accum. Def. Inc. Taxes		\$43,275	\$9,811	\$0	\$11,572	\$0	\$4,246	O.K.

Part 36		Apportionment Factors		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
IntraLATA Total		Source		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
13	Central Office Equipment	L70	\$271,804	\$71,139	\$92,352	\$88,975	\$0	\$0	\$88,975	\$0	\$0	\$0	\$19,337	\$19,337	O.K.
14	Info. Orig./Term. Eqpt.	L78	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
15	C&W Facilities	L117	569,272	528,686	0	19,952	0	0	19,952	0	0	0	20,635	20,635	O.K.
16	Total		\$841,076	\$599,825	\$92,352	\$108,927	\$0	\$0	\$108,927	\$0	\$0	\$0	\$39,972	\$39,972	O.K.
17	Factor		1.000000	0.713164	0.109803	0.129508	0.000000	0.000000	0.129508	0.000000	0.000000	0.000000	0.047525	0.047525	O.K.
20	Sum: Sw., Trans., Other	17	\$241,251	\$0	\$92,352	\$108,927	\$0	\$0	\$108,927	\$0	\$0	\$0	\$39,972	\$39,972	O.K.
21	Factor		1.000000	0.000000	0.382806	0.451506	0.000000	0.000000	0.451506	0.000000	0.000000	0.000000	0.165688	0.165688	O.K.
23	Central Office Equipment	L70	\$271,804	\$71,139	\$92,352	\$88,975	\$0	\$0	\$88,975	\$0	\$0	\$0	\$19,337	\$19,337	O.K.
24	Info. Orig./Term. Eqpt.	L78	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
25	C&W Facilities	L117-83	40,587	0	0	19,952	0	0	19,952	0	0	0	20,635	20,635	O.K.
26	Total		\$312,391	\$71,139	\$92,352	\$108,927	\$0	\$0	\$108,927	\$0	\$0	\$0	\$39,972	\$39,972	O.K.
27	Factor		1.000000	0.227725	0.295631	0.348687	0.000000	0.000000	0.348687	0.000000	0.000000	0.000000	0.127956	0.127956	O.K.
29	General Support Facilities	L25	\$178,833	\$40,725	\$52,869	\$62,357	\$0	\$0	\$62,357	\$0	\$0	\$0	\$22,883	\$22,883	O.K.
30	Central Office Equipment	13	271,804	71,139	92,352	88,975	0	0	88,975	0	0	0	19,337	19,337	O.K.
31	Info. Orig./Term. Eqpt.	14	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
32	C&W Facilities	15	569,272	528,686	0	19,952	0	0	19,952	0	0	0	20,635	20,635	O.K.
33	Equal Access Investment	L177	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
34	Total		\$1,019,909	\$640,550	\$145,221	\$171,283	\$0	\$0	\$171,283	\$0	\$0	\$0	\$62,855	\$62,855	O.K.
35	Factor		1.000000	0.628046	0.142386	0.167940	0.000000	0.000000	0.167940	0.000000	0.000000	0.000000	0.061628	0.061628	O.K.
36	Sum: Com. Ln., Sw., Trans.	36	\$957,054	\$640,550	\$145,221	\$171,283	\$0	\$0	\$171,283	\$0	\$0	\$0	\$62,855	\$62,855	O.K.
37	Central Office Equipment	36	957,054	640,550	145,221	171,283	0	0	171,283	0	0	0	62,855	62,855	O.K.
38	Info. Orig./Term. Eqpt.	40	1,000,000	0.669293	0.151738	0.178969	0.000000	0.000000	0.178969	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39	C&W Facilities	41	1,000,000	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	Equal Access Investment	42	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total		\$1,021,033	\$641,256	\$145,381	\$171,472	\$0	\$0	\$171,472	\$0	\$0	\$0	\$62,924	\$62,924	O.K.
42	Factor		1.000000	0.628046	0.142386	0.167940	0.000000	0.000000	0.167940	0.000000	0.000000	0.000000	0.061628	0.061628	O.K.
43	Sum: TPIS	K26	\$1,021,033	\$641,256	\$145,381	\$171,472	\$0	\$0	\$171,472	\$0	\$0	\$0	\$62,924	\$62,924	O.K.
44	Central Office Equipment	45	1,021,033	641,256	145,381	171,472	0	0	171,472	0	0	0	62,924	62,924	O.K.
45	Info. Orig./Term. Eqpt.	46	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
46	C&W Facilities	46	1,000,000	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47	Total		\$1,021,033	\$641,256	\$145,381	\$171,472	\$0	\$0	\$171,472	\$0	\$0	\$0	\$62,924	\$62,924	O.K.
48	Factor		1.000000	0.628046	0.142386	0.167940	0.000000	0.000000	0.167940	0.000000	0.000000	0.000000	0.061628	0.061628	O.K.

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***** 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	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	\$233,560	O171	\$77,746	\$28,275	\$24	\$87,183	\$22,677	\$17,656	O.K.
64	Factor	1.000000		0.332874	0.121059	0.000104	0.373278	0.097091	0.075595	(0)
65										
66	Net Investment	\$413,032	J13	\$247,595	\$58,747	\$0	\$77,675	\$0	\$29,016	O.K.
67	Factor	1.000000		0.599457	0.142234	0.000000	0.188059	0.000000	0.070250	O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$17,230	N30	\$3,924	\$5,094	\$0	\$6,008	\$0	\$2,205	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$17,230		\$3,924	\$5,094	\$0	\$6,008	\$0	\$2,205	O.K.
24										
25	Central Office Eq., Alloc.	\$34,430	N31	\$9,011	\$11,699	\$0	\$11,271	\$0	\$2,449	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$34,430		\$9,011	\$11,699	\$0	\$11,271	\$0	\$2,449	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.	\$45,946	N33	\$42,670	\$0	\$0	\$1,610	\$0	\$1,665	O.K.
37	Cable & Wire, Direct	54,752	Direct	0	0	0	54,752	0	0	O.K.
38										
39	Total C&WF Exp.	\$100,698		\$42,670	\$0	\$0	\$56,362	\$0	\$1,665	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$152,358		\$55,605	\$16,792	\$0	\$73,641	\$0	\$6,320	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$135,128		\$51,681	\$11,699	\$0	\$67,633	\$0	\$4,115	O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$29,167	N18	\$20,801	\$3,203	\$0	\$3,777	\$0	\$1,386	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$29,167		\$20,801	\$3,203	\$0	\$3,777	\$0	\$1,386	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$13,179	L23	\$3,001	\$3,896	\$0	\$4,595	\$0	\$1,686	O.K.
72 Depr., COE Switching	14,248	L44	0	9,143	0	5,105	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	6,622	L68	3,684	0	0	1,937	0	1,001	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	28,314	L117	26,296	0	0	992	0	1,026	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$62,363		\$32,981	\$13,039	\$0	\$12,630	\$0	\$3,714	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.	\$62,363		\$32,981	\$13,039	\$0	\$12,630	\$0	\$3,714	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$91,530		\$53,781	\$16,241	\$0	\$16,407	\$0	\$5,100	O.K.

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***** 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	\$2,134	N37	\$1,340	\$304	\$0	\$358	\$0	\$132	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$2,134		\$1,340	\$304	\$0	\$358	\$0	\$132	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	24	(F)	0	0	24	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$24		\$0	\$0	\$24	\$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	6,367	(H)	0	0	0	0	0	6,367	O.K.
125	Bus. Ofc., EU Message	14,975	(H)	0	0	0	0	14,975	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	\$21,342		\$0	\$0	\$0	\$0	\$14,975	\$6,367	O.K.
134										
135	Cust. Serv., Msg. Process	\$3,959	(H)	0	0	0	0	3,959	0	O.K.
136	Cust. Serv., Other B&C	3,742	(H)	0	0	0	0	3,742	0	O.K.
137	Cust. Serv., CABS	20,834	N21	0	7,975	0	9,407	0	3,452	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$28,535		\$0	\$7,975	\$0	\$9,407	\$7,701	\$3,452	O.K.
141										
142	Total BO, CS, OS, Dir.	\$49,902		\$0	\$7,975	\$24	\$9,407	\$22,677	\$9,819	O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$52,036		\$1,340	\$8,279	\$24	\$9,765	\$22,677	\$9,950	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$152,358	41	\$55,605	\$16,792	\$0	\$73,641	\$0	\$6,320	O.K.
168	Total Plt Non-specific Exp.	29,167	62 + 67 +69	20,801	3,203	0	3,777	0	1,386	O.K.
169	Total Customer Operations	52,036	163	1,340	8,279	24	9,765	22,677	9,950	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$233,560		\$77,746	\$28,275	\$24	\$87,183	\$22,677	\$17,656	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$4,360	N64	\$1,451	\$528	\$0	\$1,628	\$423	\$330	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$4,360		\$1,451	\$528	\$0	\$1,628	\$423	\$330	O.K.
179										
180	Admin. & General, Allocable	\$32,773	N64	\$10,909	\$3,967	\$3	\$12,234	\$3,182	\$2,477	O.K.
181	Admin. & General, Direct	32,279	Direct	10,745	3,908	3	12,049	3,134	2,440	O.K.
182										
183	Total Admin. and Gen.	\$65,052		\$21,654	\$7,875	\$7	\$24,283	\$6,316	\$4,918	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$69,412		\$23,106	\$8,403	\$7	\$25,910	\$6,739	\$5,247	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$365,336		\$133,832	\$49,716	\$31	\$125,723	\$29,416	\$26,617	O.K.

Union Telephone Company

***** FCC PART 69 *****		Part 36		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
(A)		(B)		(D)		(E)		(F)		(G)		(H)		(I)	
InterLATA Revenue Requirement Summary		InterLATA Total		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
13	Net Investment	\$952		\$613		\$150		\$0		\$189		\$0		\$0	O.K.
14	Rate of Return	10.40%		10.40%		10.40%		10.40%		10.40%		10.40%		10.40%	O.K.
15	Return on Rate Base	\$99		\$64		\$16		\$0		\$20		\$0		\$0	O.K.
17	AFUDC	\$0		0		0		0		0		0		0	O.K.
18	ITC Amortization	0		0		0		0		0		0		0	O.K.
19	Other Return Adjustments	0		0		0		0		0		0		0	O.K.
20															O.K.
21	Net Return	\$99		\$64		\$16		\$0		\$20		\$0		\$0	O.K.
22	Interest Expense	\$0		0		0		0		0		0		0	O.K.
23	Capitalized Payroll Taxes	0		0		0		0		0		0		0	O.K.
24	Depreciation Adjustment	0		0		0		0		0		0		0	O.K.
25	Other Income Adjustments	0		0		0		0		0		0		0	O.K.
26															O.K.
27	After Tax Income	\$99		\$64		\$16		\$0		\$20		\$0		\$0	O.K.
28	State Income Taxes	\$0		\$0		\$0		\$0		\$0		\$0		\$0	O.K.
29	Federal Income Taxes	49		31		8		0		10		0		0	O.K.
30	Operating Expenses and Taxes	731		303		125		0		281		22		0	O.K.
31	Uncollectibles	0		0		0		0		0		0		0	O.K.
32	Other Revenue Adjustments	0		0		0		0		0		0		0	O.K.
33	Basis for Gross Receipts Tax	879		398		149		0		310		22		0	O.K.
34	Gross Receipts Tax	37		17		6		0		13		1		0	O.K.
35															
36	TOTAL REVENUE REQUIREMENT	\$916		\$415		\$155		\$0		\$323		\$23		\$0	O.K.
37															
38															
39															
40															
41															
42															
43															
44															

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***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$419	R25	\$112	\$145	\$0	\$163	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$615	R70	\$176	\$229	\$0	\$210	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	1,357	R117	1,310	0	0	47	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$1,973		\$1,486	\$229	\$0	\$257	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$2,392		\$1,598	\$374	\$0	\$420	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$2,392		\$1,598	\$374	\$0	\$420	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	0	R164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$2,392		\$1,598	\$374	\$0	\$420	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	1,327	S23	910	206	0	211	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	161	S47	108	25	0	28	0	0	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$904		\$581	\$142	\$0	\$181	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	24	R173	16	4	0	4	0	0	O.K.
49	Cash Working Capital	24	R175	16	4	0	4	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$952		\$613	\$150	\$0	\$189	\$0	\$0	O.K.
53										

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***** FCC PART 69 *****									
InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS:								
14									
15	\$9	T28	\$2	\$3	\$0	\$3	\$0	\$0	O.K.
16	0	T28	0	0	0	0	0	0	O.K.
17									
18	\$9		\$2	\$3	\$0	\$3	\$0	\$0	O.K.
19									
20	411	T28	\$109	\$142	\$0	\$159	\$0	\$0	O.K.
21	0	T28	0	0	0	0	0	0	O.K.
22									
23	\$411		\$109	\$142	\$0	\$159	\$0	\$0	O.K.
24									
25	\$419		\$112	\$145	\$0	\$163	\$0	\$0	O.K.
26									
27	CENTRAL OFFICE EQUIPMENT:								
28									
29	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	0	(I)	0	0	0	0	0	0	O.K.
31									
32	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	\$117	(G)	\$0	\$0	\$0	\$117	\$0	\$0	O.K.
35	0	Direct	0	0	0	0	0	0	O.K.
36									
37	\$117		\$0	\$0	\$0	\$117	\$0	\$0	O.K.
38									
39	\$229	(E)	\$0	\$229	\$0	\$0	\$0	\$0	O.K.
40	0	Direct	0	0	0	0	0	0	O.K.
41									
42	\$229		\$0	\$229	\$0	\$0	\$0	\$0	O.K.
43									
44	\$346		\$0	\$229	\$0	\$117	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	176	(D)	176	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	93	(G)	0	0	0	93	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$269		\$176	\$0	\$0	\$93	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$615		\$176	\$229	\$0	\$210	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	1,310	(D)	1,310	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	\$1,310		\$1,310	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$47	(G)	\$0	\$0	\$0	\$47	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$47		\$0	\$0	\$0	\$47	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$1,357		\$1,310	\$0	\$0	\$47	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$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	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	T46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$24	T37	\$16	\$4	\$0	\$4	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$24	T37	\$16	\$4	\$0	\$4	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Union Telephone Company

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

InterLATA
Reserves and Deferrals

Part 36

InterLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
InterLATA Reserves and Deferrals	InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13 ACCUM. DEPRECIATION, TPIS:								
14								
15 Support Assets	\$242	T28	\$64	\$84	\$0	\$94	\$0	\$0
16 COE Switching	186	R44	0	123	0	63	0	0
17 COE Operator	0	R32	0	0	0	0	0	0
18 COE Transmission	74	R68	48	0	0	25	0	0
19 IOT Equipment	0	R78	0	0	0	0	0	0
20 Cable and Wire Facilities	826	R117	797	0	0	29	0	0
21 Other Plant	0	T37	0	0	0	0	0	0
22								
23 Total Accum. Depr., TPIS	\$1,327		\$910	\$206	\$0	\$211	\$0	\$0
24								
25 ACCUM. AMORTIZATION:								
26								
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0
28 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0
29 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0
30 Accum. Amort., Other	0	T37	0	0	0	0	0	0
31								
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33								
34 Total Accum. Depr./Amort.	\$1,327		\$910	\$206	\$0	\$211	\$0	\$0
35								
36								
37 ACCUM. DEF. INC. TAXES, NET:								
38								
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0
40 COE Switching	0	R44	0	0	0	0	0	0
41 COE Operator	0	R32	0	0	0	0	0	0
42 COE Transmission	0	R68	0	0	0	0	0	0
43 IOT Equipment	0	R78	0	0	0	0	0	0
44 Cable and Wire Fac.	0	R117	0	0	0	0	0	0
45 Unclassified	161	T37	108	25	0	28	0	0
46								
47 Total Accum. Def. Inc. Taxes	\$161		\$108	\$25	\$0	\$28	\$0	\$0

Union Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$615	R70	\$176	\$229	\$0	\$210	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	1,357	R117	1,310	0	0	47	0	0	O.K.
16										
17	Total	\$1,973		\$1,486	\$229	\$0	\$257	\$0	\$0	O.K.
18	Factor	1.000000		0.753538	0.116080	0.000000	0.130382	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$486	17	\$0	\$229	\$0	\$257	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.470983	0.000000	0.529017	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$615	R70	\$176	\$229	\$0	\$210	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	47	R117-83	0	0	0	47	0	0	O.K.
26										
27	Total	\$662		\$176	\$229	\$0	\$257	\$0	\$0	O.K.
28	Factor	1.000000		0.266115	0.345648	0.000000	0.388238	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$419	R25	\$112	\$145	\$0	\$163	\$0	\$0	O.K.
31	Central Office Equipment	615	13	176	229	0	210	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	1,357	15	1,310	0	0	47	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$2,392		\$1,598	\$374	\$0	\$420	\$0	\$0	O.K.
37	Factor	1.000000		0.668072	0.156332	0.000000	0.175595	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$2,392	36	\$1,598	\$374	\$0	\$420	\$0	\$0	O.K.
40	Factor	1.000000		0.668072	0.156332	0.000000	0.175595	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	\$2,392	Q26	\$1,598	\$374	\$0	\$420	\$0	\$0	O.K.
46	Factor	1.000000		0.668072	0.156332	0.000000	0.175595	0.000000	0.000000	O.K.

Union Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	\$505	U171	\$191	\$79	\$0	\$216	\$19	\$0	O.K.
64	Factor	1.000000		0.377903	0.157384	0.000119	0.427984	0.037787	0.000000	(0)
65										
66	Net Investment	952	P13	613	150	0	189	0	0	O.K.
67	Factor	1.000000		0.643858	0.157376	0.000000	0.198766	0.000000	0.000000	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	PLANT SPEC. OPER. EXPENSE:							
14	Network Support, Alloc.	T37	\$0	\$0	\$0	\$0	\$0	\$0
15	Network Support, Direct	Direct	0	0	0	0	0	0
16	Total Network Support Exp.		\$0	\$0	\$0	\$0	\$0	\$0
17	General Support, Alloc.	T30	\$11	\$14	\$0	\$16	\$0	\$0
18	General Support, Direct	Direct	0	0	0	0	0	0
19	Total General Support Exp.		\$11	\$14	\$0	\$16	\$0	\$0
20	Central Office Eq., Alloc.	T31	\$22	\$29	\$0	\$27	\$0	\$0
21	Central Office Eq., Direct	Direct	0	0	0	0	0	0
22	Total COE Exp.		\$22	\$29	\$0	\$27	\$0	\$0
23	Cust. Premises Equip.	R76	\$0	\$0	\$0	\$0	\$0	\$0
24	Other IOT	T43	0	0	0	0	0	0
25	IOT Direct	Direct	0	0	0	0	0	0
26	Total IOT Exp.		\$0	\$0	\$0	\$0	\$0	\$0
27	Cable & Wire, Alloc.	T33	\$106	\$0	\$0	\$4	\$0	\$0
28	Cable & Wire, Direct	Direct	0	0	0	129	0	0
29	Total C&WF Exp.		\$106	\$0	\$0	\$133	\$0	\$0
30	TOTAL PLT. SPEC. OPER. EXP.		\$139	\$43	\$0	\$175	\$0	\$0
31	TOTAL PLT. SPEC., ex SUPPORT		\$128	\$29	\$0	\$159	\$0	\$0

Union Telephone Company

		Part 36 InterLATA Total								
***** FCC PART 69 ***** Operating Expenses and Taxes		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
57	NON-SPECIFIC OPER. EXP.:									
58	Oth. Ptl. and Equip., Alloc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	Oth. Ptl. and Equip., Direct	0	0	0	0	0	0	0	0	O.K.
60										
61	Total Oth. Ptl. & Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
62										
63	Network Operations, Alloc.	\$68	\$52	\$8	\$0	\$9	\$0	\$0	\$0	O.K.
64	Network Operations, Direct	0	0	0	0	0	0	0	0	O.K.
65										
66	Total Network Oper. Exp.	\$68	\$52	\$8	\$0	\$9	\$0	\$0	\$0	O.K.
67										
68	Total Access Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69										
70	Depr., Support Assets	\$31	\$8	\$11	\$0	\$12	\$0	\$0	\$0	O.K.
71	Depr., COE Switching	34	0	23	0	12	0	0	0	O.K.
72	Depr., COE Operator	0	0	0	0	0	0	0	0	O.K.
73	Depr., COE Transmission	14	9	0	0	5	0	0	0	O.K.
74	Depr., IOT Equipment	0	0	0	0	0	0	0	0	O.K.
75	Depr., C&W Facilities	68	65	0	0	2	0	0	0	O.K.
76	Depr., PHFU	0	0	0	0	0	0	0	0	O.K.
77										
78	Total Depreciation Expense	\$147	\$83	\$33	\$0	\$31	\$0	\$0	\$0	O.K.
79										
80	Amort., Tangible Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
81	Amort., Intangible Assets	0	0	0	0	0	0	0	0	O.K.
82	Other Amortization	0	0	0	0	0	0	0	0	O.K.
83	Direct Assigned Amort.	0	0	0	0	0	0	0	0	O.K.
84										
85	Total Amortization Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
86										
87	Total Depr. and Amort.	\$147	\$83	\$33	\$0	\$31	\$0	\$0	\$0	O.K.
88										
89	TOTAL NON-SPEC. OPER. EXP.	\$215	\$134	\$41	\$0	\$40	\$0	\$0	\$0	O.K.
90										

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134										
135	Cust. Serv., Msg. Process	\$10	(H)	0	0	0	0	10	0	O.K.
136	Cust. Serv., Other B&C	9	(H)	0	0	0	0	9	0	O.K.
137	Cust. Serv., CABS	61	T21	0	28	0	32	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$80		\$0	\$28	\$0	\$32	\$19	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$80		\$0	\$28	\$0	\$32	\$19	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$80		\$0	\$28	\$0	\$32	\$19	\$0	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$357	41	\$139	\$43	\$0	\$175	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	68	62 + 67 +69	52	8	0	9	0	0	O.K.
169	Total Customer Operations	80	163	0	28	0	32	19	0	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$505		\$191	\$79	\$0	\$216	\$19	\$0	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$9	T64	\$4	\$1	\$0	\$4	\$0	\$0	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$9		\$4	\$1	\$0	\$4	\$0	\$0	O.K.
179										
180	Admin. & General, Allocable	\$70	T64	\$27	\$11	\$0	\$30	\$3	\$0	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$70		\$27	\$11	\$0	\$30	\$3	\$0	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$80		\$30	\$13	\$0	\$34	\$3	\$0	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$731		\$303	\$125	\$0	\$281	\$22	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Union Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 25-Feb-03 04:17:29 PM

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

		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
PLANT INVESTMENT DETAIL:												
21	Land, Allocable	15,283	---	---	---	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---	---	---	---
28	Buildings, Allocable	712,065	---	---	---	---	---	---	---	---	---	---
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	135,792	---	---	---	---	---	---	---	---	---	---
38	CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	---	0	---	0
39	CAT 3 Local Sw. Allocable	502,150	---	---	---	---	---	---	---	---	---	---
40	CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	---	0	---	0
41	CAT 4.12 Exchange Trunk	63,568	---	---	---	---	---	---	---	---	---	---
42	CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0	---	0
43	CAT 4.13 Exch. Ln. Msg., PL & WATE	292,968	---	---	---	---	---	---	---	---	---	---
44	Reserved	0	---	---	---	---	---	---	---	---	---	---
45	CAT 4.13 Direct	0	---	0	---	0	---	0	---	0	---	0
46	CAT 4.23 Message, PL & WATS	157,043	---	---	---	---	---	---	---	---	---	---
47	Reserved	0	---	---	---	---	---	---	---	---	---	---
48	CAT 4.23 Direct	0	---	0	---	0	---	0	---	0	---	0
49	CAT 4.3 H/R Message	0	---	---	---	---	---	---	---	---	---	---
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

Union Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	2,177,249	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	22,928	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	69,124	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	1,124	---	0	0	1,124	0	0	1,124
101	Materials and Supplies	40,369	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---
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

Union Telephone Company
 ENDING DECEMBER 31, 2001

***** 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)	
123	TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---
124	TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	108	---	---	---	---	---	---	---
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0
127	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	420,081	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	341,980	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	140,405	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	1,380,472	---	---	---	---	---	---	---
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	280,016	---	210,950	161	65,634	0	3,271	69,066
146	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	0	---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0	0
150	General Support, Alloc.	70,079	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0	0
152	Central Office Eq., Alloc.	145,866	---	---	---	---	---	---	---
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.	183,154	---	---	---	---	---	---	---
159	Cable & Wire, Direct	130,800	---	75,919	129	54,752	0	0	54,881

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 Union Telephone Company
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Message Telephone Service				Intrastate			Private Line			TOTAL INTRASTATE
		(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
176												
177												
178												
179												
180												
181												
182												
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209												
210												
211												
212												
213												

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company
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	116,882	---	---	---	---	---	---	
231	Admin. & General, Direct	32,279	---	0	0	32,279	0	32,279	
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	
233	Non-income Taxes, Direct	0	---	0	0	0	0	0	
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	
237	Federal Income Tax Rate	33.10%	---	---	---	---	---	---	
238	Gross Receipts Tax Rate	4.00%	---	---	---	---	---	---	
239	Rate of Return	10.40%	---	---	---	---	---	---	
240	AFUDC	0	---	---	---	---	---	---	
241	ITC Amortization	0	---	---	---	---	---	---	
242	Other Return Adjustments	0	---	0	0	0	0	0	
243	Contributions	500	---	---	---	---	---	---	
244	Interest Expense	0	---	---	---	---	---	---	
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	1,124	---	0	0	1,124	0	1,124	
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
 Union Telephone Company
 ENDING DECEMBER 31, 2001

	Interstate		Intrastate		TOTAL		Source/ Allocator	Other	TOTAL COMPANY	TOTAL INTRASTATE
	Private Line		Private Line		Private Line					
	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA				
***** FCC PART 36 *****	(E)	(F)	(G)	(H)	(I)		(D)	(B)		
271 Working Loops	33	0	0	14	14	---	3	1,901	14	
272 Equivalent Interexchange Cct. Miles	1,442	0	0	619	619	---	0	9,300	619	
273 Interexchange Circuit Terminations	212	0	0	92	92	---	0	841	92	

TELEC CONSULTING RESOURCES

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Omaha, NE 68114-2508
(402) 398-0062
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February 27, 2003

Ms. Pam Bonrud, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

Cornhusker Plaza
301 S. 13th Street, Suite 401
Lincoln, NE 68508
(402) 441-4316
FAX (402) 441-4317

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FEB 28 2003

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Dear Ms. Bonrud:

Please find enclosed revised 2001 intrastate switched access cost studies for Union Telephone Company currently on file with the commission in docket numbers TC02-077. This study replaces the filing sent on Feb. 26, 2003 which contained incorrect sheet G factors.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

Global Crossing Uncollectibles
Know and Measurable

Union Telephone Company

RECEIVED

FEB 28 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Intrastate Uncollectibles (12/01 - 1/28/02)	\$4,817
Less NECA Settlement (70%)	\$3,372
1/3 of amount entered on Sheet V Line 249	\$1,124
1/3 of amount entered on Sheet V Line 100	\$1,124

Union Telephone Company

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

Intrastate Toll Revenue Requirement Summary	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15 Net Investment	\$376,752	J13	\$223,484	\$52,810	\$0	\$71,524	\$0	\$28,934	O.K.
16 Rate of Return	10.40%		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
17									
18 Return on Rate Base	\$39,182		\$23,242	\$5,492	\$0	\$7,438	\$0	\$3,009	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$39,182		\$23,242	\$5,492	\$0	\$7,438	\$0	\$3,009	O.K.
22 Income Taxes	19,284	J31-32	11,439	2,703	0	3,661	0	1,481	O.K.
23 Expenses and Other Taxes	364,360	J33-35, 40	127,813	49,024	30	128,795	30,330	28,368	O.K.
24									
25 Total IntraLATA Rev. Req.	\$422,827		\$162,495	\$57,219	\$30	\$139,894	\$30,330	\$32,859	O.K.
26	=====		=====	=====	=====	=====	=====	=====	
27									
28									
INTERLATA:									
31 Net Investment	\$37,228	P13	\$24,742	\$6,149	\$0	\$6,337	\$0	\$0	O.K.
32 Rate of Return	10.40%		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
33									
34 Return on Rate Base	\$3,872		\$2,573	\$640	\$0	\$659	\$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	\$3,872		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
38 Income Taxes	1,913	P31-32	1,271	316	0	326	0	0	O.K.
39 Expenses and Other Taxes	20,804	P33-35, 4012,954		4,027	3	3,359	462	0	O.K.
40									
41 Total InterLATA Rev. Req.	\$26,589		\$16,799	\$4,982	\$3	\$4,343	\$462	\$0	O.K.
42	=====		=====	=====	=====	=====	=====	=====	
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$449,416		\$179,294	\$62,201	\$32	\$144,237	\$30,792	\$32,859	
	=====		=====	=====	=====	=====	=====	=====	
ACCESS ELEMENT MINUTES OF USE			2,809,303	2,809,303		2,809,303			
ACCESS RATE PER MINUTE	\$0.137305		\$0.063821	\$0.022141		\$0.051343			

Union Telephone Company

***** 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%	
14	Federal Income Tax Rate	33.10%	---	33.10%	33.10%	33.10%	33.10%	33.10%	33.10%	
15	Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18	Net Investment	\$1,668,171	C68	\$1,254,191	\$37,228	\$353,606	\$0	\$23,146	\$413,980	O.K.
19	Rate of Return	10.40%	---	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
20										
21	Return on Rate Base	\$173,490		\$130,436	\$3,872	\$36,775	\$0	\$2,407	\$43,054	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	\$173,490		\$130,436	\$3,872	\$36,775	\$0	\$2,407	\$43,054	O.K.
28										
29	Contributions	500	H52	289	6	202	0	3	211	O.K.
30	Interest Expense	0	H44	0	0	0	0	0	0	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$172,990		\$130,147	\$3,866	\$36,573	\$0	\$2,404	\$42,843	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	85,590	Formula	64,393	1,913	18,095	0	1,189	21,197	O.K.
40	Operating Expenses and Taxes	1,262,527	I196	896,463	19,741	335,749	0	10,574	366,064	O.K.
41	Uncollectibles	1,124	V249	0	0	1,124	0	0	1,124	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$1,522,731		\$1,091,291	\$25,526	\$391,743	\$0	\$14,171	\$431,440	O.K.
45	Gross Receipts Taxes	63,447	Formula	45,470	1,064	16,323	0	590	17,977	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$1,586,178		\$1,136,762	\$26,589	\$408,065	\$0	\$14,762	\$449,416	O.K.

Union Telephone Company

***** FCC PART 36 ***** Investment Summary		Intrastate							TOTAL INTRASTATE	
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Investment	\$727,348	D33	\$548,098	\$16,574	\$154,177	\$0	\$8,499	\$179,250	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	637,942	D68	493,683	11,824	132,435	0	0	144,259	O.K.
17	COE Transmission Equipment	513,579	D85	385,427	10,922	97,892	0	19,337	128,152	O.K.
18										
19	Total COE	\$1,151,521		\$879,110	\$22,746	\$230,328	\$0	\$19,337	\$272,411	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	2,269,300	D137	1,698,671	55,205	494,789	0	20,635	570,630	-0.9999999997672
22										
23	Total COE, IOT, C&WF	\$3,420,821		\$2,577,781	\$77,951	\$725,117	\$0	\$39,972	\$843,041	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	\$1,124	D209	\$0	\$0	\$1,124	\$0	\$0	\$1,124	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$4,149,293		\$3,125,879	\$94,526	\$880,418	\$0	\$48,471	\$1,023,415	-1.2126238103956
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	108	D218-219	81	2	23	0	1	27	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$108		\$81	\$2	\$23	\$0	\$1	\$27	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$4,149,401		\$3,125,961	\$94,528	\$880,441	\$0	\$48,473	\$1,023,442	-1.2126553733833

Union Telephone Company

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE		
			Interstate	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(2,282,938)	E34	(1,719,917)	(52,480)	(487,794)	0	(22,748)	(563,022)	(563,022)	O.K.
58 Accum. Def. Inc. Taxes, Net	(280,016)	E47	(210,951)	(6,379)	(59,415)	0	(3,271)	(69,065)	(69,065)	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$1,586,447		\$1,195,093	\$35,669	\$333,231	\$0	\$22,453	\$391,354	\$391,354	O.K.
62										
63 Materials and Supplies	40,369	H31	30,218	982	8,802	0	367	10,151	10,151	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	O.K.
65 Cash Working Capital	41,355	Formula	28,880	577	11,572	0	325	12,475	12,475	O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$1,668,171		\$1,254,191	\$37,228	\$353,606	\$0	\$23,146	\$413,980	\$413,980	O.K.
69										

Union Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$15,283	H33	\$11,517	\$348	\$3,240	\$0	\$179	\$3,766	O.K.	
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.	
17										
18 Total Land	\$15,283		\$11,517	\$348	\$3,240	\$0	\$179	\$3,766	O.K.	
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.	
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.	
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.	
24 Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.	
25 Buildings, Allocable	712,065	H33	536,581	16,226	150,938	0	8,320	175,484	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	\$712,065		\$536,581	\$16,226	\$150,938	\$0	\$8,320	\$175,484	O.K.	
32										
33 Tot. Land and Support Assets	\$727,348		\$548,098	\$16,574	\$154,177	\$0	\$8,499	\$179,250	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	\$135,792	G26	\$84,114	\$2,531	\$49,147	\$0	\$0	\$51,678	O.K.	
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.	
48										
49 Total CAT 2	\$135,792		\$84,114	\$2,531	\$49,147	\$0	\$0	\$51,678	O.K.	

Union Telephone Company

Intrastate

	(A) ***** FCC PART 36 ***** Plant Investment Detail	(B) TOTAL COMPANY	(C) Source/ Allocator	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
63	CAT 3 Local Sw. Allocable	\$502,150	G15	\$9,293	\$83,288	\$0	\$0	\$92,581
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0
65	Total CAT 3	\$502,150		\$9,293	\$83,288	\$0	\$0	\$92,581
66								
67	Total COE Sw. CAT 2&3	\$637,942		\$11,824	\$132,435	\$0	\$0	\$144,259
68								
69								
70								
71	COE TRANSMISSION:							
72	CAT 4.12 Exchange Trunk	\$63,568	123	\$0	\$0	\$0	\$0	\$0
73	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0
74	CAT 4.13 Exch. Lr. Message	285,262	G13	7,158	64,157	0	0	71,316
75	CAT 4.13 PL, WATS, Local	7,706	F18	0	0	0	2,158	2,158
76	CAT 4.13 Direct	0	V45	0	0	0	0	0
77	CAT 4.23 Message	100,276	G18	3,764	33,735	0	0	37,499
78	CAT 4.23 PL, WATS	56,767	F24	0	0	0	17,179	17,179
79	CAT 4.23 Direct	0	V48	0	0	0	0	0
80	CAT 4.3 HIR Message	0	G29	0	0	0	0	0
81	CAT 4.3 WATS	0	V50	0	0	0	0	0
82	CAT 4.3 Direct	0	V51	0	0	0	0	0
83								
84	Total COE CAT 4	\$513,579		\$10,922	\$97,892	\$0	\$19,337	\$128,152
85								
86								
87								
88	INFORMATION ORIGINATION/TERMINATION:							
89	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0
90	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0
91	CAT 2 CP Equipment	0	V70	0	0	0	0	0
92								
93	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0
94								
95								
96								

Union Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	19,470	F31	\$3,436	\$0	\$0	\$0	\$16,034	\$16,034	O.K.	
114 CAT 1.2 InterLATA PL/WATS	37,795	F31	37,795	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	2,119,983	G13	1,589,987	53,199	476,797	0	0	529,996	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	\$2,177,248		\$1,631,219	\$53,199	\$476,797	\$0	\$16,034	\$546,030	-0.9999999995343	
119										
120 CAT 2 C&WF	\$22,928	G28	\$22,928	\$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	\$22,928		\$22,928	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	53,805	G17	33,807	2,006	17,992	0	0	\$19,999	O.K.	
126 CAT 3 PL/WATS etc.	15,319	F36	10,718	0	0	0	4,601	4,601	O.K.	
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.	
128										
129 Total CAT 3 C&WF	\$69,124		\$44,525	\$2,006	\$17,992	\$0	\$4,601	\$24,599	O.K.	
130										
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
136										
137 TOTAL C&WF	\$2,269,300		\$1,698,671	\$55,205	\$494,789	\$0	\$20,635	\$570,630	-0.9999999997672	
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.	

Union Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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 IMPROVEMEN	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	=====	
188										
189 TPIS, EXCL. ACCT. No. 2690	\$4,148,169		\$3,125,879	\$94,526	\$879,294	\$0	\$48,471	\$1,022,291		-1.2126238113269

Union Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	1,124	V100	0	0	1,124	0	0	1,124	0	O.K.
208										
209 Total Intangible Assets	\$1,124		\$0	\$0	\$1,124	\$0	\$0	\$1,124	0	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	—	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	—	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	108	H35	81	2	23	0	1	27	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$108		\$81	\$2	\$23	\$0	\$1	\$27	0	O.K.

Union Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$420,081	H13	\$316,555	\$9,573	\$89,045	\$0	\$4,909	\$103,526	O.K.	
16 COE Switching	341,980	H19	264,647	6,338	70,994	0	0	77,333	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	140,405	H20	105,370	2,986	26,762	0	5,286	35,035	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	1,380,472	H31	1,033,344	33,583	300,993	0	12,553	347,128	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$2,282,938		\$1,719,917	\$52,480	\$487,794	\$0	\$22,748	\$563,022	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.	\$2,282,938		\$1,719,917	\$52,480	\$487,794	\$0	\$22,748	\$563,022	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	280,016	V145	210,951	6,379	59,415	0	3,271	69,065	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$280,016		\$210,951	\$6,379	\$59,415	\$0	\$3,271	\$69,065	O.K.	

Union Telephone Company

Private Line

***** FCC PART 36 *****
Functional Distribution
of Selected Investments

	(A)	Interstate				Intrastate				Extended Area Service (H)	Other (I)	
		InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)	InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)			
13	TRANS. CCT EQUIPMENT:											
14	Working Loops	1,901	0	0	14	0	0	0	0	0	3	O.K.
15	Avg. Cost per Loop	154.11	154.11	154.11	154.11	154.11	154.11	154.11	154.11	154.11	154.11	
16												
17	CAT 4.13 Exch Ln. Invest.	\$292,988	\$0	\$5,086	\$2,158	\$0	\$0	\$0	\$0	\$0	\$462	
18												
19												
20	Circuit Terminations	841	0	212	92	0	0	0	0	0	0	O.K.
21	Avg. Cost per Termination	186.73	186.73	186.73	186.73	186.73	186.73	186.73	186.73	186.73	186.73	
22												
23	CAT 4.23 Other IX	\$157,043	\$0	\$39,588	\$17,179	\$0	\$0	\$0	\$0	\$0	\$0	
24												
25												
26												
27	C&WF INVESTMENT:											
28	Working Loops	1,901	0	0	14	0	0	0	0	0	3	
29	Loops Factor	1,000,000	0.000000	0.017359	0.007365	0.000000	0.000000	0.000000	0.000000	0.000000	0.001578	O.K.
30	CAT 1 Exchange C&WF	\$2,177,249	\$0	\$37,795	\$16,034	\$0	\$0	\$0	\$0	\$0	\$3,436	
31												
32												
33	Equivalent IX Circuit Miles	9,300	0	1,442	619	0	0	0	0	0	0	O.K.
34	IX Cct. Miles Factor	1,000,000	0.000000	0.155054	0.066559	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
35	CAT 3 Interexch. C&WF	\$69,124	\$0	\$10,718	\$4,601	\$0	\$0	\$0	\$0	\$0	\$0	
36												

Union Telephone Company

	Intrastate											TOTAL INTRASTATE (I)
	***** 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 (E)					IntraLATA (F)	InterLATA (G)	IntraLATA (H)	InterLATA (I)				
13 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.025094	0.224906	0.000000	0.000000	0.000000	0.000000	0.000000	0.250000	O.K.
14												
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.815631	0.018507	0.165862	0.000000	0.000000	0.000000	0.000000	0.000000	0.184369	O.K.
16												
17 Conversation Minute-Miles	1.000000	CMM	0.628316	0.037286	0.334398	0.000000	0.000000	0.000000	0.000000	0.000000	0.371684	O.K.
18 Conversation Minutes	1.000000	CM	0.626039	0.037537	0.336424	0.000000	0.000000	0.000000	0.000000	0.000000	0.373951	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.907816	0.009253	0.082931	0.000000	0.000000	0.000000	0.000000	0.000000	0.092184	O.K.
20												
21 TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22 Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	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	0.000000	0.000000	0.000000	O.K.
25												
26 COE CAT 2 Minutes	1.000000	CT2	0.619432	0.018536	0.361932	0.000000	0.000000	0.000000	0.000000	0.000000	0.380568	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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.823113	0.000000	0.172667	0.000000	0.000000	0.000000	0.004220	0.000000	0.176887	O.K.
36 EU Presubscription Factor	0.000000	EPRE	0.000000	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	0.823113	0.000000	0.172667	0.000000	0.000000	0.000000	0.004220	0.000000	0.176887	O.K.
38 EU Access, P/L and All Other Factor	1.000000	EPLA	0.823113	0.000000	0.172667	0.000000	0.000000	0.000000	0.004220	0.000000	0.176887	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	0.402800	0.001475	0.595725	0.000000	0.000000	0.000000	0.000000	0.000000	0.597200	O.K.
44 Relative Users Percent	1.000000	RUP	0.666667	0.033458	0.299875	0.000000	0.000000	0.000000	0.000000	0.000000	0.333333	O.K.
45 CABS Percent	1.000000	CAB	0.500000	0.001448	0.498552	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.

Union Telephone Company

		Intrastate								
				Message Telephone Service		Private Line				
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.0000002923275
14	Land and Support Assets	1.000000	D33	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.0000002923275
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	0.619432	0.018636	0.361932	0.000000	0.000000	0.380568	O.K.
18	COE Local Switching	1.000000	D66	0.815631	0.018507	0.165862	0.000000	0.000000	0.184369	O.K.
19	COE Total Switching	1.000000	D68	0.773868	0.018534	0.207597	0.000000	0.000000	0.226132	O.K.
20	COE Transmission	1.000000	D85	0.750473	0.021267	0.190608	0.000000	0.037652	0.249527	O.K.
21	Total COE	1.000000	C19	0.763434	0.019753	0.200020	0.000000	0.016793	0.236566	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	0.749211	0.024434	0.218991	0.000000	0.007365	0.250789	-0.0000004592954
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	0.644127	0.029023	0.260291	0.000000	0.066559	0.355873	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.748544	0.024327	0.218036	0.000000	0.009093	0.251456	-0.0000004406645
32										
33	Total Equipment	1.000000	C23	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.0000002923275
34										
35	TPIS	1.000000	C32	0.753352	0.022781	0.212185	0.000000	0.011682	0.246648	-0.0000002922483
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.0000002923275
37										
38	Pll. 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	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.753352	0.022781	0.212185	0.000000	0.011682	0.246648	-0.0000002922483
44	Net Telephone Plant	1.000000	C61	0.753314	0.022484	0.210049	0.000000	0.014153	0.246686	-0.0000002519434
45	Total Net Investment	1.000000	C68	0.751836	0.022317	0.211972	0.000000	0.013875	0.248164	-0.0000002540998
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	0.722990	0.002478	0.271709	0.000000	0.002823	0.277010	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.719004	0.013763	0.259377	0.000000	0.007856	0.280996	-0.0000001495587
51										
52	Corporate Operations Expense	1.000000	I185	0.578098	0.011066	0.404519	0.000000	0.006317	0.421902	-0.0000001202492

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$70,079	H14	\$52,808	\$1,597	\$14,855	\$0	\$819	\$17,271	\$17,271	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$70,079		\$52,808	\$1,597	\$14,855	\$0	\$819	\$17,271	\$17,271	O.K.
24										
25 Central Office Eq., Alloc.	\$145,866	H21	\$111,359	\$2,881	\$29,176	\$0	\$2,449	\$34,507	\$34,507	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$145,866		\$111,359	\$2,881	\$29,176	\$0	\$2,449	\$34,507	\$34,507	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$183,154	H31	\$137,099	\$4,456	\$39,934	\$0	\$1,665	\$46,055	\$46,055	O.K.
38 Cable & Wire, Direct	130,800	V159	75,919	129	54,752	0	0	54,881	54,881	O.K.
39										
40 Total C&WF Exp.	\$313,954		\$213,018	\$4,585	\$94,686	\$0	\$1,665	\$100,936	\$100,936	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$529,899		\$377,185	\$9,063	\$138,717	\$0	\$4,934	\$152,714	\$152,714	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$459,820		\$324,377	\$7,466	\$123,862	\$0	\$4,115	\$135,443	\$135,443	O.K.

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$118,626	H33	\$89,391	\$2,703	\$25,145	\$0	\$1,386	\$29,235	\$29,235	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$118,626		\$89,391	\$2,703	\$25,145	\$0	\$1,386	\$29,235	\$29,235	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$53,600	H13	\$40,391	\$1,221	\$11,362	\$0	\$626	\$13,209	\$13,209	O.K.
73 Depr., COE Switching	63,155	H19	48,874	1,171	13,111	0	0	14,281	14,281	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	26,595	H20	19,959	566	5,069	0	1,001	6,636	6,636	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	112,870	H31	84,488	2,746	24,610	0	1,026	28,382	28,382	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$256,220		\$193,711	\$5,703	\$54,151	\$0	\$2,654	\$62,509	\$62,509	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$256,220		\$193,711	\$5,703	\$54,151	\$0	\$2,654	\$62,509	\$62,509	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$374,846		\$283,103	\$8,406	\$79,297	\$0	\$4,040	\$91,743	\$91,743	O.K.

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$12,063	G35	\$9,929	\$0	\$2,083	\$0	\$51	\$2,134	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$12,063		\$9,929	\$0	\$2,083	\$0	\$51	\$2,134	O.K.	
111										
112 Operator Service, Alloc.	\$400	G24	\$400	\$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	\$400		\$400	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	264	G19	240	2	22	0	0	24	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$264		\$240	\$2	\$22	\$0	\$0	\$24	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	84,661	G37	69,686	0	14,618	0	357	14,975	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	35,994	G38	29,627	0	6,215	0	152	6,367	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	\$120,655		\$99,313	\$0	\$20,833	\$0	\$509	\$21,342	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	6,646	G43	2,677	10	3,959	0	0	3,969	O.K.	
135 Cust. Serv., Other B&C	11,254	G44	7,503	377	3,375	0	0	3,751	O.K.	
136 Cust. Serv., CABS	41,789	G45	20,895	61	20,834	0	0	20,895	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$59,689		\$31,074	\$447	\$28,168	\$0	\$0	\$28,615	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$180,344		\$130,387	\$447	\$49,001	\$0	\$509	\$49,957	O.K.	
142										

Union Telephone Company

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$193,071		\$140,956	\$449	\$51,106	\$0	\$560	\$52,115	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$459,820	44	\$324,377	\$7,466	\$123,862	\$0	\$4,115	\$135,443	O.K.
167	Total Network Oper. Exp.	118,626	68	89,391	2,703	25,145	0	1,386	29,235	O.K.
168	Total Customer Operations	193,071	161	140,956	449	51,106	0	560	52,115	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$771,517		\$554,724	\$10,618	\$200,114	\$0	\$6,061	\$216,793	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$15,550	H50	\$11,181	\$214	\$4,033	\$0	\$122	\$4,369	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$15,550		\$11,181	\$214	\$4,033	\$0	\$122	\$4,369	O.K.
179										
180	Admin. & General, Allocable	\$116,882	H50	\$84,039	\$1,609	\$30,316	\$0	\$918	\$32,843	O.K.
181	Admin. & General, Direct	32,279	V231	0	0	32,279	0	0	32,279	O.K.
182										
183	Total Admin. and Gen.	\$149,161		\$84,039	\$1,609	\$62,595	\$0	\$918	\$65,122	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$164,711		\$95,219	\$1,823	\$66,629	\$0	\$1,040	\$69,492	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$1,262,527		\$896,463	\$19,741	\$335,749	\$0	\$10,574	\$366,064	O.K.

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Net Investment	\$376,752	K52	\$223,484	\$52,810	\$0	\$71,524	\$0	\$28,934	O.K.	
14 Rate of Return	10.40%	B19	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	O.K.	
15										
16 Return on Rate Base	\$39,182		\$23,242	\$5,492	\$0	\$7,438	\$0	\$3,009	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	\$39,182		\$23,242	\$5,492	\$0	\$7,438	\$0	\$3,009	O.K.	
23										
24 Interest Expense	0	N67	0	0	0	0	0	0	O.K.	
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.	
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.	
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
28										
29 After Tax Income	\$39,182		\$23,242	\$5,492	\$0	\$7,438	\$0	\$3,009	O.K.	
30										
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.	
32 Federal Income Taxes	19,284	29	11,439	2,703	0	3,661	0	1,481	O.K.	
33 Operating Expenses and Taxes	346,323	O195	121,296	45,650	29	123,184	29,114	27,050	O.K.	
34 Uncollectibles	1,124	Direct	0	1,124	0	0	0	0	O.K.	
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
36										
37 Basis for Gross Receipts Tax	404,790	16+31+32+33	155,978	53,845	29	134,283	29,114	31,541	O.K.	
38										
39										
40 Gross Receipts Tax	16,913	37	6,517	2,250	1	5,611	1,216	1,318	O.K.	
41										
42										
43 TOTAL REVENUE REQUIREMENT	\$422,827		\$162,495	\$57,219	\$30	\$139,894	\$30,330	\$32,859	O.K.	
44										

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$162,676	L25	\$36,202	\$46,997	\$0	\$56,921	\$0	\$22,555	O.K.	
14										
15 Central Office Equipment	\$249,665	L70	\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	515,425	L117	476,797	0	0	17,992	0	20,635	O.K.	
18										
19 Total COE, IOT, C&WF	\$765,089		\$540,954	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$927,765		\$577,156	\$130,285	\$0	\$157,796	\$0	\$62,528	O.K.	
24 Total Intangible Assets	1,124	L144	699	158	0	191	0	76	O.K.	
25										
26 Total Plant In Service	\$928,889		\$577,856	\$130,443	\$0	\$157,988	\$0	\$62,604	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	24	L164	15	3	0	4	0	2	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$928,914		\$577,871	\$130,446	\$0	\$157,992	\$0	\$62,605	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	510,543	M23	328,496	71,791	0	79,389	0	30,866	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	62,686	M47	38,997	8,803	0	10,662	0	4,225	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$355,685		\$210,378	\$49,852	\$0	\$67,941	\$0	\$27,514	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	9,169	L173	5,704	1,288	0	1,559	0	618	O.K.	
49 Cash Working Capital	11,898	L175	7,402	1,671	0	2,024	0	802	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$376,752		\$223,484	\$52,810	\$0	\$71,524	\$0	\$28,934	O.K.	
53										

Union Telephone Company

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$3,240	N28	721	936	0	1,134	0	449	O.K.
16 Land Assets, Private Line	179	N28	40	52	0	62	0	25	O.K.
17									
18 Total Land Assets	\$3,418		\$761	\$988	\$0	\$1,196	\$0	\$474	O.K.
19									
20 Support Assets, Message	\$150,938	N28	\$33,590	\$43,606	\$0	\$52,814	\$0	\$20,928	O.K.
21 Support Assets, Private Line	8,320	N28	1,852	2,404	0	2,911	0	1,154	O.K.
22									
23 Total Support Assets	\$159,258		\$35,442	\$46,010	\$0	\$55,725	\$0	\$22,081	O.K.
24									
25 Total Land and Supp. Assets	\$162,676		\$36,202	\$46,997	\$0	\$56,921	\$0	\$22,555	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	\$49,147	(G)	\$0	\$0	\$0	\$49,147	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$49,147		\$0	\$0	\$0	\$49,147	\$0	\$0	O.K.
38									
39 Local Switching	\$83,288	(E)	\$0	\$83,288	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$83,288		\$0	\$83,288	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$132,435		\$0	\$83,288	\$0	\$49,147	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 *****		Union Telephone Company								
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	64,157	(D)	64,157	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	2,158	(I)	0	0	0	0	0	2,158	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	33,735	(G)	0	0	0	33,735	0	0	O.K.
63	COE Interexchange, PL	17,179	(I)	0	0	0	0	0	17,179	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$117,230		\$64,157	\$0	\$0	\$33,735	\$0	\$19,337	O.K.
69										
70	Total Central Office Equip.	\$249,665		\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	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	\$16,034	(I)	\$0	\$0	\$0	\$0	\$0	\$16,034	O.K.
83	Exchange Message	476,797	(D)	476,797	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	\$492,831		\$476,797	\$0	\$0	\$0	\$0	\$16,034	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	\$17,992	(G)	\$0	\$0	\$0	\$17,992	\$0	\$0	O.K.
94	Interexchange PL, WATS	4,601	(I)	0	0	0	0	0	4,601	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$22,593		\$0	\$0	\$0	\$17,992	\$0	\$4,601	O.K.

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$515,425		\$476,797	\$0	\$0	\$17,992	\$0	\$20,635	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	\$1,124	N37	\$699	\$158	\$0	\$191	\$0	\$76	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

Union Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment Detail										
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	24	N46	15	3	0	4	0	2	O.K.
165										
166	Total Plt. Under Const.	\$24		\$15	\$3	\$0	\$4	\$0	\$2	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$9,169	N37	\$5,704	\$1,288	\$0	\$1,559	\$0	\$618	O.K.
174										
175	CASH WORKING CAPITAL	\$11,898	N37	\$7,402	\$1,671	\$0	\$2,024	\$0	\$802	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** 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	\$93,954	N28	\$20,909	\$27,143	\$0	\$32,875	\$0	\$13,027	O.K.
16 COE Switching	70,894	L44	0	44,648	0	26,346	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	32,049	L68	17,540	0	0	9,223	0	5,286	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	313,546	L117	290,048	0	0	10,945	0	12,553	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$510,543		\$328,496	\$71,791	\$0	\$79,389	\$0	\$30,866	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.	\$510,543		\$328,496	\$71,791	\$0	\$79,389	\$0	\$30,866	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	62,686	N37	38,997	8,803	0	10,662	0	4,225	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$62,686		\$38,997	\$8,803	\$0	\$10,662	\$0	\$4,225	O.K.

Union Telephone Company

***** FCC PART 69 *****		Part 36								
Apportionment Factors		IntraLATA	Source	Common	Local	Information	Common	Billing and	Other	
		Total		Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$249,665	L70	\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	515,425	L117	476,797	0	0	17,992	0	20,635	O.K.
16										
17	Total	\$765,089		\$540,954	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.
18	Factor	1.000000		0.707047	0.108860	0.000000	0.131847	0.000000	0.052245	O.K.
19										
20	Sum: Sw., Trans., Other	\$224,135	17	\$0	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.
21	Factor	1.000000		0.000000	0.371596	0.000000	0.450064	0.000000	0.178341	O.K.
22										
23	Central Office Equipment	\$249,665	L70	\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	38,628	L117-83	0	0	0	17,992	0	20,635	O.K.
26										
27	Total	\$288,292		\$64,157	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.
28	Factor	1.000000		0.222542	0.288900	0.000000	0.349906	0.000000	0.138652	O.K.
29										
30	General Support Facilities	\$162,676	L25	\$36,202	\$46,997	\$0	\$56,921	\$0	\$22,555	O.K.
31	Central Office Equipment	249,665	13	64,157	83,288	0	82,883	0	19,337	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	515,425	15	476,797	0	0	17,992	0	20,635	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$927,765		\$577,156	\$130,285	\$0	\$157,796	\$0	\$62,528	O.K.
37	Factor	1.000000		0.622093	0.140429	0.000000	0.170082	0.000000	0.067396	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$865,238	36	\$577,156	\$130,285	\$0	\$157,796	\$0	\$0	O.K.
40	Factor	1.000000		0.667050	0.150577	0.000000	0.182373	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	\$928,889	K26	\$577,856	\$130,443	\$0	\$157,988	\$0	\$62,604	O.K.
46	Factor	1.000000		0.622093	0.140429	0.000000	0.170082	0.000000	0.067396	O.K.

Union Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$221,848	O171	\$70,183	\$26,008	\$22	\$85,425	\$22,309	\$17,900		O.K.
64 Factor	1.000000		0.316358	0.117232	0.000099	0.385060	0.100562	0.080687		
65										
66 Net Investment	\$376,752	J13	\$223,484	\$52,810	\$0	\$71,524	\$0	\$28,934		O.K.
67 Factor	1.000000		0.593186	0.140173	0.000000	0.189843	0.000000	0.076798		O.K.

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Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 Initial/LATA Total	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
(A)	(B)									
13 PLANT SPEC. OPER. EXPENSE:										
14 Network Support, Alloc.	\$0		N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 Network Support, Direct	0		Direct	0	0	0	0	0	0	O.K.
16 Total Network Support Exp.	\$0			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17										
18 Total Network Support Exp.	\$0			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$15,674		N30	\$3,488	\$4,528	\$0	\$5,484	\$0	\$2,173	O.K.
21 General Support, Direct	0		Direct	0	0	0	0	0	0	O.K.
22 Total General Support Exp.	\$15,674			\$3,488	\$4,528	\$0	\$5,484	\$0	\$2,173	O.K.
23										
24 Central Office Eq., Alloc.	\$31,626		N31	\$8,127	\$10,550	\$0	\$10,499	\$0	\$2,449	O.K.
25 Central Office Eq., Direct	0		Direct	0	0	0	0	0	0	O.K.
26 Total COE Exp.	\$31,626			\$8,127	\$10,550	\$0	\$10,499	\$0	\$2,449	O.K.
27										
28 Cust. Premises Equip.	\$0		L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Other IOT	0		N43	0	0	0	0	0	0	O.K.
30 IOT Direct	0		Direct	0	0	0	0	0	0	O.K.
31 Total IOT Exp.	\$0			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32										
33 Cable & Wire, Alloc.	\$41,600		N33	\$38,482	\$0	\$0	\$1,452	\$0	\$1,655	O.K.
34 Cable & Wire, Direct	54,752		Direct	0	0	0	54,752	0	0	O.K.
35 Total C&WF Exp.	\$96,352			\$38,482	\$0	\$0	\$56,204	\$0	\$1,655	O.K.
36										
37 TOTAL PL.T. SPEC. OPER. EXP.	\$143,651			\$50,097	\$15,078	\$0	\$72,187	\$0	\$6,288	O.K.
38										
39 TOTAL PL.T. SPEC., ex SUPPORT	\$127,977			\$46,609	\$10,550	\$0	\$66,703	\$0	\$4,115	O.K.
40										
41										
42										
43										

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***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$26,531	N18	\$18,759	\$2,888	\$0	\$3,498	\$0	\$1,386	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$26,531		\$18,759	\$2,888	\$0	\$3,498	\$0	\$1,386	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$11,988	L23	\$2,668	\$3,463	\$0	\$4,195	\$0	\$1,662	O.K.
72 Depr., COE Switching	13,111	L44	0	8,245	0	4,866	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	6,071	L68	3,322	0	0	1,747	0	1,001	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	25,636	L117	23,715	0	0	895	0	1,026	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$56,805		\$29,705	\$11,709	\$0	\$11,702	\$0	\$3,690	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.	\$56,805		\$29,705	\$11,709	\$0	\$11,702	\$0	\$3,690	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$83,337		\$48,464	\$14,597	\$0	\$15,200	\$0	\$5,076	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$2,134	N37	\$1,327	\$300	\$0	\$363	\$0	\$144	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$2,134		\$1,327	\$300	\$0	\$363	\$0	\$144	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	22	(F)	0	0	22	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$22		\$0	\$0	\$22	\$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	6,367	(H)	0	0	0	0	0	6,367	O.K.
125 Bus. Ofc., EU Message	14,975	(H)	0	0	0	0	14,975	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	\$21,342		\$0	\$0	\$0	\$0	\$14,975	\$6,367	O.K.
134									
135 Cust. Serv., Msg. Process	\$3,959	(H)	0	0	0	0	3,959	0	O.K.
136 Cust. Serv., Other B&C	3,375	(H)	0	0	0	0	3,375	0	O.K.
137 Cust. Serv., CABS	20,834	N21	0	7,742	0	9,377	0	3,716	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$28,168		\$0	\$7,742	\$0	\$9,377	\$7,334	\$3,716	O.K.
141									
142 Total BO, CS, OS, Dir.	\$49,532		\$0	\$7,742	\$22	\$9,377	\$22,309	\$10,082	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$51,666		\$1,327	\$8,041	\$22	\$9,740	\$22,309	\$10,226		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$143,651	41	\$50,097	\$15,078	\$0	\$72,187	\$0	\$6,288		O.K.
168 Total Plt Non-specific Exp.	26,531	62 + 67 +69	18,759	2,888	0	3,498	0	1,386		O.K.
169 Total Customer Operations	51,666	163	1,327	8,041	22	9,740	22,309	10,226		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$221,848		\$70,183	\$26,008	\$22	\$85,425	\$22,309	\$17,900		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$4,155	N64	\$1,315	\$487	\$0	\$1,600	\$418	\$335		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$4,155		\$1,315	\$487	\$0	\$1,600	\$418	\$335		O.K.
179										
180 Admin. & General, Allocable	\$31,235	N64	\$9,881	\$3,662	\$3	\$12,027	\$3,141	\$2,520		O.K.
181 Admin. & General, Direct	32,279	Direct	10,212	3,784	3	12,429	3,246	2,605		O.K.
182										
183 Total Admin. and Gen.	\$63,514		\$20,093	\$7,446	\$6	\$24,457	\$6,387	\$5,125		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$67,669		\$21,408	\$7,933	\$7	\$26,057	\$6,805	\$5,460		O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0		O.K.
191										
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$346,323		\$121,296	\$45,650	\$29	\$123,184	\$29,114	\$27,050		O.K.

Union Telephone Company

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$37,228	Q52	\$24,742	\$6,149	\$0	\$6,337	\$0	\$0	O.K.
14	Rate of Return	10.40%	B19	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	O.K.
15										
16	Return on Rate Base	\$3,872		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
17										
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$3,872		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
23										
24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$3,872		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	1,913	29	1,271	316	0	326	0	0	O.K.
33	Operating Expenses and Taxes	19,741	U195	12,282	3,828	3	3,185	444	0	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	25,526	16+31+32+33	16,127	4,783	3	4,169	444	0	O.K.
38										
39										
40	Gross Receipts Tax	1,063	37	672	199	0	174	18	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$26,589		\$16,799	\$4,982	\$3	\$4,343	\$462	\$0	O.K.
44										

Union Telephone Company

***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$16,574	R25	\$4,793	\$6,223	\$0	\$5,558	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$22,746	R70	\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	55,205	R117	53,199	0	0	2,006	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$77,951		\$60,357	\$9,293	\$0	\$8,301	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Tele. Plt. ex Intang.	\$94,526		\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	0	O.K.
25										
26 Total Plant In Service	\$94,526		\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	\$0	O.K.
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	2	R164	2	0	0	0	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$94,528		\$65,152	\$15,516	\$0	\$13,859	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	52,480	S23	37,088	8,576	0	6,816	0	0	0	O.K.
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	6,379	S47	4,397	1,047	0	935	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$35,669		\$23,668	\$5,894	\$0	\$6,108	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	982	R173	677	161	0	144	0	0	0	O.K.
49 Cash Working Capital	577	R175	398	95	0	85	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$37,228		\$24,742	\$6,149	\$0	\$6,337	\$0	\$0	\$0	O.K.
53										

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$348	T28	\$101	\$131	\$0	\$117	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$348		\$101	\$131	\$0	\$117	\$0	\$0	O.K.
19										
20	Support Assets, Message	16,226	T28	\$4,693	\$6,092	\$0	\$5,441	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$16,226		\$4,693	\$6,092	\$0	\$5,441	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$16,574		\$4,793	\$6,223	\$0	\$5,558	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$2,531	(G)	\$0	\$0	\$0	\$2,531	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$2,531		\$0	\$0	\$0	\$2,531	\$0	\$0	O.K.
38										
39	Local Switching	\$9,293	(E)	\$0	\$9,293	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$9,293		\$0	\$9,293	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$11,824		\$0	\$9,293	\$0	\$2,531	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	7,158	(D)	7,158	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	3,764	(G)	0	0	0	3,764	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$10,922		\$7,158	\$0	\$0	\$3,764	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$22,746		\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	53,199	(D)	53,199	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	\$53,199		\$53,199	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$2,006	(G)	\$0	\$0	\$0	\$2,006	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$2,006		\$0	\$0	\$0	\$2,006	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 *****		Part 36																
InterLATA Investment		InterLATA																
(A)	Detail	(B)	Total	(C)	Source or Apportion	(D)	Common Line	(E)	Local Switching	(F)	Information	(G)	Common Transport	(H)	Billing and Collection	(I)	Other	
111	HR C&WF, Message	\$0		(G)		\$0		\$0		\$0		\$0		\$0		\$0		O.K.
112	HR C&WF, WATS	0		(I)		0		0		0		0		0		0		O.K.
113	HR C&WF, Assigned	0		Direct		0		0		0		0		0		0		O.K.
114	Total Host/Remote C&WF	\$0				\$0		\$0		\$0		\$0		\$0		\$0		O.K.
116	Total Cable and Wire Facil.	\$55,205				\$53,199		\$0		\$0		\$2,006		\$0		\$0		O.K.
118	TANGIBLE ASSETS:																	
119	Land and Support Leases	\$0		T28		\$0		\$0		\$0		\$0		\$0		\$0		O.K.
122	COE Operator Leases	\$0		32		\$0		\$0		\$0		\$0		\$0		\$0		O.K.
123	COE Tandem Switching Leases	0		34		0		0		0		0		0		0		O.K.
124	COE Local Switching Leases	0		39		0		0		0		0		0		0		O.K.
125	COE Transmission Leases	0		68		0		0		0		0		0		0		O.K.
126	Total COE Leases	\$0				\$0		\$0		\$0		\$0		\$0		\$0		O.K.
127	IOT Equipment Leases	\$0		78		\$0		\$0		\$0		\$0		\$0		\$0		O.K.
129	C&WF Leases	\$0		117		\$0		\$0		\$0		\$0		\$0		\$0		O.K.
131	Total Capital Leases	\$0				\$0		\$0		\$0		\$0		\$0		\$0		O.K.
132	Leasehold Impr., Alloc.	\$0		T37		\$0		\$0		\$0		\$0		\$0		\$0		O.K.
133	Leasehold Impr., Direct	0		Direct		0		0		0		0		0		0		O.K.
135	Total Leasehold Improvement	\$0				\$0		\$0		\$0		\$0		\$0		\$0		O.K.
138	Total Tangible Assets	\$0				\$0		\$0		\$0		\$0		\$0		\$0		O.K.
139	TOTAL INTANGIBLE ASSETS	\$0		T37		\$0		\$0		\$0		\$0		\$0		\$0		O.K.
140	PROPERTY HELD FOR FUTURE USE	\$0		T46		\$0		\$0		\$0		\$0		\$0		\$0		O.K.
141																		
142																		
143																		
144																		
145																		
146																		
147																		

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	2	T46	2	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$2		\$2	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$982	T37	\$677	\$161	\$0	\$144	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$577	T37	\$398	\$95	\$0	\$85	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 *****										
InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$9,573	T28	\$2,768	\$3,594	\$0	\$3,210	\$0	\$0	O.K.
16	COE Switching	6,338	R44	0	4,982	0	1,357	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	2,986	R68	1,957	0	0	1,029	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	33,583	R117	32,362	0	0	1,220	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$52,480		\$37,088	\$8,576	\$0	\$6,816	\$0	\$0	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$52,480		\$37,088	\$8,576	\$0	\$6,816	\$0	\$0	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	R44	0	0	0	0	0	0	O.K.
41	COE Operator	0	R32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45	Unclassified	6,379	T37	4,397	1,047	0	935	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$6,379		\$4,397	\$1,047	\$0	\$935	\$0	\$0	O.K.

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***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$22,746	R70	\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	55,205	R117	53,199	0	0	2,006	0	0	O.K.
16										
17	Total	\$77,951		\$60,357	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
18	Factor	1.000000		0.774293	0.119219	0.000000	0.106488	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$17,594	17	\$0	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.528203	0.000000	0.471797	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$22,746	R70	\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	2,006	R117-83	0	0	0	2,006	0	0	O.K.
26										
27	Total	\$24,753		\$7,158	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
28	Factor	1.000000		0.289198	0.375448	0.000000	0.335354	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$16,574	R25	\$4,793	\$6,223	\$0	\$5,558	\$0	\$0	O.K.
31	Central Office Equipment	22,746	13	7,158	9,293	0	6,295	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	55,205	15	53,199	0	0	2,006	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$94,526		\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
37	Factor	1.000000		0.689236	0.164147	0.000000	0.146618	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$94,526	36	\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
40	Factor	1.000000		0.689236	0.164147	0.000000	0.146618	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	\$94,526	Q26	\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
46	Factor	1.000000		0.689236	0.164147	0.000000	0.146618	0.000000	0.000000	O.K.

Union Telephone Company

***** FCC PART 69 *****		Part 36		Common		Local		Information		Common		Billing and		Other	
Apportionment Factors		InterLATA Total		Line		Switching		Information		Transport		Collection		Other	
(A)		(B)		(D)		(E)		(F)		(G)		(H)		(I)	
60	Interstate Equiv. Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62	"BIG THREE" Expenses	\$12,215	\$7,755	\$7,755	\$2,131	\$2	\$1,940	\$386	\$0	\$1,940	\$386	\$0	\$0	\$0	O.K.
64	Factor	1.000000	0.634880	0.634880	0.174431	0.000200	0.158847	0.031628	0.000000	0.158847	0.031628	0.000000	0.000000	0.000000	O.K.
65	Net Investment	37,228	24,742	24,742	6,149	0	6,337	0	0	6,337	0	0	0	0	O.K.
66	Factor	1.000000	0.664611	0.664611	0.165182	0.000000	0.170207	0.000000	0.000000	0.170207	0.000000	0.000000	0.000000	0.000000	O.K.
67	Factor	1.000000	1.000000	1.000000	0.165182	0.000000	0.170207	0.000000	0.000000	0.170207	0.000000	0.000000	0.000000	0.000000	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	InterLATA Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$1,597	T30	\$462	\$600	\$0	\$536	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$1,597		\$462	\$600	\$0	\$536	\$0	\$0	O.K.
24									
25 Central Office Eq., Alloc.	\$2,881	T31	\$907	\$1,177	\$0	\$797	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$2,881		\$907	\$1,177	\$0	\$797	\$0	\$0	O.K.
29									
30 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	T43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$4,456	T33	\$4,294	\$0	\$0	\$162	\$0	\$0	O.K.
37 Cable & Wire, Direct	129	Direct	0	0	0	129	0	0	O.K.
38									
39 Total C&WF Exp.	\$4,585		\$4,294	\$0	\$0	\$291	\$0	\$0	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$9,063		\$5,662	\$1,777	\$0	\$1,624	\$0	\$0	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$7,466		\$5,200	\$1,177	\$0	\$1,088	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Pll. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Pll. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Pll. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$2,703	T18	\$2,093	\$322	\$0	\$288	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$2,703		\$2,093	\$322	\$0	\$288	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$1,221	R23	\$353	\$459	\$0	\$410	\$0	\$0	O.K.
72	Depr., COE Switching	1,171	R44	0	920	0	251	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	566	R68	371	0	0	195	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	2,746	R117	2,646	0	0	100	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$5,703		\$3,370	\$1,379	\$0	\$955	\$0	\$0	O.K.
80										
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Total Depr. and Amort.	\$5,703		\$3,370	\$1,379	\$0	\$955	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$8,406		\$5,463	\$1,701	\$0	\$1,243	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	InterLATA Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	2	(F)	0	0	2	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$2		\$0	\$0	\$2	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$10	(H)	0	0	0	0	10	0	O.K.
136 Cust. Serv., Other B&C	377	(H)	0	0	0	0	377	0	O.K.
137 Cust. Serv., CABS	61	T21	0	32	0	29	0	0	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$447		\$0	\$32	\$0	\$29	\$386	\$0	O.K.
141									
142 Total BO, CS, OS, Dir.	\$449		\$0	\$32	\$2	\$29	\$386	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 interLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$449		\$0	\$32	\$2	\$29	\$386	\$0	\$0	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$9,063	41	\$5,662	\$1,777	\$0	\$1,624	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	2,703	62 + 67 +69	2,093	322	0	288	0	0	0	O.K.
169 Total Customer Operations	449	163	0	32	2	29	386	0	0	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$12,215		\$7,755	\$2,131	\$2	\$1,940	\$386	\$0	\$0	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$214	T64	\$136	\$37	\$0	\$34	\$7	\$0	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$214		\$136	\$37	\$0	\$34	\$7	\$0	\$0	O.K.
179										
180 Admin. & General, Allocable	\$1,609	T64	\$1,021	\$281	\$0	\$256	\$51	\$0	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$1,609		\$1,021	\$281	\$0	\$256	\$51	\$0	\$0	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$1,823		\$1,157	\$318	\$0	\$290	\$58	\$0	\$0	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$19,741		\$12,282	\$3,828	\$3	\$3,185	\$444	\$0	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Union Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 27-Feb-03 02:52:48 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	15,283	---	---	---	---	---	---	---	---
22 Land, Direct	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	0	---	---	---	---	---	---	---	---
28 Buildings, Allocable	712,065	---	---	---	---	---	---	---	---
29 Buildings, Direct	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
37 CAT 2 Tandem Sw. Allocable	135,792	---	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	---	0
39 CAT 3 Local Sw. Allocable	502,150	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	---	0
41 CAT 4.12 Exchange Trunk	63,568	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0
43 CAT 4.13 Exch. Ln. Msg., PL & WAT	292,968	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	---	0	---	0	---	0
46 CAT 4.23 Message, PL & WATS	157,043	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	0	---	0	---	0	---	0
49 CAT 4.3 H/R Message	0	---	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	---	0	---	0	---	0
51 CAT 4.3 Direct	0	---	0	---	0	---	0	---	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	---	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company
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)	
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	2,177,249	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	22,928	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	69,124	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	1,124	---	0	0	1,124	0	0	1,124
101	Materials and Supplies	40,369	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---
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

Union Telephone Company
ENDING DECEMBER 31, 2001

***** 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)
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--
124 TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	108	--	--	--	--	--	--	--
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0
127								
128 RESERVES AND DEFERRALS:								
129 Acc. Depr. Support Assets	420,081	--	--	--	--	--	--	--
130 Acc. Depr. COE Switching	341,980	--	--	--	--	--	--	--
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--
132 Acc. Depr. COE Transmission	140,405	--	--	--	--	--	--	--
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--
134 Acc. Depr. Cable and Wire Facilities	1,380,472	--	--	--	--	--	--	--
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	280,016	--	210,951	6,379	59,415	0	3,271	69,065
146								
147 OPERATING EXPENSES AND TAXES:								
148 Network Support, Alloc.	0	--	--	--	--	--	--	--
149 Network Support, Direct	0	--	0	0	0	0	0	0
150 General Support, Alloc.	70,079	--	--	--	--	--	--	--
151 General Support, Direct	0	--	0	0	0	0	0	0
152 Central Office Eq., Alloc.	145,866	--	--	--	--	--	--	--
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.	183,154	--	--	--	--	--	--	--
159 Cable & Wire, Direct	130,800	--	75,919	129	54,752	0	0	54,881

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company
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.	0	--	--	--	--	--	--	--	--
177 Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0
178 Network Operations, Alloc.	118,626	--	--	--	--	--	--	--	--
179 Network Operations, Direct	0	--	0	0	0	0	0	0	0
180 Total Access Expense	0	--	0	0	0	0	0	0	0
181 Depr., Support Assets	53,600	--	--	--	--	--	--	--	--
182 Depr., COE Switching	63,155	--	--	--	--	--	--	--	--
183 Depr., COE Operator	0	--	--	--	--	--	--	--	--
184 Depr., COE Transmission	26,595	--	--	--	--	--	--	--	--
185 Depr., IOT Equipment	0	--	--	--	--	--	--	--	--
186 Depr., C&W Facilities	112,870	--	--	--	--	--	--	--	--
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	12,063	--	--	--	--	--	--	--	--
192 Marketing, Direct	0	--	0	0	0	0	0	0	0
193 Operator Service, Alloc.	400	--	--	--	--	--	--	--	--
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	264	--	--	--	--	--	--	--	--
197 Foreign Directory	0	--	--	--	--	--	--	--	--
198 Bus. Ofc., EU Presubscription	0	--	--	--	--	--	--	--	--
199 Bus. Ofc., EU MTS & WATS	84,661	--	--	--	--	--	--	--	--
200 Bus. Ofc., EU Access, P/L & all Other	35,994	--	--	--	--	--	--	--	--
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	6,646	--	--	--	--	--	--	--	--
207 Cust. Serv., Other B&C	11,254	--	--	--	--	--	--	--	--
208 Cust. Serv., CABS	41,789	--	--	--	--	--	--	--	--
209 Cust. Serv., EU Common Line	0	--	0	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--	--
211 Other Cust. Serv., Direct	0	--	0	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	15,550	--	--	--	--	--	--	--	--
213 Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company
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	116,882	---	---	---	---	---	---	---
231 Admin. & General, Direct	32,279	---	0	0	32,279	0	0	32,279
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233 Non-income Taxes, Direct	0	---	0	0	0	0	0	0
234								
235 OTHER INCOME STATEMENT:								
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---
237 Federal Income Tax Rate	33.10%	---	---	---	---	---	---	---
238 Gross Receipts Tax Rate	4.00%	---	---	---	---	---	---	---
239 Rate of Return	10.40%	---	---	---	---	---	---	---
240 AFUDC	0	---	---	---	---	---	---	---
241 ITC Amortization	0	---	---	---	---	---	---	---
242 Other Return Adjustments	0	---	0	0	0	0	0	0
243 Contributions	500	---	---	---	---	---	---	---
244 Interest Expense	0	---	---	---	---	---	---	---
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	1,124	---	0	0	1,124	0	0	1,124
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

Union Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator			Interstate		Intrastate		TOTAL INTRASTATE
		Other			Private Line		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	1,901	---		3	33	0	0	14	14
272 Equivalent Interexchange Cct. Miles	9,300	---		0	1,442	0	0	619	619
273 Interexchange Circuit Terminations	841	---		0	212	0	0	92	92

TELEC CONSULTING RESOURCES INC.

909 N. 96th Street, Suite 203
Omaha, NE 68114-2508
(402) 398-0062
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301 S. 13th Street, Suite 401
Lincoln, NE 68508
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FAX (402) 441-4317

March 21, 2003

Ms. Pam Bonrud, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RECEIVED

MAR 25 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Dear Ms. Bonrud:

Please find enclosed revised 2001 intrastate switched access cost studies for both the Union Telephone Company and the Beresford Municipal Telephone Company, currently on file with the commission in docket numbers TC02-077 and TC02-0080 respectively. These studies are revised to include adjustments for direct assignment of cost study preparation expense per staff agreement. Four copies of work papers and studies are enclosed.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

Adjustment to Cost Study Preparation Expense

(Based on an Estimated Expense for Years Filed.)

Union Telephone Company

2001

Ln. No.				
1	Estimated Annual Non Recurring Hours		20	
2	Hourly Rate		\$85	
3	Total Annual Non Recurring Expense		\$1,700	
4	Non recurring expense included in current financial		\$1,700	
5	NR Exp per year (Ln 4) / 3		\$567	
6	Adj. Amount (Ln5-Ln4)		-\$1,133	
7	Amount to Sheet V, Line 231, Column (F)		-\$1,133	

(Admin. & General, Direct; Message Tel. Service; IntraLATA (F))

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MAR 25 2003
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Union Telephone Company

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA:											
15	Net Investment	\$376,705	J13	\$223,455	\$52,804	\$0	\$71,516	\$0	\$28,931	O.K.	
16	Rate of Return	10.40%		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%		
17											
18	Return on Rate Base	\$39,177		\$23,239	\$5,492	\$0	\$7,438	\$0	\$3,009	O.K.	
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.	
20											
21	Net Return on Rate Base	\$39,177		\$23,239	\$5,492	\$0	\$7,438	\$0	\$3,009	O.K.	
22	Income Taxes	19,283	J31-32	11,438	2,703	0	3,661	0	1,481	O.K.	
23	Expenses and Other Taxes	363,179	J33-35, 40	127,440	48,885	29	128,339	30,212	28,273	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$421,639		\$162,117	\$57,079	\$29	\$139,438	\$30,212	\$32,763	O.K.	
26											
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$37,228	P13	\$24,742	\$6,149	\$0	\$6,337	\$0	\$0	O.K.	
32	Rate of Return	10.40%		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%		
33											
34	Return on Rate Base	\$3,872		\$2,573	\$640	\$0	\$659	\$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	\$3,872		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.	
38	Income Taxes	1,913	P31-32	1,271	316	0	326	0	0	O.K.	
39	Expenses and Other Taxes	20,804	P33-35, 40	12,954	4,027	3	3,359	462	0	O.K.	
40											
41	Total InterLATA Rev. Req.	\$26,589		\$16,799	\$4,982	\$3	\$4,343	\$462	\$0	O.K.	
42											
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$448,228		\$178,916	\$62,061	\$32	\$143,781	\$30,674	\$32,763		
	ACCESS ELEMENT MINUTES OF USE			2,809,303	2,809,303		2,809,303				
	ACCESS RATE PER MINUTE	\$0.136959		\$0.063687	\$0.022091		\$0.051180				

Union Telephone Company

		Intrastate								
		Message Telephone Service			Private Line					
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(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%	
14	Federal Income Tax Rate	33.10%	---	33.10%	33.10%	33.10%	33.10%	33.10%	33.10%	
15	Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18	Net Investment	\$1,668,125	C68	\$1,254,191	\$37,228	\$353,559	\$0	\$23,146	\$413,934	O.K.
19	Rate of Return	10.40%	---	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
20										
21	Return on Rate Base	\$173,485		\$130,436	\$3,872	\$36,770	\$0	\$2,407	\$43,049	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	\$173,485		\$130,436	\$3,872	\$36,770	\$0	\$2,407	\$43,049	O.K.
28										
29	Contributions	500	H52	291	6	200	0	3	209	O.K.
30	Interest Expense	0	H44	0	0	0	0	0	0	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$172,985		\$130,145	\$3,866	\$36,570	\$0	\$2,404	\$42,840	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	85,587	Formula	64,392	1,913	18,094	0	1,189	21,196	O.K.
40	Operating Expenses and Taxes	1,261,394	I196	896,463	19,741	334,616	0	10,574	364,931	O.K.
41	Uncollectibles	1,124	V249	0	0	1,124	0	0	1,124	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$1,521,590		\$1,091,290	\$25,526	\$390,603	\$0	\$14,171	\$430,300	O.K.
45	Gross Receipts Taxes	63,400	Formula	45,470	1,064	16,275	0	590	17,929	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$1,584,990		\$1,136,761	\$26,589	\$406,878	\$0	\$14,762	\$448,229	O.K.

Union Telephone Company

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Investment Summary		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Investment	\$727,348	D33	\$548,098	\$16,574	\$154,177	\$0	\$8,499	\$179,250	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	637,942	D68	493,683	11,824	132,435	0	0	144,259	O.K.
17	COE Transmission Equipment	513,579	D85	385,427	10,922	97,892	0	19,337	128,152	O.K.
18										
19	Total COE	\$1,151,521		\$879,110	\$22,746	\$230,328	\$0	\$19,337	\$272,411	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	2,269,300	D137	1,698,671	55,205	494,789	0	20,635	570,630	-0.999999999767
22										
23	Total COE, IOT, C&WF	\$3,420,821		\$2,577,781	\$77,951	\$725,117	\$0	\$39,972	\$843,041	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	\$1,124	D209	\$0	\$0	\$1,124	\$0	\$0	\$1,124	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$4,149,293		\$3,125,879	\$94,526	\$880,418	\$0	\$48,471	\$1,023,415	-1.212623810396
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	108	D218-219	81	2	23	0	1	27	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$108		\$81	\$2	\$23	\$0	\$1	\$27	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$4,149,401		\$3,125,961	\$94,528	\$880,441	\$0	\$48,473	\$1,023,442	-1.212655373383

Union Telephone Company

	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate				TOTAL INTRASTATE (I)
				Interstate (D)	Message Telephone Service InterLATA (E)	Message Telephone Service IntraLATA (F)	InterLATA (G)	
***** FCC PART 36 ***** Investment Summary								
56 Other Assets, Net		0	V105	0	0	0	0	0
57 Accumulated Depr./Amort		(2,282,938)	E34	(52,480)	(487,794)	(22,748)	(563,022)	O.K.
58 Accum. Def. Inc. Taxes, Net		(280,016)	E47	(6,379)	(59,415)	(3,271)	(69,065)	O.K.
59 Oth. Liab. & Def. Cr., Net		0	V106	0	0	0	0	O.K.
60								
61 TOTAL NET PLANT		\$1,586,447		\$35,669	\$333,231	\$0	\$391,354	O.K.
62								
63 Materials and Supplies		40,369	H31	982	8,802	0	10,151	O.K.
64 Rural Tel. Bank Stock		0	H35	0	0	0	0	O.K.
65 Cash Working Capital		41,309	Formula	577	11,526	0	12,428	O.K.
66 Equal Access Investment		0	---	0	0	0	0	O.K.
67								
68 TOTAL NET INVESTMENT		\$1,668,125		\$37,228	\$353,559	\$0	\$413,934	O.K.
69								

Union Telephone Company

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
63	CAT 3 Local Sw. Allocable	\$502,150	G15	\$409,569	\$9,293	\$83,288	\$0	\$0	\$92,581	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$502,150		\$409,569	\$9,293	\$83,288	\$0	\$0	\$92,581	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$637,942		\$493,683	\$11,824	\$132,435	\$0	\$0	\$144,259	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$63,568	123	\$63,568	\$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	285,262	G13	213,947	7,158	64,157	0	0	71,316	O.K.
76	CAT 4.13 PL, WATS, Local	7,706	F18	5,548	0	0	0	2,158	2,158	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	100,276	G18	62,777	3,764	33,735	0	0	37,499	O.K.
79	CAT 4.23 PL, WATS	56,767	F24	39,588	0	0	0	17,179	17,179	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	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	\$513,579		\$385,427	\$10,922	\$97,892	\$0	\$19,337	\$128,152	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										

Union Telephone Company

***** 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	19,470	F31	\$3,436	\$0	\$0	\$0	\$16,034	\$16,034	O.K.
114 CAT 1.2 InterLATA PL/WATS	37,795	F31	37,795	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	2,119,983	G13	1,589,987	53,199	476,797	0	0	529,996	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	\$2,177,248		\$1,631,219	\$53,199	\$476,797	\$0	\$16,034	\$546,030	-0.999999999534
119									
120 CAT 2 C&WF	\$22,928	G28	\$22,928	\$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	\$22,928		\$22,928	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	53,805	G17	33,807	2,006	17,992	0	0	\$19,999	O.K.
126 CAT 3 PL/WATS etc.	15,319	F36	10,718	0	0	0	4,601	4,601	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$69,124		\$44,525	\$2,006	\$17,992	\$0	\$4,601	\$24,599	O.K.
130									
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136									
137 TOTAL C&WF	\$2,269,300		\$1,698,671	\$55,205	\$494,789	\$0	\$20,635	\$570,630	-0.999999999767
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.

Union Telephone Company

***** 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)		
160									
161	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	0	H17	0	0	0	0	0	0	O.K.
163	0	H18	0	0	0	0	0	0	O.K.
164	0	H20	0	0	0	0	0	0	O.K.
165	0	V89	0	0	0	0	0	0	O.K.
166									
167	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176									
177									
178	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	0	H18	0	0	0	0	0	0	O.K.
180	0	H16	0	0	0	0	0	0	O.K.
181	0	H20	0	0	0	0	0	0	O.K.
182	0	V96	0	0	0	0	0	0	O.K.
183	0	V97	0	0	0	0	0	0	O.K.
184	0	V98	0	0	0	0	0	0	O.K.
185									
186	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189	\$4,148,169		\$3,125,879	\$94,526	\$879,294	\$0	\$48,471	\$1,022,291	-1.212623811327

Union Telephone Company

	Intrastate									
	TOTAL COMPANY		Message Telephone Service			Private Line			TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
***** FCC PART 36 *****										
Plant Investment Detail										

204										
205										
206	Allocable Acct. No. 2690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207	Direct Acct. No. 2690	1,124	0	0	1,124	0	0	0	1,124	O.K.
208										
209	Total Intangible Assets	\$1,124	\$0	\$0	\$1,124	\$0	\$0	\$0	\$1,124	O.K.
210										
211										
212										
213										
214	OTHER TELEPHONE PLANT:									
215	Held for Fut. Use - Alloc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
216	Held for Fut. Use - Direct	0	0	0	0	0	0	0	0	O.K.
217	TPUC, Short-term - Alloc.	0	0	0	0	0	0	0	0	O.K.
218	TPUC, Short-term - Direct	0	0	0	0	0	0	0	0	O.K.
219	TPUC, Long-term - Alloc.	108	81	2	23	0	1	1	27	O.K.
220	TPUC, Long-term - Direct	0	0	0	0	0	0	0	0	O.K.
221	Tele. Pit. Adjust. - Alloc.	0	0	0	0	0	0	0	0	O.K.
222	Tele. Pit. Adjust. - Direct	0	0	0	0	0	0	0	0	O.K.
223	Total Other Telephone Plant	\$108	\$81	\$2	\$23	\$0	\$1	\$0	\$27	O.K.

Union Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$420,081	H13	\$316,555	\$9,573	\$89,045	\$0	\$4,909	\$103,526	O.K.
16	COE Switching	341,980	H19	264,647	6,338	70,994	0	0	77,333	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	140,405	H20	105,370	2,986	26,762	0	5,286	35,035	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	1,380,472	H31	1,033,344	33,583	300,993	0	12,553	347,128	O.K.
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$2,282,938		\$1,719,917	\$52,480	\$487,794	\$0	\$22,748	\$563,022	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.	\$2,282,938		\$1,719,917	\$52,480	\$487,794	\$0	\$22,748	\$563,022	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	280,016	V145	210,951	6,379	59,415	0	3,271	69,065	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$280,016		\$210,951	\$6,379	\$59,415	\$0	\$3,271	\$69,065	O.K.

Union Telephone Company

***** 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)	Other (I)	
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
13 TRANS. CCT EQUIPMENT:									
14 Working Loops	1,901	1,851	33	0	0	14	0	3	O.K.
15 Avg. Cost per Loop	154.11	154.11	154.11	154.11	154.11	154.11	154.11	154.11	
16									
17									
18 CAT 4.13 Exch Ln. Invest.	\$292,968	\$285,262	\$5,086	\$0	\$0	\$2,158	\$0	\$462	
19									
20									
21 Circuit Terminations	841	537	212	0	0	92	0	0	O.K.
22 Avg. Cost per Termination	186.73	186.73	186.73	186.73	186.73	186.73	186.73	186.73	
23									
24 CAT 4.23 Other IX	\$157,043	\$100,276	\$39,588	\$0	\$0	\$17,179	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	1,901	1,851	33	0	0	14	0	3	
30 Loops Factor	1.000000	0.973698	0.017359	0.000000	0.000000	0.007365	0.000000	0.001578	
31 CAT 1 Exchange C&WF	\$2,177,249	\$2,119,983	\$37,795	\$0	\$0	\$16,034	\$0	\$3,436	O.K.
32									
33									
34 Equivalent IX Circuit Miles	9,300	7,239	1,442	0	0	619	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	0.778387	0.155054	0.000000	0.000000	0.066559	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$69,124	\$53,805	\$10,718	\$0	\$0	\$4,601	\$0	\$0	

Union Telephone Company

			Intrastate						
***** FCC PART 36 ***** Physical Allocation Factors	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 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.025094	0.224906	0.000000	0.000000	0.250000	O.K.
14									
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.815631	0.018507	0.165862	0.000000	0.000000	0.184369	O.K.
16									
17 Conversation Minute-Miles	1.000000	CMM	0.628316	0.037286	0.334398	0.000000	0.000000	0.371684	O.K.
18 Conversation Minutes	1.000000	CM	0.626039	0.037537	0.336424	0.000000	0.000000	0.373961	O.K.
19 Subscriber Minutes (SLU)	1.000000	SLU	0.907816	0.009253	0.082931	0.000000	0.000000	0.092184	O.K.
20									
21 TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22 Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25									
26 COE CAT 2 Minutes	1.000000	CT2	0.619432	0.018636	0.361932	0.000000	0.000000	0.380568	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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	O.K.
36 EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37 EU MTS & WATS Factor	1.000000	EMTS	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	O.K.
38 EU Access, P/L and All Other Factor	1.000000	EPLO	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	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	0.402800	0.001475	0.595725	0.000000	0.000000	0.597200	O.K.
44 Relative Users Percent	1.000000	RUP	0.666667	0.033458	0.299875	0.000000	0.000000	0.333333	O.K.
45 CABS Percent	1.000000	CAB	0.500000	0.001448	0.498552	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.

Union Telephone Company

		Intrastate								
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Support Assets	1.000000	D31	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
14	Land and Support Assets	1.000000	D33	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
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	0.619432	0.018636	0.361932	0.000000	0.000000	0.380568	O.K.
18	COE Local Switching	1.000000	D66	0.815631	0.018507	0.165862	0.000000	0.000000	0.184369	O.K.
19	COE Total Switching	1.000000	D68	0.773868	0.018534	0.207597	0.000000	0.000000	0.226132	O.K.
20	COE Transmission	1.000000	D85	0.750473	0.021267	0.190608	0.000000	0.037652	0.249527	O.K.
21	Total COE	1.000000	C19	0.763434	0.019753	0.200020	0.000000	0.016793	0.236566	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	0.749211	0.024434	0.218991	0.000000	0.007365	0.250789	-0.000000459295
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	0.644127	0.029023	0.260291	0.000000	0.066559	0.355873	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.748544	0.024327	0.218036	0.000000	0.009093	0.251456	-0.000000440665
32										
33	Total Equipment	1.000000	C23	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
34										
35	TPIS	1.000000	C32	0.753352	0.022781	0.212185	0.000000	0.011682	0.246648	-0.000000292248
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
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	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.753352	0.022781	0.212185	0.000000	0.011682	0.246648	-0.000000292248
44	Net Telephone Plant	1.000000	C61	0.753314	0.022484	0.210049	0.000000	0.014153	0.246686	-0.000000251943
45	Total Net Investment	1.000000	C68	0.751857	0.022318	0.211950	0.000000	0.013876	0.248143	-0.000000254107
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	0.722990	0.002478	0.271709	0.000000	0.002823	0.277010	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.719004	0.013763	0.259377	0.000000	0.007856	0.280996	-0.000000149559
51										
52	Corporate Operations Expense	1.000000	I185	0.582103	0.011142	0.400395	0.000000	0.006360	0.417898	-0.000000121082

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$70,079	H14	\$52,808	\$1,597	\$14,855	\$0	\$819	\$17,271	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$70,079		\$52,808	\$1,597	\$14,855	\$0	\$819	\$17,271	O.K.
24									
25 Central Office Eq., Alloc.	\$145,866	H21	\$111,359	\$2,881	\$29,176	\$0	\$2,449	\$34,507	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$145,866		\$111,359	\$2,881	\$29,176	\$0	\$2,449	\$34,507	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.	\$183,154	H31	\$137,099	\$4,456	\$39,934	\$0	\$1,665	\$46,055	O.K.
38 Cable & Wire, Direct	130,800	V159	75,919	129	54,752	0	0	54,881	O.K.
39									
40 Total C&WF Exp.	\$313,954		\$213,018	\$4,585	\$94,686	\$0	\$1,665	\$100,936	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$529,899		\$377,185	\$9,063	\$138,717	\$0	\$4,934	\$152,714	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$459,820		\$324,377	\$7,466	\$123,862	\$0	\$4,115	\$135,443	O.K.

Union Telephone Company

	(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)	
***** FCC PART 36 ***** Operating Expenses and Taxes									
NON-SPECIFIC OPER. EXP. :									
58 Oth. Plt. and Equip., Alloc.		\$0	H36	\$0	\$0	\$0	\$0	\$0	O.K.
59 Oth. Plt. and Equip., Direct		0	V177	0	0	0	0	0	O.K.
60									
61									
62									
63 Total Oth. Plt. & Equip.		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.		\$118,626	H33	\$89,391	\$25,145	\$0	\$1,386	\$29,235	O.K.
66 Network Operations, Direct		0	V179	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.		\$118,626		\$89,391	\$25,145	\$0	\$1,386	\$29,235	O.K.
69									
70 Total Access Expenses		\$0	V180	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets		\$53,600	H13	\$40,391	\$11,362	\$0	\$626	\$13,209	O.K.
73 Depr., COE Switching		63,155	H19	48,874	13,111	0	0	14,281	O.K.
74 Depr., COE Operator		0	H16	0	0	0	0	0	O.K.
75 Depr., COE Transmission		26,595	H20	19,959	5,069	0	1,001	6,636	O.K.
76 Depr., IOT Equipment		0	H25	0	0	0	0	0	O.K.
77 Depr., C&W Facilities		112,870	H31	84,488	2,746	0	1,026	28,382	O.K.
78 Depr., PHFU		0	H38	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense		\$256,220		\$193,711	\$54,151	\$0	\$2,654	\$62,509	O.K.
81									
82 Amort., Tangible Assets		\$0	H40	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets		0	H41	0	0	0	0	0	O.K.
84 Other Amortization		0	V189	0	0	0	0	0	O.K.
85 Direct Assigned Amort.		0	V190	0	0	0	0	0	O.K.
86									
87 Total Amortization Exp.		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
88									
89 Total Depr. and Amort.		\$256,220		\$193,711	\$54,151	\$0	\$2,654	\$62,509	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.		\$374,846		\$283,103	\$79,297	\$0	\$4,040	\$91,743	O.K.

Union Telephone Company

									Intrastate				
									Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)			(I)			
105	CUSTOMER OPERATIONS EXPENSE:												
106													
107	Marketing, Allocable	\$12,063	G35	\$9,929	\$0	\$2,083	\$0	\$51	\$2,134	O.K.			
108	Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.			
109													
110	Total Marketing Expense	\$12,063		\$9,929	\$0	\$2,083	\$0	\$51	\$2,134	O.K.			
111													
112	Operator Service, Alloc.	\$400	G24	\$400	\$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	\$400		\$400	\$0	\$0	\$0	\$0	\$0	O.K.			
116													
117	Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.			
118	Alphabetical Directory	264	G19	240	2	22	0	0	24	O.K.			
119	Foreign Directory	0	G46	0	0	0	0	0	0	O.K.			
120													
121	Total Directory	\$264		\$240	\$2	\$22	\$0	\$0	\$24	O.K.			
122													
123	Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.			
124	Bus. Ofc., EU MTS & WATS	84,661	G37	69,686	0	14,618	0	357	14,975	O.K.			
125	Bus. Ofc., EU Access, P/L & all Other	35,994	G38	29,627	0	6,215	0	152	6,367	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	\$120,655		\$99,313	\$0	\$20,833	\$0	\$509	\$21,342	O.K.			
132													
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.			
134	Cust. Serv., Msg. Process	6,646	G43	2,677	10	3,959	0	0	3,969	O.K.			
135	Cust. Serv., Other B&C	11,254	G44	7,503	377	3,375	0	0	3,751	O.K.			
136	Cust. Serv., CABS	41,789	G45	20,895	61	20,834	0	0	20,895	O.K.			
137	Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.			
138													
139	Total Customer Service	\$59,689		\$31,074	\$447	\$28,168	\$0	\$0	\$28,615	O.K.			
140													
141	Total Bus. Ofc., Cust. Serv.	\$180,344		\$130,387	\$447	\$49,001	\$0	\$509	\$49,957	O.K.			
142													

Union Telephone Company

		Intrastate							
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	O.K.
158									
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
160									
161	TOTAL CUSTOMER OPER. EXP.	\$193,071		\$140,956	\$449	\$51,106	\$0	\$560	O.K.
162									
163									
164	"BIG-THREE" EXPENSES:								
165									
166	Total Plt. Spec., ex Support	\$459,820	44	\$324,377	\$7,466	\$123,862	\$0	\$4,115	O.K.
167	Total Network Oper. Exp.	118,626	68	89,391	2,703	25,145	0	1,386	O.K.
168	Total Customer Operations	193,071	161	140,956	449	51,106	0	560	O.K.
169									
170	TOTAL "BIG THREE" EXPENSES	\$771,517		\$554,724	\$10,618	\$200,114	\$0	\$6,061	O.K.
171									
172									
173	CORPORATE OPERATIONS EXPENSE:								
174									
175	Exec. and Planning, Alloc.	\$15,550	H50	\$11,181	\$214	\$4,033	\$0	\$122	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	O.K.
177									
178	Total Exec. and Planning	\$15,550		\$11,181	\$214	\$4,033	\$0	\$122	O.K.
179									
180	Admin. & General, Allocable	\$116,882	H50	\$84,039	\$1,609	\$30,316	\$0	\$918	O.K.
181	Admin. & General, Direct	31,146	V231	0	0	31,146	0	0	O.K.
182									
183	Total Admin. and Gen.	\$148,028		\$84,039	\$1,609	\$61,462	\$0	\$918	O.K.
184									
185	TOTAL CORPORATE OPERATIONS	\$163,578		\$95,219	\$1,823	\$65,496	\$0	\$1,040	O.K.
186									
187									
188	NON-INCOME TAXES:								
189									
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	O.K.
192									
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
194									
195									
196	TOTAL OPER. EXP. AND TAXES	\$1,261,394		\$896,463	\$19,741	\$334,616	\$0	\$10,574	O.K.

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$376,705	K52	\$223,455	\$52,804	\$0	\$71,516	\$0	\$28,931	O.K.
14	Rate of Return	10.40%	B19	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	O.K.
16	Return on Rate Base	\$39,177		\$23,239	\$5,492	\$0	\$7,438	\$0	\$3,009	O.K.
18	AFUDC	0	N37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
22	Net Return	\$39,177		\$23,239	\$5,492	\$0	\$7,438	\$0	\$3,009	O.K.
24	Interest Expense	0	N67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
29	After Tax Income	\$39,177		\$23,239	\$5,492	\$0	\$7,438	\$0	\$3,009	O.K.
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	19,283	29	11,438	2,703	0	3,661	0	1,481	O.K.
33	Operating Expenses and Taxes	345,190	O195	120,938	45,517	28	122,747	29,000	26,959	O.K.
34	Uncollectibles	1,124	Direct	0	1,124	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
37	Basis for Gross Receipts Tax	403,650	16+31+32+33	155,615	53,711	28	133,846	29,000	31,449	O.K.
40	Gross Receipts Tax	16,865	37	6,502	2,244	1	5,592	1,212	1,314	O.K.
43	TOTAL REVENUE REQUIREMENT	\$421,639		\$162,117	\$57,079	\$29	\$139,438	\$30,212	\$32,763	O.K.

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$162,676	L25	\$36,202	\$46,997	\$0	\$56,921	\$0	\$22,555	O.K.
14										
15	Central Office Equipment	\$249,665	L70	\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	515,425	L117	476,797	0	0	17,992	0	20,635	O.K.
18										
19	Total COE, IOT, C&WF	\$765,089		\$540,954	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$927,765		\$577,156	\$130,285	\$0	\$157,796	\$0	\$62,528	O.K.
24	Total Intangible Assets	1,124	L144	699	158	0	191	0	76	O.K.
25										
26	Total Plant In Service	\$928,889		\$577,856	\$130,443	\$0	\$157,988	\$0	\$62,604	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	24	L164	15	3	0	4	0	2	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$928,914		\$577,871	\$130,446	\$0	\$157,992	\$0	\$62,605	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	510,543	M23	328,496	71,791	0	79,389	0	30,866	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	62,686	M47	38,997	8,803	0	10,662	0	4,225	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$355,685		\$210,378	\$49,852	\$0	\$67,941	\$0	\$27,514	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	9,169	L173	5,704	1,288	0	1,559	0	618	O.K.
49	Cash Working Capital	11,851	L175	7,373	1,664	0	2,016	0	799	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$376,705		\$223,455	\$52,804	\$0	\$71,516	\$0	\$28,931	O.K.
53										

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	LAND AND SUPPORT ASSETS:							
14	Land Assets, Message	N28	721	936	0	1,134	0	449
15	Land Assets, Private Line	N28	40	52	0	62	0	25
16	Total Land Assets		\$761	\$988	\$0	\$1,196	\$0	\$474
17	Support Assets, Message	N28	\$33,590	\$43,606	\$0	\$52,814	\$0	\$20,928
18	Support Assets, Private Line	N28	1,652	2,404	0	2,911	0	1,154
19	Total Support Assets		\$35,442	\$46,010	\$0	\$55,725	\$0	\$22,081
20	Total Land and Supp. Assets		\$36,202	\$46,997	\$0	\$56,921	\$0	\$22,555
21	CENTRAL OFFICE EQUIPMENT:							
22	Operator Sys., DA	(F)	0	0	0	0	0	0
23	Operator Sys., Other	(I)	0	0	0	0	0	0
24	Total Operator Systems		\$0	\$0	\$0	\$0	\$0	\$0
25	Tandem Switching	(G)	\$0	\$0	\$0	\$49,147	\$0	\$0
26	Tandem Assigned	Direct	0	0	0	0	0	0
27	Total Tandem Switching		\$0	\$0	\$0	\$49,147	\$0	\$0
28	Local Switching	(E)	\$0	\$83,288	\$0	\$0	\$0	\$0
29	Local Assigned	Direct	0	0	0	0	0	0
30	Total Local Switching		\$0	\$83,288	\$0	\$0	\$0	\$0
31	Total Switching		\$0	\$83,288	\$0	\$49,147	\$0	\$0
32	Total		\$132,435	\$132,435	\$0	\$106,068	\$0	\$22,555

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	64,157	(D)	64,157	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	2,158	(I)	0	0	0	0	0	2,158	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	33,735	(G)	0	0	0	33,735	0	0	O.K.
63	COE Interexchange, PL	17,179	(I)	0	0	0	0	0	17,179	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$117,230		\$64,157	\$0	\$0	\$33,735	\$0	\$19,337	O.K.
69										
70	Total Central Office Equip.	\$249,665		\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	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	\$16,034	(I)	\$0	\$0	\$0	\$0	\$0	\$16,034	O.K.
83	Exchange Message	476,797	(D)	476,797	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	\$492,831		\$476,797	\$0	\$0	\$0	\$0	\$16,034	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	\$17,992	(G)	\$0	\$0	\$0	\$17,992	\$0	\$0	O.K.
94	Interexchange PL, WATS	4,601	(I)	0	0	0	0	0	4,601	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$22,593		\$0	\$0	\$0	\$17,992	\$0	\$4,601	O.K.

Union Telephone Company

***** FCC PART 69 *****		Part 36							
IntraLATA Investment Detail		IntraLATA Total	Source or Apportionment	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	\$0	(G)	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	O.K.
114	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
116	Total Cable and Wire Facil.	\$515,425		\$476,797	\$0	\$0	\$17,992	\$0	\$20,635
118									
119	TANGIBLE ASSETS:								
120	Land and Support Leases	\$0	N28	0	0	0	0	0	O.K.
122	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	O.K.
123	COE Tandem Switching Leases	0	34	0	0	0	0	0	O.K.
124	COE Local Switching Leases	0	39	0	0	0	0	0	O.K.
125	COE Transmission Leases	0	68	0	0	0	0	0	O.K.
126	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
128	IOT Equipment Leases	\$0	78	0	0	0	0	0	O.K.
129	C&WF Leases	\$0	117	0	0	0	0	0	O.K.
131	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
132	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	O.K.
133	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	O.K.
134	Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
135	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
140	TOTAL INTANGIBLE ASSETS	\$1,124	N37	\$699	\$158	\$0	\$191	\$0	\$76
141	PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0
142									
143									
144									
145									
146									
147									

Union Telephone Company

***** FCC PART 69 *****
IntraLATA Investment
Detail

Part 36
IntraLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
161								
162								
163	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0
164	24	N46	15	3	0	4	0	2
165								
166	\$24		\$15	\$3	\$0	\$4	\$0	\$2
167								
168								
169	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0
170								
171	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
172								
173	\$9,169	N37	\$5,704	\$1,288	\$0	\$1,559	\$0	\$618
174								
175	\$11,851	N37	\$7,373	\$1,664	\$0	\$2,016	\$0	\$799
176								
177	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

PLANT UNDER CONSTRUCTION:

Short-term

Long-term

Total Plt. Under Const.

TELEPHONE PLANT ADJUSTMENT

CLASS B RTB STOCK

MATERIALS AND SUPPLIES

CASH WORKING CAPITAL

EQUAL ACCESS INVESTMENT

Union Telephone Company

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Reserves and Deferrals		IntraLATA Total	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$93,954	N28	\$20,909	\$27,143	\$0	\$32,875	\$0	\$13,027	O.K.
16	COE Switching	70,994	L44	0	44,648	0	26,346	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	32,049	L68	17,540	0	0	9,223	0	5,286	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	313,546	L117	290,048	0	0	10,945	0	12,553	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$510,543		\$328,496	\$71,791	\$0	\$79,389	\$0	\$30,866	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.	\$510,543		\$328,496	\$71,791	\$0	\$79,389	\$0	\$30,866	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	62,686	N37	38,997	8,803	0	10,662	0	4,225	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$62,686		\$38,997	\$8,803	\$0	\$10,662	\$0	\$4,225	O.K.

Union Telephone Company

		Part 36 IntraLATA Total								
***** FCC PART 69 ***** Apportionment Factors		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
13	Central Office Equipment	L70	\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	O.K.	
14	Info. Orig./Term. Eqpt.	L78	0	0	0	0	0	0	O.K.	
15	C&W Facilities	L117	476,797	0	0	17,992	0	20,635	O.K.	
16	Total		\$765,089	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.	
17	Factor		0.707047	0.108860	0.000000	0.131847	0.000000	0.052245	O.K.	
18	Sum: Sw., Trans., Other	17	\$0	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.	
19	Factor		0.000000	0.371596	0.000000	0.450064	0.000000	0.178341	O.K.	
20	Central Office Equipment	L70	\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	O.K.	
21	Info. Orig./Term. Eqpt.	L78	0	0	0	0	0	0	O.K.	
22	C&WF, Excl. Exch. Message	L117-83	0	0	0	17,992	0	20,635	O.K.	
23	Total		\$64,157	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.	
24	Factor		0.222542	0.288900	0.000000	0.349906	0.000000	0.138652	O.K.	
25	General Support Facilities	L25	\$36,202	\$46,997	\$0	\$56,921	\$0	\$22,555	O.K.	
26	Central Office Equipment	13	64,157	83,288	0	82,883	0	19,337	O.K.	
27	Info. Orig./Term. Eqpt.	14	0	0	0	0	0	0	O.K.	
28	C&W Facilities	15	476,797	0	0	17,992	0	20,635	O.K.	
29	Equal Access Investment	L177	0	0	0	0	0	0	O.K.	
30	Total		\$577,156	\$130,285	\$0	\$157,796	\$0	\$62,528	O.K.	
31	Factor		0.622093	0.140429	0.000000	0.170082	0.000000	0.067396	O.K.	
32	Sum: Com. Ln., Sw., Trans.	36	\$665,238	\$130,285	\$0	\$157,796	\$0	\$0	O.K.	
33	Factor		1.000000	0.150577	0.000000	0.182373	0.000000	0.000000	O.K.	
34	COE Cat. 2 Factor	Direct	1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.	
35	IOT Cat. 1 Factor	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
36	Total TPIS	K26	\$828,889	\$130,443	\$0	\$157,988	\$0	\$62,604	O.K.	
37	Factor		1.000000	0.140429	0.000000	0.170082	0.000000	0.067396	O.K.	

Union Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	\$221,848	O171	\$70,183	\$26,008	\$22	\$85,425	\$22,309	\$17,900	O.K.
64	Factor	1.000000		0.316358	0.117232	0.000099	0.385060	0.100562	0.080687	0
65										
66	Net Investment	\$376,705	J13	\$223,455	\$52,804	\$0	\$71,516	\$0	\$28,931	O.K.
67	Factor	1.000000		0.593182	0.140173	0.000000	0.189845	0.000000	0.076799	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$15,674	N30	\$3,488	\$4,528	\$0	\$5,484	\$0	\$2,173	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$15,674		\$3,488	\$4,528	\$0	\$5,484	\$0	\$2,173	O.K.
24										
25	Central Office Eq., Alloc.	\$31,626	N31	\$8,127	\$10,550	\$0	\$10,499	\$0	\$2,449	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$31,626		\$8,127	\$10,550	\$0	\$10,499	\$0	\$2,449	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.	\$41,600	N33	\$38,482	\$0	\$0	\$1,452	\$0	\$1,665	O.K.
37	Cable & Wire, Direct	54,752	Direct	0	0	0	54,752	0	0	O.K.
38										
39	Total C&WF Exp.	\$96,352		\$38,482	\$0	\$0	\$56,204	\$0	\$1,665	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$143,651		\$50,097	\$15,078	\$0	\$72,187	\$0	\$6,288	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$127,977		\$46,609	\$10,550	\$0	\$66,703	\$0	\$4,115	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$26,531	N18	\$18,759	\$2,888	\$0	\$3,498	\$0	\$1,386	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$26,531		\$18,759	\$2,888	\$0	\$3,498	\$0	\$1,386	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$11,988	L23	\$2,668	\$3,463	\$0	\$4,195	\$0	\$1,662	O.K.
72	Depr., COE Switching	13,111	L44	0	8,245	0	4,866	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	6,071	L68	3,322	0	0	1,747	0	1,001	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	25,636	L117	23,715	0	0	895	0	1,026	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$56,805		\$29,705	\$11,709	\$0	\$11,702	\$0	\$3,690	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.	\$56,805		\$29,705	\$11,709	\$0	\$11,702	\$0	\$3,690	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$83,337		\$48,464	\$14,597	\$0	\$15,200	\$0	\$5,076	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$2,134	N37	\$1,327	\$300	\$0	\$363	\$0	\$144	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$2,134		\$1,327	\$300	\$0	\$363	\$0	\$144	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	22	(F)	0	0	22	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$22		\$0	\$0	\$22	\$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	6,367	(H)	0	0	0	0	0	6,367	O.K.
125	Bus. Ofc., EU Message	14,975	(H)	0	0	0	0	14,975	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	\$21,342		\$0	\$0	\$0	\$0	\$14,975	\$6,367	O.K.
134										
135	Cust. Serv., Msg. Process	\$3,959	(H)	0	0	0	0	3,959	0	O.K.
136	Cust. Serv., Other B&C	3,375	(H)	0	0	0	0	3,375	0	O.K.
137	Cust. Serv., CABS	20,834	N21	0	7,742	0	9,377	0	3,716	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$28,168		\$0	\$7,742	\$0	\$9,377	\$7,334	\$3,716	O.K.
141										
142	Total BO, CS, OS, Dir.	\$49,532		\$0	\$7,742	\$22	\$9,377	\$22,309	\$10,082	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$51,666		\$1,327	\$8,041	\$22	\$9,740	\$22,309	\$10,226	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$143,651	41	\$50,097	\$15,078	\$0	\$72,187	\$0	\$6,288	O.K.
168	Total Plt Non-specific Exp.	26,531	62 + 67 +69	18,759	2,888	0	3,498	0	1,386	O.K.
169	Total Customer Operations	51,666	163	1,327	8,041	22	9,740	22,309	10,226	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$221,848		\$70,183	\$26,008	\$22	\$85,425	\$22,309	\$17,900	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$4,155	N64	\$1,315	\$487	\$0	\$1,600	\$418	\$335	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$4,155		\$1,315	\$487	\$0	\$1,600	\$418	\$335	O.K.
179										
180	Admin. & General, Allocable	\$31,235	N64	\$9,881	\$3,662	\$3	\$12,027	\$3,141	\$2,520	O.K.
181	Admin. & General, Direct	31,146	Direct	9,853	3,651	3	11,993	3,132	2,513	O.K.
182										
183	Total Admin. and Gen.	\$62,381		\$19,735	\$7,313	\$6	\$24,020	\$6,273	\$5,033	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$66,536		\$21,049	\$7,800	\$7	\$25,620	\$6,691	\$5,369	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$345,190		\$120,938	\$45,517	\$28	\$122,747	\$29,000	\$26,959	O.K.

Union Telephone Company

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$37,228	Q52	\$24,742	\$6,149	\$0	\$6,337	\$0	\$0	O.K.
14	Rate of Return	10.40%	B19	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	O.K.
15										
16	Return on Rate Base	\$3,872		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
17										
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$3,872		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
23										
24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$3,872		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	1,913	29	1,271	316	0	326	0	0	O.K.
33	Operating Expenses and Taxes	19,741	U195	12,282	3,828	3	3,185	444	0	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	25,526	16+31+32+33	16,127	4,783	3	4,169	444	0	O.K.
38										
39										
40	Gross Receipts Tax	1,063	37	672	199	0	174	18	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$26,589		\$16,799	\$4,982	\$3	\$4,343	\$462	\$0	O.K.
44										

Union Telephone Company

***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$16,574	R25	\$4,793	\$6,223	\$0	\$5,558	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$22,746	R70	\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	55,205	R117	53,199	0	0	2,006	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$77,951		\$60,357	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$94,526		\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$94,526		\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	2	R164	2	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$94,528		\$65,152	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	52,480	S23	37,088	8,576	0	6,816	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	6,379	S47	4,397	1,047	0	935	0	0	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$35,669		\$23,668	\$5,894	\$0	\$6,108	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	982	R173	677	161	0	144	0	0	O.K.
49	Cash Working Capital	577	R175	398	95	0	85	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$37,228		\$24,742	\$6,149	\$0	\$6,337	\$0	\$0	O.K.
53										

Telephone Company

***** FCC PART 69 *****
InterLATA Investment
Detail

Part 36
InterLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13 LAND AND SUPPORT ASSETS:								
14 Land Assets, Message	T28	\$101	\$131	\$0	\$117	\$0	\$0	O.K.
15 Land Assets, Private Line	T28	0	0	0	0	0	0	O.K.
16 Total Land Assets		\$101	\$131	\$0	\$117	\$0	\$0	O.K.
17 Support Assets, Message	T28	\$4,693	\$6,092	\$0	\$5,441	\$0	\$0	O.K.
18 Support Assets, Private Line	T28	0	0	0	0	0	0	O.K.
19 Total Support Assets		\$4,693	\$6,092	\$0	\$5,441	\$0	\$0	O.K.
20 Total Land and Supp. Assets		\$16,574	\$6,223	\$0	\$5,558	\$0	\$0	O.K.
21 CENTRAL OFFICE EQUIPMENT:								
22 Operator Sys., DA	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23 Operator Sys., Other	(I)	0	0	0	0	0	0	O.K.
24 Total Operator Systems		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
25 Tandem Switching	(G)	\$2,531	\$0	\$0	\$2,531	\$0	\$0	O.K.
26 Tandem Assigned	Direct	0	0	0	0	0	0	O.K.
27 Total Tandem Switching		\$2,531	\$0	\$0	\$2,531	\$0	\$0	O.K.
28 Local Switching	(E)	\$9,293	\$9,293	\$0	\$0	\$0	\$0	O.K.
29 Local Assigned	Direct	0	0	0	0	0	0	O.K.
30 Total Local Switching		\$9,293	\$9,293	\$0	\$0	\$0	\$0	O.K.
31 Total Switching		\$11,824	\$9,293	\$0	\$2,531	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	7,158	(D)	7,158	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	3,764	(G)	0	0	0	3,764	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$10,922		\$7,158	\$0	\$0	\$3,764	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$22,746		\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	53,199	(D)	53,199	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	\$53,199		\$53,199	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$2,006	(G)	\$0	\$0	\$0	\$2,006	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$2,006		\$0	\$0	\$0	\$2,006	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total							Telephone Company	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
		Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
111	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
112	0	(I)	0	0	0	0	0	0	O.K.	
113	0	Direct	0	0	0	0	0	0	O.K.	
114	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
115	\$55,205		\$53,199	\$0	\$0	\$2,006	\$0	\$0	O.K.	
116										
117										
118										
119										
120										
121	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
122	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
123	0	32	0	0	0	0	0	0	O.K.	
124	0	34	0	0	0	0	0	0	O.K.	
125	0	39	0	0	0	0	0	0	O.K.	
126	0	68	0	0	0	0	0	0	O.K.	
127	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
128	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
129	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
130	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
131	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
132	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
133	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
135	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
136	0	Direct	0	0	0	0	0	0	O.K.	
137	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
138	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
139	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
140	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
141	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
142	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
143	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
144	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
145	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
146	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
147	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	2	T46	2	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$2		\$2	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169										
170	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171										
172	MATERIALS AND SUPPLIES	\$982	T37	\$677	\$161	\$0	\$144	\$0	\$0	O.K.
173										
174	CASH WORKING CAPITAL	\$577	T37	\$398	\$95	\$0	\$85	\$0	\$0	O.K.
175										
176	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
177										

Union Telephone Company

***** FCC PART 69 *****
InterLATA
Reserves and Deferrals

Part 36
InterLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
ACCUM. DEPRECIATION, TPIS:								
13 Support Assets	\$9,573	T28	\$2,768	\$3,594	\$0	\$3,210	\$0	\$0
14 COE Switching	6,338	R44	0	4,982	0	1,357	0	0
15 COE Operator	0	R32	0	0	0	0	0	0
16 COE Transmission	2,986	R68	1,957	0	0	1,029	0	0
17 IOT Equipment	0	R78	0	0	0	0	0	0
18 Cable and Wire Facilities	33,583	R117	32,362	0	0	1,220	0	0
19 Other Plant	0	T37	0	0	0	0	0	0
20 Total Accum. Depr., TPIS	\$52,480		\$37,088	\$8,576	\$0	\$6,816	\$0	\$0
21								
22								
23								
24								
ACCUM. AMORTIZATION:								
25 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0
26 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0
27 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0
28 Accum. Amort., Other	0	T37	0	0	0	0	0	0
29 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0
30								
31								
32								
33 Total Accum. Depr./Amort.	\$52,480		\$37,088	\$8,576	\$0	\$6,816	\$0	\$0
34								
35								
36								
ACCUM. DEF. INC. TAXES, NET:								
37 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0
38 COE Switching	0	R44	0	0	0	0	0	0
39 COE Operator	0	R32	0	0	0	0	0	0
40 COE Transmission	0	R68	0	0	0	0	0	0
41 IOT Equipment	0	R78	0	0	0	0	0	0
42 Cable and Wire Fac.	0	R117	0	0	0	0	0	0
43 Unclassified	6,379	T37	4,397	1,047	0	935	0	0
44 Total Accum. Def. Inc. Taxes	\$6,379		\$4,397	\$1,047	\$0	\$935	\$0	\$0
45								
46								
47								

Union Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Central Office Equipment	\$22,746	R70	\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	55,205	R117	53,199	0	0	2,006	0	0	O.K.
16										
17	Total	\$77,951		\$60,357	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
18	Factor	1.000000		0.774293	0.119219	0.000000	0.106488	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$17,594	17	\$0	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.528203	0.000000	0.471797	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$22,746	R70	\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	2,006	R117-83	0	0	0	2,006	0	0	O.K.
26										
27	Total	\$24,753		\$7,158	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
28	Factor	1.000000		0.289198	0.375448	0.000000	0.335354	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$16,574	R25	\$4,793	\$6,223	\$0	\$5,558	\$0	\$0	O.K.
31	Central Office Equipment	22,746	13	7,158	9,293	0	6,295	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	55,205	15	53,199	0	0	2,006	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$94,526		\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
37	Factor	1.000000		0.689236	0.164147	0.000000	0.146618	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$94,526	36	\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
40	Factor	1.000000		0.689236	0.164147	0.000000	0.146618	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	\$94,526	Q26	\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
46	Factor	1.000000		0.689236	0.164147	0.000000	0.146618	0.000000	0.000000	O.K.

Union Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	\$12,215	U171	\$7,755	\$2,131	\$2	\$1,940	\$386	\$0	O.K.
64	Factor	1.000000		0.634880	0.174431	0.000200	0.158847	0.031628	0.000000	0
65										
66	Net Investment	37,228	P13	24,742	6,149	0	6,337	0	0	O.K.
67	Factor	1.000000		0.664611	0.165182	0.000000	0.170207	0.000000	0.000000	O.K.

Union Telephone Company

Part 36
InterLATA
Total

***** FCC PART 69 *****
Operating Expenses and Taxes

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
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32								
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34								
35								
36								
37								
38								
39								
40								
41								
42								
43								

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$2,703	T18	\$2,093	\$322	\$0	\$288	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$2,703		\$2,093	\$322	\$0	\$288	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$1,221	R23	\$353	\$459	\$0	\$410	\$0	\$0	O.K.
72	Depr., COE Switching	1,171	R44	0	920	0	251	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	566	R68	371	0	0	195	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	2,746	R117	2,646	0	0	100	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$5,703		\$3,370	\$1,379	\$0	\$955	\$0	\$0	O.K.
80										
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Total Depr. and Amort.	\$5,703		\$3,370	\$1,379	\$0	\$955	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$8,406		\$5,463	\$1,701	\$0	\$1,243	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 *****		Part 36								
Operating Expenses and Taxes		InterLATA	Apportion	Common	Local	Information	Common	Billing and	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
106	Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	2	(F)	0	0	2	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
120	Total Directory	\$2		\$0	\$0	\$2	\$0	\$0	\$0	O.K.
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
133	Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135	Cust. Serv., Msg. Process	\$10	(H)	0	0	0	0	10	0	O.K.
136	Cust. Serv., Other B&C	377	(H)	0	0	0	0	377	0	O.K.
137	Cust. Serv., CABS	61	T21	0	32	0	29	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
140	Total Customer Service	\$447		\$0	\$32	\$0	\$29	\$386	\$0	O.K.
142	Total BO, CS, OS, Dir.	\$449		\$0	\$32	\$2	\$29	\$386	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$449		\$0	\$32	\$2	\$29	\$386	\$0	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$9,063	41	\$5,662	\$1,777	\$0	\$1,624	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	2,703	62 + 67 + 69	2,093	322	0	288	0	0	O.K.
169	Total Customer Operations	449	163	0	32	2	29	386	0	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$12,215		\$7,755	\$2,131	\$2	\$1,940	\$386	\$0	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$214	T64	\$136	\$37	\$0	\$34	\$7	\$0	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$214		\$136	\$37	\$0	\$34	\$7	\$0	O.K.
179										
180	Admin. & General, Allocable	\$1,609	T64	\$1,021	\$281	\$0	\$256	\$51	\$0	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$1,609		\$1,021	\$281	\$0	\$256	\$51	\$0	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$1,823		\$1,157	\$318	\$0	\$290	\$58	\$0	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$19,741		\$12,282	\$3,828	\$3	\$3,185	\$444	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Union Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 21-Mar-03 10:07:59 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	15,283	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
28 Buildings, Allocable	712,065	---	---	---	---	---	---	---
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	135,792	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	502,150	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	63,568	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	292,968	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	157,043	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	0	0	0	0	0	0
49 CAT 4.3 H/R Message	0	---	---	---	---	---	---	---
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

Union Telephone Company
ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	2,177,249	---	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0	0
75	CAT 2 C&WF	22,928	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	69,124	---	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	0	0	0	0	0	0
85	COE Operator	0	---	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---	---
89	COE Direct	0	---	0	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	1,124	---	0	0	1,124	0	0	0	1,124
101	Materials and Supplies	40,369	---	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company
ENDING DECEMBER 31, 2001

			Intrastate						
			Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator		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	
125	TPUC -- Long Term, Alloc.	108	---	---	---	---	---	---	
126	TPUC -- Long Term, Direct	0	0	0	0	0	0	0	
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	420,081	---	---	---	---	---	---	
130	Acc. Depr. COE Switching	341,980	---	---	---	---	---	---	
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	
132	Acc. Depr. COE Transmission	140,405	---	---	---	---	---	---	
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	
134	Acc. Depr. Cable and Wire Facilities	1,380,472	---	---	---	---	---	---	
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	280,016	210,951	6,379	59,415	0	3,271	69,065	
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	0	---	---	---	---	---	---	
149	Network Support, Direct	0	0	0	0	0	0	0	
150	General Support, Alloc.	70,079	---	---	---	---	---	---	
151	General Support, Direct	0	0	0	0	0	0	0	
152	Central Office Eq., Alloc.	145,866	---	---	---	---	---	---	
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.	183,154	---	---	---	---	---	---	
159	Cable & Wire, Direct	130,800	75,919	129	54,752	0	0	54,881	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company
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)		
176	Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---	
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	
178	Network Operations, Alloc.	118,626	---	---	---	---	---	---	---	
179	Network Operations, Direct	0	---	0	0	0	0	0	0	
180	Total Access Expense	0	---	0	0	0	0	0	0	
181	Depr., Support Assets	53,600	---	---	---	---	---	---	---	
182	Depr., COE Switching	63,155	---	---	---	---	---	---	---	
183	Depr., COE Operator	0	---	---	---	---	---	---	---	
184	Depr., COE Transmission	26,595	---	---	---	---	---	---	---	
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---	
186	Depr., C&W Facilities	112,870	---	---	---	---	---	---	---	
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	12,063	---	---	---	---	---	---	---	
192	Marketing, Direct	0	---	0	0	0	0	0	0	
193	Operator Service, Alloc.	400	---	---	---	---	---	---	---	
194	Operator Service, Direct	0	---	0	0	0	0	0	0	
195	Classified Directory	0	---	0	0	0	0	0	0	
196	Alphabetical Directory	264	---	---	---	---	---	---	---	
197	Foreign Directory	0	---	---	---	---	---	---	---	
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---	
199	Bus. Ofc., EU MTS & WATS	84,661	---	---	---	---	---	---	---	
200	Bus. Ofc., EU Access, P/L & all Other	35,994	---	---	---	---	---	---	---	
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	6,646	---	---	---	---	---	---	---	
207	Cust. Serv., Other B&C	11,254	---	---	---	---	---	---	---	
208	Cust. Serv., CABS	41,789	---	---	---	---	---	---	---	
209	Cust. Serv., EU Common Line	0	---	0	0	0	0	0	0	
210	Other Cust. Serv., Alloc.	0	---	---	---	---	---	---	---	
211	Other Cust. Serv., Direct	0	---	0	0	0	0	0	0	
212	Exec. and Planning, Alloc.	15,550	---	---	---	---	---	---	---	
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company
ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA
230	Admin. & General, Allocable	116,882	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	31,146	---	0	0	31,146	0	0	31,146	
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	
233	Non-income Taxes, Direct	0	---	0	0	0	0	0	0	
234										
235	OTHER INCOME STATEMENT:									
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---	
237	Federal Income Tax Rate	33.10%	---	---	---	---	---	---	---	
238	Gross Receipts Tax Rate	4.00%	---	---	---	---	---	---	---	
239	Rate of Return	10.40%	---	---	---	---	---	---	---	
240	AFUDC	0	---	---	---	---	---	---	---	
241	ITC Amortization	0	---	---	---	---	---	---	---	
242	Other Return Adjustments	0	---	0	0	0	0	0	0	
243	Contributions	500	---	---	---	---	---	---	---	
244	Interest Expense	0	---	---	---	---	---	---	---	
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	1,124	---	0	0	1,124	0	0	1,124	
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

Union Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
			Other	Private Line		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	1,901	---	3	33	0	0	14	14	
272 Equivalent Interexchange Cct. Miles	9,300	---	0	1,442	0	0	619	619	
273 Interexchange Circuit Terminations	841	---	0	212	0	0	92	92	

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JUL 11 2003

OF COUNSEL:
Brian B. Meyer
Robert D. Hofer

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605-224-5825
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July 11, 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

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

Re: Docket Number TC02-077

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

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED

JUL 11 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT FOR UNION
TELEPHONE COMPANY

Docket No. TC02-077
MOTION TO DISMISS AND MOTION
FOR EXTENSION
OF TIME TO RESPOND TO
SECOND DISCOVERY REQUEST

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

A. Background

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

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

B. Argument for Dismissal of Petition to Intervene

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

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

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

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

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

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

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

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

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

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

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

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

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

C. Argument for Extension of Time

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

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

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

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

Dated this eleventh day of July, 2003.

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

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

CERTIFICATE OF SERVICE

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

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

Dated this eleventh day of July, 2003.



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

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REPLY TO: BELLE FOURCHE OFFICE

July 25, 2003

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JUL 28 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 original and ten copies of *Intervenor's Brief in Resistance to Motion to Dismiss and Motion for Extension of Time* issued to TC02-077 Union Telephone Company.

By copy of this letter, a copy of the same is 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.


John W. Burke

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

intervenor status.

First, once this Commission granted S&S Communications status as an intervenor in this matter, it became “a party to the proceeding.” ARSD 20:10:01:15.05. Accord 7C C. Wright & A. Miller, *Federal Practice and Procedure* § 1920 (1985); Schneider v. Dumberton Developers, Inc., 767 F2d 1007, 1017 (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.²

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

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

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

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

Dated this 25th day of July, 2003.

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

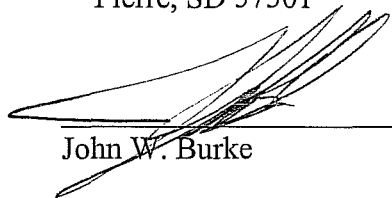
By: 

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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 25th 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
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605.723.8000 * FAX: 605.723.8010

www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

November 15, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: S&S Communications/RLECs

Dear Ms. Rogers:

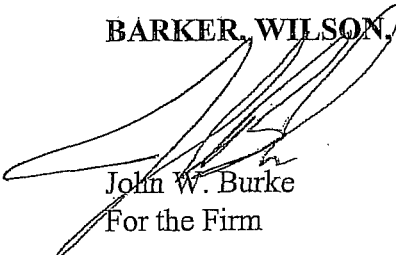
As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if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

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

Best regards.

Sincerely,

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


John W. Burke
For the Firm

JWB/bb

cc: S&S Communications

Attachment
A

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

4200 BEACH DRIVE
P.O. BOX 9335
RAPID CITY, SD 57709-9335
605.718.8000 ♦ FAX: 605.718.8011

211 ZINNIA STREET
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605.723.8000 ♦ FAX: 605.723.8011

KENNETH E. BARKER*

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS**

JOHN W. BURKE***

JEFFERY D. COLLINS

www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

December 13, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: S&S Communications/RLECs

Dear Darla:

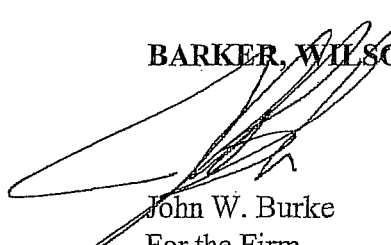
Enclosed please find a copy of the proposed Protective Agreement you faxed to me earlier this week with various modifications. I would sincerely appreciate it if you would review these modifications and let me know on Monday whether they are acceptable to you.

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

Best regards.

Sincerely,

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


John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
B

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

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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:

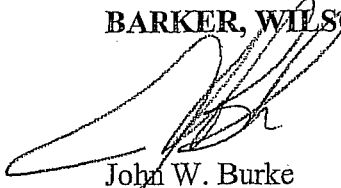
I am in receipt of your facsimile dated December 18, 2002, as well as the accompanying revised draft of the Protective Agreement. After reviewing the Protective Agreement, and given the number of changes that have been made, I took the liberty of revising the Protective Agreement. I am enclosing a draft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

KENNETH E. BARKER"

MICHAEL A. WILSON'

MICHAEL P. REYNOLDS"

JOHN W. BURKE""

JEFFERY D. COLLINS

www.courtroomcounselors.com

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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

cc: S&S Communications

Attachment
D

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

IN THE MATTER OF THE ESTABLISHMENT)	NOTICE OF INTENT TO
OF SWITCHED ACCESS REVENUE)	CONSIDER MOTION AS ONE
REQUIREMENT FOR UNION TELEPHONE)	FOR SUMMARY
COMPANY)	JUDGMENT; ORDER FOR
)	AND NOTICE OF HEARING;
)	ORDER EXTENDING TIME
		FOR RESPONSE
		TC02-077

On June 27, 2002, Union Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 23, 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 28, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

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

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

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

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

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

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

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

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

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

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

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

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

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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

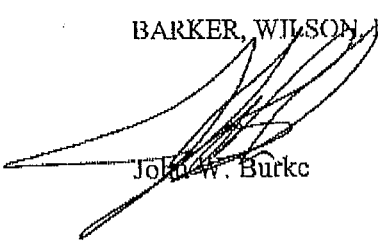
TC02-089 Tri-County Telcom, Inc.
TC02-077 Union Telephone Company
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

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.

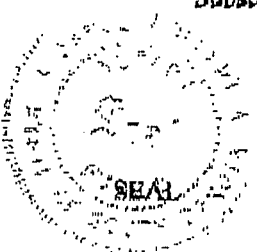
Further your affiant sayeth not.

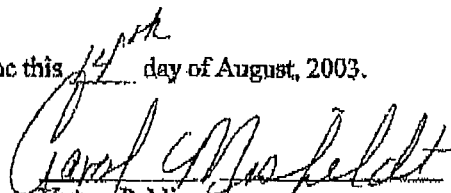
Dated this 14 day of August, 2003.



Les S. Sumption

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





Notary Public
My Commission Expires: 1-23-2006

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 on-going telecommunications business, which is not only a stretch of the imagination but also not even affirmatively stated and supported by Mr. Sumption's Affidavit, the new buyer would have to establish its own interest in the Companies' switched access rates. Mr. Sumption cannot raise concerns of a phantom buyer and expect such vicarious allegations to sustain the level of specificity required by SDCL 15-6-56(e) to oppose a summary judgment motion. Such hearsay would not be admissible in a factual hearing. If, on the other hand, S&S does sell assets, such as a switch or other personal property, the outcome of these dockets would have no effect whatsoever on such a sale.

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

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

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

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

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

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

Conclusion

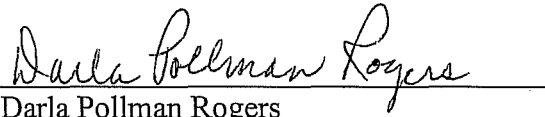
Since S&S has failed to establish that a genuine issue of material fact exists as to its current interest in the proceeding, the Commission can proceed to determine

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

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

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

Respectfully submitted this eighteenth day of August, 2003.



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

CERTIFICATE OF SERVICE

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

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

Dated this eighteenth day of August, 2003.



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

TELEC CONSULTING RESOURCES INC.

Suite 310, Embassy Tower
9300 Underwood Avenue
Omaha, NE 68114
402.398.0062
Fax 402.398.0065

August 28, 2003

233 South 13th Street, Suite 1225
Lincoln, NE 68508
402.441.4315
Fax 402.441.4317

Ms. Pam Bonrud, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

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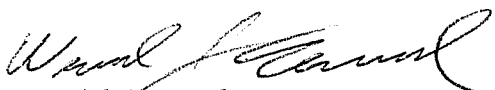
**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Dear Ms. Bonrud:

Please find enclosed revised 2001 intrastate switched access cost studies for Union Telephone Company, Bridgewater-Canistota Telephone Company, Kennebec Telephone Company and Beresford Municipal Telephone (the "Company"), currently on file with the commission in docket numbers TC02-077, TC02-078, TC02-079, and TC02-0080 respectively. These studies are revised to remove Global Crossing uncollectibles. Five copies of each Company's studies are enclosed.

If you should have any questions, please feel free to call us at (402) 398-0062.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Wayne Akland – Beresford Municipal
Rod Bowar – Kennebec Telephone Co.
Rick Freemark – Union Telephone Co.

Union Telephone Company

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

Intrastate Toll
 Revenue Requirement Summary

	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
INTRALATA:										
15	Net Investment	\$375,640	J13	\$222,792	\$52,654	\$0	\$71,335	\$0	\$28,859	O.K.
16	Rate of Return	10.40%		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
17										
18	Return on Rate Base	\$39,067		\$23,170	\$5,476	\$0	\$7,419	\$0	\$3,001	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$39,067		\$23,170	\$5,476	\$0	\$7,419	\$0	\$3,001	O.K.
22	Income Taxes	19,228	J31-32	11,404	2,695	0	3,651	0	1,477	O.K.
23	Expenses and Other Taxes	362,002	J33-35, 40	127,418	47,754	29	128,323	30,208	28,269	O.K.
24										
25	Total IntraLATA Rev. Req.	\$420,297		\$161,992	\$55,925	\$29	\$139,394	\$30,208	\$32,748	O.K.
26										
27										
28										
29	INTERLATA:									
30										
31	Net Investment	\$37,227	P13	\$24,741	\$6,149	\$0	\$6,336	\$0	\$0	O.K.
32	Rate of Return	10.40%		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
33										
34	Return on Rate Base	\$3,872		\$2,573	\$640	\$0	\$659	\$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	\$3,872		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
38	Income Taxes	1,913	P31-32	1,271	316	0	326	0	0	O.K.
39	Expenses and Other Taxes	20,804	P33-35, 40	12,954	4,027	3	3,359	462	0	O.K.
40										
41	Total InterLATA Rev. Req.	\$26,589		\$16,799	\$4,982	\$3	\$4,343	\$462	\$0	O.K.
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$446,885		\$178,791	\$60,907	\$32	\$143,737	\$30,670	\$32,748	

ACCESS ELEMENT MINUTES OF USE

2,809,303

2,809,303

2,809,303

ACCESS RATE PER MINUTE

\$0.136488

\$0.063642

\$0.021681

\$0.051165

SOUTH DAKOTA PUBLIC
 UTILITIES COMMISSION

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Union Telephone Company

***** 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%	
14	Federal Income Tax Rate	33.10%	---	33.10%	33.10%	33.10%	33.10%	33.10%	33.10%	
15	Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18	Net Investment	\$1,667,001	C68	\$1,254,134	\$37,227	\$352,495	\$0	\$23,145	\$412,867	O.K.
19	Rate of Return	10.40%	---	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
20										
21	Return on Rate Base	\$173,368		\$130,430	\$3,872	\$36,659	\$0	\$2,407	\$42,938	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	\$173,368		\$130,430	\$3,872	\$36,659	\$0	\$2,407	\$42,938	O.K.
28										
29	Contributions	500	H52	291	6	200	0	3	209	O.K.
30	Interest Expense	0	H44	0	0	0	0	0	0	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$172,868		\$130,139	\$3,866	\$36,459	\$0	\$2,404	\$42,729	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	85,530	Formula	64,389	1,913	18,039	0	1,189	21,141	O.K.
40	Operating Expenses and Taxes	1,261,394	I196	896,463	19,741	334,616	0	10,574	364,931	O.K.
41	Uncollectibles	0	V249	0	0	0	0	0	0	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$1,520,292		\$1,091,282	\$25,526	\$389,314	\$0	\$14,171	\$429,010	O.K.
45	Gross Receipts Taxes	63,345	Formula	45,470	1,064	16,221	0	590	17,875	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$1,583,637		\$1,136,752	\$26,589	\$405,535	\$0	\$14,761	\$446,886	O.K.

Union Telephone Company

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Land and Support Investment	\$727,348	D33	\$548,098	\$16,574	\$154,177	\$0	\$8,499	\$179,250	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	637,942	D68	493,683	11,824	132,435	0	0	144,259	O.K.
17	COE Transmission Equipment	513,579	D85	385,427	10,922	97,892	0	19,337	128,152	O.K.
18										
19	Total COE	\$1,151,521		\$879,110	\$22,746	\$230,328	\$0	\$19,337	\$272,411	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	2,269,300	D137	1,698,671	55,205	494,789	0	20,635	570,630	-0.999999999767
22										
23	Total COE, IOT, C&WF	\$3,420,821		\$2,577,781	\$77,951	\$725,117	\$0	\$39,972	\$843,041	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$4,148,169		\$3,125,879	\$94,526	\$879,294	\$0	\$48,471	\$1,022,291	-1.212623810396
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	108	D218-219	81	2	23	0	1	27	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$108		\$81	\$2	\$23	\$0	\$1	\$27	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$4,148,277		\$3,125,961	\$94,528	\$879,317	\$0	\$48,473	\$1,022,318	-1.212655382231

Union Telephone Company

		Intrastate							
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
56	Other Assets, Net	0	V105	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(2,282,938)	E34	(1,719,917)	(52,480)	(487,794)	0	(22,748)	(563,022) O.K.
58	Accum. Def. Inc. Taxes, Net	(280,016)	E47	(211,008)	(6,381)	(59,355)	0	(3,272)	(69,008) O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	O.K.
61	TOTAL NET PLANT	\$1,585,323		\$1,195,036	\$35,668	\$332,167	\$0	\$22,453	\$390,287 O.K.
63	Materials and Supplies	40,369	H31	30,218	982	8,802	0	367	10,151 O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	O.K.
65	Cash Working Capital	41,309	Formula	28,880	577	11,526	0	325	12,428 O.K.
66	Equal Access Investment	0	---	0	0	0	0	0	O.K.
68	TOTAL NET INVESTMENT	\$1,667,001		\$1,254,134	\$37,227	\$352,495	\$0	\$23,145	\$412,867 O.K.

Union Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$15,283	H33	\$11,517	\$348	\$3,240	\$0	\$179	\$3,766	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$15,283		\$11,517	\$348	\$3,240	\$0	\$179	\$3,766	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	712,065	H33	536,581	16,226	150,938	0	8,320	175,484	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	\$712,065		\$536,581	\$16,226	\$150,938	\$0	\$8,320	\$175,484	O.K.
32									
33 Tot. Land and Support Assets	\$727,348		\$548,098	\$16,574	\$154,177	\$0	\$8,499	\$179,250	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	\$135,792	G26	\$84,114	\$2,531	\$49,147	\$0	\$0	\$51,678	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$135,792		\$84,114	\$2,531	\$49,147	\$0	\$0	\$51,678	O.K.

Union Telephone Company

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$502,150	G15	\$409,569	\$9,293	\$83,288	\$0	\$0	\$92,581	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$502,150		\$409,569	\$9,293	\$83,288	\$0	\$0	\$92,581	O.K.
67										
68	Total COE Sw. CAT 2&3	\$637,942		\$493,683	\$11,824	\$132,435	\$0	\$0	\$144,259	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$63,568	123	\$63,568	\$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	285,262	G13	213,947	7,158	64,157	0	0	71,316	O.K.
76	CAT 4.13 PL, WATS, Local	7,706	F18	5,548	0	0	0	2,158	2,158	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	100,276	G18	62,777	3,764	33,735	0	0	37,499	O.K.
79	CAT 4.23 PL, WATS	56,767	F24	39,588	0	0	0	17,179	17,179	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	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	\$513,579		\$385,427	\$10,922	\$97,892	\$0	\$19,337	\$128,152	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										

Union Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	19,470	F31	\$3,436	\$0	\$0	\$0	\$16,034	\$16,034	O.K.	
114 CAT 1.2 InterLATA PL/WATS	37,795	F31	37,795	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	2,119,983	G13	1,589,987	53,199	476,797	0	0	529,996	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	\$2,177,248		\$1,631,219	\$53,199	\$476,797	\$0	\$16,034	\$546,030	-0.99999999534	
119										
120 CAT 2 C&WF	\$22,928	G28	\$22,928	\$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	\$22,928		\$22,928	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	53,805	G17	33,807	2,006	17,992	0	0	\$19,999	O.K.	
126 CAT 3 PL/WATS etc.	15,319	F36	10,718	0	0	0	4,601	4,601	O.K.	
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.	
128										
129 Total CAT 3 C&WF	\$69,124		\$44,525	\$2,006	\$17,992	\$0	\$4,601	\$24,599	O.K.	
130										
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
136										
137 TOTAL C&WF	\$2,269,300		\$1,698,671	\$55,205	\$494,789	\$0	\$20,635	\$570,630	-0.99999999767	
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.	

Union Telephone Company

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
160										
161	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	O.K.	
162	COE Tandem Switch	0	H17	0	0	0	0	0	O.K.	
163	COE Local Switch	0	H18	0	0	0	0	0	O.K.	
164	COE Transmission	0	H20	0	0	0	0	0	O.K.	
165	COE Direct	0	V89	0	0	0	0	0	O.K.	
166										
167	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	O.K.	
168										
169	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	O.K.	
170										
171	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	O.K.	
172										
173	TOTAL CAPITAL LEASES	\$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	O.K.	
179	COE Switching	0	H18	0	0	0	0	0	O.K.	
180	COE Operator	0	H16	0	0	0	0	0	O.K.	
181	COE Transmission	0	H20	0	0	0	0	0	O.K.	
182	IOT	0	V96	0	0	0	0	0	O.K.	
183	C&WF	0	V97	0	0	0	0	0	O.K.	
184	Other	0	V98	0	0	0	0	0	O.K.	
185										
186	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	O.K.	
187										
188										
189	TPIS, EXCL. ACCT. No. 2690	\$4,148,169		\$3,125,879	\$94,526	\$879,294	\$0	\$48,471	\$1,022,291	-1.212623811327

Union Telephone Company

		Intrastate								
				Message Telephone Service		Private Line				
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204	INTANGIBLE ASSETS:									
205										
206	Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	O.K.	
207	Direct Acct. No. 2690	0	V100	0	0	0	0	0	O.K.	
208										
209	Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	O.K.	
210	=====									
211										
212	OTHER TELEPHONE PLANT:									
213										
214	Held for Fut. Use - Alloc.	\$0	--	\$0	\$0	\$0	\$0	\$0	O.K.	
215	Held for Fut. Use - Direct	0	--	0	0	0	0	0	O.K.	
216	TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	O.K.	
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	0	O.K.	
218	TPUC, Long-term - Alloc.	108	H35	81	2	23	0	1	O.K.	
219	TPUC, Long-term - Direct	0	V126	0	0	0	0	0	O.K.	
220	Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	O.K.	
221	Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	O.K.	
222										
223	Total Other Telephone Plant	\$108		\$81	\$2	\$23	\$0	\$1	\$27	O.K.

Union Telephone Company

	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA	IntraLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
13 ACCUM. DEPRECIATION, TPIS:											
14 Support Assets	\$420,081	H13	\$316,555	\$9,573	\$89,045	\$0	\$4,909	\$103,526	O.K.		
15 COE Switching	341,980	H19	264,647	6,338	70,994	0	0	77,333	O.K.		
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.		
18 COE Transmission	140,405	H20	105,370	2,986	26,762	0	5,286	35,035	O.K.		
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.		
20 Cable and Wire Facilities	1,380,472	H31	1,033,344	33,583	300,993	0	12,553	347,128	O.K.		
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.		
22 Total Accum. Depr., TPIS	\$2,282,938		\$1,719,917	\$52,480	\$487,794	\$0	\$22,748	\$563,022	O.K.		
23 ACCUM. AMORTIZATION:											
24 Accum. Depreciation, P/FU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
27 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.		
28 Accum. Amort., Inlang. Inv.	0	H41	0	0	0	0	0	0	O.K.		
29 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.		
30 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
31 Total Accum. Depr./Amort.	\$2,282,938		\$1,719,917	\$52,480	\$487,794	\$0	\$22,748	\$563,022	O.K.		
32 ACCUM. DEF. INC. TAXES, NET:											
33 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
39 COE Switching	0	H19	0	0	0	0	0	0	O.K.		
40 COE Operator	0	H16	0	0	0	0	0	0	O.K.		
41 COE Transmission	0	H20	0	0	0	0	0	0	O.K.		
42 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.		
43 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.		
44 Undersified	280,016	V145	211,008	6,381	59,355	0	3,272	69,008	O.K.		
45 Total Accum. Def. Inc. Taxes	\$280,016		\$211,008	\$6,381	\$59,355	\$0	\$3,272	\$69,008	O.K.		
46											
47											

Union Telephone Company

***** FCC PART 36 ***** Functional Distribution of Selected Investments		Private Line							Other	
		TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service		
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	TRANS. CCT EQUIPMENT:									
14										
15	Working Loops	1,901	1,851	33	0	0	14	0	3	O.K.
16	Avg. Cost per Loop	154.11	154.11	154.11	154.11	154.11	154.11	154.11	154.11	
17										
18	CAT 4.13 Exch Ln. Invest.	\$292,968	\$285,262	\$5,086	\$0	\$0	\$2,158	\$0	\$462	
19										
20										
21	Circuit Terminations	841	537	212	0	0	92	0	0	O.K.
22	Avg. Cost per Termination	186.73	186.73	186.73	186.73	186.73	186.73	186.73	186.73	
23										
24	CAT 4.23 Other IX	\$157,043	\$100,276	\$39,588	\$0	\$0	\$17,179	\$0	\$0	
25										
26										
27	C&WF INVESTMENT:									
28										
29	Working Loops	1,901	1,851	33	0	0	14	0	3	
30	Loops Factor	1.000000	0.973698	0.017359	0.000000	0.000000	0.007365	0.000000	0.001578	
31	CAT 1 Exchange C&WF	\$2,177,249	\$2,119,983	\$37,795	\$0	\$0	\$16,034	\$0	\$3,436	O.K.
32										
33										
34	Equivalent IX Circuit Miles	9,300	7,239	1,442	0	0	619	0	0	O.K.
35	IX Cct. Miles Factor	1.000000	0.778387	0.155054	0.000000	0.000000	0.066559	0.000000	0.000000	
36	CAT 3 Interexch. C&WF	\$69,124	\$53,805	\$10,718	\$0	\$0	\$4,601	\$0	\$0	

Union Telephone Company

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Physical Allocation Factors		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.025094	0.224906	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.815631	0.018507	0.165862	0.000000	0.000000	0.184369	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.628316	0.037286	0.334398	0.000000	0.000000	0.371684	O.K.
18	Conversation Minutes	1.000000	CM	0.626039	0.037537	0.336424	0.000000	0.000000	0.373961	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.907816	0.009253	0.082931	0.000000	0.000000	0.092184	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	1.000000	CT2	0.619432	0.018636	0.361932	0.000000	0.000000	0.380568	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	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLA	0.823113	0.000000	0.172667	0.000000	0.004220	0.176887	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	0.402800	0.001475	0.595725	0.000000	0.000000	0.597200	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.033458	0.298875	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.001448	0.498552	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.

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***** FCC PART 36 ***** Internal Allocation Factors		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	Support Assets	1.000000	D31	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
14	Land and Support Assets	1.000000	D33	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
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	0.619432	0.018636	0.361932	0.000000	0.000000	0.380568	O.K.
18	COE Local Switching	1.000000	D66	0.815631	0.018507	0.165862	0.000000	0.000000	0.184369	O.K.
19	COE Total Switching	1.000000	D68	0.773868	0.018534	0.207597	0.000000	0.000000	0.226132	O.K.
20	COE Transmission	1.000000	D85	0.750473	0.021267	0.190608	0.000000	0.037652	0.249527	O.K.
21	Total COE	1.000000	C19	0.763434	0.019753	0.200020	0.000000	0.016793	0.236566	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	0.749211	0.024434	0.218991	0.000000	0.007365	0.250789	-0.000000459295
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	0.644127	0.029023	0.260291	0.000000	0.066559	0.355873	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.748544	0.024327	0.218036	0.000000	0.009093	0.251456	-0.000000440665
32										
33	Total Equipment	1.000000	C23	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
34										
35	TPIS	1.000000	C32	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
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	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.753556	0.022787	0.211972	0.000000	0.011685	0.246444	-0.000000292327
44	Net Telephone Plant	1.000000	C61	0.753812	0.022499	0.209526	0.000000	0.014163	0.246188	-0.000000252108
45	Total Net Investment	1.000000	C68	0.752330	0.022332	0.211454	0.000000	0.013884	0.247670	-0.000000254265
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	0.722990	0.002478	0.271709	0.000000	0.002823	0.277010	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.719004	0.013763	0.259377	0.000000	0.007856	0.280996	-0.000000149559
51										
52	Corporate Operations Expense	1.000000	I185	0.582103	0.011142	0.400395	0.000000	0.006360	0.417898	-0.000000121082

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***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$70,079	H14	\$52,808	\$1,597	\$14,855	\$0	\$819	\$17,271	\$17,271	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$70,079		\$52,808	\$1,597	\$14,855	\$0	\$819	\$17,271	\$17,271	O.K.
24										
25 Central Office Eq., Alloc.	\$145,866	H21	\$111,359	\$2,881	\$29,176	\$0	\$2,449	\$34,507	\$34,507	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$145,866		\$111,359	\$2,881	\$29,176	\$0	\$2,449	\$34,507	\$34,507	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$183,154	H31	\$137,099	\$4,456	\$39,934	\$0	\$1,665	\$46,055	\$46,055	O.K.
38 Cable & Wire, Direct	130,800	V159	75,919	129	54,752	0	0	54,881	54,881	O.K.
39										
40 Total C&WF Exp.	\$313,954		\$213,018	\$4,585	\$94,686	\$0	\$1,665	\$100,936	\$100,936	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$529,899		\$377,185	\$9,063	\$138,717	\$0	\$4,934	\$152,714	\$152,714	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$459,820		\$324,377	\$7,466	\$123,862	\$0	\$4,115	\$135,443	\$135,443	O.K.

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$118,626	H33	\$89,391	\$2,703	\$25,145	\$0	\$1,386	\$29,235	\$29,235	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$118,626		\$89,391	\$2,703	\$25,145	\$0	\$1,386	\$29,235	\$29,235	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$53,600	H13	\$40,391	\$1,221	\$11,362	\$0	\$626	\$13,209	\$13,209	O.K.
73 Depr., COE Switching	63,155	H19	48,874	1,171	13,111	0	0	14,281	14,281	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	26,595	H20	19,959	566	5,069	0	1,001	6,636	6,636	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	112,870	H31	84,488	2,746	24,610	0	1,026	28,382	28,382	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$256,220		\$193,711	\$5,703	\$54,151	\$0	\$2,654	\$62,509	\$62,509	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$256,220		\$193,711	\$5,703	\$54,151	\$0	\$2,654	\$62,509	\$62,509	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$374,846		\$283,103	\$8,406	\$79,297	\$0	\$4,040	\$91,743	\$91,743	O.K.

Union Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$12,063	G35	\$9,929	\$0	\$2,083	\$0	\$51	\$2,134	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$12,063		\$9,929	\$0	\$2,083	\$0	\$51	\$2,134	O.K.	
111										
112 Operator Service, Alloc.	\$400	G24	\$400	\$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	\$400		\$400	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	264	G19	240	2	22	0	0	24	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$264		\$240	\$2	\$22	\$0	\$0	\$24	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	84,661	G37	69,686	0	14,618	0	357	14,975	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	35,994	G38	29,627	0	6,215	0	152	6,367	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	\$120,655		\$99,313	\$0	\$20,833	\$0	\$509	\$21,342	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	6,646	G43	2,677	10	3,959	0	0	3,969	O.K.	
135 Cust. Serv., Other B&C	11,254	G44	7,503	377	3,375	0	0	3,751	O.K.	
136 Cust. Serv., CABS	41,789	G45	20,895	61	20,834	0	0	20,895	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$59,689		\$31,074	\$447	\$28,168	\$0	\$0	\$28,615	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$180,344		\$130,387	\$447	\$49,001	\$0	\$509	\$49,957	O.K.	
142										

Union Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$193,071		\$140,956	\$449	\$51,106	\$0	\$560	\$52,115	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$459,820	44	\$324,377	\$7,466	\$123,862	\$0	\$4,115	\$135,443	O.K.
167	Total Network Oper. Exp.	118,626	68	89,391	2,703	25,145	0	1,386	29,235	O.K.
168	Total Customer Operations	193,071	161	140,956	449	51,106	0	560	52,115	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$771,517		\$554,724	\$10,618	\$200,114	\$0	\$6,061	\$216,793	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$15,550	H50	\$11,181	\$214	\$4,033	\$0	\$122	\$4,369	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$15,550		\$11,181	\$214	\$4,033	\$0	\$122	\$4,369	O.K.
179										
180	Admin. & General, Allocable	\$116,882	H50	\$84,039	\$1,609	\$30,316	\$0	\$918	\$32,843	O.K.
181	Admin. & General, Direct	31,146	V231	0	0	31,146	0	0	31,146	O.K.
182										
183	Total Admin. and Gen.	\$148,028		\$84,039	\$1,609	\$61,462	\$0	\$918	\$63,989	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$163,578		\$95,219	\$1,823	\$65,496	\$0	\$1,040	\$68,359	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$1,261,394		\$896,463	\$19,741	\$334,616	\$0	\$10,574	\$364,931	O.K.

Union Telephone Company

***** FCC PART 69 *****		Part 36		Union Telephone Company							
IntralATA Revenue Requirement Summary		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	\$375,640	K52	\$222,792	\$52,654	\$0	\$71,335	\$0	\$28,859	O.K.	
14	Rate of Return	10.40%	B19	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	O.K.	
15	Return on Rate Base	\$39,067		\$23,170	\$5,476	\$0	\$7,419	\$0	\$3,001	O.K.	
17	AFUDC	0	N37	0	0	0	0	0	0	O.K.	
18	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.	
19	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
20	Net Return	\$39,067		\$23,170	\$5,476	\$0	\$7,419	\$0	\$3,001	O.K.	
22	Interest Expense	0	N67	0	0	0	0	0	0	O.K.	
24	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.	
25	Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.	
26	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
27	After Tax Income	\$39,067		\$23,170	\$5,476	\$0	\$7,419	\$0	\$3,001	O.K.	
29	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.	
30	Federal Income Taxes	19,228	29	11,404	2,695	0	3,651	0	1,477	O.K.	
31	Operating Expenses and Taxes	345,190	O195	120,938	45,517	28	122,747	29,000	26,959	O.K.	
33	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.	
34	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.	
35	Basis for Gross Receipts Tax	403,485	16+31+32+33	155,512	53,688	28	133,818	29,000	31,438	O.K.	
36	Gross Receipts Tax	16,812	37	6,480	2,237	1	5,576	1,208	1,310	O.K.	
37	TOTAL REVENUE REQUIREMENT	\$420,297		\$161,992	\$55,925	\$29	\$139,394	\$30,208	\$32,748	O.K.	
38											
39											
40											
41											
42											
43											
44											

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$162,676	L25	\$36,202	\$46,997	\$0	\$56,921	\$0	\$22,555	O.K.
14										
15	Central Office Equipment	\$249,665	L70	\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	515,425	L117	476,797	0	0	17,992	0	20,635	O.K.
18										
19	Total COE, IOT, C&WF	\$765,089		\$540,954	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$927,765		\$577,156	\$130,285	\$0	\$157,796	\$0	\$62,528	O.K.
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$927,765		\$577,156	\$130,285	\$0	\$157,796	\$0	\$62,528	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	24	L164	15	3	0	4	0	2	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$927,790		\$577,171	\$130,288	\$0	\$157,800	\$0	\$62,529	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	510,543	M23	328,496	71,791	0	79,389	0	30,866	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	62,627	M47	38,960	8,795	0	10,652	0	4,221	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$354,620		\$209,716	\$49,702	\$0	\$67,759	\$0	\$27,442	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	9,169	L173	5,704	1,288	0	1,559	0	618	O.K.
49	Cash Working Capital	11,851	L175	7,373	1,664	0	2,016	0	799	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$375,640		\$222,792	\$52,654	\$0	\$71,335	\$0	\$28,859	O.K.
53										

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$3,240	N28	721	936	0	1,134	0	449	O.K.
16	Land Assets, Private Line	179	N28	40	52	0	62	0	25	O.K.
17										
18	Total Land Assets	\$3,418		\$761	\$988	\$0	\$1,196	\$0	\$474	O.K.
19										
20	Support Assets, Message	\$150,938	N28	\$33,590	\$43,606	\$0	\$52,814	\$0	\$20,928	O.K.
21	Support Assets, Private Line	8,320	N28	1,852	2,404	0	2,911	0	1,154	O.K.
22										
23	Total Support Assets	\$159,258		\$35,442	\$46,010	\$0	\$55,725	\$0	\$22,081	O.K.
24										
25	Total Land and Supp. Assets	\$162,676		\$36,202	\$46,997	\$0	\$56,921	\$0	\$22,555	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	\$49,147	(G)	\$0	\$0	\$0	\$49,147	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$49,147		\$0	\$0	\$0	\$49,147	\$0	\$0	O.K.
38										
39	Local Switching	\$83,288	(E)	\$0	\$83,288	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$83,288		\$0	\$83,288	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$132,435		\$0	\$83,288	\$0	\$49,147	\$0	\$0	O.K.

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***** FCC PART 69 *****		Part 36		Union Telephone Company						
IntralATA Investment Detail		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	
59	COE Exch. Line - Message	64,157	(D)	64,157	0	0	0	0	0	
60	COE Exch. Line - PL etc.	2,158	(I)	0	0	0	0	0	2,158	
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	
62	COE Interexchange, Message	33,735	(G)	0	0	0	33,735	0	0	
63	COE Interexchange, PL	17,179	(I)	0	0	0	0	0	17,179	
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	
65	COE H/R Message	0	(G)	0	0	0	0	0	0	
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	
67	Total COE Transmission	\$117,230		\$64,157	\$0	\$0	\$33,735	\$0	\$19,337	
68	Total COE Transmission	\$117,230		\$64,157	\$0	\$0	\$33,735	\$0	\$19,337	
69	Total Central Office Equip.	\$249,665		\$64,157	\$83,288	\$0	\$82,863	\$0	\$19,337	
70	Total Central Office Equip.	\$249,665		\$64,157	\$83,288	\$0	\$82,863	\$0	\$19,337	
71	IOT EQUIPMENT:									
72	IOT EQUIPMENT:									
73	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	
74	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	
75	Customer Premises Equipment	0	N60	0	0	0	0	0	0	
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	
77	Customer Premises Equipment	0	N60	0	0	0	0	0	0	
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
79	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
80	CABLE AND WIRE FACILITIES:									
81	CABLE AND WIRE FACILITIES:									
82	Exchange PL and WATS	\$16,034	(I)	\$0	\$0	\$0	\$0	\$0	\$16,034	
83	Exchange Message	476,797	(D)	476,797	0	0	0	0	0	
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	
85	Exchange Assigned	0	Direct	0	0	0	0	0	0	
86	Total Exchange Line C&WF	\$492,831		\$476,797	\$0	\$0	\$0	\$0	\$16,034	
87	Total Exchange Line C&WF	\$492,831		\$476,797	\$0	\$0	\$0	\$0	\$16,034	
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	
90	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
92	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
93	Interexchange Message	\$17,992	(G)	\$0	\$0	\$0	\$17,992	\$0	\$0	
94	Interexchange PL, WATS	4,601	(I)	0	0	0	0	0	4,601	
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	
96	Interexchange Assigned	0	(G)	0	0	0	0	0	0	
97	Total Interexchange C&WF	\$22,593		\$0	\$0	\$0	\$17,992	\$0	\$4,601	
97	Total Interexchange C&WF	\$22,593		\$0	\$0	\$0	\$17,992	\$0	\$4,601	

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***** 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	\$0	(G)	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$515,425		\$476,797	\$0	\$0	\$17,992	\$0	\$20,635	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.

Union Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	24	N46	15	3	0	4	0	2	O.K.
165										
166	Total Plt. Under Const.	\$24		\$15	\$3	\$0	\$4	\$0	\$2	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$9,169	N37	\$5,704	\$1,288	\$0	\$1,559	\$0	\$618	O.K.
174										
175	CASH WORKING CAPITAL	\$11,851	N37	\$7,373	\$1,664	\$0	\$2,016	\$0	\$799	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Union Telephone Company

***** 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	\$93,954	N28	\$20,909	\$27,143	\$0	\$32,875	\$0	\$13,027	O.K.
16	COE Switching	70,994	L44	0	44,648	0	26,346	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	32,049	L68	17,540	0	0	9,223	0	5,286	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	313,546	L117	290,048	0	0	10,945	0	12,553	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$510,543		\$328,496	\$71,791	\$0	\$79,389	\$0	\$30,866	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.	\$510,543		\$328,496	\$71,791	\$0	\$79,389	\$0	\$30,866	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	62,627	N37	38,960	8,795	0	10,652	0	4,221	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$62,627		\$38,960	\$8,795	\$0	\$10,652	\$0	\$4,221	O.K.

Union Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$249,665	L70	\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	515,425	L117	476,797	0	0	17,992	0	20,635	O.K.
16										
17	Total	\$765,089		\$540,954	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.
18	Factor	1.000000		0.707047	0.108860	0.000000	0.131847	0.000000	0.052245	O.K.
19										
20	Sum: Sw., Trans., Other	\$224,135	17	\$0	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.
21	Factor	1.000000		0.000000	0.371596	0.000000	0.450064	0.000000	0.178341	O.K.
22										
23	Central Office Equipment	\$249,665	L70	\$64,157	\$83,288	\$0	\$82,883	\$0	\$19,337	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	38,628	L117-83	0	0	0	17,992	0	20,635	O.K.
26										
27	Total	\$288,292		\$64,157	\$83,288	\$0	\$100,875	\$0	\$39,972	O.K.
28	Factor	1.000000		0.222542	0.288900	0.000000	0.349906	0.000000	0.138652	O.K.
29										
30	General Support Facilities	\$162,676	L25	\$36,202	\$46,997	\$0	\$56,921	\$0	\$22,555	O.K.
31	Central Office Equipment	249,665	13	64,157	83,288	0	82,883	0	19,337	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	515,425	15	476,797	0	0	17,992	0	20,635	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$927,765		\$577,156	\$130,285	\$0	\$157,796	\$0	\$62,528	O.K.
37	Factor	1.000000		0.622093	0.140429	0.000000	0.170082	0.000000	0.067396	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$865,238	36	\$577,156	\$130,285	\$0	\$157,796	\$0	\$0	O.K.
40	Factor	1.000000		0.667050	0.150577	0.000000	0.182373	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	\$927,765	K26	\$577,156	\$130,285	\$0	\$157,796	\$0	\$62,528	O.K.
46	Factor	1.000000		0.622093	0.140429	0.000000	0.170082	0.000000	0.067396	O.K.

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***** 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	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	\$221,848	O171	\$70,183	\$26,008	\$22	\$85,425	\$22,309	\$17,900	O.K.
64	Factor	1.000000		0.316358	0.117232	0.000099	0.385060	0.100562	0.080687	0
65										
66	Net Investment	\$375,640	J13	\$222,792	\$52,654	\$0	\$71,335	\$0	\$28,859	O.K.
67	Factor	1.000000		0.593100	0.140172	0.000000	0.189902	0.000000	0.076826	O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$15,674	N30	\$3,488	\$4,528	\$0	\$5,484	\$0	\$2,173	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$15,674		\$3,488	\$4,528	\$0	\$5,484	\$0	\$2,173	O.K.
24										
25	Central Office Eq., Alloc.	\$31,626	N31	\$8,127	\$10,550	\$0	\$10,499	\$0	\$2,449	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$31,626		\$8,127	\$10,550	\$0	\$10,499	\$0	\$2,449	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.	\$41,600	N33	\$38,482	\$0	\$0	\$1,452	\$0	\$1,665	O.K.
37	Cable & Wire, Direct	54,752	Direct	0	0	0	54,752	0	0	O.K.
38										
39	Total C&WF Exp.	\$96,352		\$38,482	\$0	\$0	\$56,204	\$0	\$1,665	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$143,651		\$50,097	\$15,078	\$0	\$72,187	\$0	\$6,288	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$127,977		\$46,609	\$10,550	\$0	\$66,703	\$0	\$4,115	O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$26,531	N18	\$18,759	\$2,888	\$0	\$3,498	\$0	\$1,386	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$26,531		\$18,759	\$2,888	\$0	\$3,498	\$0	\$1,386	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$11,988	L23	\$2,668	\$3,463	\$0	\$4,195	\$0	\$1,662	O.K.
72	Depr., COE Switching	13,111	L44	0	8,245	0	4,866	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	6,071	L68	3,322	0	0	1,747	0	1,001	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	25,636	L117	23,715	0	0	895	0	1,026	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$56,805		\$29,705	\$11,709	\$0	\$11,702	\$0	\$3,690	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.	\$56,805		\$29,705	\$11,709	\$0	\$11,702	\$0	\$3,690	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$83,337		\$48,464	\$14,597	\$0	\$15,200	\$0	\$5,076	O.K.

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***** 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	\$2,134	N37	\$1,327	\$300	\$0	\$363	\$0	\$144	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$2,134		\$1,327	\$300	\$0	\$363	\$0	\$144	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	22	(F)	0	0	22	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$22		\$0	\$0	\$22	\$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	6,367	(H)	0	0	0	0	0	6,367	O.K.
125	Bus. Ofc., EU Message	14,975	(H)	0	0	0	0	14,975	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	\$21,342		\$0	\$0	\$0	\$0	\$14,975	\$6,367	O.K.
134										
135	Cust. Serv., Msg. Process	\$3,959	(H)	0	0	0	0	3,959	0	O.K.
136	Cust. Serv., Other B&C	3,375	(H)	0	0	0	0	3,375	0	O.K.
137	Cust. Serv., CABS	20,834	N21	0	7,742	0	9,377	0	3,716	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$28,168		\$0	\$7,742	\$0	\$9,377	\$7,334	\$3,716	O.K.
141										
142	Total BO, CS, OS, Dir.	\$49,532		\$0	\$7,742	\$22	\$9,377	\$22,309	\$10,082	O.K.

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	***** FCC PART 69 *****		Part 36							Other	
	Operating Expenses and Taxes	IntralATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.		\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct		0	Direct	0	0	0	0	0	0	0	O.K.
160											
161 Total Other Cust. Serv.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162											
163 TOTAL CUSTOMER OPER. EXP.		\$51,666		\$1,327	\$8,041	\$22	\$9,740	\$22,309	\$10,226		O.K.
164											
165 "BIG-THREE" EXPENSES:											
166											
167 Total Plr. Specific Exp.		\$143,651	41	\$50,097	\$15,078	\$0	\$72,187	\$0	\$6,288		O.K.
168 Total Plr Non-specific Exp.		26,531	62 + 67 +69	18,759	2,888	0	3,498	0	1,386		O.K.
169 Total Customer Operations		51,666	163	1,327	8,041	22	9,740	22,309	10,226		O.K.
170											
171 TOTAL "BIG THREE" EXPENSES		\$221,848		\$70,183	\$26,008	\$22	\$85,425	\$22,309	\$17,900		O.K.
172											
173 CORPORATE OPERATIONS EXPENSE:											
174											
175 Exec. and Planning, Alloc.		\$4,155	N64	\$1,315	\$487	\$0	\$1,600	\$418	\$335		O.K.
176 Exec. and Planning, Direct		0	Direct	0	0	0	0	0	0		O.K.
177											
178 Total Exec. and Planning		\$4,155		\$1,315	\$487	\$0	\$1,600	\$418	\$335		O.K.
179											
180 Admin. & General, Allocable		\$31,235	N64	\$9,881	\$3,662	\$3	\$12,027	\$3,141	\$2,520		O.K.
181 Admin. & General, Direct		31,146	Direct	9,853	3,651	3	11,993	3,132	2,513		O.K.
182											
183 Total Admin. and Gen.		\$62,381		\$19,735	\$7,313	\$6	\$24,020	\$6,273	\$5,033		O.K.
184											
185 TOTAL CORPORATE OPERATIONS		\$66,536		\$21,049	\$7,800	\$7	\$25,620	\$6,691	\$5,369		O.K.
186											
187 NON-INCOME TAXES:											
188											
189 Non-income Taxes, Allocable		\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
190 Non-income Taxes, Direct		0	Direct	0	0	0	0	0	0		O.K.
191											
192 Total Non-income Taxes		\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
193											
194 TOTAL OPER. EXP. AND TAXES		\$345,190		\$120,938	\$45,517	\$28	\$122,747	\$29,000	\$26,959		O.K.
195											

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***** FCC PART 69 *****									
InterLATA Revenue Requirement Summary									
	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Net Investment		\$24,741	\$6,149	\$0	\$6,336	\$0	\$0	O.K.
14	Rate of Return	Q52 B19	10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	O.K.
16	Return on Rate Base		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
18	AFUDC	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	Direct	0	0	0	0	0	0	O.K.
22	Net Return		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
24	Interest Expense	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	Direct	0	0	0	0	0	0	O.K.
29	After Tax Income		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
31	State Income Taxes	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	29	1,271	316	0	326	0	0	O.K.
33	Operating Expenses and Taxes	U195	12,282	3,828	3	3,185	444	0	O.K.
34	Uncollectibles	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	Direct	0	0	0	0	0	0	O.K.
37	Basis for Gross Receipts Tax	16+31+32+33	16,127	4,783	3	4,169	444	0	O.K.
40	Gross Receipts Tax	37	672	199	0	174	18	0	O.K.
43	TOTAL REVENUE REQUIREMENT		\$16,799	\$4,982	\$3	\$4,343	\$462	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$16,574	R25	\$4,793	\$6,223	\$0	\$5,558	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$22,746	R70	\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	55,205	R117	53,199	0	0	2,006	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$77,951		\$60,357	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$94,526		\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$94,526		\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	2	R164	2	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$94,528		\$65,152	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	52,480	S23	37,088	8,576	0	6,816	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	6,381	S47	4,398	1,047	0	936	0	0	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$35,668		\$23,667	\$5,893	\$0	\$6,108	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	982	R173	677	161	0	144	0	0	O.K.
49	Cash Working Capital	577	R175	398	95	0	85	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$37,227		\$24,741	\$6,149	\$0	\$6,336	\$0	\$0	O.K.
53										

telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$348	T28	\$101	\$131	\$0	\$117	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$348		\$101	\$131	\$0	\$117	\$0	\$0	O.K.
19										
20	Support Assets, Message	16,226	T28	\$4,693	\$6,092	\$0	\$5,441	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$16,226		\$4,693	\$6,092	\$0	\$5,441	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$16,574		\$4,793	\$6,223	\$0	\$5,558	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$2,531	(G)	\$0	\$0	\$0	\$2,531	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$2,531		\$0	\$0	\$0	\$2,531	\$0	\$0	O.K.
38										
39	Local Switching	\$9,293	(E)	\$0	\$9,293	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$9,293		\$0	\$9,293	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$11,824		\$0	\$9,293	\$0	\$2,531	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	7,158	(D)	7,158	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	3,764	(G)	0	0	0	3,764	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$10,922		\$7,158	\$0	\$0	\$3,764	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$22,746		\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	53,199	(D)	53,199	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	\$53,199		\$53,199	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$2,006	(G)	\$0	\$0	\$0	\$2,006	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$2,006		\$0	\$0	\$0	\$2,006	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$55,205		\$53,199	\$0	\$0	\$2,006	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$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	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USI	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	2	T46	2	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$2		\$2	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$982	T37	\$677	\$161	\$0	\$144	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$577	T37	\$398	\$95	\$0	\$85	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 *****										
InterLATA										
Reserves and Deferrals										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$9,573	T28	\$2,768	\$3,594	\$0	\$3,210	\$0	\$0	O.K.
16	COE Switching	6,338	R44	0	4,982	0	1,357	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	2,986	R68	1,957	0	0	1,029	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	33,583	R117	32,362	0	0	1,220	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$52,480		\$37,088	\$8,576	\$0	\$6,816	\$0	\$0	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$52,480		\$37,088	\$8,576	\$0	\$6,816	\$0	\$0	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	R44	0	0	0	0	0	0	O.K.
41	COE Operator	0	R32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45	Unclassified	6,381	T37	4,398	1,047	0	936	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$6,381		\$4,398	\$1,047	\$0	\$936	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$22,746	R70	\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	55,205	R117	53,199	0	0	2,006	0	0	O.K.
16										
17	Total	\$77,951		\$60,357	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
18	Factor	1.000000		0.774293	0.119219	0.000000	0.106488	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$17,594	17	\$0	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.528203	0.000000	0.471797	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$22,746	R70	\$7,158	\$9,293	\$0	\$6,295	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	2,006	R117-83	0	0	0	2,006	0	0	O.K.
26										
27	Total	\$24,753		\$7,158	\$9,293	\$0	\$8,301	\$0	\$0	O.K.
28	Factor	1.000000		0.289198	0.375448	0.000000	0.335354	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$16,574	R25	\$4,793	\$6,223	\$0	\$5,558	\$0	\$0	O.K.
31	Central Office Equipment	22,746	13	7,158	9,293	0	6,295	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	55,205	15	53,199	0	0	2,006	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$94,526		\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
37	Factor	1.000000		0.689236	0.164147	0.000000	0.146618	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$94,526	36	\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
40	Factor	1.000000		0.689236	0.164147	0.000000	0.146618	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	\$94,526	Q26	\$65,150	\$15,516	\$0	\$13,859	\$0	\$0	O.K.
46	Factor	1.000000		0.689236	0.164147	0.000000	0.146618	0.000000	0.000000	O.K.

Union Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Sld. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$12,215	U171	\$7,755	\$2,131	\$2	\$1,940	\$386	\$0	O.K.
64	Factor	1.000000		0.634880	0.174431	0.000200	0.158847	0.031628	0.000000	0
65										
66	Net Investment	37,227	P13	24,741	6,149	0	6,336	0	0	O.K.
67	Factor	1.000000		0.664610	0.165182	0.000000	0.170208	0.000000	0.000000	O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$1,597	T30	\$462	\$600	\$0	\$536	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$1,597		\$462	\$600	\$0	\$536	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$2,881	T31	\$907	\$1,177	\$0	\$797	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$2,881		\$907	\$1,177	\$0	\$797	\$0	\$0	O.K.
29										
30	Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	T43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$4,456	T33	\$4,294	\$0	\$0	\$162	\$0	\$0	O.K.
37	Cable & Wire, Direct	129	Direct	0	0	0	129	0	0	O.K.
38										
39	Total C&WF Exp.	\$4,585		\$4,294	\$0	\$0	\$291	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$9,063		\$5,662	\$1,777	\$0	\$1,624	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$7,466		\$5,200	\$1,177	\$0	\$1,088	\$0	\$0	O.K.

Union Telephone Company

***** FCC PART 69 *****									
Operating Expenses and Taxes									
	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER. EXP.:								
58									
59	Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	O.K.
61									
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
63									
64	Network Operations, Alloc.	\$2,703	T18	\$2,093	\$322	\$0	\$288	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	O.K.
66									
67	Total Network Oper. Exp.	\$2,703		\$2,093	\$322	\$0	\$288	\$0	O.K.
68									
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71	Depr., Support Assets	\$1,221	R23	\$353	\$459	\$0	\$410	\$0	O.K.
72	Depr., COE Switching	1,171	R44	0	920	0	251	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	O.K.
74	Depr., COE Transmission	566	R68	371	0	0	195	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	2,746	R117	2,646	0	0	100	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	O.K.
78									
79	Total Depreciation Expense	\$5,703		\$3,370	\$1,379	\$0	\$955	\$0	O.K.
80									
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	O.K.
85									
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
87									
88	Total Depr. and Amort.	\$5,703		\$3,370	\$1,379	\$0	\$955	\$0	O.K.
89									
90	TOTAL NON-SPEC. OPER. EXP.	\$8,406		\$5,463	\$1,701	\$0	\$1,243	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	2	(F)	0	0	2	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$2		\$0	\$0	\$2	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134										
135	Cust. Serv., Msg. Process	\$10	(H)	0	0	0	0	10	0	O.K.
136	Cust. Serv., Other B&C	377	(H)	0	0	0	0	377	0	O.K.
137	Cust. Serv., CABS	61	T21	0	32	0	29	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$447		\$0	\$32	\$0	\$29	\$386	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$449		\$0	\$32	\$2	\$29	\$386	\$0	O.K.

Union Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$449		\$0	\$32	\$2	\$29	\$386	\$0	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$9,063	41	\$5,662	\$1,777	\$0	\$1,624	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	2,703	62 + 67 +69	2,093	322	0	288	0	0	O.K.
169	Total Customer Operations	449	163	0	32	2	29	386	0	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$12,215		\$7,755	\$2,131	\$2	\$1,940	\$386	\$0	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$214	T64	\$136	\$37	\$0	\$34	\$7	\$0	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$214		\$136	\$37	\$0	\$34	\$7	\$0	O.K.
179										
180	Admin. & General, Allocable	\$1,609	T64	\$1,021	\$281	\$0	\$256	\$51	\$0	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$1,609		\$1,021	\$281	\$0	\$256	\$51	\$0	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$1,823		\$1,157	\$318	\$0	\$290	\$58	\$0	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$19,741		\$12,282	\$3,828	\$3	\$3,185	\$444	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Union Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 28-Aug-03 09:56:33 AM

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

		Intrastate									
		TOTAL COMPANY	Source/ Allocater	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA		(I)	(J)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
PLANT INVESTMENT DETAIL:											
21	Land, Allocable	15,283	---	---	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---	---	
28	Buildings, Allocable	712,065	---	---	---	---	---	---	---	---	
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	135,792	---	---	---	---	---	---	---	---	
38	CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0	0	
39	CAT 3 Local Sw. Allocable	502,150	---	---	---	---	---	---	---	---	
40	CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0	0	
41	CAT 4.12 Exchange Trunk	63,568	---	---	---	---	---	---	---	---	
42	CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0	0	
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	292,968	---	---	---	---	---	---	---	---	
44	Reserved	0	---	---	---	---	---	---	---	---	
45	CAT 4.13 Direct	0	---	0	0	0	0	0	0	0	
46	CAT 4.23 Message, PL & WATS	157,043	---	---	---	---	---	---	---	---	
47	Reserved	0	---	---	---	---	---	---	---	---	
48	CAT 4.23 Direct	0	---	0	0	0	0	0	0	0	
49	CAT 4.3 H/R Message	0	---	---	---	---	---	---	---	---	
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

Union Telephone Company
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)	
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	2,177,249	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	22,928	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	69,124	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0
101	Materials and Supplies	40,369	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---
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

Union Telephone Company
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	
125	TPUC -- Long Term, Alloc.	108	--	--	--	--	--	--	
126	TPUC -- Long Term, Direct	0	--	0	0	0	0	0	
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	420,081	--	--	--	--	--	--	
130	Acc. Depr. COE Switching	341,980	--	--	--	--	--	--	
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	
132	Acc. Depr. COE Transmission	140,405	--	--	--	--	--	--	
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	
134	Acc. Depr. Cable and Wire Facilities	1,380,472	--	--	--	--	--	--	
135	Acc. Depr. Other Plant	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	
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	280,016	--	211,008	6,381	59,355	0	3,272	69,008
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	0	--	--	--	--	--	--	
149	Network Support, Direct	0	--	0	0	0	0	0	
150	General Support, Alloc.	70,079	--	--	--	--	--	--	
151	General Support, Direct	0	--	0	0	0	0	0	
152	Central Office Eq., Alloc.	145,866	--	--	--	--	--	--	
153	Central Office Eq., Direct	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	
158	Cable & Wire, Alloc.	183,154	--	--	--	--	--	--	
159	Cable & Wire, Direct	130,800	--	75,919	129	54,752	0	0	54,881

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 Union Telephone Company
 ENDING DECEMBER 31, 2001

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	***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
176	Oil, Pil. and Equip., Alloc.	0		0	0	0	0	0	0	0	
177	Oil, Pil. and Equip., Direct	0		0	0	0	0	0	0	0	
178	Network Operations, Alloc.	118,626		0	0	0	0	0	0	0	
179	Network Operations, Direct	0		0	0	0	0	0	0	0	
180	Total Access Expense	0		0	0	0	0	0	0	0	
181	Depr., Support Assets	53,600									
182	Depr., COE Switching	63,155									
183	Depr., COE Operator	0									
184	Depr., COE Transmission	26,595									
185	Depr., IOT Equipment	0									
186	Depr., C&W Facilities	112,870									
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	12,063									
192	Marketing, Direct	0		0	0	0	0	0	0	0	
193	Operator Service, Alloc.	400									
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	264									
197	Foreign Directory	0									
198	Bus. Ofc., EU Presubscription	0									
199	Bus. Ofc., EU MTS & WATS	84,661									
200	Bus. Ofc., EU Access, P/L & all Other	35,994									
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	6,646									
207	Cust. Serv., Other B&C	11,254									
208	Cust. Serv., CABS	41,789									
209	Cust. Serv., EU Common Line	0		0	0	0	0	0	0	0	
210	Other Cust. Serv., Alloc.	0									
211	Other Cust. Serv., Direct	0		0	0	0	0	0	0	0	
212	Exec. and Planning, Alloc.	15,550									
213	Exec. and Planning, Direct	0		0	0	0	0	0	0	0	

Intrastate

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company
 ENDING DECEMBER 31, 2001

***** 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	116,882	---	---	---	---	---	---	---
231	Admin. & General, Direct	31,146	---	0	0	31,146	0	0	31,146
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	0	---	0	0	0	0	0	0
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---
237	Federal Income Tax Rate	33.10%	---	---	---	---	---	---	---
238	Gross Receipts Tax Rate	4.00%	---	---	---	---	---	---	---
239	Rate of Return	10.40%	---	---	---	---	---	---	---
240	AFUDC	0	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	0	0	0	0	0
243	Contributions	500	---	---	---	---	---	---	---
244	Interest Expense	0	---	---	---	---	---	---	---
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									

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
 Union Telephone Company
 ENDING DECEMBER 31, 2001

	***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Other	Interstate				Intrastate				
					InterLATA	IntraLATA	Private Line InterLATA	Private Line IntraLATA	InterLATA	IntraLATA	Private Line InterLATA	Private Line IntraLATA	
271	(A) Working Loops	(B) 1,901	(C) ---	(D) 3	(E) 33	(F) 0	(G) 0	(H) 14	(I) 14				
272	Equivalent Interexchange Ctd. Miles	9,300	---	0	1,442	0	0	619	619				
273	Interexchange Circuit Terminations	841	---	0	212	0	0	92	92				

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

IN THE MATTER OF THE)	FINAL DECISION AND ORDER
ESTABLISHMENT OF SWITCHED)	GRANTING MOTION TO DISMISS
ACCESS REVENUE REQUIREMENT)	ON SUMMARY DISPOSITION;
FOR UNION TELEPHONE COMPANY)	NOTICE OF ENTRY
)	
)	TC02-077

On June 27, 2002, Union Telephone Company (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 23, 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 28, 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 and 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 July 15, 2002, S&S filed a Petition to Intervene (Petition) with the Commission. At its regular meeting on July 23, 2002, the Commission voted unanimously to grant S&S's Motion to Intervene, and on August 7, 2002, the Commission issued an Order Granting Petition to Intervene. S&S has been a party to this proceeding since then.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CONCLUSIONS OF LAW

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

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

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

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

12. Company's Motion to Dismiss is granted.

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

It is therefore

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

NOTICE OF ENTRY OF ORDER

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

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

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

BY ORDER OF THE COMMISSION:

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

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

TELEC CONSULTING RESOURCES INC.

Suite 310, Embassy Tower
9300 Underwood Avenue
Omaha, NE 68114
402.398.0062
Fax 402.398.0065

September 10, 2003

Mr. Harlan Best, Utility Analyst
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RECEIVED

SEP 11 2003

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

233 South 13th Street, Suite 1225
Lincoln, NE 68508
402.441.4315
Fax 402.441.4317

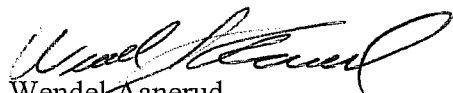
Dear Mr. Harlan Best:

The following is in response to your email requests dated September 9, 2003, for Beresford Municipal Switched Access Cost Study (docket number TC02-0080) and Union Telephone Company Switched Access Cost Study (docket number TC02-077).

Attached are Sheets A and V for each study and also an updated *Distribution of Accounts 6610 & 6620* worksheet for the Union Telephone Company.

If you have any questions, feel free to contact me 402-398-0062.

Sincerely,



Wendel Aanerud

TELEC Consulting Resources, Inc.

Union Telephone Company

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

Intrastate Toll
 Revenue Requirement Summary

	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15	Net Investment								
	\$376,176	J13	\$223,126	\$52,730	\$0	\$71,426	\$0	\$28,895	O.K.
16	Rate of Return		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
17									
18	Return on Rate Base		\$23,205	\$5,484	\$0	\$7,428	\$0	\$3,005	O.K.
19	Return Adjustments	J18-20	0	0	0	0	0	0	O.K.
20									
21	Net Return on Rate Base		\$23,205	\$5,484	\$0	\$7,428	\$0	\$3,005	O.K.
22	Income Taxes	J31-32	11,313	2,674	0	3,622	0	1,465	O.K.
23	Expenses and Other Taxes	J33-35, 40	127,415	47,750	29	128,319	30,200	28,263	O.K.
24									
25	Total IntraLATA Rev. Req.		\$161,934	\$55,907	\$29	\$139,369	\$30,200	\$32,733	O.K.
26	=====		=====	=====	=====	=====	=====	=====	
27									
28									
INTERLATA:									
30									
31	Net Investment	P13	\$24,742	\$6,149	\$0	\$6,336	\$0	\$0	O.K.
32	Rate of Return		10.40%	10.40%	10.40%	10.40%	10.40%	10.40%	
33									
34	Return on Rate Base		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
35	Return Adjustments	P18-20	0	0	0	0	0	0	O.K.
36									
37	Net Return on Rate Base		\$2,573	\$640	\$0	\$659	\$0	\$0	O.K.
38	Income Taxes	P31-32	1,259	313	0	322	0	0	O.K.
39	Expenses and Other Taxes	P33-35, 40	12,953	4,026	3	3,359	462	0	O.K.
40									
41	Total InterLATA Rev. Req.		\$16,786	\$4,979	\$3	\$4,340	\$462	\$0	O.K.
42	=====		=====	=====	=====	=====	=====	=====	
43									
44									
45	TOTAL INTRASTATE REV. REQ.		\$178,720	\$60,886	\$32	\$143,709	\$30,662	\$32,733	
	*****		*****	*****	*****	*****	*****	*****	
	ACCESS ELEMENT MINUTES OF USE		2,809,303	2,809,303		2,809,303			
	ACCESS RATE PER MINUTE		\$0.063617	\$0.021673		\$0.051155			

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Union Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 10-Sep-03 10:17:19 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	15,283	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
28	Buildings, Allocable	712,065	---	---	---	---	---	---	---
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	135,792	---	---	---	---	---	---	---
38	CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39	CAT 3 Local Sw. Allocable	502,150	---	---	---	---	---	---	---
40	CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41	CAT 4.12 Exchange Trunk	63,568	---	---	---	---	---	---	---
42	CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	292,968	---	---	---	---	---	---	---
44	Reserved	0	---	---	---	---	---	---	---
45	CAT 4.13 Direct	0	---	0	0	0	0	0	0
46	CAT 4.23 Message, PL & WATS	157,043	---	---	---	---	---	---	---
47	Reserved	0	---	---	---	---	---	---	---
48	CAT 4.23 Direct	0	---	0	0	0	0	0	0
49	CAT 4.3 H/R Message	0	---	---	---	---	---	---	---
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

Union Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	2,177,249	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	22,928	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	69,124	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	567	---	0	0	0	567	567	567
101	Materials and Supplies	40,369	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---
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

Union Telephone Company
 ENDING DECEMBER 31, 2001

		Intrastate							
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--
124	TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	108	--	--	--	--	--	--	--
126	TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	420,081	--	--	--	--	--	--	--
130	Acc. Depr. COE Switching	341,980	--	--	--	--	--	--	--
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	140,405	--	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facilities	1,380,472	--	--	--	--	--	--	--
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	280,016	--	210,979	6,380	59,347	0	3,310	69,037
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	0	--	--	--	--	--	--	--
149	Network Support, Direct	0	--	0	0	0	0	0	0
150	General Support, Alloc.	70,079	--	--	--	--	--	--	--
151	General Support, Direct	0	--	0	0	0	0	0	0
152	Central Office Eq., Alloc.	145,866	--	--	--	--	--	--	--
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.	183,154	--	--	--	--	--	--	--
159	Cable & Wire, Direct	130,800	--	75,919	129	54,752	0	0	54,881

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176	Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	118,626	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	0	0	0	0	0
180	Total Access Expense	0	---	0	0	0	0	0	0
181	Depr., Support Assets	53,600	---	---	---	---	---	---	---
182	Depr., COE Switching	63,155	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---
184	Depr., COE Transmission	26,595	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---
186	Depr., C&W Facilities	112,870	---	---	---	---	---	---	---
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	12,063	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0
193	Operator Service, Alloc.	400	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0
196	Alphabetical Directory	264	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	84,624	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	35,978	---	---	---	---	---	---	---
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	6,646	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	11,254	---	---	---	---	---	---	---
208	Cust. Serv., CABS	41,776	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	0	---	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	71	---	71	0	0	0	0	0
212	Exec. and Planning, Alloc.	15,550	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company
 ENDING DECEMBER 31, 2001

***** 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	116,882	---	---	---	---	---	---	---
231	Admin. & General, Direct	31,146	---	0	0	31,146	0	0	31,146
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	0	---	0	0	0	0	0	0
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---
237	Federal Income Tax Rate	32.89%	---	---	---	---	---	---	---
238	Gross Receipts Tax Rate	4.00%	---	---	---	---	---	---	---
239	Rate of Return	10.40%	---	---	---	---	---	---	---
240	AFUDC	0	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	0	0	0	0	0
243	Contributions	500	---	---	---	---	---	---	---
244	Interest Expense	0	---	---	---	---	---	---	---
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

Union Telephone Company
 ENDING DECEMBER 31, 2001

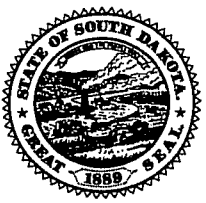
	***** FCC PART 36 *****	TOTAL COMPANY (B)	Source/ Allocator (C)	Other (D)	Interstate		Intrastate		TOTAL INTRASTATE (I)
					Private Line		Private Line		
					InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
271	Working Loops	1,901	---	3	33	0	0	14	14
272	Equivalent Interexchange Cct. Miles	9,300	---	0	1,442	0	0	619	619
273	Interexchange Circuit Terminations	841	---	0	212	0	0	92	92

COMPANY: UNION TELEPHONE COMPANY
 YEAR: 2001

DISTRIBUTION OF ACCOUNT 6610 & 6620

ACCT NO.		TIME STUDY HOURS	% TOTAL HOURS	DISTRIBUTION OF UNIDENTIFIED	IDENTIFIED EXPENSE	DISTRIBUTED EXPENSE
6610	MARKETING EXPENSE				\$12,063	\$12,063
6620	PUBLISHED DIRECTORY ALPHA (Directories)				\$264	\$264
6620	CALL COMPLETION (Operator Expense)				\$400	\$400
6620	END USER SERVICE ORDER PROCESSING (Cat 1)	17.75	22.61%	\$35,978		\$35,978
6620	END USER PAYMENT COLLECTION (Cat 1)	38.00	48.41%	\$77,023		\$77,023
6620	END USER BILLING INQUIRY (Cat 1)	3.75	4.78%	\$7,601		\$7,601
6620	END USER COIN COLLECTION (Cat 1)	4.25	5.41%	\$8,614		\$8,614
6620	END USER ACCESS (Cat 1) (Not Used)	0.00	0.00%	\$0		\$0
6620	MESSAGE PROCESSING (Cat 2)	0.00	0.00%	\$0	\$6,646	\$6,646
6620	CABS (Cat 2)	14.75	18.79%	\$29,897	\$11,879	\$41,776
6620	OTHER BILLING & COLLECTION (Cat 2)	0.00	0.00%	\$0	\$11,254	\$11,254
6620	TRS Fee	0.00	0.00%	\$0	\$71	\$71
	TOTAL	78.50	100.00%	\$159,113	\$42,577	\$201,690

6610 & 6620 AS ACCOUNTED	\$201,690
IDENTIFIED EXP	\$42,577
UNIDENTIFIED TOTAL	\$159,113



SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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Gary Hanson, Vice-Chair
Jim Burg, Commissioner

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MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Harlan Best

RE: Union Telephone Company, Hartford, SD
Switched Access Revenue Requirement, TC02-077

DATE: September 11, 2003

Union Telephone Company (Union) filed an Intrastate Switched Access Cost Study pursuant to ARSD Chapters 20:10:27 to 20:10:29, inclusive on June 27, 2002, based on the twelve months ended December 31, 2001. The cost study submitted by Union developed a revenue requirement of \$388,868. Union's access minutes of use for 2001 were 2,809,303. Union is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Union'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 July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition To Intervene from S&S Communications (S&S). On July 23, 2002, the Commission granted S&S' intervention and voted to assess Union 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 Union on June 28, July 12, and September 27, 2002. Staff data requests were responded to by Union in a timely manner. Staff reviewed trial balances for 2000 and 2001, supporting documentation for adjustments that were proposed by Union in the cost study, access minutes of use, and traffic factor support.

The cost study filed by Union included FCC frozen allocation factors. Staff requested Union 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 October 23, 2002, Union submitted an amended cost study that reduced the revenue requirement to \$384,439. Union filed a second amended cost study on February 27, 2003, which included an adjustment for Global Crossing uncollectibles. The revenue requirement with this filing is \$386,332. Incorrect allocation factors were used in preparing this revised cost study, the factors were corrected and refiled on February 28, 2003; \$385,764 is the requested revenue requirement.

Staff requested, and Union has agreed, to adjust the Federal Income Tax rate to 32.89% instead of the filed 33.10%; to directly assign the Federal Telecommunications Relay Service assessment to the interstate jurisdiction; and to amortized non-recurring cost study expense of \$1700 over three years. Staff opposed the addition of Global Crossing uncollectibles in the cost study. On August 26, 2003, Union, through its attorney Darla Rogers, agreed to remove the Global Crossing adjustment. On August 29, 2003, Union submitted a revised cost study excluding the Global Crossing uncollectible. Union filed a final revised cost study that included the agreed to adjustments on September 11, 2003. The revenue requirement for Union is \$383,347. This revenue requirement is acceptable to Union.

Respectively submitted: Harlan Best

cc Wendel Aanerud, TELEC Consulting Resources, Inc

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER APPROVING
OF SWITCHED ACCESS REVENUE)	REVENUE REQUIREMENT
REQUIREMENT FOR UNION TELEPHONE)	
COMPANY)	TC02-077

On June 27, 2002, Union Telephone Company (Union) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On October 23, 2002, February 27, 2003, February 28, 2003, March 25, 2003, August 29, 2003 and September 11, 2003, Union filed amended 2001 Intrastate Switched Access Cost Studies.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At a regularly scheduled meeting of July 23, 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 Union. At its regularly scheduled meeting of August 19, 2003, the Commission granted the Motion to Dismiss. Staff filed a memorandum on September 11, 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 Union'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 Union's revenue requirement and minutes of use are hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC02-090.)

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

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