| · / / | DOCKET NO. |
|------------------------------|---|
| In the Matter | OF — IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR UNION TELEPHONE COMPANY |
| | Dublic Hillitias Commission of the State of South Delvote |
| ··· | Public Utilities Commission of the State of South Dakota |
| DATE | MEMORANDA |
| 6/27 0= 7/3 02 1/15 03 | Filed and Dacketed; Heekly Filing; St & Communications' Detition to Intervence; |
| 8/7 00 | 2 Order Granting Petition to Intervene; Order lessessing Filing Fee; |
| 10/2300 | Peused Cost Studies: |
| 2/27 0- | Recused Cost Studies; |
| 3/25 0 | 3 Kerused Cost Studies; 3 Mation to Dismin and I ration for Estension of Times to Resource to |
| 1/28 0 | 3 Intervenais Broof in Resistance to Pration to Dismission Inclion for Ratice of Intent to Consider Nationas One for Summary Fragment Pratice for Protection Plane |
| 8/140 | 3 affective of Les Sumption; |
| 8/18 03 | Hisporse of Companier Names in Clarue Packets to Officerit of Les S. Sumption Believed Cost Study; |
| 9/9 0 | 3 Roused Cash studies; |
| 9/23 0 | 3 Wocket Closed. |
| , | |

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

RECENTED

JUN 27 2002

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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

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,

Waddle 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

| | Carrier Common Line | Local Switching | Local Transport |
|------------------------------------|--------------------------|--------------------------|------------------------------|
| Originating RPM Terminating RPM | \$0.055308 \$0.069809 | \$0.019070 \$0.024069 | \$0.052525 \$0.052525 |
| Terminating RPM | \$0.009809 | \$0.024069 | \$U.U3 <i>Z</i> 3 <i>Z</i> 3 |

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

Of: TELEC Consulting Resources, Inc.

| | ****** FOC DART CO ****** | Onion releptions company | | | | | | | | | | | | |
|----------------------|---|-------------------------------|----------------------|-------------------------------|----------------------------|------------------------|-----------------------------|---------------------------|--|----------------------|--|--|--|--|
| | 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) | (1) | | | | | |
| | INTRALATA: | | | | | | | | | | | | | |
| 15 16 17 | Net Investment Rate of Return | \$417,414 10.40% | J13 | \$246,585 10.40% | \$59,107 10.40% | \$0 10.40% | \$82,929 10.40% | \$0 10.40% | \$28,792 10.40% | O.K. | | | | |
| 18 19 20 | Return on Rate Base Return Adjustments | \$43,411 0 | J18-20 | \$25,645 0 | \$6,147 0 | \$0 0 | \$8,625 0 | \$0 0 | \$2,994 0 | O.K. O.K. | | | | |
| 21 22 23 | Net Return on Rate Base Income Taxes Expenses and Other Taxes | \$43,411 21,374 385,910 | J31-32 J33-35, 40 | \$25,645 12,626 140,753 | \$6,147 3,027 52,328 | \$0 0 212 | \$8,625 4,246 134,357 | \$0 0 30,618 | \$2,994 1,474 27,642 | O.K. O.K. O.K. | | | | |
| 24 25 26 27 | Total IntraLATA Rev. Req. | \$450,695 | | \$179,025 ========= | \$61,502 ======== | \$212 ========= | \$147,228 ========= | \$30,618 ======= | \$32,111 ======= | O.K. | | | | |
| 28 29 30 | INTERLATA: | | | | | | | | | | | | | |
| 31 32 33 | Net Investment Rate of Return | \$965 10.40% | P13 | \$612 10.40% | \$151 10.40% | \$0 10.40% | \$202 10.40% | \$0 10.40% | \$0 10.40% | O.K. | | | | |
| 34 35 36 | Return on Rate Base Return Adjustments | \$100 0 | P18-20 | \$64 0 | \$16 0 | \$0 0 | \$21 0 | \$0 0 | \$0 0 | O.K. O.K. | | | | |
| 37 38 39 | Net Return on Rate Base Income Taxes Expenses and Other Taxes | \$100 50 775 | P31-32 P33-35, 40 | \$64 31 320 | \$16 8 131 | \$0 0 0 | \$21 10 300 | \$0 0 23 | \$0 0 | O.K. O.K. O.K. | | | | |
| 40 41 42 | Total InterLATA Rev. Req. | \$924 ======= | | \$415 | \$155 | \$0 | \$332 | \$23 | \$0 | O.K. | | | | |
| 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 | | | | | | | |

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| | | | | | | tn | trastate | | | |
|----------|---|-------------------------|----------------------|-------------|----------------------|-----------|------------|---|------------|----|
| | | T0741 | 8 | Interstate | essage Telephone Ser | vice | Privat | te Line | TOTAL | |
| | ******* FCC PART 36 ******* Revenue Requirement Summary | TOTAL COMPANY | Source/ Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 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% | |
| 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 | Ο. |
| 19 | Rate of Return | 10.40% | | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | |
| 20 | | | | ********* | | | | | | _ |
| 21 22 | Return on Rate Base | \$173,373 | | \$129,862 | \$100 | \$41,004 | \$0 | \$2,407 | \$43,511 | Ο. |
| 23 | AFUDC | 0 | H43 | 0 | 0 | 0 | 0 | 0 | 0 | Ο. |
| 24 | ITC Amortization | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | Ö. |
| 25 | Other Return Adjustments | 0 | V242 | 0 | 0 | Ö | 0 | 0 | 0 | 0. |
| 26 | | | | | | | | | | |
| 27 28 | Net Return | \$173,373 | | \$129,862 | \$100 | \$41,004 | \$0 | \$2,407 | \$43,511 | Ο. |
| ∠o 29 | Contributions | 500 | H52 | 288 | 0 | 208 | 0 | 3 | 212 | Ο. |
| 30 | Interest Expense | 0 | H44 | 0 | 0 | 0 | 0 | 0 | 0 | Ö. |
| 31 | Capital Lease Expense | Ö | H46 | 0 | 0 | 0 | Ō | ō | ū | a. |
| 32 | Capitalized Payroll taxes | Ō | H36 | 0 | 0 | 0 | ō | 0 | ō | 0. |
| 33 | Depreciation Adjustment | 0 | H36 | 0 | 0 | 0 | 0 | Ö | 0 | 0. |
| 34 | Other Income Adjustments | 0 | V248 | 0 | 0 | Ō | 0 | 0 | 0 | 0. |
| 35 | • | | | | | | | *************************************** | | |
| 36 | After Tax Income | \$172,873 | | \$129,573 | \$100 | \$40,796 | \$0 | \$2,404 | \$43,300 | Ο. |
| 37 38 | State Income Taxes | \$0 | Formula | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0. |
| 39 | Federal Income Taxes | 85,532 | Formula | 64,109 | | 20,184 | 0 | 1,189 | 21,423 | 0. |
| 40 | Operating Expenses and Taxes | 1,262,527 | 1196 | 893,906 | | 357,309 | 0 | 10,574 | 368,621 | 0. |
| 41 | Uncollectibles | 1,202,327 | V249 | 000,500 | | 0 | 0 | 0,574 | 300,021 | 0. |
| 42 | Other Revenue Adjustments | 0 | V249 V250 | Č | | 0 | 0 | 0 | - | 0. |
| 43 | Otter Revenue Adjustitients | | V230 | | | | U | U | 0 | O. |
| 44 | Net Revenue | \$1,521,432 | | \$1,087,876 | \$887 | \$418,497 | \$0 | \$14,171 | \$433,556 | 0 |
| 45 | Gross Receipts Taxes | 63,393 | Formula | 45,328 | 37 | 17,437 | 0 | 590 | 18,065 | Ö. |
| 46 | Other Revenue Taxes | 0 | V251 | · c | 0 | 0 | 0 | 0 | 0 | 0. |
| 47 | TOTAL REVENUE REQUIREMENT | \$1,584,825 | | \$1,133,205 | \$924 | \$435,935 | \$0 | £14.751 | £454.624 | _ |
| | . S . , L . L . L . C . I L . C . C . C . C . C . C . C . C . C . | Ψ1,004,023 ========= | | φ1,100,200 | · · | φ435,935 | ф О | \$14,761 | \$451,621 | 0. |

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| | | | *************************************** | | | In | trastate | | | |
|----------------|--|------------------|---|-------------------------|---------------|--------------|-----------|-----------|-------------|------------------|
| | • | | | | Message Telep | hone Service | Priva | ate Line | TOTAL | |
| | ******* FCC PART 36 ******* Investment Summary | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | Land and Support Investment | \$727,348 | D33 | \$546,195 | \$424 | \$172,230 | \$0 | \$8,499 | \$181,153 | О.К. |
| 15 | COE Operator Equipment | \$0 | D43 | \$O | \$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 18 | COE Transmission Equipment | 513,579 | D85 | 380,457 | 281 | 113,504 | 0 | 19,337 | 133,122 | O.K. |
| 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 | O | 0 | 0 | O.K. |
| 21 22 | Cable and Wire Facilities | 2,269,300 | D137 | 1,696,094 | 1,363 | 551,208 | 0 | 20,635 | 573,207 | -0.999999995343 |
| 23 24 | Total COE, IOT, C&WF | \$3,420,821 | | \$2,568,833 | \$1,994 | \$810,022 | \$0 | \$39,972 | \$851,989 | -0.999999995343 |
| 25 26 | Total Capital Leases | \$0 | D173 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 27 | Leasehold Improvements | \$0 | D186 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 28 29 30 | Intangible Assets | \$0 | D209 | \$0 | \$0 | - \$0 | \$0 | \$0 | \$0 | O.K. |
| 31 32 33 | Total Tele, Plt. In Service | \$4,148,169 | | \$3,115,029 | \$2,419 | \$982,252 | \$0 | \$48,471 | \$1,033,142 | -1.2126238108613 |
| 34 | Plant Held, Future Use | \$0 | D214-215 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 35 | TPUC, Short-term | 0 | D216-217 | 0 | Ō | o · | 0 | 0 | 0 | O.K. |
| 36 | TPUC, Long-term | 108 | D218-219 | 81 | 0 | 26 | 0 | 1 | 27 | O.K. |
| 37 38 | Tel. Plt. Adjustment | 0 | D220-221 | 0 | 0 | 0 | 0 | à | 0 | 0.K. |
| 39 40 41 | Total Other Tel. Plt. | \$108 | | \$81 | \$0 | \$26 | \$0 | \$1 | \$27 | O.K. |
| 42 | TOTAL TELEPHONE PLANT | \$4,148,277 | | \$3,115,110 | \$2,419 | \$982,277 | \$0 | \$48,473 | \$1,033,168 | -1.2126553822309 |

| | | | | | | | Intrastate | | | |
|----|---|-------------|-----------|---|---|---|---------------|------------|------------|------|
| | ******* | TOTAL | Sourgel | • | Message Telep | hone Service | Priv | ate Line | TOTAL | |
| | TOTAL Source/ Investment Summary COMPANY Allocator Interstate | | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | | | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 56 | Other Assets, Net | 0 | V105 | 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) | O.K. |
| 58 | Accum. Def. Inc. Taxes, Net | (280,016) | E47 | (210,275) | (163) | (66,305) | 0 | (3,272) | (69,741) | 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 | | \$1,189,694 | \$917 | \$372,260 | \$0 | \$22,453 | \$395,629 | O.K. |
| 62 | | | | | | | | | | |
| 63 | Materials and Supplies | 40,369 | H31 | 30,172 | 24 | 9,806 | 0 | 367 | 10,197 | O.K. |
| 64 | Rural Tel. Bank Stock | 0 | H35 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 65 | Cash Working Capital | 41,355 | Formula | 28,802 | 24 | 12,203 | 0 | 325 | 12,553 | O.K. |
| 66 | Equal Access Investment | 0 | | 0 | 0 | 0 | 0 | 0 | · o | O.K. |
| 67 | | | | | | | | | ********** | |
| 68 | TOTAL NET INVESTMENT | \$1,667,047 | | \$1,248,669 | \$965 | \$394,269 | \$0 | \$23,145 | \$418,379 | O.K. |
| 69 | | | | ======================================= | ======================================= | ========== | | ========== | ========= | |

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| | • | | | | | Int | rastate | | | |
|--------|------------------------------|------------------|----------------------|---------------------------|------------------|-----------------|---------------|------------------|------------------|--|
| | | | | | Message Telepi | none Service | Priva | ite Line | TOTAL | |
| | Plant Investment Detail | TOTAL COMPANY | Source/ Allocator | Interstate — and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (i) | |
| 3 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 5 | Land, Allocable | \$15,283 | H33 | \$11,477 | \$9 | \$3,619 | \$0 | \$179 | \$3,806 | |
| 3 | Land, Direct | 0 | V22 | 0 | 0 | 0 | 0 | 0 | 0 | |
| , } | Total Land | \$15,283 | | \$11,477 | \$9 | \$3,619 | \$0 | \$179 | \$3,806 | |
| | Motor Vehicles | \$0 | H33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Aircraft | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Special Purpose Vehicles | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Garage Work Equipment | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Other Work Equipment | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Buildings, Allocable | 712,065 | H33 | 534,719 | 415 | 168,611 | 0 | 8,320 | 177,347 | |
| | Buildings, Direct | 0 | V29 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Furniture | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Office Equipment | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | General Purpose Computers | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total Support Assets | \$712,065 | | \$534,719 | \$415 | \$168,611 | \$0 | \$8,320 | \$177,347 | |
| | Tot. Land and Support Assets | \$727,348 | | \$546,195 | \$424 | \$172,230 | \$0 | \$8,499 | \$181,153 | |
| | | | | | | | ========= | ========= | ========== | |
|) | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| | CAT 1 Oper. Sys., TSPS | \$0 | G22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1 | CAT 1 Oper. Sys., Other TSPS | 0 | G21 | 0 | 0 | 0 | 0 | φυ 0 | 0 | |
| | CAT 1 Oper. Sys., Aux. Pos. | 0 | G23 | 0 | Ō | Ö | o o | 0 | ő | |
| | CAT 1 Oper. Sys., Other | 0 | V36 | 0 | 0 | 0 | 0 | 0 | Ö | |
| | | | | | | | · | | | |
| i | Total CAT 1 | \$0 ======= | | \$0 ========== | \$0 ========= | \$0 ======== | \$0 ====== | \$0 ========= | \$0 ========= | |
| | CAT 2 Tandem Sw. Allocable | \$135,792 | G26 | \$84,106 | \$117 | \$51,568 | \$0 | \$0 | \$51,686 | |
| • | CAT 2 Tandem Sw. Direct | 0 | V38 | 0 | 0 | ψ31,300 | φυ 0 | φυ 0 | 931,000 | |
| 3 | | | | | - | | | | | |
| 3 | Total CAT 2 | \$135,792 | | \$84,106 | \$117 | \$51,568 | \$0 | \$0 | \$51,686 | |

| | | | | | | | Intrastate | | | |
|----------------|---|------------------------|----------------------|-------------------------|---------------------|------------------------|-------------------|---------------|-------------------------|--------------|
| | | | | 1-11-1- | Message Tele | phone Service | Priva | ate Line | TOTAL | |
| | Plant investment Detail | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) (C) (D) | | (D) | (E) | (F) | (G) | (H) | (l) | |
| 63 64 | CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct | \$502,150 0 | G15 V40 | \$408,176 0 | \$232 0 | \$93,742 0 | \$0 0 | \$0 0 | \$93,974 0 | O.K. O.K. |
| 65 66 | Total CAT 3 | \$502,150 | | \$408,176 | \$232 | \$93,742 | \$0 | \$0 | \$93,974 | O.K. O.K. |
| 67 68 69 | Total COE Sw. CAT 2&3 | \$637,942 ========= | | \$492,282 ======== | \$350 ========= | \$145,310 ======== | \$0 ========== | \$0 ====== | \$145,660 ========== | O.K. |
| 70 71 72 | COE TRANSMISSION: | | | | | | | | | |
| 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 84 | CAT 4.3 Direct | 0 | V51 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 85 86 | Total COE CAT 4 | \$513,579 ======== | | \$380,457 | \$281 ========== | \$113,504 ========= | \$0 | \$19,337 | \$133,122 | O.K. |
| 87 88 89 | INFORMATION ORIGINATION/TEF | RMINATION: | | | | | | | | |
| 90 | CAT 1 Other IOT Equipment | \$0 | G13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 91 | CAT 1 Coinless Pay Phones | Ō | G18 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 92 93 | CAT 2 CP Equipment | 0 | V70 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 94 | Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 95 96 | | *********** | | | | | | | | |

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| | | | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | Intrastate | | | |
|-------------------|---|------------------|----------------------|--------------------------|--|------------------------|---------------|-----------------------|---------------------|-----------------|
| | | | | | Message Tele | ohone Service | Priva | ite Line | 7074 | |
| | ******* 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) | (1) | |
| 111 112 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 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 | Q | 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 | а | 0 | O.K. |
| 122 123 124 | Total CAT 2 C&WF | \$22,928 | | \$22,928 | \$0 | \$0 | \$0 | \$0 | .\$0 | O.K. |
| 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. |
| 127 128 | CAT 3 Direct | 0 | V79 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 129 130 | Total CAT 3 C&WF | \$69,124 | | \$41,948 | \$53 | \$22,522 | \$0 | \$4,601 | \$27,176 | O.K. |
| 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. |
| 134 135 136 | Total CAT 4 C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 137 138 | TOTAL C&WF | \$2,269,300 | | \$1,696,094 ========= | \$1,363 ========= | \$551,208 ========= | \$0 ====== | \$20,635 ========= | \$573,207 | -0.999999995343 |
| 139 140 141 | CAPITAL LEASES: | | | | | | | | | |
| 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. |

| | 12-Jun-02 |
|-----------|--------------------------|
| Sheet "D" | ENDING DECEMBER 31, 2001 |

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| | | | | | | Ϋ́. | Ϋ́. | Υ. | O.K. | 자 | | O.K. | | O.K. | | 0.K. | <u>,</u> | S. S. | | | | ¥ | · ¥ | · ¥ | : ¥ | ¥. | Ϋ́. | O.K. | <u> </u> | ċ | -1.2126238113269 |
|---------|------------|---------------------------|-------------------------|-----|---|------------------|----------|-----|------|----------------|----------|----------------------|---|----------------|-----|-----------------|--------------------------|-------|-----|-----------------------------|---|-----|-----|-----|-----|-----|--|-------------------|---------------------------------|-----|--------------------------------|
| | | I VEC | INTRASTATE | (1) | | | | | o o | | | O 0\$ | | O 0\$ | | 80 | | O P | | | | | | | | 0 | | | 9 | | \$1,033,142 -1 |
| | | Private Line | IntraLATA | (H) | | 9 0 | 0 | 0 | 0 | 0 | | \$0 | | \$0 | | 0\$ | 6 | 00 | | | | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | | \$48,471 |
| | Intrastate | Privat | InterLATA | (9) | | \$ | 0 | 0 | 0 | 0 | | \$0 | | \$0 | | 0\$ | ę | 9 | | | | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0\$ | | 0\$ |
| | | thone Service | IntraLATA | (F) | | 9 | 0 | 0 | 0 | 0 | | \$0 | | \$0 | | \$0 | 9 | | | | | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | 05 | | \$982,252 |
| | | Message Telephone Service | InterLATA | (E) | | \$0 | 0 | 0 | 0 | 0 | | \$0 | | \$0 | | \$0 | C\$ | | | | | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | 80 | | \$2,419 |
| | | 40 | and Other | (D) | | \$0 | 0 | 0 | 0 | 0 | | \$0 | | 80 | | \$0 | Ų. | | | | | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | 80 | | \$3,115,029 |
| | |) correct | Allocator | (O) | : | H16 | H17 | H18 | H20 | V89 | | | | 06/ | | V91 | | | | | | H14 | H18 | H16 | H20 | 96 | 767 | 86/ | | | |
| 5710000 | | IATOT | COMPANY | (B) | | \$0 \$0 | 0 | 0 | 0 | 0 | | 9 | | \$0 | | 8 | Ç. | | | | | \$0 | 0 | 0 | 0 | 0 (| 0 (| 0 | 0\$ | | \$4,148,169 |
| | | ******* | Plant Investment Detail | (A) | | 161 COE Operator | | | | 165 COE Direct | | 167 Total COE Leases | | 169 IOT Leases | | 171 C&WF Leases | 173 TOTAL CAPITAL LEASES | | 175 | 176 LEASEHOLD IMPROVEMENTS: | | | | | | | 183 CGVVF | 184 Office 185 | 186 TOTAL LEASEHOLD IMPROVEMENT | 187 | 189 TPIS, EXCL. ACCT. No. 2690 |
| | | | | | F | 7 | = | Ŧ | Ę. | - | <u>-</u> | ~ : | ~ | ÷, | - ' | - ÷ | - ;- | Ψ, | - | , : | _ | ÷ : | - | - | , i | - ; | - - - | - = | - | ÷ ÷ | - - - |

| | 12-Jun-02 |
|-----------|--------------------------|
| Sheet "D" | ENDING DECEMBER 31, 2001 |

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| | | | | | | - | | | | |
|-----|-----------------------------|---------|-------------|------------|---------------------------|-----------|-------------------|------|------------|---------------|
| | | | | | | | Intrastate | | | |
| | ******* 96 LOVO JUS ******* | I V | Journal | ototerotel | Message Telephone Service | ervice | Private Line | | Y E C E | |
| | Plant Investment Detail | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | 4 | INTRASTATE | |
| | (A) | (B) | <u>(</u>) | (D) | (E) | (F) | (9) | (H) | ε | |
| 204 | INTANGIBLE ASSETS: | | | | | | | | | |
| 206 | | 0\$ | H36 | 0\$ | 80 | \$0 | \$0 | 0\$ | \$0 | O.K. |
| 202 | Direct Acct. No. 2690 | 0 | V100 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 209 | Total Intangible Assets | 0\$ | | \$0 | 80 | 0\$ | 0\$ | 80 | 80 | ÖK |
| 210 | | | | | | | | | | |
| 211 | | | | | | | | | | |
| 212 | OTHER TELEPHONE PLANT: | | | | | | | | | |
| 213 | | | | | | | | | | |
| 214 | | \$0 | l | 80 | 0\$ | \$0 | \$0 | C.F. | C# | S |
| 215 | | 0 | i | 0 | 0 | 0 | C | | } < | ; <u>></u> |
| 216 | TPUC, Short-term - Alloc. | 0 | H35 | 0 | 0 | 0 | | , c | | |
| 217 | | 0 | V124 | 0 | 0 | 0 | · c | | 0 0 | ; <u>y</u> |
| 218 | • | 108 | H35 | 81 | 0 | 26 | 0 | - | 26 | ; S S |
| 219 | - | 0 | V126 | 0 | 0 | 0 | | - c | <u>1</u> | |
| 220 | • | 0 | H35 | 0 | 0 | 0 | | | | ; > O |
| 221 | Tele. Plt. Adjust Direct | 0 | V104 | | c | | , , | | יכ | <i>i</i> : |
| 222 | | | -) - | | | | 0 | 0 | 0 | 0.K. |
| 223 | Total Other Telephone Plant | \$108 | | \$81 | 80 | \$26 | U\$ | F | 400 | 2 |
| | | | | | , | 1 |) } | · | 170 | |

| | - | | | *************************************** | | In: | trastate | | | |
|----------------|--|------------------|----------------------|---|---------------|--------------|-----------|-----------|---------------------|-------|
| | | | | | Message Telep | hone Service | Privat | e Line | TOTAL | |
| | ******* FCC PART 36 ******* Reserves and Deferrals | TOTAL COMPANY | Source/ Allocator | Interstate — and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 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 | D | Ö | 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 | 0.K. |
| 21 | Other Plant | 0 | V135 | 0 | 0 | 0 | 0 | ,2,555 | 0 | O.K. |
| 22 | Other Flam | | V 100 | | | | | | | O.IX. |
| 23 24 | Total Accum. Depr., TPIS | \$2,282,938 | | \$1,715,140 | \$1,339 | \$543,712 | \$0 | \$22,748 | \$567,798 | O.K. |
| 25 26 | ACCUM. AMORTIZATION: | | | | | | | | | |
| 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 | | | | | J==== | | | | | |
| 32 33 | Tot. Accum. Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 34 35 | Total Accum. Depr./Amort. | \$2,282,938 | | \$1,715,140 | \$1,339 | \$543,712 | \$0 | \$22,748 | \$567,798 | O.K. |
| 36 37 38 | ACCUM. DEF, INC. TAXES, NET: | | | | | | | | | |
| 39 | Support Assets | 0 | H13 | \$0 | \$0 | \$0 | \$0 | . \$0 | \$0 | O.K. |
| 40 | COE Switching | 0 | H19 | Ō | 0 | 0 | 0 | 0 | 0 | 0.K. |
| 41 | COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | n | 0 | O.K. |
| 42 | COE Transmission | 0 | H20 | . 0 | 0 | 0 | 0 | 0 | 0 | 0.K. |
| 43 | IOT Equipment | 0 | H25 | 0 | 0 | Ō | ō | 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 | | | | | | | | J,Z1Z | 09,741 | U.K. |
| 47 | Total Accum. Def. inc. Taxes | \$280,016 | | \$210,275 | \$163 | \$66,305 | \$0 | \$3,272 | \$69,741 | O.K. |

| Extended Area Service (H) | | | | i | Other 15 (1) (1) (2) (3) (3) (4) (4) (4) (5) (5) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7 |
|---------------------------------|---|---|---|--|---|
| Ē. | | > | (T) 154 186 | 5 | - 1 1 6 |
| | | | - 1 | , " | . " 6" |
| | | . [| 1 | | |
| | 154.11 | I | I I | 1 1 | |
| | 33 | 33 154.11 \$5,086 | \$33 154.11 \$5,086 212 186.73 | 33 154.11 \$5,086 186.73 186.73 \$39,588 | |
| | 1,851 | 1,851 154.11 \$285,262 | 1,851 154.11 \$285,262 537 | 1,851 154.11 \$285,262 537 186,73 \$100,276 | 1,851 \$285,262 \$37 186,73 \$100,276 \$100,276 \$2,119,983 |
| | 1,901 | 1,901 | 1,901 154.11 \$292,968 841 | 1,901 154.11 \$292,968 841 186.73 \$157,043 | 1,901 154.11 \$292,968 841 186.73 \$157,043 1,901 1,0000000 \$2,177,249 |
| CT EQUIPMENT: | :CT EQUIPMENT: oops per Loop | ST EQUIPMENT: vops per Loop Exch Ln. invest. | .CT EQUIPMENT: oops per Loop Exch Ln. Invest. minations per Termination | CT EQUIPMENT: -oops i per Loop Exch Ln. Invest. minations t per Termination Other IX | TRANS. CCT EQUIPMENT: Working Loops Avg. Cost per Loop CAT 4.13 Exch Ln. Invest. Circuit Terminations Avg. Cost per Termination CAT 4.23 Other IX C&WF INVESTMENT: Working Loops Loops Factor CAT 1 Exchange C&WF |
| | 1,901 1,851 33 0 154,11 154,11 154,11 154,11 | 1,901 1,851 33 0 0 154,11 154,11 154,11 154,11 154,11 \$292,968 \$285,262 \$5,086 \$0 \$0 | 1,901 1,851 33 0 0 154.11 154.11 154.11 154.11 154.11 \$292,968 \$285,262 \$5,086 \$0 \$0 841 537 212 0 0 186.73 186.73 186.73 186.73 | 1,901 1,851 33 0 0 154.11 154.11 154.11 154.11 \$292,968 \$285,262 \$5,086 \$0 \$0 841 537 212 0 0 0 186.73 186.73 186.73 186.73 186.73 \$157,043 \$100,276 \$39,586 \$0 \$0 | 1,901 1,851 33 0 0 154.11 154.11 154.11 154.11 \$292,968 \$285,262 \$5,086 \$0 \$0 841 537 212 0 0 186.73 186.73 186.73 186.73 \$157,043 \$100,276 \$39,588 \$0 1,0000000 0.973698 0.017359 0.000000 \$2,177,249 \$2,119,983 \$37,795 \$0 |

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Sheet "F" ENDING DECEMBER 31, 2001

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| | | | | | | In | trastate | | | |
|----------------|--|----------|-----------|------------|---------------|--------------|-----------|-----------|------------|------|
| | | TOTAL | Source/ | Interstate | Message Telep | hone Service | Priva | ate Line | TOTAL | |
| | ******** FCC PART 36 ******* Physical Allocation Factors | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 | Subscriber Plant Fact. (SPF) | 1.000000 | SPF | 0.750000 | 0.000618 | 0.249382 | 0.000000 | 0.000000 | 0.250000 | O.K. |
| 14 15 16 | Dial Equipment Minutes (DEM) | 1.000000 | DEM | 0.812856 | 0.000463 | 0.186681 | 0.000000 | 0.000000 | 0.187144 | O.K. |
| 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 20 | Subscriber Minutes (SLU) | 1.000000 | SLU | 0.402650 | 0.001476 | 0.595874 | 0.000000 | 0.000000 | 0.597350 | O.K. |
| 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 25 | Wtd. Stand. Work Sec., Comb. | 1.000000 | WSC | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 26 27 | COE CAT 2 Minutes | 1.000000 | CT2 | 0.619377 | 0.000865 | 0.379758 | 0.000000 | 0.000000 | 0.380623 | O.K. |
| 28 | Exchange Trunk Minutes | 1.000000 | ETM | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | О.К. |
| 29 | MOU-Mi., Host/Remote | 0.000000 | HRM | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 30 | | | | | | | | | | |
| 31 32 | C&WF CAT 4, WATS | 0.000000 | CT4 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 33 34 | Equal Access MOU | 0.000000 | EAM | 0.000000 | 0.00000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 35 | Current Billings | 1.000000 | СВ | 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 | 000000.0 | 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 | 0.K. |
| 45 | CABS Percent | 1.000000 | CAB | 0.500000 | 0.001448 | 0.498552 | 0.000000 | 0.000000 | 0.500000 | 0.K. |
| 46 | Foreign Directories Percent | 0.000000 | FD | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| | | | | | | | | | | |

| 02:48:56 PM | Union Telephone Company |
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| 12-Jun-02 | |
| Sheet "H" ENDING DECEMBER 31, 2001 | |

| | *************************************** | щ | | 060 -0.0000002923275 060 -0.0000002923275 | 000 O.K. 623 O.K. 624 O.K. 328 O.K. 204 O.K. | 000 000 00.K. 000 0.K. | 789 -0.000004592954 7000 O.K. 155 O.K. 500 O.K. 592 -0.0000004406645 | 0.0000000000000000000000000000000000000 | 360 -0.0000002923275 360 -0.0000002923275 | 000 O.K. 000 O.K. 000 O.K. | | 310 O.K. | 387 -0.0000001495587 | 201 |
|------------|---|-----------------------------|-----|---|--|--|--|---|--|--|---|--------------------------------------|-------------------------------------|---------------------------------|
| | I OF | INTRASTATE | € | 0.249060 0.249060 | 0.000000 0.380623 0.187144 0.228328 0.259204 0.242099 | 0.00000 0.000000 0.000000 | 0.250789 0.000000 0.393155 0.000000 0.252592 | 0.249060 | 0.249060 0.249060 | 0.000000 | 0.249060 0.249558 0.250970 0.000000 | 0.277010 | 0.282887 | 0.423422 |
| | Private Line | IntraLATA | (H) | 0.011685 0.011685 | 0.000000 0.000000 0.000000 0.000000 0.037652 0.016793 | 0.000000 0.000000 0.000000 | 0.007365 0.000000 0.066559 0.000000 | 0.011685 | 0.011685 0.011685 | 0.000000 | 0.011685 0.014163 0.013884 0.000000 | 0.002823 | 0.007856 | 0.006317 |
| Intrastate | Pri | InterLATA | (9) | 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 | 0.000000 | 0.000000 | 0.000000 0.000000 0.000000 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| | Message Telephone Service | intraLATA | (F) | 0.236792 0.236792 | 0.000000 0.379758 0.18681 0.22779 0.221005 | 0.000000 0.0000000 0.0000000 | 0.242823 0.000000 0.325827 0.000000 0.242898 | 0.236792 | 0.236792 0.236792 | 0.000000 | 0.236792 0.234817 0.236507 0.000000 | 0.273746 | 0.274424 | 0.416617 |
| | Message Te | InterLATA | (E) | 0.000583 | 0.000000 0.000865 0.000463 0.000549 0.000547 0.000548 | 0.000000 0.000000 0.0000000 | 0.000602 0.000000 0.000769 0.000000 | 0.000583 | 0.000583 | 0.000000 | 0.000583 0.000578 0.000579 0.000000 | 0.000441 | 0.000607 | 0.000488 |
| | - dranstate | and Other | (D) | 0.750941 | 0.000000 0.619377 0.812856 0.771672 0.740796 | 0.000000 0.000000 0.000000 | 0.749211 1.000000 0.606845 0.000000 | 0.750941 | 0.750941 0.750941 | 0.000000 | 0.750941 0.750443 0.749030 0.000000 | 0.722990 | 0.717114 | 0.576578 |
| | /eduite/ | Allocator | (0) | D31 D33 | D43 D49 D66 D68 D85 C19 | D90 D92 D94 | D118 D120 D129 D135 | C23 | C32 D189 | D215 C25 C29 | C36 C61 C68 D173 | 1141 | 1170 | 1185 |
| | TOTAL | COMPANY | (B) | 1.000000 | 0.000000 1.000000 1.000000 1.000000 1.000000 | 0.000000 0.000000 0.000000 | 1.000000 1.000000 1.000000 0.000000 | 1.000000 | 1.000000 | 0.000000 | 1.000000 1.000000 1.000000 0.000000 | 1.000000 | 1.000000 | 1.000000 |
| | ****** FCC PART 36 ****** | Internal Allocation Factors | (A) | 13 Support Assets 14 Land and Support Assets | 16 COE Operator 17 COE Tandem Switching 18 COE Local Switching 19 COE Total Switching 20 COE Transmission 21 Total COE | 33 Info. Orig./Term. CAT 1 44 Info. Orig./Term. CAT 2 55 Total IOT | 27 C&WF CAT 1 28 C&WF CAT 2 29 C&WF CAT 3 30 C&WF CAT 4 31 Total C&WF | 33 Total Equipment 34 | 35 TPIS 36 TPIS, exdl. Acct. No. 2690 37 | 38 Ptt. Held, Fut. Use 39 40 Total Tangible Assets 41 Total Intangible Assets | 43 Long-term PUC 44 Net Telephone Plant 45 Total Net Investment 46 Capital Leases | 48 Tot. Bus. Ofc., Cust. Serv. 49 | 50 Total "BIG THREE" Expenses 51 | 52 Corporate Operations Expense |

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| | | | | | | In | trastate | | | |
|----------------|------------------------------|---|----------------------|-------------------------|-----------------------|-----------|-----------|-----------|------------|------|
| | | TOTAL | 0 | 1-4 | viessage Telephone Se | ervice | Private L | ine | TOTAL | |
| | 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) | |
| 13 14 | PLANT SPEC. OPER. EXPENSE: | | | | | | | | | |
| 15 | Network Support, Alloc. | \$0 | H14 | \$0 | | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 | Network Support, Direct | 0 | V149 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 17 18 19 | Total Network Support Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 20 | General Support, Alloc. | \$70,079 | H14 | \$52,625 | \$41 | \$16,594 | , \$0 | \$819 | \$17,454 | O,K. |
| 21 | General Support, Direct | 0 | V151 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 | | | | 050.005 | | 040.504 | | A0.40 | 0.7.45. | 0.14 |
| 23 24 | Total General Support Exp. | \$70,079 | | \$52,625 | \$41 | \$16,594 | \$0 | \$819 | \$17,454 | O.K. |
| 25 | Central Office Eq., Alloc. | \$145,866 | H21 | \$110,552 | \$80 | \$32,785 | \$0 | \$2,449 | \$35,314 | O.K. |
| 26 | Central Office Eq., Direct | 0 | V153 | C | 0 | 0 | 0 | 0 | 0 | O.K. |
| 27 | T. 1005 F | #44F.000 | | 0440.555 | | A00 705 | | | | |
| 28 29 | Total COE Exp. | \$145,866 | | \$110,552 | \$80 | \$32,785 | \$0 | \$2,449 | \$35,314 | O.K. |
| 30 | Cust. Premises Equip. | \$0 | H24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 31 | Coinless Pay Phone | 0 | G18 | C | 0 | 0 | 0 | O | 0 | O.K. |
| 32 | Other IOT | 0 | H23 | C | 0 | 0 | 0 | 0 | 0 | O.K. |
| 33 | IOT Direct | 0 | V157 | C | 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 | \$136,891 | \$110 | \$44,488 | | 04.00 | | |
| | | | | | | | \$0 | \$1,665 | \$46,263 | O.K. |
| 38 39 | Cable & Wire, Direct | 130,800 | V159 | 75,919 | 129 | 54,752 | 0 | 0 | 54,881 | O.K. |
| 40 41 | Total C&WF Exp. | \$313,954 | | \$212,810 | \$239 | \$99,240 | \$0 | \$1,665 | \$101,144 | O.K. |
| 42 43 | TOTAL PLT. SPEC. OPER. EXP. | \$529,899 | | \$375,987 | \$360 | \$148,618 | \$0 | \$4,934 | \$153,912 | О.К. |
| 44 | TOTAL PLT. SPEC., ex SUPPORT | \$459,820 | | \$323,362 | \$319 | \$132,024 | \$0 | \$4,115 | \$136,458 | O.K. |

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| | | | | | | In | trastate | | | |
|----------------|--|--------------------|----------------------|-------------------------|---------------|--------------------|-----------|--------------|--------------------|--------------|
| | | | | | Message Telep | hone Service | Priva | ate Line | TOTAL | |
| | Operating Expenses and Taxes | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 58 59 | NON-SPECIFIC OPER. EXP.: | | | | | | | | | |
| 60 61 | Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct | \$0 0 | H36 V177 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | 0.K. 0.K. |
| 62 63 64 | Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 65 66 | Network Operations, Alloc. Network Operations, Direct | \$118,626 0 | H33 V179 | \$89,081 0 | \$69 0 | \$28,090 0 | \$0 0 | \$1,386 0 | \$29,545 0 | O.K. O.K. |
| 67 68 69 | Total Network Oper. Exp. | \$118,626 | | \$89,081 | \$69 | \$28,090 | \$0 | \$1,386 | \$29,545 | O.K. |
| 70 71 | Total Access Expenses | \$0 | V180 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 72 73 | Depr., Support Assets Depr., COE Switching | \$53,600 63,155 | H13 H19 | \$40,250 48,735 | \$31 35 | \$12,692 14,385 | \$0 0 | \$626 0 | \$13,350 14,420 | 0.K. 0.K. |
| 74 | Depr., COE Operator | 03,100 | H16 | 40,733 | 0 | 14,505 | 0 | 0 | 14,420 | O.K. |
| 75 | Depr., COE Transmission | 26,595 | H20 | 19,701 | 15 | 5,878 | Ö | 1,001 | 6.894 | 0.K. |
| 76 | Depr., IOT Equipment | , | H25 | 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 | O.K. |
| 78 79 | Depr., PHFU | 0 | H38 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 80 81 | Total Depreciation Expense | \$256,220 | | \$193,047 | \$148 | \$60,371 | \$0 | \$2,654 | \$63,173 | O.K. |
| 82 | Amort., Tangible Assets | \$0 | H40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 83 | Amort., Intangible Assets | 0 | H41 | . 0 | Ō | Ō | 0 | 0 | 0 | O.K. |
| 84 | Other Amortization | 0 | V189 | 0 | 0 | 0 | Ō | Ō | 0 | O.K. |
| 85 86 | Direct Assigned Amort. | 0 | V190 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 87 88 | Total Amortization Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 89 90 | Total Depr. and Amort. | \$256,220 | | \$193,047 | \$148 | \$60,371 | \$0 | \$2,654 | \$63,173 | О.К. |
| 91 | TOTAL NON-SPEC. OPER. EXP. | \$374,846 | | \$282,128 | \$217 | \$88,461 | \$0 | \$4,040 | \$92,718 | O.K. |

Union Telephone Company

| | | | | | | lr | ntrastate | | | |
|-------------------|---------------------------------------|------------------|----------------------|--------------|----------------------|--------------|------------|------------|---------------|--------------|
| | | TOTAL | Source | Interstate | 1essage Telephone Se | rvice | Private Li | ne | TOTAL | |
| | Operating Expenses and Taxes | TOTAL COMPANY | Source/ Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 105 106 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 107 | Marketing, Allocable | \$12,063 | G35 | \$9,929 | | \$2,083 | \$0 | \$51 | \$2,134 | O.K. |
| 108 | Marketing, Direct | 0 | V192 | 0 | 0 | 0 | . 0 | 0 | 0 | O.K. |
| 109 | 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 | О.К. |
| 113 | Operator Service, Direct | 0 | V194 | 0 | | Ö | 0 | Ō | 0 | O.K. |
| 114 | | | | | | | | | | 0.14 |
| 115 116 | Total Operator Service | \$400 | | \$400 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 117 | Classified Directory | \$0 | V195 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 118 | Alphabetical Directory | 264 | G19 | 106 | | 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 | Bus. Ofc., EU Presubscription | \$0 | G36 | \$0 | \$0 | \$0 | r.o. | ¢ο | * 0 | 0.4 |
| 123 124 | Bus. Ofc., EU MTS & WATS | 84,661 | G37 | ەق 69,686 | | ֆՍ 14,618 | \$0 Q | \$0 357 | \$0 14,975 | O.K. O.K. |
| 125 | Bus. Ofc., EU Access, P/L & all Other | 35,994 | G38 | 29,627 | | 6,215 | 0 | 152 | 6,367 | 0.K. |
| 126 | Bus. Ofc., IXC Special Access | 0 | G39 | 20,027 | | 0,2,10 | 0 | 0 | 0,307 | 0.K. |
| 127 | Bus, Ofc., IXC Switched Access | 0 | G40 | 0 | . 0 | 0 | 0 | 0 | 0 | 0.K. |
| 128 | Bus. Ofc., IXC B & C Services | 0 | G41 | 0 | | 0 | 0 | ō | o o | O.K. |
| 129 | Coin Collect & Admin. | 0 | G42 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 130 131 132 | Total Business Office | \$120,655 | | \$99,313 | \$0 | \$20,833 | \$0 | \$509 | \$21,342 | O.K. |
| 133 | Cust, Svc., Direct | \$0 | V205 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 134 | Cust, Serv., Msg. Process | 6,646 | G43 | 2,677 | | 3,959 | 0 | 0 | 3,969 | 0.K. |
| 135 | Cust. Serv., Other B&C | 11,254 | G44 | 7,503 | | 3,742 | 0 | ō | 3,751 | O.K. |
| 136 | Cust. Serv., CABS | 41,789 | G45 | 20,895 | 61 | 20,834 | 0 | 0 | 20,895 | O.K. |
| 137 138 | Cust. Serv., EU Common Line | 0 | V209 | C | 0 | 0 | 0 | 0 | 0 | O.K. |
| 139 140 | Total Customer Service | \$59,689 | | \$31,074 | \$80 | \$28,535 | \$0 | \$0 | \$28,615 | O.K. |
| 141 142 | Total Bus. Ofc., Cust. Serv. | \$180,344 | | \$130,387 | \$80 | \$49,368 | \$0 | \$509 | \$49,957 | O.K. |

Sheet "!"

02:48:56 PM

| | ******* | | | | | | Intrastate | | | |
|-------------------|---|---------------------------------|----------------------|--------------------------------|---|-------------------------------|---------------|-------------------------|-------------------------------|----------------------|
| | | TOTAL | C1 | Interstate | /lessage Telephone Se | rvice | Private Li | ne _ | TOTAL | |
| | Operating Expenses and Taxes | TOTAL COMPANY | Source/ Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 156 157 | Other Cust. Serv., Alloc. Other Cust. Serv., Direct | \$0 0 | H48 V211 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 158 159 160 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 161 162 163 | TOTAL CUSTOMER OPER. EXP. | \$193,071 | | \$140,822 | \$80 | \$51,609 | \$0 | \$560 | \$52,249 | O.K. |
| 164 165 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 166 167 168 | Total Plt. Spec., ex Support Total Network Oper. Exp. Total Customer Operations | \$459,820 118,626 193,071 | 44 68 161 | \$323,362 89,081 140,822 | 69 | \$132,024 28,090 51,609 | \$0 0 0 | \$4,115 1,386 560 | \$136,458 29,545 52,249 | O.K. O.K. O.K. |
| 169 170 171 | TOTAL "BIG THREE" EXPENSES | \$771,517 | | \$553,265 | *************************************** | \$211,722 | \$0 | \$6,061 | \$218,252 | О.К. |
| 172 173 174 | CORPORATE OPERATIONS EXPENSE: | | | | | | | | | |
| 175 176 177 | Exec. and Planning, Alloc. Exec. and Planning, Direct | \$15,550 0 | H50 V213 | \$11,151 0 | \$9 0 | \$4,267 0 | \$0 0 | \$122 0 | \$4,399 0 | O.K. O.K. |
| 178 179 | Total Exec. and Planning | \$15,550 | | \$11,151 | \$9 | \$4,267 | \$0 | \$122 | \$4,399 | O.K. |
| 180 181 | Admin. & General, Allocable Admin. & General, Direct | \$116,882 32,279 | H50 V231 | \$83,818 0 | \$71 0 | \$32,075 32,279 | \$0 0 | \$918 0 | \$33,064 32,279 | O.K. O.K. |
| 182 183 | Total Admin. and Gen. | \$149,161 | | \$83,818 | \$71 | \$64,354 | \$0 | \$918 | \$65,343 | O.K. |
| 184 185 186 | TOTAL CORPORATE OPERATIONS | \$164,711 | | \$94,969 | \$80 | \$68,621 | \$0 | \$1,040 | \$69,742 | O.K. |
| 187 188 189 | NON-INCOME TAXES: | | | | | | | | | |
| 190 191 192 | Non-income Taxes, Allocable Non-income Taxes, Direct | \$0 0 | H36 V233 | · \$0 0 | | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 193 194 195 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 196 | TOTAL OPER. EXP. AND TAXES | \$1,262,527 | | \$893,906 | \$738 | \$357,309 | \$0 | \$10,574 | \$368,621 | 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) | . (1) | |
| 13 14 | Net Investment Rate of Return | \$417,414 10.40% | K52 B19 | \$246,585 10.40% | \$59,107 10.40% | \$0 10.40% | \$82,929 10.40% | \$0 10.40% | \$28,792 10.40% | 0.K. 0.K. |
| 15 16 17 | Return on Rate Base | \$43,411 | | \$25,645 | \$6,147 | \$0 | \$8,625 | \$0 | \$2,994 | O.K. |
| 18 | AFUDC | 0 | N37 | 0 | 0 | 0 | Q | 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 23 | Net Return | \$43,411 | | \$25,645 | \$6,147 | \$0 | \$8,625 | \$0 | \$2,994 | 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. |
| 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 | a | 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 38 | Basis for Gross Receipts Tax | 432,668 | 16+31+32+33 | 171,864 | 59,042 | 204 | 141,339 | 29,393 | 30,827 | О.К. |
| 39 40 41 | Gross Receipts Tax | 18,027 | 37 | 7,161 | 2,460 | 8 | 5,889 | 1,225 | 1,284 | O.K. |
| 42 43 44 | TOTAL REVENUE REQUIREMENT | \$450,695 | | \$179,025 | \$61,502 ========= | \$212 ======== | \$147,228 | \$30,618 | \$32,111 | O.K. |

Sheet "J"

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) | (1) | |
| 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 22 | Total Tangible Assets | \$0 | L141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 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 | Q | 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 | O | . 0 | O | 0 | O.K. |
| 28 | Total ST PUC | 0 | L163 | 0 | 0 | 0 | 0 | Q | 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. |
| 32 33 | | \$1,030,750 | | \$639,856 | \$146,473 | \$0 | \$181,963 | \$0 | \$62,458 | O.K. |
| 34 35 | less: Accum. Depr., Plt. in Serv. | 566,460 | M23 | 364,171 | 80,705 | 0 | 90,758 | 0 | 30,825 | O.K. |
| 36 | | 004,000 | M27 | 0 | 00,700 | 0 | 50,758 | 0 | 30,625 | O.K. |
| 37 | • | 0 | M28 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 38 | - | 0 | M29 | 0 | 0 | o o | 0 | 0 | 0 | O.K. |
| 39 | Accum. Amort. Other | Ö | M30 | 0 | 0 | o o | o o | 0 | 0 | O.K. |
| 40 41 | Accum. Def. Inc. Taxes, Net | 69,577 | M47 | 43,191 | 9,887 | 0 | 12,283 | Ö | 4,216 | 0.K. |
| 42 43 44 | | 0 | Direct | 0 | 0 | 0 | 0 . | 0 | 0 | O.K. |
| 45 46 | | \$394,713 | | \$232,493 | \$55,881 | \$0 | \$78,922 | \$0 | \$27,417 | O.K. |
| 47 | • | 0 | L171 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 48 | | 10,173 | L173 | 6,315 | 1,446 | Ö | 1,796 | 0 | 616 | 0.K. |
| 49 | | 12,528 | L175 | 7,777 | 1,780 | o o | 2,212 | 0 | 759 | 0.K. 0.K. |
| 50 | Equal Access Investment | 0 | L177 | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. |
| 51 52 53 | | \$417,414 ========= | | \$246,585 ========= | \$59,107 | \$0 | \$82,929 | \$0 | \$28,792 | О.К. |

Sheet "K"

Union Telephone Company

| FCC PART 69 ******* Part 36 IntraLATA Investment IntraLATA Source or Common Local Common Billing and Detail Total Apportion Line Switching Information Transport Collection Other (A) (B) (C) (D) (E) (F) (G) (H) (I) | 450 O.K. |
|--|----------------|
| (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 | |
| 16 Land Assets, Riversage \$3,015 N28 40 52 0 65 0 | 22 O.K. |
| 17 | |
| | \$472 O.K. |
| 19 | |
| | 0,976 O.K. |
| | 1,035 O.K. |
| 22 | 2,011 O.K. |
| 24 \$35,114 \$65,025 \$65,025 \$654,127 \$65 \$25 | ,,011 O.K. |
| | 2,484 O.K. |
| 26 | |
| 27 CENTRAL OFFICE EQUIPMENT: | |
| 28 | |
| 29 Operator Sys., DA \$0 (F) 0 0 0 0 | 0 O.K. |
| 30 Operator Sys., Other 0 (I) 0 0 0 0 | 0 O.K. |
| 31 | \$0 O.K. |
| 22 Total Operator Systems 40 40 40 40 40 40 40 40 40 40 40 40 40 | φυ O.K. |
| 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 | 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 41 | 0 O.K. |
| 42 Total Local Switching \$93,742 \$0 \$93,742 \$0 \$0 | \$0 O.K. |
| 72 Total Education Miching \$400,172 \$40 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | φυ U.K. |
| 44 Total Switching \$145,310 \$0 \$93,742 \$0 \$51,568 \$0 | \$0 O.K. |

Sheet "L"

Union Telephone Company

| | | | | 0. | non reasphone con | ipuny | | | | |
|----|---|-------------------------------|------------------------|----------------|--------------------|---|---------------------|---------------------------|---------------|-------|
| | 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) | (1) | |
| 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. |
| | COE Exch. Line - Message COE Exch. Line - PL etc. | 2,158 | (I) | 71,100 | 0 | n | 0 | n | 2,158 | O.K. |
| 60 | | 2,138 | Direct | 0 | n | 0 | 0 | 0 | 2,100 | O.K. |
| 61 | COE Exch. Line - Assigned | | | 0 | 0 | 0 | 42,364 | 0 | 0 | 0.K. |
| 62 | COE Interexchange, Message | 42,364 | (G) | U | _ | | | • | | |
| 63 | COE Interexchange, PL | 17,179 | (1) | 0 | 0 | 0 | 0 | 0 | 17,179 | 0.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 | Total Collice Cinco Edulp. | 42.71.2. | | 4, | 400, | ** | 400,0 | 4.5 | ψ.σ,σσ. | J., |
| 72 | IOT EQUIPMENT: | | | | | | | | | |
| 73 | IOT EQUIT MENT. | | | | | | | | | |
| 74 | Public Telephone | \$0 | N43 | \$0 | \$0 | \$0 | \$0 | \$0 | ΦO | O.K. |
| | | | | | | | | | \$0 | |
| 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 | (1) | \$0 | \$0 | \$0 | \$0 | \$0 | \$16,034 | O.K. |
| 83 | Exchange Message | 528,686 | (D) | 528,686 | 0 | Ō | 0 | 0 | 0 | O.K. |
| 84 | Exchange Assigned | 0 | Direct | 0 | Ō | 0 | Ō | ō | Ö | O.K. |
| 85 | _nonango / nongnou | | 2 | | | | | | U | O.IV. |
| 86 | Total Exchange Line C&WF | \$544,720 | | \$528,686 | \$0 | \$0 | \$0 | \$0 | \$16,034 | O.K. |
| 87 | Total Exchange Line Outt | ψ0+1,720 | | Ψ020,000 | Ψυ | ΨΟ | ψU | φu | \$10,034 | U.K. |
| 88 | Exchange Trunk, Message | \$0 | Direct | \$0 | \$0 | ro. | 60 | | | |
| | | | | | | \$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 | (1) | 0 | 0 | 0 | 0 | 0 | 4,601 | O.K. |
| 95 | Interexchange Assigned | 0 | (G) | 0 | 0 | 0 | 0 | Ö | 0 | O.K. |
| 96 | | | , , | | | | | | | O.K. |
| 97 | Total Interexchange C&WF | \$27,123 | | \$0 | \$0 | \$0 | \$22,522 | \$0 | \$4,601 | О.К. |
| | | 1 | | Ψ | ψυ | ΨΟ | 455,322 | φυ | \$4,DU1 | O.K. |

Sheet "L"

| 12-Jun-02 | |
|-----------|--------------------------|
| Sheet "L" | ENDING DECEMBER 31, 2001 |

| RT 69 *********************************** | | | | | | | | | | | |
|--|-------------------------|--|-------------------------------|------------------------|-----------|-----------|-------------|---------------------|---------------------------|----------|----------|
| (F) | *** FCC PAR IntraLAT | .T 69 ****** A Investment Detail | Part 36 IntraLATA Total | Source or Apportion | Common | Local | Information | Common Transport | Billing and Collection | Other | |
| Ses \$0 (G) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | | (A) | (B) | (C) | (D) | (E) | (F) | (9) | (H) | (5) | |
| WF | C&WF, Me | ssage | 0\$ | (9) | 0\$ | \$ | \$0 | \$0 | 0\$ | \$0 | 0.K |
| WF \$0 Direct 0 0 Facil. \$571,843 \$528,686 \$0 Ses \$0 N28 0 0 Gesses 0 34 0 0 Gasses 0 34 0 0 Gasses 0 39 0 0 Ses 0 39 0 0 Gasses 0 68 0 0 Ses \$0 \$0 \$0 So \$0 \$0 \$0 So \$0 \$0 Wementisa \$0 \$0 ASSETS \$0 \$0 So \$0 \$0 | R C&WF, WA | TS | 0 | €, | 0 | 0 | 0 | 0 | 0 | 0 | O. K. |
| RWF \$0 \$0 \$0 Facil. \$571,843 \$528,686 \$0 asses \$0 NZB \$0 \$0 asses \$0 34 \$0 \$0 ing Leases \$0 \$0< | R C&WF, Ass | igned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Facil. \$571,843 \$528,686 \$0 ases \$0 N28 0 0 s and Leases 0 34 0 0 ing Leases \$0 78 \$0 0 ing Leases \$0 78 \$0 0 ing Leases \$0 78 \$0 0 ing Leases \$0 117 0 0 0 ing Leases \$0 N37 \$0 \$0 0 ing Leases \$0 N37 \$0 \$0 0 0 ing Leases \$0 N37 \$0 | al Host/Ren | note C&WF | \$0 | | 0\$ | \$0 | 80 | \$0 | 80 | \$0 | O.K. |
| se \$6 N28 | al Cable an | d Wire Facil. | \$571,843 | | \$528,686 | \$0 | \$0 | \$22,522 | 0\$ | \$20,635 | 0.K |
| \$0 | VGIBLE AS | SETS: | | | | | | | | | |
| \$0 32 \$0 \$0 0 34 0 0 0 68 0 0 0 68 0 0 \$0 78 0 0 \$0 N37 0 0 0 Direct 0 0 \$0 \$0 \$0 \$0 | 7 | 1000 | 6 | o Z | c | c | c | ć | • | • | |
| \$0 32 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | in allo out | por reases | 9 | INZO | 0 | > | 5 | 0 | 5 | 0 | O. K. |
| \$0 34 00 0 39 0 0 0 \$0 68 0 0 0 \$0 78 0 0 0 \$0 N37 0 0 0 \$0 Direct 0 0 0 \$0 N37 \$0 \$0 | E Operato | r Leases | \$0 | 32 | \$0 | \$0 | \$0 | 80 | \$0 | 0\$ | O X |
| \$0 | E Tandem | Switching Leases | 0 | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0.K |
| \$0 0 68 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | E Local Sv | vitching Leases | 0 | 39 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| \$0 78 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | E Transmi | ssion Leases | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0.K |
| \$0 78 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | al COE Le | ases | \$0 | | \$0 | \$0 | \$0 | 80 | 0\$ | \$ | O. Ä. |
| \$0 | - Equipme | nt Leases | \$0 | 78 | 0 | 0 | 0 | 0 | 0 | 0 | 0. Ä. |
| \$0 N37 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | C&WF Leases | v | \$0 | 117 | 0 | 0 | 0 | 0 | 0 | 0 | 0. Ä. |
| \$0 N37 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | al Capital L | eases | \$0 | | SO | \$0 | \$0 | \$0 | 0\$ | 0\$ | O.K |
| a \$0 Direct 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | nsehold Im | pr., Alloc. | \$0 | N37 | 0 | 0 | 0 | c | c | c | Ċ |
| \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | ды plod в | ır., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0. Y. |
| 0\$ 0\$ 20 80 80 80 80 80 80 80 80 80 80 80 80 80 | al Leaseho | ld Improvementsa | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | 0\$ | O. Ä. |
| \$0 N37 \$0 \$11 H0 | al Tangible | Assets | 0\$ | | 9\$ | \$0 | 0\$ | 0\$ | \$0 | \$0 | O.K. |
| o v | TAL INTAN | IGIBLE ASSETS | O\$ | N37 | \$0 | 0\$ | 0\$ | 0\$ | 0\$ | 0\$ | O. X |
| 0 000 | OPERTY H | PROPERTY HELD FOR FUTURE US | 0\$ | N46 | 0 | 0 | 0 | 0 | | . 0 | O. X. |

| | 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) | (1) | |
| 161 162 | PLANT UNDER CONSTRUCTION: | | | | | | | | | |
| 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 | | | | | | | | | | |
| 166 167 | Total Plt. Under Const. | \$27 | | \$17 | \$4 | \$0 | \$5 | \$0 | \$2 | O.K. |
| 168 | | | | | | | | | | |
| 169 170 | TELEPHONE PLANT ADJUSTMENT | \$0 | N46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 171 172 | CLASS B RTB STOCK | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 173 174 | MATERIALS AND SUPPLIES | \$10,173 | N37 | \$6,315 | \$1,446 | \$0 | \$1,796 | \$0 | \$616 | O.K. |
| 175 176 | CASH WORKING CAPITAL | \$12,528 | N37 | \$7,777 | \$1,780 | \$0 | \$2,212 | \$0 | \$759 | O.K. |
| 177 | EQUAL ACCESS INVESTMENT | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

Union Telephone Company

| | FCC PART 69 ******* | Part 36 | Source or | Common | Local | | Common | Billing and | | |
|----------|----------------------------------|-------------|-------------|-----------|---|-------------|---|-------------|----------|------|
| | Reserves and Deferrals | Total | Apportion | Line | Switching | Information | Transport | Collection | Other | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 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 | D | C O | NOT | | the c | • | | | 4 | |
| 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 COE Transmission | 0 | L32 L68 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 42 | | - | L78 | 0 | Ü | 0 | 0 | 0 | 0 | O.K. |
| 43 | IOT Equipment | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 44 45 | Cable and Wire Fac. Unclassified | 0 69,577 | L117 N37 | 0 | 0.007 | 0 | 0 | 0 | 0 | O.K. |
| 46 | Uticiassilled | 08,077 | NOI | 43,191 | 9,887 | 0 | 12,283 | 0 | 4,216 | O.K. |
| 47 | Total Accum. Def. Inc. Taxes | \$69,577 | | \$43,191 | \$9,887 | \$0 | \$12,283 | \$0 | \$4,216 | О.К. |

Sheet "M"

12-Jun-02

| (A) (B) (C) (D) (E) (F) (F) <th></th> <th>****** FCC PART 69 ******* Apportionment Factors</th> <th>Part 36 IntraLATA Total</th> <th>Source</th> <th>Common Line</th> <th>Local Switching</th> <th>Information</th> <th>Common Transport</th> <th>Billing and Collection</th> <th>Other</th> <th></th> | | ****** FCC PART 69 ******* Apportionment Factors | Part 36 IntraLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|--|---------------|--|--|-------------------------------|--|---|-------------|---|---|--|-----------------------------|
| Office Equipment \$278,151 L70 \$71,139 \$93,742 \$50 \$60 \$10,337 \$10,337 \$10,337 \$10,337 \$10,337 \$10,337 \$10,337 \$10,337 \$10,337 \$10,337 \$10,337 \$10,337 \$10,337 \$10,337 \$10,337 \$10,437 \$10,337 \$10,437 | | (A) | (B) | <u>(</u>) | (a) | (E) | (F) | (9) | (H) | (1) | |
| Polati | m ++ 10 (| Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities | \$278,151 0 571,843 | L70 L78 L117 | \$71,139 0 528,686 | \$93,742 0 0 | 0\$ | \$93,932 0 22,522 | 0,00 | \$19,337 0 20,635 | 0 0 0 7. 7. 7. |
| Sum: Sw., Trans., Other \$250,169 17 \$000000 \$393,742 \$0 \$116,455 \$0 \$15,955 \$10,6455 \$10,6455 \$10,6455 \$10,6455 \$10,61457 \$10,61467 \$10,61477 | 0 ~ 0 0 | Total Factor | \$849,994 | | \$599,825 0.705681 | \$93,742 | 0.000000 | \$116,455 | 0.000000 | \$39,972 0.047027 | 0 0 K. K |
| Central Office Equipment \$278,151 L70 \$71,139 \$93,422 \$6 \$893,332 \$6 \$19,337 CRWF, Excl. Excl. Message \$32,1368 L178 0 | 0 - 0 | Sum: Sw., Trans., Other Factor | \$250,169 1.000000 | 17 | \$0 0.00000 | \$93,742 0.374714 | 000000°0 | \$116,455 0.465505 | \$0 0.000000 | \$39,972 0.159781 | 0 0 7. 7. |
| Total \$221,30B \$771,139 \$93,742 \$0 \$116,455 \$0 \$139,722 \$139,722 \$14000000 \$172,405 \$1000000 \$136,503 \$65,603 \$139,722 \$139,722 \$1400000 \$1,24405 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24405 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 \$1,24406 <td>1 m ++ 10 f</td> <td>Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Excl. Message</td> <td>\$278,151 0 43,158</td> <td>L70 L78 L117-83</td> <td>\$71,139 0 0</td> <td>\$93,742 0 0</td> <td>0</td> <td>\$93,932 0 22,522</td> <td>0 0</td> <td>\$19,337 0 20,635</td> <td>0 0 0 7. 7. 7.</td> | 1 m ++ 10 f | Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Excl. Message | \$278,151 0 43,158 | L70 L78 L117-83 | \$71,139 0 0 | \$93,742 0 0 | 0 | \$93,932 0 22,522 | 0 0 | \$19,337 0 20,635 | 0 0 0 7. 7. 7. |
| Central Diffice Equipment \$180,729 L25 \$40,014 \$52,728 \$0 \$65,503 \$0 \$22,484 Central Diffice Equipment 278,151 13 71,139 \$3,742 0 0 93,742 0 0 0 0 19,337 0 19,337 0 19,337 0 19,337 0 19,337 0 19,337 0 19,337 0< | | Total Factor | \$321,308 | | \$71,139 0.221405 | \$93,742 0.291750 | 0.000000 | \$116,455 0.362440 | 0.000000 | \$39,972 0.124405 | 0 0 7. 7. |
| Total Factor 1.000000 Direct 0.000000 Direct 0.000000 Direct 1.000000 Direct 1 | 0 - N m + 10 | General Support Facilities Central Office Equipment Info. Orig /Term. Eqpt. C&W Facilities Equal Access Investment | \$180,729 278,151 0 571,843 | L25 13 14 15 L177 | \$40,014 71,139 0 528,686 | \$52,728 93,742 0 0 | <u> </u> | \$65,503 93,932 0 22,522 0 | 0, 0 0 0 | \$22,484 19,337 0 20,635 | 0 0 0 0 0 7 7 7 7 7 7 |
| COE Cat. 2 Factor 1.000000 Direct 0.000000 0.000000 0.000000 0.000000 0.000000 | | | \$1,030,723 1.000000 \$968,267 1.000000 | 36 | \$639,839 0.620767 \$639,839 0.660809 | \$146,470 0.142104 \$146,470 | 0.000000 | \$181,958 0.176535 \$181,958 | 0\$ | \$62,456 0.060594 | 00 00 7,7, 7,7 |
| | - 01 50 10 60 | , | 1.000000 1.000000 \$1,030,723 | Direct Direct K26 | 0.000000 1.000000 \$639,839 0.620767 | 0.000000 0.000000 \$146,470 0.142104 | 0.000000.0 | 1.000000 0.000000 \$181,958 0.176535 | 0.0000000000000000000000000000000000000 | 0.000000 0.000000 0.000000 \$62,456 0.060594 | 5 00 00 5 7 7 7 7 7 |

| | ******* 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) | (1) | | |
| 60 61 62 | Interstate Equiv. Factor Wtd. Std. Work Seconds | 0.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.000000 0.000000 | 0.000000 0.00000 | 0.000000 0.000000 | 0.000000 0.000000 | 000000.0 000000.0 | O.K. O.K. | |
| 63 64 65 | "BIG THREE" Expenses Factor | \$235,197 1.000000 | 0171 | \$77,662 0.330201 | \$28,316 0.120392 | \$157 0.000669 | \$88,893 0.377950 | \$22,677 0.096416 | \$17,492 0.074373 | O.K. | (0) |
| 66 67 | Net Investment Factor | \$417,414 1.000000 | J13 | \$246,585 0.590745 | \$59,107 0.141603 | \$0 0.000000 | \$82,929 0.198674 | \$0 0.000000 | \$28,792 0.068978 | O.K. O.K. | |

| 12-Jun-02 | |
|-----------|--------------------------|
| Sheet "O" | ENDING DECEMBER 31, 2001 |

| | | | | \$0 0 O.K. | \$0 X.O | \$2,166 O.K. 0 O.K. | \$2,166 O.K. | \$2,449 O.K. 0 O.K. | 449 O.K. | 00 0 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3 | \$0 O.K. | \$1,665 O.K. 0 O.K. | \$1,665 O.K. | \$6,281 O.K. | \$4,115 O.K. |
|--------------------------|---|-----|----------------------------|--|----------------------------|--|----------------------------|--|----------------|--|----------------|--|-----------------|-----------------------------|------------------------------|
| | Other | (2) | | | | \$2, | \$2, | \$2, | \$2, | | | ₽, | ₩. | \$6, | \$4, |
| | Billing and Collection | Œ | | 0\$ | \$0 | 0 \$ | 0\$ | 0\$ | \$0 | 09 0 | 0\$ | 0\$ | OS | \$0 | 0\$ |
| | Common Transport | (G) | | 0\$ | \$0 | \$6,311 0 | \$6,311 | \$11,899 0 | \$11,899 | 0\$ | 0\$ | \$1,818 54,752 | \$56,570 | \$74,780 | \$68,468 |
| lipaily | Information | (F) | | 0\$ | \$0 | 08 | 0\$ | 0\$ | 0\$ | <u>0</u> 00 | 0\$ | 0\$ | \$0 | 0\$ | \$0 |
| onion releptione company | Local Switching | (E) | | 0 \$ | \$ | \$5,080 | \$5,080 | \$11,875 0 | \$11,875 | 0 0 0 | \$0 | 0\$ | \$ | \$16,955 | \$11,875 |
| | Common Line | (D) | | 0\$ 0 | 0\$ | \$3,855 0 | \$3,855 | \$9,011 | \$9,011 | 0 0 9 | 80 | \$42,670 0 | \$42,670 | \$55,537 | \$51,681 |
| | Apportion | (0) | | N37 Direct | | N30 Direct | | N31 Direct | | L76 N43 Direct | | N33 Direct | | | |
| | Part 36 IntraLATA Total | (B) | | 0\$ | 80 | \$17,413 | \$17,413 | \$35,234 | \$35,234 | 0 0 | O\$ | \$46,153 54,752 | \$100,905 | \$153,552 | \$136,139 |
| • | ****** FCC PART 69 ******* Operating Expenses and Taxes | (A) | PLANT SPEC, OPER, EXPENSE: | Network Support, Alloc. Network Support, Direct | Total Network Support Exp. | General Support, Alloc. General Support, Direct | Total General Support Exp. | Central Office Eq., Alloc. Central Office Eq., Direct | Total COE Exp. | Cust. Premises Equip. Other IOT | Total IOT Exp. | Cable & Wire, Alloc. Cable & Wire, Direct | Total C&WF Exp. | TOTAL PLT. SPEC. OPER. EXP. | TOTAL PLT. SPEC., ex SUPPORT |

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) | (1) | |
| 57 58 | NON-SPECIFIC OPER. EXP.: | | | | | | | | | |
| 59 | Oth. Plt. and Equip., Alloc. | \$0 | N18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 60 | Oth. Pit. and Equip., Direct | 0 | Direct | Ō | 0 | 0 | 0 | 0 | 0 | O.K. |
| 61 | | | | *********** | u | | | | | • |
| 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 68 | Total Network Oper. Exp. | \$29,476 | | \$20,801 | \$3,251 | \$0 | \$4,038 | \$0 | \$1,386 | O.K. |
| 69 | Total Access Expenses | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | œ. | | 0 11 |
| 70 | Total Access Expenses | φυ | Direct | Φυ | φu | \$0 | φu | \$0 | \$0 | O.K. |
| 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 | Ψ1,057 | O.K. |
| 73 | Depr., COE Operator | 0 | L32 | 0 | 0 | 0 | 0,100 | 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 | 2,.5. | Ô | 0 | O.K. |
| 76 | Depr., C&W Facilities | 28,442 | L117 | 26,296 | 0 | 0 | 1,120 | Ô | 1,026 | O.K. |
| 77 | Depr., PHFU | 0 | L147 | . 0 | 0 | 0 | 0 | o o | 0.020 | O.K. |
| 78 | | | | | | *************************************** | | *************************************** | | 0 |
| 79 | Total Depreciation Expense | \$63,025 | | \$32,928 | \$13,166 | \$0 | \$13,246 | \$0 | \$3,685 | O.K. |
| 80 | | | | | | | | • | 4-1 | |
| 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 | T-1-1-1 A | | | | | | | | | |
| 86 87 | Total Amortization Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 88 | Total Depr. and Amort. | \$63,025 | | fron acc | 040.455 | e- | | | | |
| 89 | rotal Dept. and Amort. | مح <u>0</u> 3,025 | | \$32,928 | \$13,166 | \$0 | \$13,246 | \$0 | \$3,685 | O.K. |
| 90 | TOTAL NON-SPEC, OPER, EXP. | \$92,501 | | \$53,729 | \$16,417 | \$0 | 647.005 | 0.5 | A = | |
| | | ΨυΣ,υυ ι | | Ψυυ, 1 20 | φ10,417 | φu | \$17,285 | \$0 | \$5,071 | O.K. |

Sheet "O"

Sheet "O" ENDING DECEMBER 31, 2001

| | ······· 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) | (1) | |
| 104 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 105 106 | Marketing, Allocable | \$2,134 | N37 | \$1,325 | \$303 | \$0 | \$377 | \$0 | \$129 | O.K. |
| 107 108 | Marketing, Direct | 0 | Direct | 0 | 0 | | 0 | 0 | | O.K. |
| 109 110 | Total Marketing Expense | \$2,134 | | \$1,325 | \$303 | \$0 | \$377 | \$0 | \$129 | O.K. |
| 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 | O | 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 | Ō | 0 | 0 | 0 | Ö | ő | O.K. |
| 119 | - | | | | | | | | | |
| 120 | Total Directory | \$157 | | \$0 | \$0 | \$157 | \$0 | \$0 | \$0 | O.K. |
| 121 | | | | | no. | • | | •• | | |
| 122 | Bus. Ofc., EU Presubscription | 0 | N40 | \$0 0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.K. |
| 123 | Bus. Ofc., Reserved | 0 | (I) (I) | 0 | 0 | 0 | 0 | 0 | 0 | О.К. |
| 124 | Bus. Ofc., EU Access PL & All Other | 6,367 14,975 | (H) | 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 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 127 | Bus. Ofc., IX Special Access Bus. Ofc., IX Switched Access | 0 | (I) N40 | U O | 0 | 0 | 0 | 0 | 0 | O.K. |
| 128 | Bus. Ofc., IX Billing and Collection | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 129 | Bus. Ofc., Coin Collection & Administr | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 130 131 | Bus. Ofc., Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 132 | Bus. Oic., Reserved | U | (1) | U | | U | U | U | 0 | O.K. |
| 133 | Total Business Office | \$21,342 | | \$0 | \$0 | \$0 | \$0 | \$14,975 | \$6,367 | О.К. |
| 134 135 | Cust. Serv., Msg. Process | \$3,959 | (H) | 0 | 0 | 0 | | 0.050 | | |
| 136 | Cust. Serv., Other B&C | 3,742 | (H) | 0 | 0 | 0 | 0 | 3,959 | 0 | O.K. |
| 137 | Cust. Serv., CABS | 20,834 | N21 | 0 | 7,807 | 0 | 0 | 3,742 | 0 | O.K. |
| 138 | Cust. Serv., EU Common Line | 20,034 | (H) | 0 | 7,007 | 0 | 9,698 | 0 | 3,329 | O.K. |
| 139 | Oddi. Gerv., LO Common Line | | (1.1) | | | | 0 | 0 | 0 | O.K. |
| 140 141 | Total Customer Service | \$28,535 | | \$0 | \$7,807 | \$0 | \$9,698 | \$7,701 | \$3,329 | O.K. |
| 142 | Total BO, CS, OS, Dir. | \$50,035 | | \$0 | \$7,807 | \$157 | \$9,698 | \$22,677 | \$9,696 | 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) | (1) | |
| 158 159 | Other Cust. Serv., Alloc. Other Cust. Serv., Direct | \$0 0 | 142 Direct | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 160 161 162 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 163 | TOTAL CUSTOMER OPER. EXP. | \$52,169 | | \$1,325 | \$8,110 | \$157 | \$10,075 | \$22,677 | \$9,825 | O.K. |
| 165 166 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 167 168 169 | Total Plt. Specific Exp. Total Plt Non-specific Exp. Total Customer Operations | \$153,552 29,476 52,169 | 41 62 + 67 +69 163 | \$55,537 20,801 1,325 | \$16,955 3,251 8,110 | \$0 0 157 | \$74,780 4,038 10,075 | \$0 0 22,677 | \$6,281 1,386 9,825 | O.K. O.K. O.K. |
| 170 171 172 | TOTAL "BIG THREE" EXPENSES | \$235,197 | | \$77,662 | \$28,316 | \$157 | \$88,893 | \$22,677 | \$17,492 | O.K. |
| 173 174 | CORPORATE OPERATIONS EXPENSE: | | | | | | | | | |
| 175 176 177 | Exec. and Planning, Alloc. Exec. and Planning, Direct | \$4,389 0 | N64 Direct | \$1,449 0 | \$528 0 | \$3 0 | \$1,659 0 | \$423 0 | \$326 0 | O.K. O.K. |
| 178 179 | Total Exec. and Planning | \$4,389 | | \$1,449 | \$528 | \$3 | \$1,659 | \$423 | \$326 | O.K. |
| 180 181 182 | Admin. & General, Allocable Admin. & General, Direct | \$32,993 32,279 | N64 Direct | \$10,894 10,659 | \$3,972 3,886 | \$22 22 | \$12,470 12,200 | \$3,181 3,112 | \$2,454 2,401 | O.K. O.K. |
| 183 184 | Total Admin. and Gen. | \$65,272 | | \$21,553 | \$7,858 | \$44 | \$24,670 | \$6,293 | \$4,854 | О.К. |
| 185 186 | TOTAL CORPORATE OPERATIONS NON-INCOME TAXES: | \$69,662 | | \$23,002 | \$8,387 | \$47 | \$26,329 | \$6,717 | \$5,181 | O.K. |
| 187 188 | | | | | | | | | | |
| 189 190 191 192 | Non-income Taxes, Allocable Non-income Taxes, Direct | \$0 0 | N37 Dìrect | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. O.K. |
| 193 194 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 195 | TOTAL OPER. EXP. AND TAXES | \$367,883 | | \$133,592 ========= | \$49,868 ========= | \$204 ======== | \$128,468 ========= | \$29,393 ========== | \$26,358 ======= | O.K. |

Sheet "O"

| | ******* 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) | (1) | |
| 13 14 | Net Investment Rate of Return | \$965 10.40% | Q52 B19 | \$612 10.40% | \$151 10.40% | \$0 10.40% | \$202 10.40% | \$0 10.40% | \$0 10.40% | O.K. O.K. |
| 15 16 17 | Return on Rate Base | \$100 | | \$64 | \$16 | \$0 | \$21 | \$0 | \$0 | O.K. |
| 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 23 | Net Return | \$100 | | \$64 | \$16 | \$0 | \$21 | \$0 | \$0 | O.K. |
| 24 | Interest Expense | \$0 | T67 | 0 | O | 0 | 0 | 0 | 0 | О.К. |
| 25 | Capitalized Payroll Taxes | 0 | T37 | 0 | 0 | 0 | Ō | Ō | ō | O.K. |
| 26 | Depreciation Adjustment | 0 | T37 | 0 | 0 | 0 | 0 | 0 | Ō | O.K. |
| 27 | Other Income Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | Ō | O.K. |
| 28 | · | | | | | | | | | |
| 29 30 | After Tax Income | \$100 | | \$64 | \$16 | \$0 | \$21 | \$0 | \$0 | O.K. |
| 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 36 | Other Revenue Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 38 39 | Basis for Gross Receipts Tax | 887 | 16+31+32+33 | 398 | 149 | 0 | 319 | 22 | 0 | O.K. |
| 40 41 42 | Gross Receipts Tax | 37 | 37 | 17 | 6 | 0 | 13 | 1 | 0 | O.K. |
| 43 44 | TOTAL REVENUE REQUIREMENT | \$924 | | \$415 ======== | \$155 ======= | \$0 ======= | \$332 ======= | \$23 | \$0 | O.K. |

Union Telephone Company

| 14 15 Ce 16 Info 17 Ca 18 19 To 20 21 To 22 23 To 22 24 To 25 26 To | (A) and and Support Assets entral Office Equipment fo. Term./Orig. Equipment able and Wire Facilities otal COE, IOT, C&WF | (B) \$424 \$631 0 1,363 \$1,994 | (C) R25 R70 R78 R117 | (D) \$109 \$176 0 | (E) \$144 \$232 | (F) | (G) \$171 | (H) \$0 | (1) | |
|--|---|--|----------------------------------|----------------------------|-----------------------|-----|--------------|------------|-----|------|
| 14 15 Ce 16 Info 17 Ca 18 19 To 20 21 To 22 23 To 24 To 25 26 To | entral Office Equipment fo. Term./Orig. Equipment able and Wire Facilities otal COE, IOT, C&WF otal Tangible Assets | \$631 0 1,363 | R70 R78 | \$176 0 | · | \$0 | \$171 | \$0 | \$0 | _ |
| 15 Ce 16 Info 17 Ca 18 19 To 20 21 To 22 23 To 24 To 25 26 To | fo. Term./Orig. Equipment able and Wire Facilities otal COE, IOT, C&WF otal Tangible Assets | 0 1,363 | R78 | 0 | \$232 | | | | | O.K. |
| 16 Info 17 Ca 18 19 To 20 21 To 22 23 To 24 To 25 26 To | fo. Term./Orig. Equipment able and Wire Facilities otal COE, IOT, C&WF otal Tangible Assets | 1,363 | | • | | \$0 | \$222 | \$0 | \$0 | O.K. |
| 17 Ca 18 19 To 20 21 To 22 23 To 24 To 25 26 To | able and Wire Facilities otal COE, IOT, C&WF otal Tangible Assets | *************************************** | R117 | | 0 | 0 | 0 | 0 | 0 | O.K. |
| 19 Tot 20 21 Tot 22 23 Tot 24 Tot 25 26 To | otal Tangible Assets | \$1,994 | | 1,310 | 0 | 0 | 53 | 0 | 0 | O.K. |
| 21 To 22 23 To 24 To 25 26 To | · · | | | \$1,486 | \$232 | \$0 | \$276 | \$0 | \$0 | O.K. |
| 23 To 24 To 25 26 To | | \$0 | R141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 24 To 25 26 To | otal Tele. Pit. ex Intang. | \$2,419 | | \$1,596 | \$377 | \$0 | \$446 | \$0 | \$0 | O.K. |
| 26 To | otal Intangible Assets | 0 | R144 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | otal Plant In Service | \$2,419 | | \$1,596 | \$377 | \$0 | \$446 | \$0 | \$0 | 0.K. |
| | otal Plt. Held Future Use | 0 | R147 | 0 | 0 | 0 | 0 | Ō | 0 | O.K. |
| 28 To | otal ST PUC | 0 | R163 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | otal LT PUC | 0 | R164 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | otal Tel. Plt. Adjust. | 0 | R169 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | OTAL TELEPHONE PLANT | \$2,419 | | \$1,596 | \$377 | \$0 | \$446 | \$0 | \$0 | O.K. |
| | ccum. Depr., Plt. in Serv. | 1,339 | S23 | 808 | 208 | 0 | 223 | 0 | 0 | O.K. |
| | ccum. Depr. PHFU | 0 | S27 | 0 | 0 | o o | 0 | 0 | 0 | O.K. |
| | ccum. Amort. Tangible Plt. | 0 | S28 | o o | 0 | 0 | 0 | 0 | 0 | O.K. |
| | ccum. Amort. Intangibles | ō | S29 | 0 | 0 | 0 | 0 | Ö | ő | O.K. |
| | ccum. Amort. Other | Ō | S30 | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. |
| 40 Ac | ccum. Def. Inc. Taxes, Net | 163 | S47 | 108 | 25 | Ō | 30 | Ö | ō | 0.K. |
| 41 | | | | | | | | | | |
| 43 Ot | lus: ther Assets | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | ET TELEPHONE PLANT | \$917 | | \$580 | \$143 | \$0 | \$194 | \$0 | \$0 | O.K. |
| | us: | | | | | | | | | |
| | lass B RTB Stock | 0 | R171 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | laterials and Supplies | 24 | R173 | 16 | 4 | 0 | 4 | 0 | 0 | O.K. |
| | ash Working Capital | 24 | R175 | 16 | 4 | 0 | 4 | 0 | 0 | O.K. |
| 50 Ec | qual Access Investment | | R177 | 0 | | 0 | 0 | 0 | 0 | O.K. |
| | ET INVESTMENT | \$965 | | \$612 | \$151 | \$0 | \$202 | \$0 | \$0 | O.K. |

Sheet "Q"

| | | | | TO TO | elephone Company | | | | | |
|----------|---|-------------------------------|------------------------|----------------|------------------|-------------|------------|---------------------------|----------|--------------|
| | FCC PART 69 InterLATA Investment Detail | Part 36 InterLATA Total | Source or Apportion | Common Line | Local | Information | Common | Billing and Collection | Other | |
| | (A) | (B) | (O) | (D) | (E) | (F) | (G) | (H) | (E) | |
| 13 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| <u> </u> | Land Assets, Message Land Assets, Private Line | 6\$ | T28 T28 | \$2 | e\$ | 0\$ | \$\$ 0 | 0\$ | 0\$ | 0 0 7. 7. |
| - 49 9 | Total Land Assets | \$6 | | \$2 | £\$ | \$0 | \$4 | 0\$ | 0\$ | 0,K, |
| 2 2 2 2 | Support Assets, Message Support Assets, Private Line | 415 0 | T28 T28 | \$107 0 | \$141 0 | 0\$ | \$167 0 | 0\$ | \$0 0 | 0 0 X. X. |
| 23 2 | Total Support Assets | \$415 | | \$107 | \$141 | 0\$ | \$167 | 0\$ | \$0\$ | O.K. |
| 52.5 | Total Land and Supp. Assets | \$424 | | \$109 | \$144 | \$0 | \$171 | \$0 | \$0 | O.K. |
| 27 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 33 33 | Operator Sys., DA Operator Sys., Other | 0\$ | (F) | 0\$ | 0\$ | 9 | 0 | 0\$ 0 | 0 \$ | 0.0 7. 7. |
| 325 | Total Operator Systems | \$0 | | 0\$ | 0\$ | \$0 | \$0 | 0\$ | \$0 | O.K. |
| 35 | Tandem Switching Tandem Assigned | \$117 0 | (G) Direct | 0\$ | 0 | 0 \$ | \$117 0 | O\$* | 0 \$ | 0.0 7.7. |
| 37 | Total Tandem Switching | \$117 | | 0\$ | 0\$ | 9 | \$117 | 0\$ | \$0 | O.K. |
| 39 | Local Switching Local Assigned | \$232 0 | (E) Direct | O\$ | \$232 0 | 0 | 0 | 0\$ | 0\$ 0 | 0.0 7. 7. |
| 424 | Total Local Switching | \$232 | | \$0 | \$232 | 0\$ | 0\$ | 0\$ | 9 | O.K. |
| 44 | Total Switching | \$350 | | 0\$ | \$232 | 0\$ | \$117 | 0\$ | \$0 | 0.K. |

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elephone Company

| | | | | 0.0 | | | | | | |
|----------------|---|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|------------------------|--------------------|------|
| | 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) | (1) | |
| 58 | COE Exch. Trunk | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 59 | COE Exch. Line - Message | 176 | (D) | 176 | 0 | Ö | 0 | 0 | 0 | O.K. |
| 60 | COE Exch. Line - PL etc. | 0 | (1) | 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 | (1) | 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 | О.К. |
| 69 70 | Total Central Office Equip. | \$631 | | \$176 | \$232 | \$0 | \$222 | \$0 | \$0 | O.K. |
| 71 72 73 | IOT EQUIPMENT: | | | | | | | | | |
| 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 79 | Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 80 81 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 82 | Exchange PL and WATS | \$0 | (I) (D) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 83 | Exchange Message | 1,310 | | 1,310 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 84 | Exchange Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 85 86 87 | Total Exchange Line C&WF | \$1,310 | | \$1,310 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 88 | Exchange Trunk, Message | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 89 | | 0 | Direct | [°] O | Ō | 0 | 0 | 0 | Õ | O.K. |
| 90 91 | | \$0 | | \$0 | \$0 | | | | \$0 | O.K. |
| 92 | | * | 40) | _ | | | | | | |
| 93 | | \$53 | (G) | \$0 | \$ 0 | \$0 | \$53 | \$0 | \$0 | O.K. |
| 94 | Interexchange PL, WATS | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 95 96 | Interexchange Assigned | | (G) | | 0 | 0 | 0 | 0 | 0 | O.K. |
| 97 | Total Interexchange C&WF | \$53 | | \$0 | \$0 | \$0 | \$53 | \$0 | \$0 | О.К. |

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Sheet "R"

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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) | (1) | |
| 111 | H/R C&WF, Message | \$0 | (G) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 112 | | 0 | (1) | 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 | Time Garry (riseignos | | | | | | | | | |
| 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 | Onwe I | | 4.47 | | | | | | | |
| 132 | C&WF Leases | \$0 | 117 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 133 | T-4-1 O3-11 | * *********************************** | | | | | | | | |
| 134 135 | Total Capital Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 136 | Leasehold Impr., Alloc. | \$0 | T37 | \$0 | \$0 | ¢α | Œ0 | (the | | |
| 137 | Leasehold Impr., Direct | ψυ 0 | Direct | φυ 0 | φ0 0 | \$0 0 | \$0 | \$0 | \$0 | O.K. |
| 138 | Leasenoid Impr., Direct | | Direct | | | U | 0 | 0 | 0 | O.K. |
| 139 | Total Leasehold Improvementsa | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 140 | rotal Educondia Improvementa | Ψ | | ψυ | ψυ | φυ | φυ | φu | φυ | U.K. |
| 141 | Total Tangible Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 142 | , o an gale value | ** | | Ψυ | ΨΟ | ψυ | ΨΟ | φυ | φυ | U.K. |
| 143 | | | | | | | | | | |
| 144 | TOTAL INTANGIBLE ASSETS | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.4 |
| 145 | | ** | | Ψυ | Ψυ | ψυ | φυ | φυ | Φυ | O.K. |
| 146 | | | | | | | | | | |
| 147 | PROPERTY HELD FOR FUTURE US | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | . 60 | 0.14 |
| | | ** | | ΨΟ | ψυ | ΨΟ | φυ | ቅሀ | \$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) | (1) |
| 161 162 | PLANT UNDER CONSTRUCTION: | | | | | | | | |
| 163 | Short-term | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 164 | Long-term | 0 | T46 | 0 | Ō | 0 | 0 | 0 | 0 |
| 165 | | | | | | | | • | ************ |
| 166 | Total Pit. Under Const. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 167 168 | | | | | | | | | |
| 169 | TELEPHONE PLANT ADJUSTMENT | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 170 | | *- | | ** | •• | Ψ0 | ΨΟ | Ψ | Ψυ |
| 171 | CLASS B RTB STOCK | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 172 | | | | | | | | | ** |
| 173 | MATERIALS AND SUPPLIES | \$24 | T37 | \$16 | \$4 | \$0 | \$4 | \$0 | \$0 |
| 174 175 | CASH WORKING CAPITAL | \$24 | T37 | 040 | | | | | |
| 176 | CASH WORKING CAPITAL | \$∠4 | 13/ | \$16 | \$4 | \$0 | \$4 | \$0 | \$0 |
| 177 | EQUAL ACCESS INVESTMENT | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | • | | •- | +- | Ψο | ΨΟ | ΨΟ | φυ |

| 12-Jun-02 | |
|-----------|--------------------------|
| Sheet "S" | ENDING DECEMBER 31, 2001 |

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| | | | | 0.0 7. X | O.K | 0 0 7. 7. | 0 | 0. Ä. | O. K | | ; | 0 0 X; 7 | i i i | O.K | O.K | S | ; | | S | 0. X | O.K. | O.K. | O.K | 0 C | ;) | O.K |
|-------------------------|---|-----|------------------------------|------------------|-----|--------------|------|---------------|----------------------------|-----------------------------|------|-----------------------------|-------------|-----|-----------------------------------|----------------------------------|------|------------------------------|-------------------|------------|------|------|-----|---|--------|---------------------------------|
| | Other | (1) | | \$0 | 0 | 0 0 | 0 | 0 | 90 | | • | 0,50 | | 0 | \$ | G | } | | Ç | ļ | 0 | 0 | 0 | 0 0 | | \$0 |
| | Billing and Collection | (H) | | 0,50 | 0 | 00 | 0 | 0 | 0\$ | | • | 9 | o c | 0 | \$0 | G | } | | C# | 0 | 0 | 0 | 0 | 0 0 | | \$0 |
| | Common Transport | (9) | | 899 | 0 | 29 | 32 | 0 | \$223 | | | 9 | 0 0 | 0 | 0\$ | \$223 | | | O\$ | ļ o | 0 | 0 | 0 | 3 0 | 8 | \$30 |
| пу | Information | (F) | | 0\$ | 0 | 0 0 | 0 | 0 | \$0 | | į | <u></u> | | 0 | \$0 | Œ | ļ | | 98 | 0 | 0 | 0 | 0 | 0 0 | | 0\$ |
| Union Telephone Company | Local Switching | (E) | | \$83 | 0 | 00 | 0 | 0 | \$208 | | , | 9 | 0 | 0 | \$0 | \$208 | | | C.F. | . 0 | 0 | 0 | 0 | 25 | | \$25 |
| Unior | Common Line | (D) | | \$63 | 0 | 48 | 797 | 0 | \$908 | | | <u></u> | | 0 | \$0 | \$908 | | | 0\$ | 0 | 0 | 0 | 0 1 | 108 | | \$108 |
| | Source or Apportion | (O) | | T28 R44 | R32 | R68 P78 | R117 | T37 | | | 1 | 13/ Ta7 | T37 | 137 | | | | | T28 | R44 | R32 | R68 | R78 | K117 T37 | | |
| | Part 36 InterLATA Total | (B) | | \$245 | 0 | 77 | 829 | 0 | \$1,339 | | • | 0 0 | 0 | 0 | \$0 | \$1.339 | - | | 0\$ | 0 | 0 | 0 | 0 | 0 163 | | \$163 |
| | FCC PART 69 ****** InterLATA Reserves and Deferrals | (A) | 3 ACCUM. DEPRECIATION, TPIS: | 5 Support Assets | | | | 1 Other Plant | 3 Total Accum. Depr., TPIS | 4 5 ACCUM. AMORTIZATION: | | 7 Accum. Depreciation, PHFU | | | 31 32 Tot. Accum. Amortization | 33 34 Total Accim Denr /Amort | | ACCUM. DEF. INC. TAXES, NET: | 39 Support Assets | | | | | 44 Cable and Wire Fac. 45 Unclassified | | 47 Total Accum. Def. Inc. Taxes |
| | | | 6, 4 | <u> </u> | 17 | 2 2 | 2 2 | 21 | 388 | 25 | กั i | 27 | 3 6 | 30 | 32 | က်ကိ | ന്ന് | ത് | റ്റ് | 4 | 4 | 4 | 4. | 4 4 | 4 | 4 |

Union Telephone Company

| | FCC PART 69 ******* Apportionment Factors | Part 36 InterLATA Total | Source | Common Line | Local Switching | İnformation | Common Transport | Billing and Collection | Other | |
|----------------------|---|-------------------------------|-----------------------|----------------------------|------------------------|----------------------|-------------------------|---------------------------|----------------------|------------------------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 15 16 | Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities | \$631 0 1,363 | R70 R78 R117 | \$176 0 1,310 | \$232 0 0 | \$0 0 0 | \$222 0 53 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. |
| 17 18 19 | Total Factor | \$1,994 1.000000 | | \$1,486 0.745291 | \$232 0.116571 | \$0 0.000000 | \$276 0.138138 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 20 21 22 | Sum: Sw., Trans., Other Factor | \$508 1.000000 | 17 | \$0 0.000000 | \$232 0.457665 | \$0 0.00000 | \$276 0.542335 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 23 24 25 26 | Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message | \$631 0 53 | R70 R78 R117-83 | \$176 0 0 | \$232 0 0 | \$0 0 0 | \$222 0 53 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. |
| 27 28 29 | Total Factor | \$684 1.000000 | | \$176 0.257626 | \$232 0.339759 | \$0 0.000000 | \$276 0.402616 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 30 31 32 33 | General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities | \$424 631 0 1,363 | R25 13 14 15 | \$109 176 0 1,310 | \$144 232 0 0 | \$0 0 0 | \$171 222 0 53 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. O.K. |
| 34 35 | Equal Access Investment | 0 | R177 | 0 | 0 | 0 | | 0 | 0 | O.K. |
| 36 37 38 | Total Factor | \$2,419 1.000000 | | \$1,596 0.659783 | \$377 0.155706 | \$0 0.000000 | \$446 0.184512 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 39 40 41 | Sum: Com. Ln., Sw., Trans. Factor | \$2,419 1.000000 | 36 | \$1,596 0.659783 | \$377 0.155706 | \$0 0.000000 | \$446 0.184512 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 42 43 44 | COE Cat. 2 Factor IOT Cat. 1 Factor | 1.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.000000 0.00000 | 0.000000 0.000000 | 1.000000 0.000000 | 0.000000 0.00000 | 0.000000 0.000000 | O.K. O.K. |
| 45 46 | Total TPIS Factor | \$2,419 1.000000 | Q26 | \$1,596 0.659783 | \$377 0.155706 | \$0 0.000000 | \$446 0.184512 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |

Sheet "T"

ENDING DECEMBER 31, 2001

Union Telephone Company

| | ****** FCC PART 69 ******* Annotionment Factors | Part 36 InterLATA Total | Source | Common | Local | linformation | Common | Billing and Collection | Other | |
|----------------|--|-------------------------------|------------------|-------------------|------------------|---------------|-------------------|------------------------|----------|--------------|
| | (A) | (B) |) (0) | (D) | (E) | (F) | (9) | (H) | (0) | |
| 61 | Interstate Equiv. Factor Wid. Std. Work Seconds | 0.000000 | Direct Direct | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0 0 7. 7. |
| 62 63 | "BIG THREE" Expenses | \$509 | U171 | \$191 0.374476 | \$79 0.155266 | 0\$ 000000 | \$221 0.433662 | \$19 0.037475 | 0\$ | O.K. |
| 65 66 67 | | 965 | P13 | 612 0.633855 | 151 0.156327 | 0.000000 | 202 0.209818 | 0.000000 | 0.000000 | 0 0 7. 7. |

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| | | | | 0.K. | O.K. | 0 0 .K.Y. | O.K. | 0 0 K. | O.K. | 0 0 0 7 7 7 7 | O.K. | 0 O.K. | O.K. | O.K. | O.K. |
|-------------------------|--|-----|----------------------------|--|----------------------------|--|----------------------------|--|----------------|--|--|--|-----------------|-----------------------------|---------------------------------|
| | Other | (3) | | 0\$ | \$0 | 0 | 0\$ | 0\$ | 0\$ | <u>0</u> 00 | \$0 | 0 | \$0 | 9 | \$0 |
| | Billing and Collection | (H) | | 0\$ | \$0 | O\$ | \$ | 0 | \$0 | 0 , 0 | \$0 | 0\$ 0 | \$0 | \$0 | \$0 |
| | Common Transport | (9) | | 0\$ | \$0 | \$16 0 | \$16 | \$28 0 | \$28 | 0 0 | \$0 | \$4 129 | \$133 | \$178 | \$161 |
| ıny | Information | (F) | | 0\$ | 80 | O\$ | \$0 | 0\$ | \$0 | 0\$ 0 | \$0 | 0\$ | \$0 | 0\$ | 80 |
| Union Telephone Company | Local Switching | (E) | | 0\$ | 0\$ | \$14 0 | \$14 | \$29 0 | \$29 | 0\$ | \$0 | 0 | \$0 | \$43 | \$29 |
| Unic | Common Line | (D) | | O O | \$0 | \$11 | \$11 | \$22 0 | \$22 | Og O O | \$0 | \$106 0 | \$106 | \$139 | \$128 |
| | Apportion | (C) | | T37 Direct | | T30 Direct | | T31 Direct | | R76 T43 Direct | | T33 Direct | | | |
| | Part 36 Intert.ATA Total | (B) | | 0\$ | 0\$ | \$41 0 | \$41 | \$80 | \$80 | 0 0 0 | 0\$ | \$110 129 | \$239 | \$360 | \$319 |
| | ****** FCC PART 69 ****** Operating Expenses and Taxes | (A) | PLANT SPEC. OPER. EXPENSE: | Network Support, Alloc. Network Support, Direct | Total Network Support Exp. | General Support, Alloc. General Support, Direct | Total General Support Exp. | Central Office Eq., Alloc. Central Office Eq., Direct | Total COE Exp. | Cust. Premises Equip. Other IOT IOT Direct | Total IOT Exp. | Cable & Wire, Alloc. Cable & Wire, Direct | Total C&WF Exp. | TOTAL PLT. SPEC. OPER. EXP. | 43 TOTAL PLT. SPEC., ex SUPPORT |
| | | | 6 4 | ± £ £ £ | <u> </u> | 2 2 2 5 | 388 | 7 7 7 7 7 7 | 3 8 2 | 32 33 33 | 3.5 2.5 3.5 3.5 3.5 3.5 3.5 3.5 3.5 3.5 3.5 3 | 36 37 | 8 8 9 | 41. 24 | 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) | (1) | |
| 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 | 2000 to an an a a quipe, a man- | | | - | | | | | *************************************** | |
| 62 | Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 63 | N. J. O. W. Albar | *** | T40 | 0.50 | C D | the c | * 40 | | | 0.14 |
| 64 | Network Operations, Alloc. | \$69 | T18 | \$52 | \$8 | \$0 | \$10 | \$0 | \$0 | O.K. |
| 65 66 | Network Operations, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 67 68 | Total Network Oper. Exp. | \$69 | | \$52 | \$8 | \$0 | \$10 | \$0 | \$0 | O.K. |
| 69 70 | Total Access Expenses | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 71 | Depr., Support Assets | \$31 | R23 | \$8 | \$11 | \$0 | \$13 | \$0 | \$0 | O.K. |
| 72 | Depr., COE Switching | 35 | R44 | Ō | 23 | 0 | 12 | 0 | ő | O.K. |
| 73 | Depr., COE Operator | 0 | R32 | 0 | 0 | 0 | 0 | o o | ō | O.K. |
| 74 | Depr., COE Transmission | 15 | R68 | 9 | 0 | 0 | 5 | 0 | ō | O.K. |
| 75 | Depr., IOT Equipment | 0 | R78 | 0 | 0 | 0 | 0 | Ó | ō | 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 | Ō | 0 | O.K. |
| 78 | | | | | | | | | | |
| 79 80 | Total Depreciation Expense | \$148 | | \$82 | \$34 | \$0 | \$32 | \$0 | \$0 | O.K. |
| 81 | Amort., Tangible Assets | \$0 | R141 | \$0 | \$0 | \$0 | \$0 | \$0 | TO. | 0.14 |
| 82 | Amort., Intangible Assets | 0 | R144 | 0 | 0 | φυ 0 | φυ 0 | ФU | \$0 0 | O.K. O.K. |
| 83 | Other Amortization | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 84 | Direct Assigned Amort. | 0 | Direct | 0 | o o | 0 | 0 | 0 | 0 | 0.K. 0.K. |
| 85 | | | 5001 | | | | | U | U | U.K. |
| 86 87 | Total Amortization Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 88 89 | Total Depr. and Amort. | \$148 | | \$82 | \$34 | \$0 | \$32 | \$0 | \$0 | O.K. |
| 90 | TOTAL NON-SPEC. OPER. EXP. | \$217 | | \$134 | \$42 | \$0 | \$42 | \$0 | \$0 | O.K. |

Sheet "U"

ENDING DECEMBER 31, 2001

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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) | (1) | |
| 104 105 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 106 | Marketing, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 107 108 | Marketing, Direct | 0 | Direct | 0 | 0 | 0 | 0 | O | 0 | O.K. |
| 109 110 | 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 | ō | 0 | O.K. |
| 113 | • | | | | | | | | | |
| 114 115 | 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 | 0 | (F) | Ō | 0 | 0 | 0 | 0 | Ö | O.K. |
| 118 | Foreign Directory | 0 | Direct | 0 | 0 | 0 | 0 | 0 | Ō | O.K. |
| 119 | • | | | | | | | *********** | | |
| 120 121 | Total Directory | \$0 | | \$0 | \$0 | \$0 | \$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 | (l) | 0 | 0 | 0 | 0 | Ō | Ō | 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 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 127 | Bus. Ofc., IX Special Access | 0 | (1) | 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 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 132 133 134 | Total Business Office | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 135 | Cust. Serv., Msg. Process | \$10 | (H) | 0 | 0 | 0 | 0 | 40 | _ | |
| 136 | Cust. Serv., Other B&C | 9.0 | (H) | 0 | 0 | 0 | 0 | 10 | 0 | O.K. |
| 137 | Cust. Serv., CABS | 61 | T21 | o o | 28 | 0 | 33 | 9 | 0 | O.K. |
| 138 | Cust. Serv., EU Common Line | 0 | (H) | 0 | 0 | 0 | 33 0 | 0 | 0 | O.K. |
| 139 | | | (1.7 | | | | | | 0 | O.K. |
| 140 141 | Total Customer Service | \$80 | | \$0 | \$28 | \$0 | \$33 | \$19 | \$0 | O.K. |
| 142 | Total BO, CS, OS, Dir. | \$80 | | \$0 | \$28 | \$0 | \$33 | \$19 | \$0 | O.K. |

Sheet "U"

ENDING DECEMBER 31, 2001

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) | (1) | |
| 158 159 | Other Cust. Serv., Alloc. Other Cust. Serv., Direct | \$0 0 | 142 Direct | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | 0.K 0.K |
| 160 161 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К |
| 162 163 164 | TOTAL CUSTOMER OPER. EXP. | \$80 | | \$0 | \$28 | \$0 | \$33 | \$19 | \$0 | O.K |
| 165 166 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 167 | Total Plt. Specific Exp. | \$360 | 41 | \$139 | \$43 | \$0 | \$178 | \$0 | \$0 | 0.8 |
| 168 | Total Plt Non-specific Exp. | 69 | 62 + 67 +69 | 52 | 8 | 0 | 10 | 0 | 0 | O.K |
| 169 170 | Total Customer Operations | 80 | 163 | 0 | 28 | 0 | 33 | 19 | <u></u> | 0.1 |
| 171 172 | TOTAL "BIG THREE" EXPENSES | \$509 | | \$191 | \$79 | \$0 | \$221 | \$19 | \$0 | O.I |
| 173 174 | CORPORATE OPERATIONS EXPENSE: | | | | | | | | | |
| 175 | Exec, and Planning, Alloc. | \$9 | T64 | \$4 | \$1 | \$0 | \$4 | \$0 | \$0 | O.Ł |
| 176 177 | Exec. and Planning, Direct | 0 | Direct | 0 | 0 | 0 | | 0 | 0 | 0.1 |
| 178 179 | Total Exec. and Planning | \$9 | | \$4 | \$1 | \$0 | \$4 | \$0 | \$0 | O.Ł |
| 180 | Admin. & General, Allocable | \$71 | T64 | \$27 | \$11 | \$0 | \$31 | \$3 | \$0 | O.F |
| 181 182 | Admin. & General, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0.1 |
| 183 184 | Total Admin. and Gen. | \$71 | | \$27 | \$11 | \$0 | - \$31 | \$3 | \$0 | O.H |
| 185 186 | TOTAL CORPORATE OPERATIONS | \$80 | | \$30 | \$12 | \$0 | \$35 | \$3 | \$0 | 1.0 |
| 187 188 | NON-INCOME TAXES: | | | | | | | | | |
| 189 | Non-income Taxes, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.1 |
| 190 191 192 | Non-income Taxes, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.i O.i O.i |
| 193 194 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.1 |
| 195 | TOTAL OPER. EXP. AND TAXES | \$738 ========== | | \$303 ======== | \$125 ======== | \$0 ======== | \$287 | \$22 | \$0 | 0.1 |

Sheet "V" Input Documentation, Page 1

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME PERIOD ADDRESSED RUN DATE AND TIME Union Telephone Company ENDING DECEMBER 31, 2001

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

Intrastate

| | | ~~~ | | t-4t-4- | | Messag | e Teleph | one Service | Service Private Line | | | te Line | TOTAL | | |
|----|------------------------------------|------------------|----------------------|------------------------|---|-----------|----------|-------------|----------------------|-----------|---|-----------|-------|--------|---|
| | ****** FCC PART 36 ******* | TOTAL COMPANY | Source/ Allocator | Interstate and Othe | | InterLATA | | IntraLATA | | InterLATA | | IntraLATA | | INTRAS | |
| | (A) | (B) | (C) | (D) | | (E) | _ | (F) | | (G) | | (H) | | (1 |) |
| | 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 | Ó | | | 0 | | ٥ | | 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 | | | - | | • | | ٠ | | J | | Ü | | U |
| 50 | CAT 4.3 WATS | 0 | ***** | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 51 | CAT 4.3 Direct | o o | | | Ô | | 0 | | 0 | | 0 | | 0 | | 0 |
| 52 | CAT 1 Other IOT Equipment | ñ | | | J | | J | | U | | U | | U | | U |
| 53 | | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | |
| 55 | Orti i Gailleag i dy i Hollea | Ū | * | | U | | U | | U | | υ | | U | | 0 |

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

Intrastate

| | Moregae Telephone Service | | | | | | | | | | | | | | |
|-----|---------------------------------------|-----------|-----------|------------|---|---------------------------|-----|-----------|---|-----------|----------|---------|---------|------------|---|
| | | TOTAL | Source/ | Interstate | | Message Telephone Service | | | | Priva | ate Line | | - TOTAL | | |
| | ****** FCC PART 36 ****** | COMPANY | Allocator | and Other | | InterLATA | | IntraLATA | | InterLATA | | IntraLA | ГА | INTRASTATE | |
| | (A) | (B) | (C) | (D) | | (E) | _ | (F) | - | (G) | | (H) | | (1) | - |
| 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 | Ō | ***** | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 80 | CAT 4 Message | 0 | | | | | | | - | | - | | _ | | - |
| 81 | CAT 4 WATS | Ö | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 82 | | Ō | | | ō | | Ō | | ō | | Õ | | Ö | | 0 |
| 83 | Allocable Support Leases | Ō | | | • | | Ū | | J | | · | | Ū | | • |
| 84 | Direct Support Leases | o o | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 85 | COE Operator | o o | | ***** | • | | - | **** | - | | - | | • | | Ü |
| 86 | COE Tandem Switch | o o | | | | *** | | | | / | | | | | |
| 87 | COE Local Switch | Ō | | •••• | | | | ***** | | | | | | | |
| 88 | COE Transmission | 0 | | | | | | **** | | | | | | | |
| 89 | COE Direct | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 90 | IOT Leases | 0 | | | Õ | | ő | | Ô | | 0 | | 0 | | 0 |
| 91 | C&WF Leases | n | | | o | | o o | | 0 | | 0 | | 0 | | 0 |
| 92 | Leasehold Imp. Land etc. | Ď | | | • | | | | Ü | | Ū | | · | | J |
| 93 | Leasehold Imp. COE Switching | 0 | | | | | | | | | | | | | |
| 94 | Leasehold Imp. COE Operator | 0 | | | | | | | | | | | | | |
| 95 | Leasehold Imp. COE Trans. | Ō | | | | | | | | | | | | | |
| 96 | Leasehold Imp. IOT | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 97 | Leasehold Imp. C&WF | 0 | | | ō | | ō | | Ö | | 0 | | ő | | 0 |
| 98 | Leasehold Imp. Other | 0 | | | Ö | | 0 | | 0 | | 0 | | 0 | | 0 |
| 99 | Allocable Acct. No. 2690 | n | | | Ū | | Ü | | U | | U | | U | | U |
| 100 | Direct Acct. No. 2690 | n | | | 0 | | 0 | | 0 | | 0 | | 0 | | |
| 101 | Materials and Supplies | 40,369 | | | 3 | | U | | J | | U | | U | | 0 |
| 102 | RTB Stock | 40,309 | | | | | | | | | | | | | |
| 103 | Tele. Plt. Adjust Alloc. | 0 | | | | | | | | | | | | | |
| 104 | Tele. Plt. Adjust Direct | 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 |
| | | U | | | U | | U | | U | | U | | 0 | | 0 |

12-Jun-02 02:48:56 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL ************************

Union Telephone Company ENDING DECEMBER 31, 2001

Intrastate

| | | | | | | Message | Teleni | hone Ser | | | Priva | | | | |
|------------|--------------------------------------|------------------|----------------------|----------------------|---|-------------|----------|----------|--------|---------|-----------|--------|-------|-------------|--------------|
| | ****** FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Interstate and Other | | nterLATA | <u> </u> | IntraL | | InterLA | | IntraL | ATA | TC INTRA | TAL STATE |
| | (A) | (B) | (C) | (D) | | (E) | | (F) | | (G) | | (H) | | | (1) |
| | | • • | | • • | | | | | • | | | | | | |
| 123 | TPUC - Short Term, Alloc. | 0 | | | | | | | | | _ | | _ | | |
| 124 | TPUC - Short Term, Direct | 0 | | 0 |) | | 0 | | 0 | | 0 | | 0 | | 0 |
| 125 | TPUC Long Term, Alloc. | 108 | | | • | | | | | | | | | | |
| 126 127 | TPUC - Long Term, Direct | 0 | *** | 0 |) | | 0 | | 0 | | 0 | | 0 | | 0 |
| 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 | | O |) | | 0 | | 0 | | 0 | | 0 | | 0 |
| 136 | Accum. Amort., Tangible Inv. | 0 | | | | | | | | | | | | | |
| 137 | Accum. Amort., Intang. Inv. | 0 | | | | | | | | | | | | | |
| 138 | Accum. Amort., Other | 0 | ***** | C |) | | 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 | 5 | | 163 | | 66,305 | | 0 | | 3,272 | | 69,741 |
| 146 | | | | • | | | | | | | | | -, | | 50,111 |
| 147 | OPERATING EXPENSES AND TAXES: | | | | | | | | | | | | | | |
| 148 | Network Support, Alloc. | 0 | | | | | | | | | | | | | |
| 149 | Network Support, Direct | 0 | | C |) | | 0 | | 0 | | 0 | | 0 | | 0 |
| 150 | General Support, Alloc. | 70,079 | | | | | | | | | | | _ | | • |
| 151 | General Support, Direct | 0 | | c |) | | 0 | | 0 | | 0 | | 0 | | 0 |
| 152 | Central Office Eq., Alloc. | 145,866 | | | | | | | | ****** | _ | | - | | J |
| 153 | Central Office Eq., Direct | 0 | | C |) | | 0 | | 0 | | 0 | | 0 | | 0 |
| 154 | Cust. Premises Equip. | 0 | | | | | | | | | - | | | | J |
| 155 | Coinless Pay Phone Exp. | 0 | | | | | | | | | | | | _ | |
| 156 | Other IOT | 0 | | ***** | | | | | | | | | | | |
| 157 | IOT Direct | 0 | | C |) | | 0 | | 0 | | 0 | | 0 | | 0 |
| 158 | Cable & Wire, Alloc. | 183,154 | | | | | | | - | | Ü | | J | | U |
| 159 | Cable & Wire, Direct | 130,800 | | 75,919 | € | | 129 | | 54,752 | | 0 | | 0 | | 54,881 |
| | | | | | | | | | | | | | | | |

12-Jun-02

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

Intrastate

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| New | | | | | | | | | 111 | u patate | | | | | |
|--|-----|------------------------------|---------|-----|-------|---|-----------|----------|-------------|-------------|-----------|--------------|---------|----|-----|----|
| COMPANY Allocator and Other InterLATA IntraLATA IntraL | | | | | | | Messa | ge Telep | hone Servic | one Service | | Private Line | | | TOT | Λ. |
| 176 Oth. Pit. and Equip., Alloc. 0 | | ****** FCC PART 36 ****** | | | | | InterLATA | | IntraLATA | | InterLATA | | IntraLA | ГА | | |
| 177 Oth. Pilt. and Equip., Direct | | (A) | (B) | (C) | (D) | | (E) | - | (F) | | (G) | | (H) | - | (1) | |
| Oth. Pit. and Equip., Direct | 176 | Oth. Plt. and Equip., Alloc. | 0 | | | | | | | | | | | | | |
| Network Operations, Direct | 177 | Oth. Plt. and Equip., Direct | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| Total Access Expense | 178 | Network Operations, Alloc. | 118,626 | | | | | | | | | | | | | |
| 18 Depr., Support Assets 53,600 | | | 0 | | | 0 | | 0 | | 0 | | | | | | 0 |
| 181 Depr., Support Assets 53,000 | | | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| Sepr., COE Switching | | | 53,600 | | | | | | | | | | | | | |
| Depr., COE Operator | | | | • | | | | | | | | | | | | |
| Depr., COE Transmission 26,595 | | Denr. COF Operator | - | | | | | | | | | | | | | |
| Depr., IOT Equipment | | | 26.595 | | | | | | | | | | | | | |
| Bepr., C&W Facilities | | | | | ***** | | | | | | | | | | | |
| Amort., Trangible Assets | | | 112.870 | | | | | | | | | | | | | |
| Amort., Intragible Assets | | | | | | | | | | | | | | | | |
| 189 Other Amortization | | | - | | | | | | | | | | ***** | | | |
| Direct Assigned Amort. O | | | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| Marketing, Allocable 12,063 | | | 0 | | | | | | | | | | | | | 0 |
| Marketing, Direct | | | 12.063 | | ***** | - | | - | | _ | | - | | _ | | _ |
| 193 Operator Service, Alloc. 400 | | | • | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| Operator Service, Direct | | | 400 | | | | | | | | | | - | | | - |
| 195 Classified Directory 264 | | | | - | | 0 | | Ω | | n | | n | | n | | 0 |
| 196 Alphabetical Directory 264 | | | _ | | | | | | | | | | | | | 0 |
| 197 Foreign Directory | | | - | | | ٠ | | • | | ٠ | | Ü | | · | | J |
| 198 Bus. Ofc., EU Presubscription 0 — | | | 201 | | | | | | | | | | | | | |
| 199 Bus. Ofc., EU MTS & WATS 84,661 — | | | ٥ | | | | | | | | _ | | | | | |
| Bus. Ofc., EU Access, P/L & all Other 35,994 | | | _ | | | | | | | | | | | | | |
| 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 — <td></td> <td></td> <td>-</td> <td></td> | | | - | | | | | | | | | | | | | |
| 205 Cust. Svc., Direct 0 0 0 0 0 0 0 206 Cust. Serv., Msg. Process 6,646 | | | _ | | | | | | | • | | | | | | |
| 206 Cust. Serv., Msg. Process 6,646 — | | | | | | Λ | | 0 | | _ | | • | | | | |
| 207 Cust. Serv., Other B&C 11,254 — — — — — — — — — — — — — — — — — — — | | | • | | | U | | U | | U | | u | | U | | 0 |
| 208 Cust. Serv., CABS 41,789 — </td <td></td> | | | | | | | | | | | | | | | | |
| 209 Cust. Serv., EU Common Line 0 0 0 0 0 0 210 Other Cust. Serv., Alloc. 0 | | | | | | | | | | | | | | | | |
| 210 Other Cust. Serv., Alloc. 0 0 0 0 0 0 0 212 Exec. and Planning, Alloc. 15,550 | | | | | | | | | | | | _ | | _ | | |
| 211 Other Cust. Serv., Direct 0 0 0 0 0 0 0 212 Exec. and Planning, Alloc. 15,550 | | | | | | U | | 0 | | 0 | | 0 | | 0 | | 0 |
| 212 Exec. and Planning, Alloc. 15,550 | | | | | | _ | | _ | | _ | | | | | | |
| 242 Fune and Disputer Disput | | | - | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| ZIO EXEC. and Flairning, Direct V 0 0 0 n n | | | | | | _ | | _ | | | | | | | | |
| | 213 | exec. and Planning, Direct | Ü | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |

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

| | I V T O T | INTRASTATE | (1) | 32,279 | 0 | | 1 1 | 1 | 1 | 1 | - | 1 | i | ı | I | | . | > c | 0 |
|------------|---------------------------|---------------------------|-----|-------------------|--------------------------|--|--------|-------|--------|-------------------------------|-----|-----------------|-----|-----|----|--------|----------|---------------------------|----------------------------|
| | Private Line | intraLATA | (H) | 0 | 0 | | | 1 | I | 1 ! | 6 | 1 | ı | | 1 | ح ا | | 0 0 | |
| Intrastate | Priva | InterLATA | (0) | 0 | 0 | | | ı | I | 1 1 | 0 | ı | 1 | l 1 | | - | | | 0 |
| 띠 | one Service | IntraLATA | (F) | 32,279 | 0 | | | ı | 1 | | 0 | 1 | 1 1 | | 1 | 0 | | | 0 |
| | Message Telephone Service | InterLATA | (E) | 0 | 0 | ; | 1 1 | 1 | I | | 0 | Ī | ! ! | 1 | ı | 0 | 0 | 0 | 0 |
| ः | Interetate | and Other | (D) | 0 | 0 | 1 | | į | I | 1 1 | 0 | 1 | | ŀ | ı | 0 | 0 | 0 | 0 |
| | /duilog | Allocator | (0) | 1 1 | | ļ | | 1 | I | | 1 | ı | | 1 | I | 1 | i | ı | 1 |
| | TOTAL | COMPANY | (B) | 116,882 32,279 | 0 | %00 U | 33.10% | 4.00% | 10.40% | 0 | 0 | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | ****** FCC PART 36 ****** | (A) | | Non-income Taxes, Direct | 5 OTHER INCOME STATEMENT: 5 State Income Tax Rate | | | Ξ. | n Arobo 1 ITC Amortization | _ | 3 Contributions | | _ | 4 | _ | _ | Other Revenue Adjustments | 1 Other Revenue Taxes 2 |
| | | | | 230 | 3 8 8 | 235 | 33 | 23 | 33 | 24.4 | 24. | 243 | 24. | 24 | 24 | 24 | 24 | 25 | 251 252 |

Sheet "V" Input Documentation, Page 6

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12-Jun-02

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

| | | | | Inte | nterstate | #EI | ntrastate | |
|-------------------------------------|---------|----------------------|-------|-----------|--------------|--------------|--------------|-------|
| | - P | 6 | | Priva | Private Line | Priv | Private Line | |
| ****** FCC PART 36 ****** | COMPANY | Source/ Allocator | Other | InterLATA | IntraLATA | InterLATA | IntraLATA | IOIAL |
| | | | | | | | | |
| (A) | (B) | <u>(</u>) | Θ | Œ | (F) | (<u>e</u>) | Ξ | € |
| Working Loops | 1,901 | ļ | n | 33 | 0 | 0 | 14 | 4- |
| Equivalent Interexchange Cct. Miles | 9,300 | i | 0 | 1,442 | 0 | 0 | 619 | 619 |
| Interexchange Circuit Terminations | 841 | i | 0 | 212 | 0 | 0 | 92 | 92 |

271 272 273

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 Telecom, 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

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

BARKER WILSON REYNOLDS & BURKE

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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

1111 15 7302

Debra Elofson
Executive Director
Public Utilities Commission
State Capitol
500 East Capitol

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Re: S&S Communications 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:

Pierre, SD 57501

Kenneth E. Barker¹

MICHAEL A. WILSON

MICHAEL P. REYNOLDS"

IOHN W. BURKE"

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, WALSON, 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

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

JUL 1 5 2002

| |) | SOUTH DAKOTA PUBLIC UTILITIES COMMISSION TC02-077 |
|---|---|---|
| IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR UNION TELEPHONE COMPANY |) | 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

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 ______ day of August, 2002.

| CERTIFICATE OF SERVICE | | | | | | | | |
|--|--|--|--|--|--|--|--|--|
| The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon. | | | | | | | | |
| By: Welaine Kalbo | | | | | | | | |
| Date: 8/7/02 | | | | | | | | |
| | | | | | | | | |
| (OFFICIAL SEAL) | | | | | | | | |

BY ORDER OF THE COMMISSION:

Chairman

PAM NELSON, Commissioner

ROBERT K. SAHR, Commissioner



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

RECEIVED

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

RECEIVED

OF THE STATE OF SOUTH DAKOTA

AUG 2 6 2002

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 UN-ION 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 36th 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

www.courtroomcounselors.com

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

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

REPLY TO: BELLE FOURCHE OFFICE

September 4, 2002

HELEWEI

SEP 0.6 2002

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

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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

Dear Debra:

KENNETH E. BARKER'

MICHAEL A. WILSON

MICHAEL P. REYNOLDS"

JOHN W. BURKE"

JEFFERY D. COLLINS

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 abovereferenced matter.

- In the Matter of the Establishment of Switched Access Revenue Requirement for 1. Baltic Telecom Cooperative - TC02-071;
- In the Matter of the Establishment of Switched Access Revenue Requirement for 2. Beresford Municipal Telephone Company - TC02-080;
- In the Matter of the Establishment of Switched Access Revenue Requirement for 3. Bridgewater-Canistota Independent Telephone Company - TC02-078;
- In the Matter of the Establishment of Switched Access Revenue Requirement for 4. Brookings Municipal Telephone Company- TC02-076;
- In the Matter of the Establishment of Switched Access Revenue Requirement for 5. East Plains Telecom, Inc. - TC02-072;
- In the Matter of the Establishment of Switched Access Revenue Requirement for 6. 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;
- In the Matter of the Establishment of Switched Access Revenue Requirement for 9. Local Exchange Carriers Association - TC02-090;
- In the Matter of the Establishment of Switched Access Revenue Requirement for 10. McCook Cooperative Telephone Company - TC02-068;
- In the Matter of the Establishment of Switched Access Revenue Requirement for 11. 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)

RECEIVED

SEP 0 6 2002

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

| |) | TC02-077 |
|---|---|-----------------------------|
| IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT |) | S&S COMMUNICATIONS' |
| FOR UNION TELEPHONE COMPANY |) | REQUEST FOR ACCESS |
| |) | TO CONFIDENTIAL INFORMATION |
| |) | INFURMATION |

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. <u>Reasons for Objection</u>: 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. <u>Reasons for Objection:</u> 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 abovedescribed 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 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 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



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

RECEIVED

October 22, 2002

OCT 2 3 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

| COMPA | ANY | Union Telephone Company |
|-------|-----|--|
| YEAR | | 2001 |
| | | |
| X | 1 | SDPUC cost study & disk |
| X | 2 | SDPUC rate development spreadsheet |
| | 3 | Financial statement from accountant |
| | 4 | Trial balance from accountant |
| | 5 | Account adjustment & average spreadsheet |
| | 6 | Capital investment support (average) |
| | 7 | Expense adjustment support (6620) |
| X | 8 | Minutes of use factors |
| | 9 | Loops worksheet |
| | 10 | Circuit terminations and miles |
| | 11 | Misc. factor support |
| | 12 | Land and Building adjustment for Non_Reg |
| | 13 | Lease Expense Direct Assignment |

RECEWED

OCT 2 3 2002

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

10:39:14 AM

Union Telephone Company ****** FCC PART 69 ******* Intrastate Toll Part 36 Common Local Common Billing and Revenue Requirement Summary Total Source Line Switching Information Transport Collection Other (A) (B) (C) (D) (E) (F) (G) (H) (I) INTRALATA: \$375,687 J13 \$222,821 Net Investment \$52,661 \$0 \$71,343 \$0 \$28,862 O.K. Rate of Return 10.40% 10.40% 10.40% 10.40% 10.40% 10.40% 10.40% Return on Rate Base \$39,071 \$23,173 \$5,477 \$0 \$7,420 \$0 \$3,002 O.K. Return Adjustments 0 J18-20 0 0 0 0 0 0 O.K. Net Return on Rate Base \$39,071 \$23,173 \$5,477 \$0 \$7,420 \$0 \$3,002 O.K. Income Taxes 19,230 J31-32 11,405 2,695 O 3,652 0 1,477 O.K. Expenses and Other Taxes 363,183 J33-35, 40 127,791 47,893 30 128,778 30,327 28,364 O.K. Total intraLATA Rev. Req. \$421,484 \$162,370 \$56,065 \$30 \$139,849 \$30,327 \$32,843 O.K. ======= ______ _____ -----=========== ========== ========== INTERLATA: Net investment \$37.227 P13 \$24,741 \$6,149 \$0 \$6,336 \$0 O.K. \$0 Rate of Return 10.40% 10.40% 10.40% 10.40% 10.40% 10.40% 10.40% Return on Rate Base \$3,872 \$2,573 \$640 \$0 \$659 \$0 \$0 O.K. Return Adjustments 0 P18-20 0 0 0 0 0 0 O.K. Net Return on Rate Base \$3,872 \$2,573 \$640 \$0 \$659 \$0 \$0 0.K. Income Taxes 1,913 P31-32 1,271 316 0 326 0 0 O.K. Expenses and Other Taxes 20,804 P33-35, 40 12,954 4,027 3 3,359 462 0 O.K. Total InterLATA Rev. Req. \$26,589 \$16,799 \$3 \$4,982 \$4,343 \$462 \$0 O.K. ========== ====== _____ ========= TOTAL INTRASTATE REV. REQ. \$448.073 \$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 \$0.136834 \$0.063777 \$0.021730 \$0.051327

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|----------------------|---|--------------------------|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|
| | | | | | ssage Telephone Se | ervice | Priva | te Line | 7071 | |
| | ******* 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) | (D | |
| 13 14 15 16 | State Income Tax Rate Federal Income Tax Rate Gross Receipts Tax Rate | 0.00% 33.10% 4.00% | | 0.00% 33.10% 4.00% | 0.00% 33.10% 4.00% | 0.00% 33.10% 4.00% | 0.00% 33.10% 4.00% | 0.00% 33.10% 4.00% | 0.00% 33.10% 4.00% | |
| 17 18 19 20 | Net Investment Rate of Return | \$1,667,047 10.40% | C68 | \$1,254,134 10.40% | \$37,227 10.40% | \$352,541 10.40% | \$0 10.40% | \$23,145 10.40% | \$412,913 10.40% | О.К. |
| 21 22 | Return on Rate Base | \$173,373 | | \$130,430 | \$3,872 | \$36,664 | \$0 | \$2,407 | \$42,943 | O.K. |
| 23 24 25 | AFUDC ITC Amortization Other Return Adjustments | 0 0 0 | H43 H36 V242 | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 . 0 | 0 0 0 | 0 0 0 | O.K. O.K. O.K. |
| 26 27 | Net Return | \$173,373 | | \$130,430 | \$3,872 | \$36,664 | \$ 0 | \$2,407 | \$42,943 | О.К. |
| 28 29 | Contributions | 500 | H52 | 289 | 6 | 202 | 0 | 3 | 211 | O.K. |
| 30 31 | Interest Expense Capital Lease Expense | 0 0 | H44 H46 | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0.K. 0.K. |
| 32 33 | Capitalized Payroll taxes Depreciation Adjustment | 0 0 | H36 H36 | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 | 0.K. 0.K. |
| 34 35 | Other Income Adjustments | 0 | V248 | 0 | 0 | 0 | - 0 | 0 | 0 | O.K. |
| 36 37 | After Tax Income | \$172,873 | | \$130,141 | \$3,866 | \$36,462 | \$0 | \$2,404 | \$42,732 | O.K. |
| 38 | State Income Taxes | \$0 | Formula | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 39 40 | Federal Income Taxes Operating Expenses and Taxes | 85,532 1,262,527 | Formula 1196 | 64,390 896,463 | 1,913 19,741 | 18,040 335,749 | 0 0 | 1,189 10,574 | 21,142 366,064 | 0.K. 0.K. |
| 41 42 43 | Uncollectibles Other Revenue Adjustments | 0 0 | V249 V250 | 0 0 | 0 0 | 0 0 | 0 0 | 0 | 0 | O.K. O.K. |
| 44 45 | Net Revenue | \$1,521,432 | | \$1,091,283 | \$25,526 | \$390,453 | \$0 | \$14,171 | \$430,150 | O.K. |
| 46 | Gross Receipts Taxes Other Revenue Taxes | 63,393 0 | Formula V251 | 45,470 0 | 1,064 0 | 16,269 O | 0 0 | 590 0 | 17,923 0 | O.K. O.K. |
| 47 | TOTAL REVENUE REQUIREMENT | \$1,584,825 | | \$1,136,753 | \$26,589 | \$406,722 | \$0 | \$14,761 | \$448.073 | O.K. |

Sheet "C" ENDING DECEMBER 31, 2001 18-Oct-02

10:39:14 AM

| | | | | | | li | ntrastate | | | |
|----------------|-----------------------------|-------------|-----------|-------------|--------------|---------------|-----------|-----------|-------------|-----------------|
| | ****** FCC PART 36 ****** | TOTAL | Source/ | Interstate | Message Tele | phone Service | Priv | ate Line | TOTAL | |
| | Investment Summary | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | Land and Support Investment | \$727,348 | D33 | \$548,098 | \$16,574 | \$154,177 | \$0 | \$8,499 | \$179,250 | O.K. |
| 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 | Ō | 20,635 | 570,630 | -0.99999999767 |
| 22 23 24 | Total COE, IOT, C&WF | \$3,420,821 | | \$2,577,781 | \$77,951 | \$725,117 | \$0 | \$39,972 | \$843,041 | O.K. |
| 25 26 | Total Capital Leases | \$0 | D173 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 27 28 | Leasehold Improvements | \$0 | D186 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | о.к. |
| 29 30 31 | Intangible Assets | \$0 | D209 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 32 33 | Total Tele. Plt. In Service | \$4,148,169 | | \$3,125,879 | \$94,526 | \$879,294 | \$0 | \$48,471 | \$1,022,291 | -1.212623810396 |
| 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 | Ō | 1 | 27 | O.K. |
| 37 38 | Tel. Pit. Adjustment | 0 | D220-221 | 0 | 0 | 0 | 0 | Ö | 0 | O.K. |
| 39 40 41 | Total Other Tel. Plt. | \$108 | | \$81 | \$2 | \$23 | \$0 | \$1 | \$27 | O.K. |
| 42 | TOTAL TELEPHONE PLANT | \$4,148,277 | | \$3,125,961 | \$94,528 | \$879,317 | \$0 | \$48,473 | \$1,022,318 | -1.212655382231 |

Sheet "C" ENDING DECEMBER 31, 2001 18-Oct-02

10:39:14 AM

| | | | | | | | Intrastate | | | |
|----|--|---|----------------------|--------------|--------------|---------------|---|------------|------------|------|
| | | TOT41 | 0 | | Message Tele | phone Service | Pri | vate Line | TOTAL | |
| | ******* FCC PART 36 ******* Investment Summary | TOTAL COMPANY | Source/ Allocator | Interstate | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 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 | | 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 | | ======================================= | | | | ========== | | ========== | | |

Sheet "D" ENDING DECEMBER 31, 2001 18-Oct-02

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| | | | | | | Ir | ntrastate | | | |
|----------------|------------------------------|-----------------------|----------------------|---------------------------|---------------|---------------|-----------|-----------|----------------------|------|
| | ******* FCC PART 36 ****** | TOTAL | Causasi | Interntate | Message Telep | phone Service | Priv | ate Line | TOTAL | |
| | Plant Investment Detail | COMPANY | Source/ Allocator | Interstate – and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 15 | Land, Allocable | \$15,283 | H33 | \$11,517 | \$348 | \$3,240 | \$0 | \$179 | \$3,766 | О.К |
| 16 17 | Land, Direct | 0 | V22 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| 18 19 | Total Land | \$15,283 | | \$11,517 | \$348 | \$3,240 | \$0 | \$179 | \$3,766 | О.К |
| 20 | Motor Vehicles | \$0 | H33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К |
| 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 30 | General Purpose Computers | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| 31 32 | Total Support Assets | \$712,065 | | \$536,581 | \$16,226 | \$150,938 | \$0 | \$8,320 | \$175,484 | o.ĸ |
| 33 34 | Tot. Land and Support Assets | \$727,348 ======== | | \$548,098 ====== | \$16,574 | \$154,177 | \$0 | \$8,499 | \$179,250 ======= | o.K |
| 35 36 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 37 38 | CAT 1 Oper. Sys., TSPS | \$0 | G22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К |
| 39 | CAT 1 Oper, Sys., Other TSPS | 0 | G21 | 0 | Ō | O | 0 | 0 | 0 | 0.K |
| 40 | CAT 1 Oper. Sys., Aux. Pos. | 0 | G23 | 0 | 0 | 0 | Ō | Ō | ō | 0.K |
| 41 | CAT 1 Oper. Sys., Other | 0 | V36 | 0 | 0 | 0 | 0 | 0 | 0 | О.К |
| 42 43 44 | Total CAT 1 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | о.к |
| 45 | | | | | | | | | ========= | |
| 46 | CAT 2 Tandem Sw. Allocable | \$135,792 | G26 | \$84,114 | \$2,531 | \$49,147 | \$0 | \$0 | \$51,678 | 0.K |
| 47 48 | CAT 2 Tandem Sw. Direct | . 0 | V38 | 0 | 0 | 0 | 0 | 0 | 0 | О.К |
| 48 49 | Total CAT 2 | \$135,792 | | \$84,114 | \$2,531 | \$49,147 | \$0 | \$0 | \$51,678 | O.K. |

10:39:14 AM

Union Telephone Company

| | | | | | | Intrastate | | | |
|--|----------------------|----------------------|---------------------------|---------------|-----------------------|---------------|-----------------|------------------------|--------------|
| | | | - | Message Tel | lephone Service | Priv | ate 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) | (1) | |
| CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct | \$502,150 0 | G15 V40 | \$409,569 0 | \$9,293 0 | \$83,288 0 | \$0 0 | \$0 0 | \$92,581 0 | 0.K. 0.K. |
| Total CAT 3 | \$502,150 | | \$409,569 | \$9,293 | \$83,288 | \$0 | \$0 | \$92,581 | О.К. |
| Total COE Sw. CAT 2&3 | \$637,942 ======= | | \$493,683 ======== | \$11,824 | \$132,435 ======== | \$0 | \$0 ======== | \$144,259 ========= | O.K. O.K. |
| COE TRANSMISSION: | | | | | | | | | |
| CAT 4.12 Exchange Trunk | \$63,568 | 123 | \$63,568 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| CAT 4.12 Exch. Tr. Direct | 0 | V42 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| CAT 4.13 Exch. Ln. Message | 285,262 | G13 | 213,947 | 7,158 | 64,157 | 0 | 0 | 71,316 | O.K. |
| CAT 4.13 PL, WATS, Local | 7,706 | F18 | 5,548 | 0 | 0 0 | Ü | 2,158 | 2,158 | 0.K. |
| CAT 4.13 Direct | 0 | V45 | 0 | 0 | _ | U | 0 | 0 | 0.K. |
| CAT 4.23 Message | 100,276 | G18 | 62,777 | 3,764 | 33,735 | U | 0 | 37,499 | O.K. |
| CAT 4.23 PL, WATS | 56,767 | F24 V48 | 39,588 | 0 | 0 0 | U | 17,179 | 17,179 | O.K. |
| CAT 4.23 Direct | 0 | V48 G29 | 0 | 0 | 0 | U | 0 | 0 | O.K. O.K. |
| CAT 4.3 H/R Message CAT 4.3 WATS | 0 | V50 | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. 0.K. |
| CAT 4.3 WATS CAT 4.3 Direct | 0 | V50 V51 | 0 | 0 | 0 | 0 | 0 | . 0 | O.K. |
| Total COE CAT 4 | \$513,579 | | \$385,427 | \$10,922 | \$97,892 | \$0 | \$19,337 | \$128,152 | ָ О.К. |
| INFORMATION ORIGINATION/TER | MINATION: | | | | | | | | |
| CAT 1 Other IOT Equipment | \$0 | G13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | о.к. |
| CAT 1 Coinless Pay Phones | 0 | G18 | 0 | 0 | 0 | 0 . | 0 | 0 | O.K. |
| CAT 2 CP Equipment | O | V70 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total IOT Equipment | \$0 ======= | | \$0 ====== | \$0 ====== | \$0 ========== | \$0 ====== | \$0 | \$0 | O.K. |

Sheet "D" ENDING DECEMBER 31, 2001

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| | | | | | ************************* | | Intrastate | | | |
|------------|---|---|----------------------|---|---|----------------|------------|--------------|------------|----------------|
| | | | | | Message Tel | ephone Service | Priv | ate 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) | (1) | |
| 111 112 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 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. |
| 116 117 | Other CAT 1 C&WF | 0 | V74 | . 0 | O | 0 | 0 | 0 | . 0 | O.K. |
| 118 119 | Total CAT 1 C&WF | \$2,177,248 | | \$1,631,219 | \$53,199 | \$476,797 | \$0 | \$16,034 | \$546,030 | -0.99999999534 |
| 120 | CAT 2 C&WF | \$22,928 | G28 | \$22,928 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 121 | CAT 2 C&WF, Wideband | 0 | V76 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 122 | orti E carri, riidobalia | | | | | | | | | • |
| 123 124 | Total CAT 2 C&WF | \$22,928 | | \$22,928 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 | | *************************************** | | Administrative to the support A P M | *************************************** | | | | | |
| 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. |
| | | | | | | | | | | |

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| | u-r | +u=pt-100000 | | | | | Intrastate | | | |
|------------|--|------------------|----------------------|-------------------------|--------------|----------------|------------|-----------|---------------------|-----------------|
| | | | | | Message Tele | ephone Service | Priva | ite Line | TOTAL | |
| | ******** 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) | (1) | |
| 160 | | | | | | | | | | |
| 161 | COE Operator | \$0 | H16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 162 | COE Tandem Switch | 0 | H17 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 163 | COE Local Switch | 0 | H18 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 164 | COE Transmission | 0 | H20 | 0 | 0 | 0 | . 0 | 0 | 0 | O.K. |
| 165 | COE Direct | 0 | V89 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 166 | | | | | | | | | | |
| 167 | Total COE Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 168 | | | | | | | | | | |
| 169 | IOT Leases | \$0 | V90 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 170 | | | | | | | | | | |
| 171 | C&WF Leases | \$0 | V91 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 172 | | | • | | | .4. | | | | |
| 173 | TOTAL CAPITAL LEASES | \$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 | O.K. |
| 179 | COE Switching | 0 | H18 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 180 | COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 181 | COE Transmission | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 182 | IOT | 0 | V96 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 183 | C&WF | 0 | V97 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 184 | Other | 0 | V98 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 185 | TOTAL LEADER IOLD IMPROVEMENT | | | | | | | | | |
| 186 | TOTAL LEASEHOLD IMPROVEMENT | \$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 | -1.212623811327 |

| | | | ine | IntraLATA | Î) | | \$0 | 0 | \$0 | | | 80 | 0 | 0 | 0 | . | 0 | 0 | 0 | \$1 |
|---------------------------------------|-------------------------|------------|--------------------------|-------------------------|-----|--------------------|--------------------------|-----------------------|-------------------------|-----|------------------------|----------------------------|----------------------------|---------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| | | Intrastate | Private Line | InterLATA | (O) | | \$0 | 0 | \$0 | | | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$0 |
| | | | ervice | IntraLATA | (F) | | \$0 | 0 | \$0 | | | \$0 | 0 | 0 | 0 | 23 | 0 | 0 | 0 | \$23 |
| | ıpany | | essage Telephone Service | InterLATA | (E) | | \$0 | O | \$0 | | | \$0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | \$2 |
| 10:39:14 AM | Union Telephone Company | | i | and Other | (0) | | \$0 | 0 | 80 | | | \$0 | 0 | 0 | 0 | 81 | 0 | 0 | 0 | \$81 |
| | - | | Joseph | Allocator | 0) | | H36 | V100 | | | | 1 | ı | H35 | V124 | H35 | V126 | H35 | V104 | |
| 18-Oct-02 | | - | i e H | COMPANY | (B) | | \$0 | 0 | 80 | | | \$0 | 0 | 0 | 0 | 108 | 0 | 0 | 0 | \$108 |
| Sheet "D" ENDING DECEMBER 31, 2001 | | | ******** | Plant Investment Detail | (A) | INTANGIBLE ASSETS: | Allocable Acct. No. 2690 | Direct Acct. No. 2690 | Total Intangible Assets | | OTHER TELEPHONE PLANT: | Held for Fut. Use - Alloc. | Held for Fut. Use - Direct | TPUC, Short-term - Alloc. | TPUC, Short-term - Direct | TPUC, Long-term - Alloc. | TPUC, Long-term - Direct | Tele. Plt. Adjust Alloc. | Tele. Plt. Adjust Direct | Total Other Telephone Plant |
| - | | | | | | 204 | 206 | 207 | 208 209 | 210 | 211 212 213 | | | | | | | | 221 | 223 |

0 0 0 X X X

TOTAL INTRASTATE --------- Sheet "E" ENDING DECEMBER 31, 2001 18-Oct-02

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| | | | | | | ti | ntrastate | | | |
|----------|------------------------------|-------------|-----------|-------------|--------------|---------------|-----------|-----------|------------|-------|
| | ******* FCC PART 36 ******* | TOTAL | Source/ | Interstate | Message Tele | phone Service | Priva | te Line | TOTAL | |
| | Reserves and Deferrals | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 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 22 | Other Plant | <u></u> | V135 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 23 24 | Total Accum. Depr., TPIS | \$2,282,938 | | \$1,719,917 | \$52,480 | \$487,794 | \$0 | \$22,748 | \$563,022 | O.K. |
| 25 26 | ACCUM. AMORTIZATION: | | | | | | | | | |
| 27 | Accum, Depreciation, PHFU | \$0 | H38 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 28 | Accum, Amort., Tangible Inv. | 0 | H40 | Ö | 0 | 0 | 0 | 0 | 0 | O.K. |
| 29 | Accum. Amort., Intang. Inv. | 0 | H41 | Ō | Ō | Ö | 0 | 0 | Ö | O.K. |
| 30 | Accum, Amort., Other | 0 | V138 | Ō | 0 | Ô | 0 | 0 | 0 | 0.K. |
| 31 | | | | | | | | | | 0.14. |
| 32 33 | Tot. Accum. Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 34 35 | Total Accum. Depr./Amort. | \$2,282,938 | | \$1,719,917 | \$52,480 | \$487,794 | \$0 | \$22,748 | \$563,022 | O.K. |
| 36 | | | | | | | | | | |
| 37 38 | ACCUM. DEF. INC. TAXES, NET: | | | | | | | | | |
| 39 | Support Assets | 0 | H13 | | # 0 | | ** | | | |
| 40 | COE Switching | 0 | H19 | \$0 0 | \$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 | O.K. |
| 44 | Cable and Wire Fac. | 0 | H31 | 0 | 0 | . 0 | 0 | 0 | 0 | O.K. |
| 45 | Unclassified | 280,016 | V145 | 211.008 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 46 | | 200,010 | V 140 | Z11,006 | 6,381 | 59,355 | 0 | 3,272 | 69,008 | O.K. |
| 47 | Total Accum. Def. Inc. Taxes | \$280,016 | | \$211,008 | \$6,381 | \$59,355 | \$0 | \$3,272 | \$69,008 | O.K. |

| | | | | | | | O.K. | | o.ĸ | | | 0 7. | O.K. |
|-------------|-------------------------|--------------|----------------------------|--------------------------|--------------|-----------------------|-------------------------------------|---------------------------|---|-------------------|------------------|--|--|
| | | | | Other | () | | 3 154.11 | \$462 | 0 186.73 | \$0 | | 3 0.001578 \$3,436 | 0.000000 |
| | | | | Extended Area Service | £) | | 0 154.11 | \$0 | 0 186.73 | 0\$ | | 0.000000 | 0.000000 \$0 |
| | | | Intrastate | IntraLATA | (0) | | 14 154.11 | \$2,158 | 92 186.73 | \$17,179 | | 14 0.007365 \$16,034 | 619 0.066559 \$4,601 |
| | | Private Line | Intra | InterLATA | (F) | | 0 154.11 | \$0 | 0 186.73 | 0\$ | | 0.000000.0 \$0 | 0°\$ 0°\$ |
| | pany | Priva | Interstate | IntraLATA | (<u>E</u>) | | 0 154.11 | \$0 | 0 186.73 | \$0 | | 0.000000 0.000000000000000000000000000 | 0.000000 |
| 10:39:14 AM | Union Telephone Company | | Inte | InterLATA | (0) | | 33 154.11 | \$5,086 | 212 186.73 | \$39,588 | | 33 0.017359 \$37,795 | 1,442 0.155054 \$10,718 |
| | ס | | ! | Message | 0) | | 1,851 154.11 | \$285,262 | 537 186.73 | \$100,276 | | 1,851 0.973698 \$2,119,983 | 7,239 0.778387 \$53,805 |
| 18-Oct-02 | | | - V | COMPANY | (B) | | 1,901 154.11 | \$292,968 | 841 186.73 | \$157,043 | | 1,901 1.000000 \$2,177,249 | 9,300 1.000000 \$69,124 |
| Sheet "F" | | • | ****** FCC PART 36 ******* | of Selected Investments | (A) | TRANS. CCT EQUIPMENT: | Working Loops Avg. Cost per Loop | CAT 4.13 Exch Ln. Invest. | Circuit Terminations Avg. Cost per Termination | CAT 4.23 Other IX | C&WF INVESTMENT: | Working Loops Loops Factor CAT 1 Exchange C&WF | Equivalent IX Circuit Miles IX Cct. Miles Factor CAT 3 Interexch. C&WF |
| | | | | | | 13 | 5 9 5 | 8 6 | 8288 | 24 2 | 24 27 28 | 32823 | 36 35 |

Sheet "G" ENDING DECEMBER 31, 2001 18-Oct-02

10:39:14 AM

| Intrastate | | | | | | | | | | |
|------------|---|----------|-----------|------------|--------------|---------------|-----------|-----------|------------|------|
| | ****** FCC PART 36 ****** | TOTAL | Source/ | Interstate | Message Tele | phone Service | Priv | ate Line | TOTAL | |
| | Physical Allocation Factors | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (🗉) | (F) | (G) | (H) | (1) | |
| 13 | Subscriber Plant Fact. (SPF) | 1.000000 | SPF | 0.750000 | 0.025094 | 0.224906 | 0.00000 | 0.000000 | 0.250000 | O.K. |
| 14 15 | Dial Equipment Minutes (DEM) | 1.000000 | DEM | 0.815631 | 0.018507 | 0.165862 | 0,00000 | 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 20 | Subscriber Minutes (SLU) | 1.000000 | SLU | 0.907816 | 0.009253 | 0.082931 | 0.000000 | 0.000000 | 0.092184 | O.K. |
| 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 | 0.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 | , , , , , , , , , , , , , , , , , , , | | | | -, | | 0.0000 | | 0.00000 | 0., |
| 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 | 0000000 | 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 | 0.00000 | 0.172667 | 0.000000 | 0.004220 | 0.176887 | O.K. |
| 38 | EU Access, P/L and All Other Factor | 1.000000 | EPLO | 0.823113 | 0.00000 | 0.172667 | 0.000000 | 0.004220 | 0.176887 | O.K. |
| 39 | IX Special Access Factor | 0.000000 | ISPA | 0.000000 | 0.000000 | 0.00000 | 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 | 0000000 | 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. |
| | | | | | | | | | | |

Sheet "H" ENDING DECEMBER 31, 2001

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| | | | | | | li li | ntrastate | | | |
|----------|---|----------------------|------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------------|
| | ****** FCC PART 36 ****** | TOTAL | Source/ | Interstate - | Message Te | ephone Service | Priv | rate Line | TOTAL | |
| | Internal Allocation Factors | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | Support Assets Land and Support Assets | 1.000000 1.000000 | D31 D33 | 0.753556 0.753556 | 0.022787 0.022787 | 0.211972 0.211972 | 0.000000 0.000000 | 0.011685 0.011685 | 0.246444 0.246444 | -0.000000292327 -0.000000292327 |
| 15 | Land and Support Assets | 7.000000 | 200 | 0.7 00000 | 0.022.01 | 0.2.10.2 | 0,00000 | 0.01.000 | 5.2.15.1.1 | |
| 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 | 0.00000 | 0.037652 | 0.249527 | O.K. |
| 21 22 | Total COE | 1.000000 | C19 | 0.763434 | 0.019753 | 0.200020 | 0.000000 | 0.016793 | 0.236566 | O.K. |
| 23 | Info. Oria./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 | 0.00000 | 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 1 | 1.000000 | D110 | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| | C&WF CAT 2 C&WF CAT 3 | 1.000000 | D129 | 0.644127 | 0.029023 | 0.260291 | 0.000000 | 0.066559 | 0.355873 | |
| 29 | | 0.00000 | D125 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | | O.K. |
| 30 | C&WF CAT 4 | | | | 0.024327 | | | | 0.000000 | O.K. |
| 31 32 | Total C&WF | 1.000000 | D137 | 0.748544 | | 0.218036 | 0.00000 | 0.009093 | 0.251456 | -0.000000440665 |
| 33 34 | Total Equipment | 1.000000 | C23 | 0.753556 | 0.022787 | 0.211972 | 0.00000 | 0.011685 | 0.246444 | -0.000000292327 |
| 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 | 1, 10, 0,00, 7,000, 7,000 | | 2,00 | J J.J.J.J | 0.022.07 | 0.211012 | 0.00000 | 0.011000 | 0.240444 | 0.000000202021 |
| 38 39 | Pit. Held, Fut. Use | 0.000000 | D215 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.00000 | O.K. |
| 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 | Total Illiangible Assets | 0.000000 | 023 | 0,000000 | 0.000000 | 0.00000 | 0.000000 | 0.000000 | 0.000000 | U.K. |
| 43 | Long-term PUC | 1.000000 | C36 | 0.753556 | 0.022787 | 0.211972 | 0.000000 | 0.011685 | 0.040444 | A 00000000000 |
| 44 | Net Telephone Plant | 1.000000 | C61 | 0.753812 | 0.022499 | 0.209526 | | | 0.246444 | -0.000000292327 |
| 45 | Total Net Investment | 1.000000 | C68 | 0.752309 | 0.022499 | 0.209526 | 0.000000 | 0.014163 | 0.246188 | -0.000000252108 |
| | | | | | | | 0.000000 | 0.013884 | 0.247691 | -0.000000254258 |
| 46 47 | Capital Leases | 0.000000 | D173 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 48 49 | Tot. Bus. Ofc., Cust. Serv. | 1.000000 | l141 | 0.722990 | 0.002478 | 0.271709 | 0.000000 | 0.002823 | 0.277010 | O.K. |
| 50 51 | Total "BIG THREE" Expenses | 1.000000 | 1170 | 0.719004 | 0.013763 | 0.259377 | 0.000000 | 0.007856 | 0.280996 | -0.000000149559 |
| 52 | Corporate Operations Expense | 1.000000 | l185 | 0.578098 | 0.011066 | 0.404519 | 0.000000 | 0.006317 | 0.421902 | -0.000000120249 |
| | | | | | | | | | | |

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| | | | | | | Ir | ntrastate | | | |
|----------|--|------------------|----------------------|-------------------------|--------------------|--|-----------|-----------|------------------------|--------|
| | | | | | essage Telephone S | Service | Private L | ine. | 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) | (1) | |
| 13 14 | PLANT SPEC. OPER. EXPENSE: | | | | | • | | | | |
| 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 | φιο,σιο | V151 | ψ52,000 0 | Ψ1,557 | Ψ14,000 | 0 | φοισ | Ψιτ,211 | 0.K. |
| 22 | Ceneral Support, Direct | | 7101 | | | **** | | | | 0 |
| 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 | T / 10055 | #44E.000 | | 0444.050 | | ************************************** | | | 004.507 | |
| 28 29 | Total COE Exp. | \$145,866 | | \$111,359 | \$2,881 | \$29,176 | \$0 | \$2,449 | \$34,507 | O.K. |
| 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 | 0.K. |
| 32 | Other IOT | Ō | H23 | Ō | Ō | Ō | Ō | Ö | ő | 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 | 0.11.0.11. | 0400 454 | 1104 | #407 000 | 0.4.450 | 200.004 | | | | |
| 37 | Cable & Wire, Alloc. | \$183,154 | H31 V159 | \$137,099 | \$4,456 129 | \$39,934 | \$0 | \$1,665 | \$46,055 | O.K. |
| 38 39 | Cable & Wire, Direct | 130,800 | V 159 | 75,919 | 129 | 54,752 | 0 | 0 | 54,881 | O.K. |
| 40 | Total C&WF Exp. | \$313,954 | | \$213,018 | \$4,585 | \$94,686 | \$0 | \$1,665 | \$100,936 | O.K. |
| 41 | Total Cuvil Exp. | ψοτοισστ | | Ψ2.10,010 | Ψ+,500 | Ψ34,000 | φυ | Ψ1,005 | \$100,530 | U.K. |
| 42 | TOTAL PLT. SPEC. OPER. EXP. | \$529,899 | | \$377,185 | \$9,063 | \$138,717 | \$0 | \$4,934 | \$152,714 | O.K. |
| 43 | · · · · · · · · · · · · · · · · · · · | , | | | T-1 | T. TT 1 . 1 | 75 | ¥ 1,004 | ψ102 ₁ , 14 | O., v. |
| 44 | TOTAL PLT. SPEC., ex SUPPORT | \$459,820 | | \$324,377 | \$7,466 | \$123,862 | \$0 | \$4,115 | \$135,443 | O.K. |

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Union Telephone Company

| | | | | | | 11 | ntrastate | | | |
|--------|--|------------------|----------------------|-------------------------|--------------|---------------|-----------|-----------|------------|------|
| | | TOT44 | 0 | | Message Tele | phone Service | Priv | ate 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) | (1) | |
| 3 | NON-SPECIFIC OPER. EXP.: | | | | | | | | | |
|) | Oth. Plt. and Equip., Alloc. | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 1 | Oth. Plt. and Equip., Direct | 0 | V177 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 3 | Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 5 | Network Operations, Alloc. | \$118,626 | H33 | \$89,391 | \$2,703 | \$25,145 | \$0 | \$1,386 | \$29,235 | O.K. |
| 5 | Network Operations, Direct | 0 | V179 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 3 | Total Network Oper. Exp. | \$118,626 | | \$89,391 | \$2,703 | \$25,145 | \$0 | \$1,386 | \$29,235 | O.K. |
|) | Total Access Expenses | \$0 | V180 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 2 | Depr., Support Assets | \$53,600 | H13 | \$40,391 | \$1,221 | \$11,362 | \$0 | \$626 | \$13,209 | 0.K. |
| 3 | Depr., COE Switching | 63,155 | H19 | 48,874 | 1,171 | 13,111 | 0 | 0 | 14,281 | 0.K. |
| ļ | Depr., COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 5 | Depr., COE Transmission | 26,595 | H20 | 19,959 | 566 | 5,069 | 0 | 1,001 | 6,636 | O.K. |
| 3 | Depr., IOT Equipment | 0 | H25 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 7 | Depr., C&W Facilities | 112,870 | H31 | 84,488 | 2,746 | 24,610 | . 0 | 1,026 | 28,382 | O.K. |
| 3 | Depr., PHFU | 0 | H38 | 0 | 0 | 0 | 0 | 0 | . 0 | O.K. |
| Ó | Total Depreciation Expense | \$256,220 | | \$193,711 | \$5,703 | \$54,151 | \$0 | \$2,654 | \$62,509 | O.K. |
| 2 | Amort., Tangible Assets | \$0 | H40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.K. |
| 3 | Amort., Intangible Assets | 0 | H41 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| ļ | Other Amortization | 0 | V189 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 5 | Direct Assigned Amort. | 0 | V190 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 7 | Total Amortization Exp. | \$0 | • | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| ,) | Total Depr. and Amort. | \$256,220 | | \$193,711 | \$5,703 | \$54,151 | \$0 | \$2,654 | \$62,509 | O.K. |
| , | TOTAL NON-SPEC. OPER. EXP. | \$374,846 | | \$283,103 | \$8,406 | \$79,297 | \$0 | \$4,040 | \$91,743 | O.K. |

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| | | | | | | li | ntrastate | | | |
|------------|---|--------------|-----------|-------------------|---------------------|---------------|-------------|------------|------------|--------------|
| | ******* FCC PART 36 ******* | TOTAL | Source/ | Interstate | essage Telephone Se | ervice | Private L | ine | TOTAL | • |
| | Operating Expenses and Taxes | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 105 106 | CUSTOMER OPERATIONS EXPENSE: | | | | | • | | | | |
| 107 | Marketing, Allocable | \$12,063 | G35 | \$9,929 | \$0 | \$2,083 | \$0 | \$51 | \$2,134 | О.К. |
| 108 | Marketing, Direct | 0 | V192 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 109 | | | | | | | | | | |
| 110 111 | Total Marketing Expense | \$12,063 | | \$9,929 | \$0 | \$2,083 | \$0 | \$51 | \$2,134 | O.K. |
| 112 | Operator Service, Alloc. | \$400 | G24 | \$400 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 113 | Operator Service, Alloc. Operator Service, Direct | φ400 | V194 | φ 4 00 | 0 | φ0 0 | φ0 0 | - O | ъо О | 0.K. 0.K. |
| 114 | Sporato, 30,1100, 2,100. | | | | | | | | | O.IV. |
| 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 | ro. | ŒD. | ** | | ~ |
| 123 | Bus. Ofc., EU MTS & WATS | 84,661 | G37 | 69,686 | \$0 0 | \$0 14.618 | \$0 0 | \$0 357 | \$0 | O.K. |
| 125 | Bus. Ofc., EU Access, P/L & all Other | 35,994 | G38 | 29,627 | 0 | 6,215 | 0 | | 14,975 | O.K. |
| 125 | Bus. Ofc., IXC Special Access | 30,554 | G39 | 29,027 | 0 | 0,215 | 0 | 152 0 | 6,367 | 0.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. O.K. |
| 129 | Coin Collect & Admin. | 0 | G42 | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. 0.K. |
| 130 | Con Concet a Farm. | | 042 | | | | | | | U.K. |
| 131 | Total Business Office | \$120,655 | | \$99,313 | \$0 | \$20,833 | \$0 | \$509 | \$21,342 | O.K. |
| 132 | | ,, | | **** | *- | 720,000 | 40 | 4000 | Ψ21,042 | O.IX. |
| 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 | Ō | ő | 3,751 | O.K. |
| 136 | Cust. Serv., CABS | 41,789 | G45 | 20,895 | 61 | 20,834 | ō | ő | 20,895 | O.K. |
| 137 | Cust. Serv., EU Common Line | . 0 | V209 | 0 | 0 | 0 | Ö | ñ | 20,033 | O.K. |
| 138 | | · | | | | | | | | 0.14. |
| 139 | Total Customer Service | \$59,689 | | \$31,074 | \$447 | \$28,168 | \$0 | \$0 | \$28,615 | O.K. |
| 140 | | | | • | | | | 70 | 420,010 | O.14. |
| 141 | Total Bus. Ofc., Cust. Serv. | \$180,344 | | \$130,387 | \$447 | \$49,001 | \$0 | \$509 | \$49,957 | O.K. |
| 142 | | | | | | | | • - | , . , | |

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Union Telephone Company

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

| 10:39:14 AM | |
|-------------|--------------------------|
| 18-Oct-02 | |
| Sheet "J" | ENDING DECEMBER 31, 2001 |

| | | | | ם | Union Telephone Company | npany | | | | |
|---|--|-------------------------------|----------------|---------------------|-------------------------|---------------|---------------------|---------------------------|--------------------|--------------|
| | Intral ATA Revenue Requirement Summary | Part 36 IntraLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
| | (A) | (B) | <u>O</u> | (0) | (E) | (F) | (0) | Î) | (1) | |
| € 4 4 | Net Investment Rate of Return | \$375,687 10.40% | K52 B19 | \$222,821 10.40% | \$52,661 10.40% | \$0 10.40% | \$71,343 10.40% | \$0 10.40% | \$28,862 10.40% | 0 0 7; 7; |
| <u>υ</u> | Return on Rate Base | \$39,071 | | \$23,173 | \$5,477 | \$0 | \$7,420 | \$0 | \$3,002 | O.K. |
| ≥ 6 5 | AFUDC | 00 | N37 | 00 | 00 | 00 | 00 | 0 0 | 0 0 | 0.0 7.7 |
| 2 8 5 | Other Return Adjustments | 0 0 | Direct | 00 | 00 | 00 | 00 | 00 | 00 | 0 0 Y |
| 2 2 2 | Net Return | \$39,071 | | \$23,173 | \$5,477 | \$0 | \$7,420 | \$0 | \$3,002 | O.K |
| 3 2 1 | Interest Expense | 0 | N67 | 0 | 0 | 0 | 0 | 0 | 0 | o.ĸ |
| S 29 29 | Capitalized Payroll Taxes Depreciation Adjustment | 00 | N37 N37 | 00 | 00 | 00 | 00 | 0 0 | 0 0 | 0 C 7. 7 |
| 27 | Other Income Adjustments | 0 | Direct | 0 | 0 | 0 | 00 | 00 | 0 | 0 |
| 2 2 2 | After Tax Income | \$39,071 | | \$23,173 | \$5,477 | \$0 | \$7,420 | \$0 | \$3,002 | O.K. |
| 3 5 | State Income Taxes | \$0 | 59 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| 33 | Federal Income Taxes | 19,230 | 59 | 11,405 | 2,695 | 0 | 3,652 | 0 | 1,477 | O.K. |
| 8 8 | Operating Expenses and Taxes Uncollectibles | 346,323 0 | O195 Direct | 121,296 0 | 45,650 D | 20 C | 123,184 0 | 29,114 | 27,050 | 0 0 7; 7 |
| 35 | Other Revenue Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Basis for Gross Receipts Tax | 404,624 | 6+31+32+33 | 155,875 | 53,822 | 29 | 134,255 | 29,114 | 31,529 | o.K |
| 8 4 4 6 | Gross Receipts Tax | 16,860 | 37 | 6,495 | 2,243 | ~ | 5,594 | 1,213 | 1,314 | 0.K |
| 4 | TOTAL REVENUE REQUIREMENT | \$421,484 | | \$162,370 | \$56,065 | \$30 | \$139,849 | \$30,327 | \$32,843 | 0.K |

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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) | (1) | |
| 13 14 | Land and Support Assets | \$162,676 | L25 | \$36,202 | \$46,997 | \$0 | \$56,921 | \$0 | \$22,555 | О.К. |
| 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 20 | Total COE, IOT, C&WF | \$765,089 | | \$540,954 | \$83,288 | \$0 | \$100,875 | \$0 | \$39,972 | O.K. |
| 21 22 | Total Tangible Assets | \$0 | L141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 23 | Total Tele. Plt. ex Intang. | \$927,765 | | \$577,156 | \$130,285 | \$0 | \$157,796 | \$0 | \$62,528 | O.K. |
| 24 25 | Total Intangible Assets | 0 | L144 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 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 | Ô | 0 | 0 | 0 | O.K. |
| 28 | Total ST PUC | 0 | L163 | 0 | 0 | 0 | 0 | 0 | Ō | O.K. |
| 29 | Total LT PUC | 24 | L164 | 15 | 3 | 0 | 4 | 0 | 2 | O.K. |
| 30 31 | Total Tel. Plt. Adjust. | 0 | L169 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 32 33 34 | TOTAL TELEPHONE PLANT less: | \$927,790 | | \$577,171 | \$130,288 | \$0 | \$157,800 | \$0 | \$62,529 | O.K. |
| 35 | Accum. Depr., Plt. in Serv. | 510,543 | M23 | 328,496 | 71,791 | 0 | 79,389 | 0 | 30,866 | О.К. |
| 36 | Accum, Depr. PHFU | 0 | M27 | 0 | 0 | ő | 0.0,00 | Õ | 00,000 | 0.K. |
| 37 | Accum. Amort. Tangible Pit. | 0 | M28 | Ō | Ō | ō | ō | Ö | Ö | O.K. |
| 38 | Accum. Amort. Intangibles | 0 | M29 | 0 | 0 | 0 | 0 | 0 | Ō | O.K. |
| 39 | Accum. Amort. Other | 0 | M30 | 0 | 0 | 0 | Ō | 0 | ō | 0.K. |
| 40 41 42 | Accum. Def. Inc. Taxes, Net | 62,627 | M47 | 38,960 | 8,795 | 0 | 10,652 | 0 | 4,221 | 0.K. |
| 42 43 44 | plus: Other Assets | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 45 46 | NET TELEPHONE PLANT plus: | \$354,620 | | \$209,716 | \$49,702 | \$0 | \$67,759 | \$0 | \$27,442 | 0.K. |
| 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 | Ö | 618 | O.K. |
| 49 | Cash Working Capital | 11,898 | L175 | 7,402 | 1,671 | 0 | 2,024 | . 0 | 802 | 0.K. |
| 50 51 | Equal Access Investment | 0 | L177 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 52 53 | NET INVESTMENT | \$375,687 | | \$222,821 ======= | \$52,661 | \$0 ======= | \$71,343 ======= | \$0 ======= | \$28,862 ========== | 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) | (1) | |
| LAND AND SUPPORT ASSETS: | | | | | | • | | | |
| Land Assets, Message | \$3,240 | N28 | 721 | 936 | 0 | 1,134 | 0 | 449 | O.K. |
| Land Assets, Private Line | 179 | N28 | 40 | 52 | 0 | 62 | 0 | 25 | O.K. |
| Total Land Assets | \$3,418 | | \$761 | \$988 | \$0 | \$1,196 | \$0 | \$474 | O.K. |
| Support Assets Message | \$150 938 | N28 | \$33,590 | \$43,606 | \$0 | \$52.814 | \$0 | \$20.928 | о.к. |
| Support Assets, Private Line | 8,320 | N28 | 1,852 | 2,404 | 0 | 2,911 | 0 | 1,154 | o.K. |
| Total Support Assets | \$159,258 | | \$35,442 | \$46,010 | \$0 | \$55,725 | \$0 | \$22,081 | O.K. |
| Total Land and Supp. Assets | \$162,676 | | \$36,202 | \$46,997 | \$0 | \$56,921 | \$0 | \$22,555 | O.K. |
| CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| Operator Svs., DA | \$0 | (F) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Operator Sys., Other | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Operator Systems | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.K. |
| Tandem Switching | \$49,147 | (G) | \$0 | \$0 | \$0 | \$49,147 | \$0 | \$0 | 0.K. |
| Tandem Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Tandem Switching | \$49,147 | | \$0 | \$0 | \$0 | \$49,147 | \$0 | \$0 | O.K. |
| Local Switching | \$83,288 | (E) | \$0 | \$83,288 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Local Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Local Switching | \$83,288 | | \$0 | \$83,288 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Total Switching | \$132,435 | | \$0 | \$83,288 | \$0 | \$49,147 | \$0 | \$0 | О.К. |
| | IntraLATA Investment Detail (A) LAND AND SUPPORT ASSETS: Land Assets, Message Land Assets, Private Line Total Land Assets Support Assets, Message Support Assets, Private Line Total Support Assets Total Support Assets Total Land and Supp. Assets CENTRAL OFFICE EQUIPMENT: Operator Sys., DA Operator Sys., Other Total Operator Systems Tandem Switching Tandem Assigned Total Tandem Switching Local Switching Local Switching Total Local Switching | IntraLATA Investment | IntraLATA IntraLATA Detail Total Total Apportion | IntraLATA Investment Detail IntraLATA Total Source or Apportion Common Line (A) (B) (C) (D) LAND AND SUPPORT ASSETS: Land Assets, Message Land Assets, Message Land Assets, Private Line \$3,240 N28 721 N28 40 Total Land Assets \$3,418 \$761 Support Assets, Message Support Assets, Message Support Assets, Private Line Raj20 N28 1,852 \$33,590 N28 1,852 Total Support Assets \$159,258 \$35,442 Total Land and Supp. Assets \$162,676 \$36,202 CENTRAL OFFICE EQUIPMENT: Operator Sys., DA Operator Sys., DA Operator Sys., Other O (I) 0 Total Operator Systems \$0 (F) 0 Tandem Switching Systems \$0 \$0 Tandem Switching Systems \$49,147 (G) \$0 Total Tandem Switching Systems \$0 Direct 0 Total Tandem Switching Systems \$49,147 \$0 Local Switching Systems \$83,288 (E) \$0 Local Switching Systems \$0 Direct 0 Total Local Switching Systems \$0 Direct 0 | IntraLATA Investment Detail IntraLATA Total Source or Apportion Common Line Local Switching (A) (B) (C) (D) (E) LAND AND SUPPORT ASSETS: Land Assets, Message \$3,240 N28 721 936 Land Assets, Message \$3,240 N28 40 52 Total Land Assets \$3,418 \$761 \$988 Support Assets, Message \$150,938 N28 \$33,590 \$43,606 Support Assets, Message \$150,938 N28 \$33,590 \$43,606 Support Assets, Private Line 8,320 N28 1,852 2,404 Total Support Assets \$159,258 \$35,442 \$46,010 Total Land and Supp. Assets \$162,676 \$36,202 \$46,997 CENTRAL OFFICE EQUIPMENT: Operator Sys., DA 0 0 0 Operator Sys., DA \$0 \$0 \$0 Total Operator Systems \$0 \$0 \$0 Tandem Switching \$49,147 \$0 \$0 | IntraLATA Investment Detail IntraLATA Total Source or Apportion Common Line Local Switching Information (A) (B) (C) (D) (E) (F) LAND AND SUPPORT ASSETS: Land Assets, Message \$3,240 N28 721 936 0 Land Assets, Message \$3,240 N28 40 52 0 Total Land Assets \$3,418 \$761 \$988 \$0 Support Assets, Message \$150,938 N28 \$33,590 \$43,606 \$0 Support Assets, Private Line 8,320 N28 1,852 2,404 0 Total Support Assets \$159,258 \$35,442 \$46,010 \$0 Total Land and Supp. Assets \$162,676 \$36,202 \$46,997 \$0 CENTRAL OFFICE EQUIPMENT: Operator Sys., DA \$0 \$0 \$0 \$0 Total Operator Sys., Other \$0 \$0 \$0 \$0 \$0 Tandem Switching \$49,147 \$0 \$0 \$0 <t< td=""><td> IntraLATA Investment Detail</td><td>IntraLATA Investment Detail IntraLATA Total Source or Total Common Line Local Switching Information Information Common Transport Billing and Collection LAND AND SUPPORT ASSETS: Land Assets, Message \$3,240 N28 721 936 0 1,134 0 Land Assets, Message \$3,240 N28 721 936 0 1,134 0 Land Assets, Message \$3,418 \$40 52 0 62 0 Support Assets, Message \$150,938 N28 \$33,590 \$43,606 \$0 \$52,814 \$0 Support Assets, Message \$150,938 N28 \$33,590 \$43,606 \$0 \$52,814 \$0 Support Assets, Private Line 8,320 N28 1,852 2,404 \$0 2,911 \$0 Total Support Assets \$169,258 \$35,442 \$46,010 \$0 \$55,725 \$0 CENTRAL OFFICE EQUIPMENT: \$0 \$0 \$0 \$0 \$0 \$0 \$0 Total Ope</td><td> IntraLATA Investment Detail IntraLATA Source or Common Line Switching Information Common Transport Collection Other </td></t<> | IntraLATA Investment Detail | IntraLATA Investment Detail IntraLATA Total Source or Total Common Line Local Switching Information Information Common Transport Billing and Collection LAND AND SUPPORT ASSETS: Land Assets, Message \$3,240 N28 721 936 0 1,134 0 Land Assets, Message \$3,240 N28 721 936 0 1,134 0 Land Assets, Message \$3,418 \$40 52 0 62 0 Support Assets, Message \$150,938 N28 \$33,590 \$43,606 \$0 \$52,814 \$0 Support Assets, Message \$150,938 N28 \$33,590 \$43,606 \$0 \$52,814 \$0 Support Assets, Private Line 8,320 N28 1,852 2,404 \$0 2,911 \$0 Total Support Assets \$169,258 \$35,442 \$46,010 \$0 \$55,725 \$0 CENTRAL OFFICE EQUIPMENT: \$0 \$0 \$0 \$0 \$0 \$0 \$0 Total Ope | IntraLATA Investment Detail IntraLATA Source or Common Line Switching Information Common Transport Collection Other |

Sheet "L"

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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) | (1) | |
| 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 | (1) | 0 | 0 | 0 | 0 | 0 | 2,158 | O.K. |
| 61 | COE Exch. Line - Assigned | 0 | Direct | Ō | Ō | 0 | Ō | 0 | -, | O.K. |
| 62 | COE Interexchange, Message | 33,735 | (G) | n | Ô | 0 | 33,735 | 0 | Ô | O.K. |
| 63 | COE Interexchange, Message | 17,179 | (1) | n | 0 | ٥ | 00,700 | 0 | 17,179 | O.K. |
| 64 | COE Interexchange, PL COE Interexchange, Assigned | 0,179 | (G) | 0 | 0 | 0 | 0 | 0 | 17,179 | O.K. |
| | | = | (G) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 65 | COE H/R Message | 0 | | | 0 | | | _ | | 0.K. |
| 66 | COE H/R Assigned | 0 | Direct | 0 | U | 0 | 0 | 0 | 0 | O.K. |
| 67 68 | Total COE Transmission | \$117,230 | | \$64,157 | \$0 | \$0 | \$33,735 | \$0 | \$19,337 | О.К. |
| 69 70 71 | Total Central Office Equip. | \$249,665 | | \$64,157 | \$83,288 | \$0 | \$82,883 | \$0 | \$19,337 | O.K. |
| 71 72 73 | IOT EQUIPMENT: | | | | | | | | | |
| 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 | Ö | N60 | 0 | Ô | 0 | 0 | 0 | 0 | O.K. |
| 77 | Odstonica i Tomises Equipment | | 1400 | | | | U | U | U | O.K. |
| ·78 | Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 79 | Total 101 Equipment | φυ | | φυ | . ФО | φυ | φυ | ąυ | ΦU | U.K. |
| 80 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 81 | F) | 040.004 | | | | | | | | |
| 82 | Exchange PL and WATS | \$16,034 | (0) | \$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 | <u>-</u> | | | | | | | | ~~~~~~~~~ | 0 |
| 91 | Total Exchange Trunk C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 92 | | *- | | | ** | 40 | ΨΟ | ΨΟ | ΨΟ | O.rt. |
| 93 | Interexchange Message | \$17,992 | (G) | \$ 0 | \$0 | \$0 | \$17,992 | \$0 | en. | 01/ |
| 94 | Interexchange PL, WATS | 4,601 | (1) | φ0 | φ0 0 | φ0 0 | \$17,99Z 0 | \$U 0 | \$0 4.604 | O.K. |
| 95 | Interexchange Assigned | 4,551 | (G) | 0 | 0 | 0 | 0 | - | 4,601 | O.K. |
| 96 | "YOLOYOURINGO WORKINGO | | (6) | U | U | U | Ü | 0 | 0 | O.K. |
| 97 | Total Interexchange C&WF | \$22,593 | | \$0 | \$0 | \$0 | \$17,992 | \$0 | \$4,601 | O.K. |

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|--------------------------|-----------|-------------|
| ENDING DECEMBER 31, 2001 | | |

| | | | 0 0 0 7. 7. 7. | O.K. | O.K. | o.K | O.K. | 0.0 7.7 | 0 0 X X | O.K. | o.K. | O.K. | O.K. | 0 O.K. | O.K. | O. Ä. | 0.K | o.K |
|-------------------------|---|------|---|------------------------|-----------------------------|---|---------------------|-----------------------------|---|------------------|----------------------|-------------|----------------------|--|-------------------------------|-----------------------|-------------------------|-----------------------------|
| | Other | (1) | Og O | \$0 | \$20,635 | 0 | \$0 | 0 (| 00 | \$0 | 0 | 0 | \$0 | 00 | \$0 | \$0 | 9 | 0 |
| | Billing and Collection | Ĩ) | 0,00 | \$0 | 0\$ | 0 | \$0 | 0 (| , 0 | \$0 | 0 | 0 | \$0 | 00 | \$0 | 80 | 0\$ | 0 |
| | Common Transport | (6) | <u>0</u> 00 | \$0 | \$17,992 | 0 | 8 | 0 (| 00 | 80 | 0 | 0 | \$0 | 00 | \$0 | \$0 | \$0 | 0 |
| any | Information | (F) | 0 O | \$0 | \$0 | 0 | 0\$ | 0 (| 00 | \$0 | 0 | 0 | \$0 | 00 | \$0 | \$0 | 80 | 0 |
| Union Telephone Company | Local Switching | (E) | 0 0 0 | \$0 | \$0 | 0 | \$0 | 0 0 | 00 | \$0 | 0 | 0 | 0\$ | 00 | \$0 | \$0 | 80 | 0 |
| Uni | Common Line | (a) | O\$ 0 0 | \$0 | \$476,797 | 0 | \$0 | 0 (| 00 | 0\$ | 0 | 0 | 80 | 00 | \$0 | 0\$ | 0\$ | 0 |
| | Source or Apportion | 0) | (G) (i) Direct | | | N28 | 32 | 34 | 88 | | 78 | 117 | | N37 Direct | | | N37 | N46 |
| | Part 36 IntraLATA Totai | (B) | 0 O | 0\$ | \$515,425 | 0\$ | 0\$ | 0 (| 00 | 80 | 0\$ | 0\$ | \$0 | 0\$ | 80 | \$0 | 0\$ | 0\$ |
| | ******* FCC PART 69 ******* IntraLATA investment Detail | (A) | H/R C&WF, Message H/R C&WF, WATS H/R C&WF, Assigned | Total Host/Remote C&WF | Total Cable and Wire Facil. | TANGIBLE ASSETS: Land and Support Leases | COE Operator Leases | COE Tandem Switching Leases | COE Local Switching Leases COE Transmission Leases | Total COE Leases | IOT Equipment Leases | C&WF Leases | Total Capital Leases | Leasehold Impr., Alloc. Leasehold Impr., Direct | Total Leasehold Improvementsa | Total Tangible Assets | TOTAL INTANGIBLE ASSETS | PROPERTY HELD FOR FUTURE US |
| | | | 112 | 115 | 116 | 120 121 | 122 123 | 124 | 126 | 128 | 8 6 5 | 132 | 134 | 136 | 39 9 | 142 | 143 144 145 | 146 147 |

Sheet "L" ENDING DECEMBER 31, 2001

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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) | () | |
| 161 162 | PLANT UNDER CONSTRUCTION: | | | | | | | | | |
| 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 | _ | | | ************ | | | | | | |
| 166 167 | Total Pit. Under Const. | \$24 | | \$15 | \$3 | \$0 | \$4 | \$0 | \$2 | O.K. |
| 168 169 170 | TELEPHONE PLANT ADJUSTMENT | \$0 | N46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 171 172 | CLASS B RTB STOCK | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 173 174 | MATERIALS AND SUPPLIES | \$9,169 | N37 | \$5,704 | \$1,288 | \$0 | \$1,559 | \$0 | \$618 | O.K. |
| 175 176 | CASH WORKING CAPITAL | \$11,898 | N37 | \$7,402 | \$1,671 | \$0 | \$2,024 | \$0 | \$802 | O.K. |
| 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) | (1) | |
| 13 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 14 | | #00 0F4 | 1100 | **** | 007 440 | •• | 000.075 | | | |
| 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 | T-1-1 A D TDIO | 9549.549 | | ************ | 071701 | | | | | |
| 23 | Total Accum. Depr., TPIS | \$510,543 | | \$328,496 | \$71,791 | \$0 | \$79,389 | \$0 | \$30,866 | O.K. |
| 24 25 26 | ACCUM. AMORTIZATION: | • | | | | | | | | |
| 27 | Accum, Depreciation, PHFU | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 28 | Accum. Amort., Tangible Inv. | 0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.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 | · | | | | | | | | | ٠,٠. |
| 32 33 | Tot. Accum. Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 | | <u></u> | | | | | | | | |
| 47 | Total Accum. Def. Inc. Taxes | \$62,627 | | \$38,960 | \$8,795 | \$0 | \$10,652 | \$0 | \$4,221 | O.K. |

| 18-Oct-02 10:39:14 AM | ENDING DECEMBER 31, 2001 |
|-----------------------|--------------------------|
| Sheet "N" | ENDING DECEMBI |

| , | | Part 36 | | | | | | | |
|--|-----------------------|-------------------------------|------------------------------------|------------------------------|---------------|-----------------------------------|------------------------|-----------------------------------|----------------|
| Apportionment Factors Total Source | | Source | Common Line | Switching | Information | Common Transport | Billing and Collection | Other | |
| (A) (B) (C) | | 0 | (a) | <u>(i</u> | (F) | (රි) | Î) | (°) | |
| Central Office Equipment \$249,665 L70 Info. Orig./Term. Eqpt. 0 L78 C&W Facilities 515,425 L117 | _ | L70 L78 L117 | \$64,157 0 476,797 | \$83,288 0 0 | <u>0</u> 00 | \$82,883 0 17,992 | 0 0 0 | \$19,337 0 20,635 | 0 0 0 X X X |
| Total \$765,089 Factor 1.000000 | \$765,089 1.000000 | | \$540,954 0.707047 | \$83,288 0.108860 | 0.000000 | \$100,875 0.131847 | 0.000000 | \$39,972 0.052245 | 0 0 7. 7. |
| Sum: Sw., Trans., Other \$224,135 17 Factor 1.000000 | | 17 | 0.000000 | \$83,288 0.371596 | \$0.000000 | \$100,875 0,450064 | \$0 0.000000 | \$39,972 0.178341 | 0 0 7. 7. |
| Central Office Equipment \$249,665 L70 Info. Orig./Term. Eqpt. 0 L78 C&WF, Excl. Excl. Excl. Message 38,628 L117-83 | - | L70 L78 L117-83 | \$64,157 0 0 | \$83,288 0 0 | <u>0</u> ,00 | \$82,883 0 17,992 | <u>0</u> 900 | \$19,337 0 20,635 | 0 0 0 7 7 7 |
| Total \$288,292 Factor 1.000000 | \$288,292 1.000000 | | \$64,157 0.222542 | \$83,288 0.288900 | 0.00000 | \$100,875 0.349906 | 0.000000 | \$39,972 0.138652 | 0.0 7. 7. |
| General Support Facilities \$162,676 L25 Central Office Equipment 249,665 13 Info. Orig./Term. Eqpt. 0 14 C&W Facilities 515,425 15 Equal Access Investment 0 L177 | | L25 13 14 15 L177 | \$36,202 64,157 0 476,797 | \$46,997 83,288 0 0 | <u>,</u> 0000 | \$56,921 82,883 0 17,992 | 0000 | \$22,555 19,337 0 20,635 | 00000 |
| Total \$927,765 Factor 1.000000 | \$927,765 1.000000 | | \$577,156 0.622093 | \$130,285 0.140429 | 0.000000 | \$157,796 0.170082 | 0.000000 | \$62,528 0.067396 | 0.0 X. X. |
| Sum: Com. Ln., Sw., Trans. \$865,238 36 Factor 1.000000 | | 36 | \$577,156 0.667050 | \$130,285 0.150577 | \$0.00000 | \$157,796 0.182373 | \$0 0.000000 | 0.000000 0\$ | 0 0 7. 7. |
| COE Cat. 2 Factor 1.000000 Direct IOT Cat. 1 Factor 1.000000 Direct | | Direct | 0.000000 | 0.000000 | 0.000000 | 1.000000 | 0.000000 | 0.000000 | 0 0 7. 7. |
| Total TPIS \$927,765 K26 Factor 1.000000 | | K26 | \$577,156 0.622093 | \$130,285 0.140429 | \$0.00000 | \$157,796 0.170082 | 0.000000 | \$62,528 0.067396 | 0.K 7. |

Sheet "N"
ENDING DECEMBER 31, 2001

18-Oct-02

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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) | (🗉 | (F) | (G) | (H) | (1) | | |
| 60 61 62 | Interstate Equiv. Factor Wtd. Std. Work Seconds | 0.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.00000 0.00000 | 0.000000 0.000000 | O.K. O.K. | |
| 63 64 65 | "BIG THREE" Expenses Factor | \$221,848 1.000000 | 0171 | \$70,183 0.316358 | \$26,008 0.117232 | \$22 0.000099 | \$85,425 0.385060 | \$22,309 0.100562 | \$17,900 0.080687 | O.K. | 0 |
| 66 67 | Net Investment Factor | \$375,687 1.000000 | J13 | \$222,821 0.593104 | \$52,661 0.140172 | \$0 0.000000 | \$71,343 0.189899 | \$0 0.000000 | \$28,862 0.076825 | O.K. 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) | (1) | |
| 13 14 | PLANT SPEC. OPER. EXPENSE: | | | | | | | | | |
| 15 | Network Support, Alloc. | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 17 | Network Support, Direct | 0 | Direct | ō | 0 | 0 | 0 | 0 | 0 | O.K. |
| 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 | О.К. |
| 21 22 | General Support, Direct | \$15,074 0 | • Direct | 0 | 0 | 0 | 0 | 0 | φ2,173 0 | O.K. |
| 23 24 | Total General Support Exp. | \$15,674 | | \$3,488 | \$4,528 | \$0 | \$5,484 | \$0 | \$2,173 | O.K. |
| 25 | Central Office Eq., Alloc. | \$31,626 | N31 | \$8,127 | \$10,550 | \$0 | \$10,499 | \$0 | \$2,449 | O.K. |
| 26 27 | Central Office Eq., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 28 29 | Total COE Exp. | \$31,626 | | \$8,127 | \$10,550 | \$0 | \$10,499 | \$0 | \$2,449 | O.K. |
| 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 33 | IOT Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 34 35 | Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 36 | Cable & Wire, Alloc, | \$41,600 | N33 | \$38,482 | \$0 | \$0 | \$1.452 | \$0 | \$1,665 | O.K. |
| 37 38 | Cable & Wire, Direct | 54,752 | Direct | 0 | 0 | 0 | 54,752 | 0 | 0 | 0.K. |
| 39 40 | Total C&WF Exp. | \$96,352 | | \$38,482 | \$0 | \$0 | \$56,204 | \$0 | \$1,665 | O.K. |
| 41 42 | TOTAL PLT. SPEC. OPER. EXP. | \$143,651 | | \$50,097 | \$15,078 | \$0 | \$72,187 | \$0 | \$6,288 | O.K. |
| 43 | TOTAL PLT. SPEC., ex SUPPORT | \$127,977 | | \$46,609 | \$10,550 | \$0 | \$66,703 | \$0 | \$4,115 | O.K. |

Sheet "O" ENDING DECEMBER 31, 2001

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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) | (1) | |
| 57 | NON-SPECIFIC OPER. EXP.: | | | | | | | | | |
| 58 59 | Oth. Plt. and Equip., Alloc. | \$0 | N18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 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 | \$O | \$0 | O.K. |
| · 63 64 | Network Operations, Alloc. | \$26,531 | N18 | \$18,759 | \$2,888 | \$0 | \$3,498 | \$0 | \$1,386 | О.К. |
| 65 | Network Operations, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. |
| 66 67 68 | Total Network Oper. Exp. | \$26,531 | | \$18,759 | \$2,888 | \$0 | \$3,498 | \$0 | \$1,386 | O.K. |
| 69 70 | Total Access Expenses | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 71 | Depr., Support Assets | \$11,988 | L23 | \$2,668 | \$3,463 | \$0 | \$4,195 | \$0 | \$1,662 | О.К. |
| 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 78 | Depr., PHFU | 0 | L147 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 79 80 | Total Depreciation Expense | \$56,805 | | \$29,705 | \$11,709 | \$0 | \$11,702 | \$0 | \$3,690 | О.К. |
| 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 | Ō | 0 | Õ | ō | Ö | ő | O.K. |
| 84 85 | Direct Assigned Amort. | 0 | Direct | 0 | o | 0 | Ō | 0 | Ō | 0.K. |
| 86 87 | Total Amortization Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 88 89 | Total Depr. and Amort. | \$56,805 | | \$29,705 | \$11,709 | \$0 | \$11,702 | \$0 | \$3,690 | О.К. |
| 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) | |
| 104 105 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 106 107 108 | Marketing, Allocable Marketing, Direct | \$2,134 0 | N37 Direct | \$1,327 0 | \$300 0 | \$0 0 | \$363 0 | \$0 0 | \$144 0 | 0.K. 0.K. |
| 109 110 | Total Marketing Expense | \$2,134 | | \$1,327 | \$300 | \$0 | \$363 | \$0 | \$144 | O.K. |
| 111 112 113 | Operator Service, Alloc. Operator Service, Direct | \$0 0 | N61 Direct | \$0 0 | \$0 . 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 114 115 | Total Operator Service | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 116 117 118 | Classified Directory Alphabetical Directory Foreign Directory | \$0 22 0 | Direct (F) Direct | \$0 0 0 | \$0 0 0 | \$0 22 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. |
| 119 120 121 | Total Directory | \$22 | | \$0 | \$0 | \$22 | \$0 | \$0 | \$0 | O.K. |
| 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 | 0.K, |
| 131 132 | Bus. Ofc., Reserved | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 133 134 | Total Business Office | \$21,342 | | \$0 | \$0 | \$0 | \$0 | \$14,975 | \$6,367 | O.K. |
| 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) | Ö | Ö | Ö | ő | 3,375 | 0 | O.K. |
| 137 | Cust. Serv., CABS | 20,834 | N21 | o o | 7,742 | Ö | 9,377 | 0,575 | 3,716 | O.K. |
| 138 139 | Cust. Serv., EU Common Line | 0 | (H) | 0 | . 0 | 0 | 0 | 0 | 0 | 0.K. |
| 140 141 | Total Customer Service | \$28,168 | | \$0 | \$7,742 | \$0 | \$9,377 | \$7,334 | \$3,716 | O.K. |
| 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) | (() | |
| 158 | Other Cust. Serv., Alloc. | \$0 | 142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 159 160 | Other Cust. Serv., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 161 162 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 163 164 | TOTAL CUSTOMER OPER, EXP. | \$51,666 | | \$1,327 | \$8,041 | \$22 | \$9,740 | \$22,309 | \$10,226 | O.K. |
| 165 166 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 167 | Total Plt. Specific Exp. | \$143,651 | 41 | \$50,097 | \$15,078 | \$0 | \$72,187 | \$0 | \$6,288 | о.к. |
| 168 | Total Plt Non-specific Exp. | 26,531 | 62 + 67 +69 | 18,759 | 2,888 | 0 | 3,498 | Ö | 1,386 | O.K. |
| 169 170 | Total Customer Operations | 51,666 | 163 | 1,327 | 8,041 | 22 | 9,740 | 22,309 | 10,226 | O.K. |
| 171 172 | TOTAL "BIG THREE" EXPENSES | \$221,848 | | \$70,183 | \$26,008 | \$22 | \$85,425 | \$22,309 | \$17,900 | О.К. |
| 173 174 | CORPORATE OPERATIONS EXPENSE | <u>:</u> : | | | | | | | | |
| 175 | Exec. and Planning, Alloc. | \$4,155 | N64 | \$1,315 | \$487 | \$0 | \$1,600 | \$418 | \$335 | O.K. |
| 176 177 | Exec. and Planning, Direct | <u></u> | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 178 179 | Total Exec. and Planning | \$4,155 | | \$1,315 | \$487 | \$0 | \$1,600 | \$418 | \$335 | O.K. |
| 180 | Admin, & General, Allocable | \$31,235 | N64 | \$9,881 | \$3,662 | \$3 | \$12,027 | \$3,141 | \$2,520 | O.K. |
| 181 182 | Admin. & General, Direct | 32,279 | Direct | 10,212 | 3,784 | 3 | 12,429 | 3,246 | 2,605 | O.K. |
| 183 184 | Total Admin. and Gen. | \$63,514 | | \$20,093 | \$7,446 | \$6 | \$24,457 | \$6,387 | \$5,125 | O.K. |
| 185 186 | TOTAL CORPORATE OPERATIONS | \$67,669 | | \$21,408 | \$7,933 | \$7 | \$26,057 | \$6,805 | \$5,460 | 0.K. |
| 187 188 | NON-INCOME TAXES: | | | | | | | | | |
| 189 | Non-income Taxes, Allocable | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 190 191 | Non-income Taxes, Direct | 0 | Direct | ō | Ö | 0 | 0 | 0 | 0 | 0.K. 0.K. 0.K. |
| 192 193 194 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | о.к. |
| 195 | TOTAL OPER. EXP. AND TAXES | \$346,323 | | \$121,296 | \$45,650 | \$29 | \$123,184 ========= | \$29,114 | \$27,050 | О.К. |

Sheet "P" ENDING DECEMBER 31, 2001

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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) | (1) | |
| 13 14 | Net Investment Rate of Return | \$37,227 10.40% | Q52 B19 | \$24,741 10.40% | \$6,149 10.40% | \$0 10.40% | \$6,336 10.40% | \$0 10.40% | \$0 10.40% | O.K. O.K. |
| 15 16 17 | Return on Rate Base | \$3,872 | • | \$2,573 | \$640 | \$0 | \$659 | \$0 | \$0 | O.K. |
| 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 23 | Net Return | \$3,872 | • | \$2,573 | \$640 | \$O | \$659 | \$0 | \$0 | O.K. |
| 24 | Interest Expense | \$0 | T67 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 25 | Capitalized Payroll Taxes | 0 | T37 | 0 | 0 | 0 | . 0 | 0 | Ö | O.K. |
| 26 | Depreciation Adjustment | 0 | T37 | 0 | 0 | 0 | 0 | 0 | Ō | O.K. |
| 27 | Other Income Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 28 29 30 | After Tax Income | \$3,872 | | \$2,573 | \$640 | \$0 | \$659 | \$0 | \$0 | O.K. |
| 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 36 | Other Revenue Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 38 39 | Basis for Gross Receipts Tax | 25,526 | 6+31+32+33 | 16,127 | 4,783 | 3 | 4,169 | 444 | 0 | O.K. |
| 40 41 42 | Gross Receipts Tax | 1,063 | 37 | 672 | 199 | 0 | 174 | 18 | 0 | O.K. |
| 42 43 44 | TOTAL REVENUE REQUIREMENT | \$26,589 | | \$16,799 | \$4,982 | \$3 ========== | \$4,343 | \$462 | \$0 | O.K. |

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| (A) (B) (C) (D) (E) (F) (G) (H) 13 Land and Support Assets \$16,574 R25 \$4,793 \$6,223 \$0 \$5,558 \$1 | | Collection | Common Bill Transport Co | formation | Local Switching | Common Line | Source | InterLATA Total | InterLATA Investment Summary | |
|--|------------|------------|----------------------------------|------------|--------------------|--|--------|---|------------------------------|----|
| | (1) | (H) | (G) | (F) | (E) | (D) | (C) | (B) | (A) | |
| 14 | 90 O.K | \$0 | \$5,558 | \$0 | \$6,223 | \$4,793 | R25 | \$16,574 | | |
| 15 Central Office Equipment \$22,746 R70 \$7,158 \$9,293 \$0 \$6,295 \$1 | | \$0 | \$6,295 | , | | \$7,158 | | \$22,746 | 5 Central Office Equipment | |
| 10 1110 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | 0 | U | _ | _ | _ | | _ | | |
| 11 | 0 O.K | 0 | 2,006 | 0 | 0 | 53,199 | R117 | 55,205 | | |
| |) \$0 O.K | \$0 | \$8,301 | \$0 | \$9,293 | \$60,357 | | \$77,951 | 9 Total COE, IOT, C&WF | 19 |
| |) \$0 O.K | \$0 | \$0 | \$0 | \$0 | \$0 | R141 | \$0 | 1 Total Tangible Assets | 21 |
| 22 23 Total Tele. Pit. ex Intang. \$94,526 \$65,150 \$15,516 \$0 \$13,859 \$1 |) \$0 O.K | \$0 | \$13.850 | \$0 | \$15.516 | \$65,150 | | \$94.526 | | |
| | | 0 | | | | | R144 | | | |
| 25 | | | | | | | | | | |
| | | \$0 | | | | \$65,150 | | \$94,526 | | |
| Li telli, ili iliai alla alla alla alla alla | | 0 | • | _ | _ | | | | | |
| 20 10(4) 100 | | 0 | _ | - | - | - | | _ | | |
| LD TOTALET TOO | | 0 | • | • | _ | | | _ | | |
| 50 Yola 10,1 16.1 tajada | 0 O.K | 0 | 0 | 0 | 0 | 0 | R169 | 0 | | |
| 31 | 50 O.K | \$0 | £12 BEO | en | ¢15 516 | ************************************** | | 504 E38 | | |
| 32 TOTAL TELEPHONE PLANT \$94,528 \$65,152 \$15,516 \$0 \$13,859 \$63,33 |) 50 O.K | φU | φ10 ₁ 00 0 | φU | φιυ,υ ισ | φυ υ, τυ Ζ | | φ54,520 | | |
| 34 less: | | | | | | | | | | |
| | 0 0.K | 0 | 6.816 | 0 | 8.576 | 37.088 | S23 | 52 480 | | |
| | | Õ | | | | | | | | |
| | | Õ | Ō | _ | | | | - | | |
| of resemble the grade to | | o o | Ō | Ô | - | _ | | _ | | |
| , | | ō | ō | Ô | _ | - | | _ | | |
| OF Probability without out of | | Õ | 936 | ō | | | | 6.381 | | |
| 41 | 5 5,11 | | | | ., | ,, | | - | | |
| 42 plus: | | | | | | | | | | |
| | 0 о.к | 0 | 0 | 0 | 0 | 0 | Direct | 0 | | |
| 44 | | | | ********** | | | | | | |
| |) \$0 O.K | \$0 | \$6,108 | \$0 | \$5,893 | \$23,667 | | \$35,668 | | |
| 46 plus: | ,- | | | | | | | | | |
| 47 Class B RTB Stock 0 R171 0 0 0 0 0 |) 0 O.K | 0 | 0 | 0 | 0 | 0 | R171 | 0 | 7 Class B RTB Stock | 47 |
| 48 Materials and Supplies 982 R173 677 161 0 144 (| | 0 | 144 | 0 | 161 | 677 | R173 | 982 | 8 Materials and Supplies | 48 |
| \mathbf{I} | | Ō | | 0 | 95 | 398 | R175 | 577 | | |
| | | 0 | | 0 | 0 | 0 | R177 | 0 | | |
| 51 | | | | | *** | | | | | |
| 52 NET INVESTMENT \$37,227 \$24,741 \$6,149 \$0 \$6,336 \$(|) \$0 O.K. | \$0 | \$6,336 | \$0 | \$6,149 | \$24,741 | | \$37,227 | 2 NET INVESTMENT | 52 |
| 53 ==================================== | | | | ======== | | ========= | | ======================================= | 3 | 53 |

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| | InterLATA Investment Oetail | 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) | (1) | |
| 13 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 14 15 | Land Assets, Message | \$348 | T28 | \$101 | \$131 | \$0 | \$117 | \$0 | \$0 | О.К. |
| 16 17 | Land Assets, Private Line | 0 | T28 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 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 | О.К. |
| 21 | Support Assets, Private Line | 0 | T28 | 0 | 0 | 0 | 0 | 0 | 0 | о.к. |
| 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 28 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 26 29 | Operator Sys., DA | \$0 | (F) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 30 | Operator Sys., Other | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 31 32 | Total Operator Systems | \$0 | | \$0 | \$0 | \$0 | \$0 | \$O | \$0 | O.K. |
| 33 34 | Tandem Switching | \$2,531 | (G) | \$0 | \$0 | \$0 | \$2,531 | \$0 | \$0 | О.К. |
| 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 | \$O | \$0 | O.K. |
| 38 39 | Local Switching | \$9,293 | (E) | \$0 | \$9,293 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 40 | Local Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 41 42 43 | Total Local Switching | \$9,293 | | \$0 | \$9,293 | * \$0 | \$0 | \$0 _. | \$0 | о.к. |
| 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) | () | |
| 58 | COE Exch. Trunk | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 59 | COE Exch, Line - Message | 7,158 | (D) | 7,158 | 0 | 0 | 0 | 0 | 0 | |
| 60 | COE Exch. Line - PL etc. | . 0 | (1) | . 0 | 0 | 0 | 0 | 0 | 0 | |
| 61 | COE Exch. Line - Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 62 | COE Interexchange, Message | 3,764 | (G) | 0 | 0 | 0 | 3,764 | 0 | 0 | |
| 63 | COE Interexchange, PL | 0 | (1) | 0 | Ō | 0 | 0 | Ō | Ō | |
| 64 | COE Interexchange, Assigned | ō | (Ĝ) | ō | ō | Ō | ō | 0 | ō | |
| 65 | COE H/R Message | Ō | (G) | Ō | Õ | .0 | Ō | 0 | Ō | |
| 66 | COE H/R Assigned | ő | Direct | Ő | ő | 0 | Ö | Ö | Ô | |
| 67 | COE FIRM Assigned | | Direct | | | | | | | |
| 68 | Total COE Transmission | \$10,922 | | \$7,158 | \$0 | \$0 | \$3,764 | \$0 | \$0 | |
| 69 70 | Total Central Office Equip. | \$22,746 | | \$7,158 | \$9,293 | \$0 | \$6,295 | \$0 | \$0 | |
| 71 72 73 | IOT EQUIPMENT: | | | | | | | | | |
| ' 3 74 | Public Telephone | \$0 | T43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 75 | Coinless Pay Phone | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 76 | Customer Premises Equipment | 0 | T60 | 0 | 0 | 0 | 0 | 0 | о О | |
| 7 8 | Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 79 30 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 31 32 | Exchange PL and WATS | \$0 | (1) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 3 | Exchange Message | 53,199 | (D) | 53,199 | 0 | 0 | 0 | 0 | 0 | |
| 4 | Exchange Assigned | O | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 35 36 | Total Exchange Line C&WF | \$53,199 | | \$53,199 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 7 8 | Exchange Trunk, Message | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9 | Exchange Trunk, PL | O | Direct | 0 | 0 | 0 | 0 | 0 | 0 | |
| 90 91 | Total Exchange Trunk C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 2 | Interexchange Message | \$2,006 | (G) | \$0 | \$0 | \$0 | \$2,006 | \$0 | \$0 | |
| 4 | Interexchange PL, WATS | 0 | `(ŋ | Ō | 0 | 0 | . , 0 | Ō | Ō | |
| 95 | Interexchange Assigned | 0 | (Ġ) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 96 97 | Total Interexchange C&WF | \$2,006 | | \$0 | \$O | \$0 | \$2,006 | \$0 | \$0 | |

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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) | |
| 111 112 113 114 115 116 117 | H/R C&WF, Message H/R C&WF, WATS H/R C&WF, Assigned | \$0 0 0 | (G) (I) Direct | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. |
| | Total Host/Remote C&WF | \$0 | | \$O | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| | Total Cable and Wire Facil. | \$55,205 | | \$53,199 | \$0 | \$0 | \$2,006 | \$0 | \$0 | О.К. |
| 119 120 | TANGIBLE ASSETS: | | | | | | | | | |
| 121 122 123 124 125 | Land and Support Leases | \$0 | T28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | COE Operator Leases COE Tandem Switching Leases COE Local Switching Leases | \$0 0 0 | 32 34 39 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. |
| 126 127 | COE Transmission Leases | 0 | 68 | 0 | 0 | | 0 | 0 | 0 | O.K. |
| 128 129 130 131 132 133 134 135 136 137 | Total COE Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | IOT Equipment Leases | \$0 | 78 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | C&WF Leases | \$0 | 117 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | Total Capital Leases | . \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | Leasehold Impr., Alloc. Leasehold Impr., Direct | \$0 0 | T37 Direct | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | `\$0 O | O.K. O.K. |
| 139 | Total Leasehold Improvementsa | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 140 141 142 | Total Tangible Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 143 144 145 | TOTAL INTANGIBLE ASSETS | \$0 | Т37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 146 147 | PROPERTY HELD FOR FUTURE US | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

| 177 | 175 176 | 173 174 | 171 | 168 169 | 166 | 163 164 | 161 162 | | |
|-------------------------|----------------------|------------------------|-------------------|----------------------------|-------------------------|-------------------------|---------------------------|------|-------------------------------|
| EQUAL ACCESS INVESTMENT | CASH WORKING CAPITAL | MATERIALS AND SUPPLIES | CLASS B RTB STOCK | TELEPHONE PLANT ADJUSTMENT | Total Plt. Under Const. | Short-term Long-term | PLANT UNDER CONSTRUCTION: | (A) | interLATA Investment Detail |
| \$0 | \$577 | \$982 | \$0 | \$0 | \$2 | \$0 | | (B) | Part 36 InterLATA Total |
| Direct | T37 | Т37 | T37 | T46 | | T46 T46 | | 0 | Source or Apportion |
| \$0 | \$398 | \$677 | \$0 | \$0 | \$ | \$0 2 | | (D) | Common Line |
| \$0 | \$95 | \$161 | \$0 | \$0 | \$0 | \$0 | | (B) | Local Switching |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | (F) | Information |
| \$0 | \$85 | \$144 | \$0 | \$0 | \$0 | \$0 | | (G) | Common Transport |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | (H) | Billing and Collection |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0\$ | | () | Other |
| О.К. | O.K. | O.K. | О.К. | O.K. | О.К. | 0.X. | | | |

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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) | (1) | |
| 13 | ACCUM, DEPRECIATION, TPIS: | | | | | | | | | |
| 14 15 16 17 18 | Support Assets COE Switching COE Operator COE Transmission | \$9,573 6,338 0 2,986 | T28 R44 R32 R68 | \$2,768 0 0 1,957 | \$3,594 4,982 0 0 | \$0 0 0 | \$3,210 1,357 0 1,029 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. O.K. |
| 19 | IOT Equipment | 0 | R78 | 0 | ő | ő | 0 | Ö | Ö | O.K. |
| 20 21 22 | Cable and Wire Facilities Other Plant | 33,583 0 | R117 T37 | 32,362 0 | 0 | 0 0 | 1,220 0 | 0 0 | 0 0 | O.K. O.K. |
| 23 24 | Total Accum. Depr., TPIS | \$52,480 | | \$37,088 | \$8,576 | \$0 | \$6,816 | \$0 | \$0 | O.K. |
| 25 26 | ACCUM. AMORTIZATION: | | | | | | | | | |
| 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 | Ō | 0 | 0 | O.K. |
| 30 31 | Accum. Amort., Other | 0 | T37 | 0 | 0 | · | 0 | 0 | 0 | O.K. |
| 32 33 | Tot. Accum. Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 34 35 36 | Total Accum. Depr./Amort. | \$52,480 | | \$37,088 | \$8,576 | \$0 | \$6,816 | \$0 | \$0 | O.K. |
| 37 38 | ACCUM. DEF. INC. TAXES, NET: | | | | | | | | | |
| 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 46 | Unclassified | 6,381 | T37 | 4,398 | 1,047 | 0 | 936 | <u></u> | . 544. | O.K. |
| 47 | Total Accum. Def. Inc. Taxes | \$6,381 | | \$4,398 | \$1,047 | \$0 | \$936 | \$0 | \$0 | O.K. |

| 46 | £ £ £ £ | 40 40 | 36 | 32 33 34 35 | 28 28 | 22 22 25 26 | 322 | 18 17 6 | 3 4 3 3 | | | |
|----------------------|--|--------------------------------------|----------------------|--|----------------------|--|--------------------------------|----------------------|---|------|-------------------------------|-------------------------|
| Total TPIS Factor | COE Cat. 2 Factor IOT Cat. 1 Factor | Sum: Com. Ln., Sw., Trans. Factor | Total Factor | General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment | Total Factor | Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message | Sum: Sw., Trans., Other Factor | Total Factor | Central Office Equipment Info, Orig./Term. Eqpt. C&W Facilities | (A) | Apportionment Factors | |
| \$94,526 1.000000 | 1.000000 1.000000 | \$94,526 1.000000 | \$94,526 1.000000 | \$16,574 22,746 0 55,205 | \$24,753 1.000000 | \$22,746 0 2,006 | \$17,594 1.000000 | \$77,951 1.000000 | \$22,746 0 55,205 | (B) | Part 36 InterLATA Total | |
| Q26 | Direct Direct | 36 | | R25 13 14 15 R177 | | R70 R78 R117-83 | 17 | | R70 R78 R117 | Ô | Source | |
| \$65,150 0.689236 | 0.000000 1.000000 | \$65,150 0.689236 | \$65,150 0.689236 | \$4,793 7,158 0 53,199 | \$7,158 0.289198 | \$7,158 0 0 | \$0 0.000000 | \$60,357 0.774293 | \$7,158 0 53,199 | (D) | Common Line | Un |
| \$15,516 0.164147 | 0.000000 | \$15,516 0.164147 | \$15,516 0.164147 | \$6,223 9,293 0 0 | \$9,293 0.375448 | \$9,293 0 0 | \$9,293 0.528203 | \$9,293 0.119219 | \$9,293 0 0 | (E) | Local Switching | Union Telephone Company |
| \$0 0.000000 | 0.000000 | 0.000000 | \$0 | 0000 | 0.000000 0.000000 | 000 | \$0 0.000000 | 0.000000 | 0 0 0 | (F) | Information | any |
| \$13,859 0.146618 | 1.000000 0.000000 | \$13,859 0.146618 | \$13,859 0.146618 | \$5,558 6,295 0 2,006 | \$8,301 0.335354 | \$6,295 0 2,006 | \$8,301 0.471797 | \$8,301 0.106488 | \$6,295 0 2,006 | (G) | Common | |
| \$0 0.000000 | 0.000000 | \$0 0.000000 | \$0 | 0000 | \$0 0.00000 | \$0 | 0.00000.0 | 0.000000 | 0 0 80 | (H) | Billing and Collection | |
| 0.000000 | 0.000000 | 0.000000 | \$0 0.000000 | 0000 | \$0 | 000 | \$0 0.000000 | \$0 | \$0 0 | G | Other | |
| 0. N N. N. | 0 0 | 0 X X X | 0. O. | 00000 | O O | 000 | 0.0 | 0 O. X X | 000 777 | | | |

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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) | () | | |
| 60 61 62 | Interstate Equiv. Factor Wtd. Std. Work Seconds | 0.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 | 0.000000 | 0.K. 0.K. | |
| 63 64 65 | "BIG THREE" Expenses Factor | \$12,215 1.000000 | U171 | \$7,755 0.634880 | \$2,131 0.174431 | \$2 0.000200 | \$1,940 0.158847 | \$386 0.031628 | \$0 0.000000 | O.K. | 0 |
| 66 67 | Net Investment Factor | 37,227 1.000000 | P13 | 24,741 0.664610 | 6,149 0.165182 | 0 0.000000 | 6,336 0.170208 | 0 0000000 | 0 000000.0 | O.K. 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) | (1) | |
| 13 14 | PLANT SPEC. OPER. EXPENSE: | | | | | | | | | |
| 15 | Network Support, Alloc. | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 17 | Network Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 18 19 | Total Network Support Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 20 | General Support, Alloc. | \$1,597 | T30 | \$462 | \$600 | \$0 | \$536 | \$0 | \$0 | O.K. |
| 21 22 | General Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 23 24 | Total General Support Exp. | \$1,597 | | \$462 | \$600 | \$0 | \$536 | \$0 | \$0 | O.K. |
| 25 | Central Office Eq., Alloc. | \$2,881 | T31 | \$907 | \$1,177 | \$0 | \$797 | \$0 | \$0 | O.K. |
| 26 27 | Central Office Eq., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 28 29 | Total COE Exp. | \$2,881 | | \$907 | \$1,177 | \$0 | \$797 | \$0 | \$0 | O.K. |
| 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 33 | IOT Direct | | Direct | 0 | 0 | O | 0 | 0 | | O.K. |
| 34 35 | Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 36 | Cable & Wire, Alloc. | \$4,456 | T33 | \$4,294 | \$0 | \$0 | \$162 | \$0 | \$0 | O.K. |
| 37 38 | Cable & Wire, Direct | 129 | Direct | 0 | 0 | 0 | 129 | 0 | 0 | O.K. |
| 39 40 | Total C&WF Exp. | \$4,585 | | \$4,294 | \$0 | \$0 | \$291 | \$0 | \$0 | O.K. |
| 41 42 | TOTAL PLT. SPEC. OPER. EXP. | \$9,063 | | \$5,662 | \$1,777 | \$0 | \$1,624 | \$0 | \$0 | O.K. |
| 43 | TOTAL PLT. SPEC., ex SUPPORT | \$7,466 | | \$5,200 | \$1,177 | \$0 | \$1,088 | \$0 | \$0 | O.K. |

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| | CC PART 69 ******* Iting 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) | (1) | |
| NON-SP | ECIFIC OPER. EXP.: | | | | | | | | | |
| Oth. Plt. | and Equip., Alloc. | \$0 | T18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Oth, Pit. | and Equip., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Oth | n. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.K. |
| Network | Operations, Alloc. | \$2,703 | T18 | \$2,093 | \$322 | \$0 | \$288 | \$0 | \$0 | О.К. |
| | Operations, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Net | twork Oper. Exp. | \$2,703 | | \$2,093 | \$322 | \$0 | \$288 | \$0 | \$0 | О.К. |
| Total Acc | cess Expenses | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К |
| Depr., St | pport Assets | \$1,221 | R23 | \$353 | \$459 | \$0 | \$410 | \$0 | \$0 | О.К. |
| Depr., Co | OE Switching | 1,171 | R44 | 0 | 920 | 0 | 251 | 0 | 0 | O.K. |
| Depr., CO | OE Operator | . 0 | R32 | 0 | 0 | 0 | 0 | 0 | ō | 0.K |
| Depr., Co | OE Transmission | 566 | R68 | 371 | 0 | 0 | 195 | Ō | 0. | 0.K |
| Depr., IO | T Equipment | 0 | R78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Depr., Ca | RW Facilities | 2,746 | R117 | 2,646 | 0 | 0 | 100 | 0 | 0 | O.K |
| Depr., Ph | HFU | 0 | R147 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Total Dep | preciation Expense | \$5,703 | | \$3,370 | \$1,379 | \$0 | \$955 | \$0 | \$0 | о.к. |
| Amort T | angible Assets | \$0 | R141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | ntangible Assets | 0 | R144 | 0 | 0 | 0 | 0 | 0 | 0 | 0.K |
| | nortization | Ō | Direct | Ō | 0 | Ō | Ö | Õ | 0 | 0.K |
| | signed Amort. | ō | Direct | ō | ō | ō | 0 | 0 | Ö | O.K. |
| Total Am | ortization Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Total Dep | or. and Amort. | \$5,703 | | \$3,370 | \$1,379 | \$0 | \$955 | \$0 | \$0 | O.K. |
| TOTAL N | ION-SPEC. OPER. EXP. | \$8,406 | | \$5,463 | \$1,701 | \$0 | \$1,243 | \$0 | \$0 | O.K. |

| | ******* 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) | (1) | |
| 104 105 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 106 | Marketing, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 107 | Marketing, Direct | 0 | Direct | 0 | 0 | 0 | 0 | Ö | 0 | 0.K. |
| 108 109 | Total Marketing Expense | \$0 | | \$0 | \$0 | \$O | \$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 | φ0 0 | . O | 0 | . 0 | |
| 113 | Operator dervice, Direct | | Direct | | | | · U | · | | O.K. |
| 114 115 | 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) | O | Ō | 2 | 0 | 0 | 0 | 0.K. |
| 118 119 | Foreign Directory | 0 | Direct | 0 | 0 | 0 | 0 | <u> </u> | 0 | 0.K. |
| 120 121 | 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 | (1) | 0 | 0 | 0 | .0 | Ō | 0 | 0.K. |
| 124 | Bus. Ofc., EU Access PL & All Other | 0 | (H) | 0 | 0 | 0 | 0 | Ō | ō | O.K. |
| 125 | Bus. Ofc., EU Message | 0 | (H) | 0 | 0 | Ō | 0 | Ō | ō | 0.K. |
| 126 | Bus. Ofc., EU Reserved | 0 | () | 0 | 0 | 0 | 0 | Ō | Ō | O.K. |
| 127 | Bus. Ofc., IX Special Access | 0 | (Ď | 0 | 0 | 0 | 0 | 0 | Ō | 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. |
| 131 132 | Bus. Ofc., Reserved | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 133 134 | 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 | ő | ő | 0 | 377 | 0 | O.K. |
| 137 | Cust. Serv., CABS | 61 | T21 | 0 | 32 | ō | 29 | 0 | 0 | 0.K. |
| 138 139 | Cust. Serv., EU Common Line | 0 | (H) | ō | 0 | ō | 0 | ō | 0 | O.K. |
| 140 141 | Total Customer Service | \$447 | | \$0 | \$32 | \$0 | \$29 | \$386 | \$0 | О.К. |
| 142 | Total BO, CS, OS, Dir. | \$449 | | \$0 | \$32 | \$2 | \$29 | \$386 | \$0 | О.К. |

18-Oct-02

10:39:14 AM

| (A) (B) (C) (D) (E) (F) (G) (H) (D) (D) (E) (F) (O) (H) (D) (D) (D) (D) (D) (D) (D) (D) (D) (D | | ******* FCC PART 69 ******* Operating Expenses and Taxes | Part 36 InterLATA Total | Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|------------|--|-------------------------------|-----------|----------------|--------------------|-------------|---------------------|---------------------------|-------|--------------|
| 159 | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 159 | 158 | Other Cust. Serv., Alloc. | \$0 | 142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Total Other Cust. Serv. \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | | Other Cust. Serv., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 163 TOTAL CUSTOMER OPER, EXP. \$449 \$0 \$32 \$2 \$29 \$386 \$0 164 165 "BIG-THREE" EXPENSES: 165 "BIG-THREE" EXPENSES: 166 Total PII. Specific Exp. \$9,063 41 \$5,662 \$1,777 \$0 \$1,624 \$0 \$0 168 Total PII. Specific Exp. \$2,703 62 + 67 + 69 2,093 322 2 29 386 0 169 Total Customer Operations 449 163 0 32 2 29 386 0 170 | 161 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 165 | 163 | TOTAL CUSTOMER OPER, EXP. | \$449 | | \$0 | \$32 | \$2 | \$29 | \$386 | \$0 | O.K. |
| Total Pit Non-specific Exp. 2,703 62 + 67 + 69 2,093 322 0 288 0 0 0 0 0 0 0 0 0 | 165 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| Total Customer Operations | 167 | Total Pit. Specific Exp. | | | | | | | \$0 | | O.K. |
| 170 | 168 | Total Plt Non-specific Exp. | 2,703 | | 2,093 | | | | _ | | O.K. |
| 171 TOTAL "BIG THREE" EXPENSES \$12,215 \$7,755 \$2,131 \$2 \$1,940 \$386 \$0 172 173 174 175 176 177 178 179 179 179 179 180 180 181 181 182 183 184 185 185 185 186 187 188 189 180 181 | | Total Customer Operations | 449 | 163 | 0 | 32 | 2 | 29 | 386 | 0 | O.K. |
| 173 CORPORATE OPERATIONS EXPENSE: 174 175 Exec. and Planning, Alloc. 176 Exec. and Planning, Direct 177 178 Total Exec. and Planning 180 Admin. & General, Allocable 181 Admin. and Gen. 182 Total Admin. and Gen. 183 Total CORPORATE OPERATIONS 184 \$1,609 \$1,609 \$1,021 \$281 \$0 \$256 \$51 \$0 185 TOTAL CORPORATE OPERATIONS 185 TOTAL CORPORATE OPERATIONS 186 NON-INCOME TAXES: 188 Non-income Taxes, Allocable 189 Non-income Taxes, Allocable 180 Non-income Taxes, Direct 180 So \$0 \$0 \$0 \$0 \$0 181 Admin. and Gen. 181 Admin. and Gen. 182 Total Admin. and Gen. 183 Total Admin. and Gen. 184 So \$1,609 \$1,021 \$281 \$0 \$256 \$51 \$0 186 So \$1,609 \$1,021 \$281 \$0 \$256 \$51 \$0 187 NON-INCOME TAXES: 188 Non-income Taxes, Allocable 187 Non-income Taxes, Allocable 188 Non-income Taxes, Direct 189 Total Non-income Taxes, Direct 180 So \$0 \$0 \$0 \$0 \$0 \$0 191 Total Non-income Taxes 180 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 191 Total Non-income Taxes 180 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 191 Total Non-income Taxes 180 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 191 Total Non-income Taxes 180 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 191 Total Non-income Taxes 180 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 191 Total Non-income Taxes 180 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 191 Total Non-income Taxes 180 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 191 Total Non-income Taxes | 171 | TOTAL "BIG THREE" EXPENSES | \$12,215 | | \$7,755 | \$2,131 | \$2 | \$1,940 | \$386 | \$0 | O.K. |
| 175 Exec. and Planning, Alloc. \$214 T64 \$136 \$37 \$0 \$34 \$7 \$0 176 Exec. and Planning, Direct 0 0 0 0 0 0 177 | 173 | CORPORATE OPERATIONS EXPENS | E: | | | | | | | | |
| Total Exec. and Planning, Direct 0 Direct 0 0 0 0 0 0 0 0 0 | | Exec. and Planning, Alloc. | \$214 | T64 | \$136 | \$37 | \$0 | \$34 | \$7 | \$0 | O.K. |
| Total Exec. and Planning \$214 \$136 \$37 \$0 \$34 \$7 \$0 179 180 Admin. & General, Allocable \$1,609 T64 \$1,021 \$281 \$0 \$256 \$51 \$0 181 Admin. & General, Direct 0 Direct 0 0 0 0 0 0 0 0 182 183 Total Admin. and Gen. \$1,609 \$1,609 \$1,021 \$281 \$0 \$256 \$51 \$0 184 185 TOTAL CORPORATE OPERATIONS \$1,823 \$1,157 \$318 \$0 \$290 \$58 \$0 186 187 NON-INCOME TAXES: 188 189 Non-income Taxes, Allocable \$0 T37 \$0 \$0 \$0 \$0 \$0 \$0 \$0 190 Non-income Taxes, Direct 0 Direct 0 0 0 0 0 0 0 0 191 192 193 Total Non-income Taxes \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 190 \$0 \$0 \$0 \$0 \$0 \$0 \$0 190 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 191 192 193 Total Non-income Taxes \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 190 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 190 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 191 192 193 Total Non-income Taxes \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 190 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 176 | | | | • | 0 | 0 | 0 | 0 | 0 | O.K. |
| 180 Admin. & General, Allocable \$1,609 T64 \$1,021 \$281 \$0 \$256 \$51 \$0 \$181 Admin. & General, Direct 0 Direct 0 0 0 0 0 0 0 0 0 | 178 | Total Exec. and Planning | \$214 | | \$136 | \$37 | \$0 | \$34 | \$7 | \$0 | O.K. |
| 181 Admin. & General, Direct 0 Direct 0 0 0 0 0 0 0 0 0 | | Admin & General, Allocable | \$1.609 | T64 | \$1,021 | \$281 | \$0 | \$256 | \$51 | \$0 | O.K. |
| 183 Total Admin. and Gen. \$1,609 \$1,021 \$281 \$0 \$256 \$51 \$0 184 185 TOTAL CORPORATE OPERATIONS \$1,823 \$1,157 \$318 \$0 \$290 \$58 \$0 186 187 NON-INCOME TAXES: 188 189 Non-income Taxes, Allocable \$0 T37 \$0 \$0 \$0 \$0 \$0 \$0 \$0 190 Non-income Taxes, Direct 0 Direct 0 0 0 0 0 0 0 0 0 191 192 | 181 | | | Direct | | 0 | 0 | 0 | 0 | 0 | O.K. |
| 185 TOTAL CORPORATE OPERATIONS \$1,823 \$1,157 \$318 \$0 \$290 \$58 \$0 186 187 NON-INCOME TAXES: 188 189 Non-income Taxes, Allocable \$0 T37 \$0 \$0 \$0 \$0 \$0 \$0 \$0 190 Non-income Taxes, Direct 0 Direct 0 0 0 0 0 0 0 0 191 192 | 183 | Total Admin. and Gen. | \$1,609 | | \$1,021 | \$281 | \$0 | \$256 | \$51 | \$0 | O.K. |
| 187 NON-INCOME TAXES: 188 189 Non-income Taxes, Allocable \$0 T37 \$0 \$0 \$0 \$0 \$0 \$0 190 Non-income Taxes, Direct 0 Direct 0 0 0 0 0 0 0 191 | 185 | TOTAL CORPORATE OPERATIONS | \$1,823 | | \$1,157 | \$318 | \$0 | \$290 | \$58 | \$0 | O.K. |
| 189 Non-income Taxes, Allocable \$0 T37 \$0 \$0 \$0 \$0 \$0 190 Non-income Taxes, Direct 0 Direct 0 0 0 0 0 0 191 | 187 | NON-INCOME TAXES: | | | | | | | | | |
| 190 Non-income Taxes, Direct 0 Direct 0 0 0 0 0 191 | | Non-income Taxes, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 193 Total Non-income Taxes \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 190 191 | | | | | | 0 | 0 | 0 | 0 | 0.K. 0.K. |
| 194 | 193 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 195 TOTAL OPER. EXP. AND TAXES \$19,741 \$12,282 \$3,828 \$3 \$3,185 \$444 \$0 | | TOTAL OPER. EXP. AND TAXES | • • • | | \$12,282 | \$3,828 | \$3 | \$3,185 | \$444 | \$0 | O.K. |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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

10:39:15 AM

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

| | | | | | - | Messa | ge Telepi | hone Servi | | | Priv | ate Line | | TO | T A I |
|----|------------------------------------|------------------|----------------------|----------------------|---|---------|-----------|------------|---|---------|--------|----------|----|--------|-------|
| | ****** FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Interstat and Oth | | InterLA | TA | IntraL/ | | interLA | ATA | IntraLA | TA | INTRAS | STATE |
| | (A) | (B) | (C) | (D) | - | (E |) | (F |) | (G |)) | (H) |) | | D) |
| | 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. Aliocable | 502,150 | | | _ | | _ | | _ | | _ | | _ | | |
| 40 | CAT 3 Local Sw. Direct | 0 | Accessed to | | 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 |

| Sheet "V" | Input | Documentation, | Page 2 |
|-----------|-------|----------------|--------|
|-----------|-------|----------------|--------|

18-Oct-02 10:39:15 AM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| 500 DADT 00 WWW | | TOT41 | 0 | | | Messa | age Telep | hone Servi | ice | | Priv | ate Line | | | |
|-----------------|---------------------------------------|------------------|----------------------|---------------------|---|---------|-----------|------------|-----|---------|------|----------|-----|--|---|
| | ****** FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Intersta and Otl | | InterLA | TA | IntraL.A | | InterLA | | IntraLA | ATA | TOT INTRAS | |
| | (A) | (B) | (C) | (D) | 1 | (E) |) | (F |) | (G |) | (H |) | ([|) |
| 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 | | | | | | | | | | | | name of the same o | |
| 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 | | ō |
| | | | | | | | | | | | | | | | |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| 18-Oct-02 | *************************************** | 10:39:15 AM |
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| | | |

| | | T0741 | 0 | 1-11-1 | Message Tele | phone Service | Priv | ate Line | TO |
|------------|--------------------------------------|------------------|----------------------|--|--------------|---------------|-----------|-----------|---------------------|
| | ******* FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | () |
| 123 | TPUC Short Term, Alloc. | 0 | | | ***** | - | | | |
| 124 | TPUC Short Term, Direct | 0 | | 0 | 0 | 0 . | 0 | 0 | 0 |
| 125 | TPUC Long Term, Alloc. | 108 | | | | | | | |
| 126 127 | TPUC Long Term, Direct | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | | Administration (Control of Control of Contro | | | | | |
| 135 | Acc, Depr. Other Plant | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | Accum. Amort., Tangible Inv. | 0 | | | | | | | |
| 137 | Accum. Amort., Intang. Inv. | 0 | | | | | | J | |
| 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 | - | | *** | and garages. | | | |
| 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

| 18-Oct-02 | 10:39:15 A |
|-----------|----------------|
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| | | | | 1 -1 1 -1 | | Messa | ge Telel | ohone Servi | ce | | Priva | ate Line | | 707 | |
|-----|---------------------------------------|------------------|----------------------|------------------------|---|----------|----------|-------------|----|---------|-------|----------|-----|---------------|---|
| | ****** FCC PART 36 ******* | TOTAL COMPANY | Source/ Allocator | Interstate and Othe | | InterLAT | | IntraLA | TA | InterLA | TA . | IntraLA | ATA | TO1 INTRAS | |
| | (A) | (B) | (C) | (D) | - | (E) | | (F) | | (G |) | (H |) | (| 0 |
| 176 | Oth. Pit. and Equip., Alloc. | 0 | *** | | | | | **** | | | | | | | |
| 177 | Oth. Pit. 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 | | | | | | | | | | | | | | |
| 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 | | | | | | | - | | | | | | | |
| 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 | Ō | | | | | | | | | | | | | |
| 203 | Bus. Ofc., IXC B & C Services | Ō | | | | | | | | | | | | | |
| 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 | 41,705 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 210 | Other Cust. Serv., Alloc. | . 0 | | | Ü | | • | | - | | • | | • | | Ū |
| 210 | Other Cust. Serv., Alloc. | . 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 211 | Exec. and Planning, Alloc. | 15,550 | | | U | | U | | J | | • | | | **** | Ü |
| 212 | 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

| 8-Oct-02 | 10:39:15 AN |
|----------|-----------------|
| | |

| | | TOTAL | Source/ | Interstate | - | Messa | ge Telep | hone Servi | ce | | Priv | ate Line | | то | TAL |
|------------|-----------------------------|---------|-----------|------------|---|---------|----------|------------|-------|-----------------|------|----------|-----|--------|--------|
| | ******* FCC PART 36 ******* | COMPANY | Allocator | and Other | | interLA | TA. | IntraL/ | | InterL <i>F</i> | TA. | Intral./ | ATA | INTRAS | |
| | (A) | (B) | (C) | (D) | | (E) |) | (F |) | (G |) | (H | 0 | (| D |
| 230 | Admin. & General, Allocable | 116,882 | | | | | | | | | | | | | |
| 231 | Admin. & General, Direct | 32,279 | | | 0 | | 0 | 3: | 2,279 | | 0 | | 0 | ; | 32,279 |
| 232 | Non-income Taxes, Allocable | 0 | | | | | | | | | | | | | |
| 233 234 | Non-income Taxes, Direct | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 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 |
| 251 252 | Other Revenue Taxes | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |

| Sheet "V" | Input | Documentation, | Page | 6 |
|-----------|-------|----------------|------|---|
|-----------|-------|----------------|------|---|

18-Oct-02 SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

10:39:15 AM

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

BAT

INTRASTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE:

10/18/02

COMPANY:

Union Telephone Company

YEAR:

2001

| | | Revenue | Orginating | Terminating | Total | Orginating | Terminating |
|---|---------------------|-------------|------------|-------------|-----------|------------|-------------|
| | | Requirement | MOU | MOU | MOU | Rate | 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

8 BAT

Company: Union Telephone Company Study Year: 2001 Method 3

Study Year: 2001 Method 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 | Χ | 0.000000 | 1.000000 | 0.373961 |
| CONVERSATION MINUTE MILES | 0.628316 | 0.037286 | 0.334398 | Χ | 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 | | | | | | |

Company: Study Year:

UNION TELEPHONE COMPANY

2001 Method 3

Date Printed:

10/17/2002

SLU DEVELOPMENT (Minutes of use)

| | IT (Minutes of | use) | | | | INTERNET | | | TOTAL |
|---------------------------------------|---------------------------------------|-----------------------------|-------------------------------|---------------------------------|----------------------------------|-----------------------------------|----------------------------------|----------------------------------|---------------|
| FGC & D | IS-ER 5,029,341 | IS-RA 2,845 | ST-ER 301,731 | ST-RA 2,704,223 | EAS 18,329,149 | EXCHANGE 2,748,310 | EXCHANGE 3,492,539 | TOTAL 32,608,138 | TOLL |
| FGA FGB & int800 SLU MOU SLU | 0 0 5,029,341 0.154236 | 0 0 2,845 0.000087 | 0 0 301,731 0.009253 | 0 0 2,704,223 0.082931 | 0 0 18,329,149 0.562104 | 0 0 2,748,310 0.084283 | 0 0 3,492,539 0.107106 | 0 0 32,608,138 1.000000 | 8,038,140 |
| Hartford exchange or | nly | | | | | | | | |
| FGC & D | IS-ER 3,832,758 | IS-RA 2,527 | ST-ER 236,639 | ST-RA 2,116,967 | EAS 13,957,233 | INTERNET EXCHANGE 2,748,310 | EXCHANGE 2,371,643 | TOTAL 25,266,078 | TOTAL TOLL |
| FGA FGB & int800 SLU MOU | 0 0 3,832,758 | 0 0 2,527 | 0 0 236,639 | 0 0 2,116,967 | 13,957,233 | 2,748,310 | 0 0 2,371,643 | 0 0 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 | | | | | INTERNET | | | TOTAL |
| | | | | | | | EVOLUNOE. | | TOLL |
| FGC & D | IS-ER 1,196,583 | IS-RA 318 0 | ST-ER 65,092 | ST-RA 587,256 0 | EAS 4,371,915 | EXCHANGE 0 | EXCHANGE 1,120,896 | TOTAL 7,342,060 0 | TOLL |
| FGA FGB & int800 | 1,196,583 0 0 | 318 0 0 | 65,092 0 0 | 587,256 0 0 | 4,371,915 | 0 | 1,120,896 0 0 | 7,342,060 0 0 | |
| FGA | 1,196,583 0 | 318 0 | 65,092 0 | 587,256 0 | | | 1,120,896 0 | 7,342,060 0 | 1,849,249 |
| FGA FGB & int800 SLU MOU | 1,196,583 0 0 0 1,196,583 | 318 0 0 318 | 65,092 0 0 65,092 | 587,256 0 0 587,256 | 4,371,915 4,371,915 | 0 | 1,120,896 0 0 1,120,896 | 7,342,060 0 0 7,342,060 | |

Company: UNION TELEPHONE COMPANY

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

SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF)

| 1 INTERSTATE 2 INTRASTATE | | | 0.250000 0.250000 |
|------------------------------|---------------------------------|---------------------------------|-----------------------------|
| 3 TOLL 4 LOCAL | | - | 0.500000 0.500000 |
| ST-ER ST-RA | SLU MIN 301,731 2,704,223 | % TOTAL 0.100378 0.899622 | SPF 0.025094 0.224906 |
| LOCAL | 3,005,954 6,240,849 | 1.000000 0.254003 | 0.250000 |
| EAS TOTAL | 18,329,149 24,569,998 | 0.745997 1.000000 | 0.372999 0.500000 |

| | | Union Telep 2001 Metho | | any | | |
|---------------------|--|----------------------------------|------------------|---|---|----------------------|
| | PHASED D | EM FACTO | RS | PART 36.12 | 25 (f) | |
| | INTERSTAT | E | | 0111 | | |
| 1 2 3 | IS-ER IS-RA TOTAL | | | SLU 0.154236 0.000087 0.154323 | | |
| | IS WDEM C | ALCULATIC | N | | | |
| 4 5 | IS (SLU) TO ST+LOCAL | TAL Times 3 | 3 | 0.462969 <u>0.537031</u> 1.000000 | | |
| | INTRASTAT | E SLU | WEIGHT FACTOR | UNADJ DEM | ADJ \ | WEIGHTED DEM |
| 6 7 8 | ST-ER ST-RA TOTAL | 0.009253 0.082931 0.092184 | 2.000000 | | 0.100378 <u>0.899622</u> | 0.018507 0.165862 |
| 9 10 11 12 | TOTAL INT TOTAL LDS TOTAL LDS TOTAL WEI | S ER S RA | Л | | 0.462969 0.018507 <u>0.165862</u> 0.647338 | |

WEIGHTED DEM FOR COST STUDY

TOTAL INTERSTATE

TOTAL LDS ER

TOTAL LDS RA

EAS

LOCAL

TOTAL

13

14

15

16

17

0.462969

0.018507

0.165862

0.306678

0.045984

1.000000

^{* 85%} maximum intrastate plus interstate

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

CM STUDY FACTORS

| CIN STODI | | | | IS-ER | ST-ER | ST-RA | INTERNET INTEREXCH | TOTAL |
|--------------------------------------|----------------------------|------|-----------|--|---|------------------------------|-------------------------------------|----------------------------------|
| SLU TOLL M | IINUTES | | | 5,032,186 | 301,731 | 2,704,223 | 0 | 8,038,140 |
| CM FACTOR | 2 | | | 0.626039 | 0.037537 | 0.336424 | 0.000000 | 1.000000 |
| CMM STUDY SLU TOLL M AVERAGE R | | i | | LDI ER 5,032,186 16.98 | LDS ER 301,731 16.80 | LDS RA 2,704,223 16.82 | INTERNET INTEREXCH 0 0.00 | TOTAL 8,038,140 |
| TOT CO MIN CMM FACTO | | | | 85,441,527 0.628316 | 5,070,365 0.037286 | | 0 0.000000 | 135,984,981 1.000000 |
| Hartford exch | nange only | | | | | | INTERNET | |
| SLU TOLL M | INUTES | | | IS-ER 3,835,285 | ST-ER 236,639 | ST-RA 2,116,967 | INTERNET INTEREXCH | TOTAL 6,188,891 |
| CM FACTOR | ! | | | 0.619705 | 0.038236 | 0.342059 | 0.000000 | 1.000000 |
| MINUTE MIL | INUTES OUTE MILES ES | | | LDI ER 3,835,285 15.10 57,912,804 | LDS ER 236,639 15.10 3,573,249 | 15.10 31,966,202 | INTERNET INTEREXCH 15.10 0 | TOTAL 6,188,891 93,452,254 |
| CMM FACTO | DR . | | | 0.619705 | 0.038236 | 0.342059 | 0.000000 | 1.000000 |
| Wall Lake ex | change only | | | IS-ER | ST-ER | ST-RA | | TOTAL |
| SLU TOLL M | INUTES | | | 1,196,901 | 65,092 | 587,256 | | 1,849,249 |
| CM FACTOR | | | | 0.647236 | 0.035199 | 0.317565 | | 1.000000 |
| CMM STUDY SLU TOLL M AVERAGE R | | | | LDI ER 1,196,901 23.00 | LDS ER 65,092 23.00 | | | TOTAL 1,849,249 |
| MINUTE MIL CMM FACTO | | | | 27,528,723 0.647236 | 1,497,116 0.035199 | 13,506,888 0.317565 | | 42,532,727 1.000000 |
| | | AVG. | Route N | /ileage Calc. | | | | |
| Hartford SDN USW | Mileage 17.53 6.8 | Ckts | 144 42 | 1iles 2524.32 285.6 | Avg.Route Mi | les | | |
| Wall Lake | 7.9 | | 186 | 2809.92 | 15.1 7.9 23 | | | |

| COMPANY: STUDY YEAR | UNION TELEP 2001 | HONE COMPA | NY | | | | | | | | e ve desimalia and a service of the | | The state of the s | |
|--------------------------|---------------------|------------|---------|---------|---------|---------|---------|---------|---------|---------|---|---------|--|-------------------|
| ACCESS MINUTES | ., | | | | | | | | | | | | | |
| CATEGORY | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL | MINUTES OF USE |
| All FGC/D Carriers (Exce | pt US West & E | xpress) | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | 1 |
| INTERSTATE | | | | | | | | | | | | | | |
| INTRASTATE | | | | | | | | | | | | | | |
| EXPRESS | | | | | | | | | | | | | | |
| INTERSTATE | | | | | | | | | | | | | | |
| INTRASTATE | | | | | | | | | | | | | | |
| FGA, FGB, INTERIM 800 | | | | | | | | | | | | i i | | |
| 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 | |
| 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 | |
| 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 | |

| COMPANY: STUDY YEAR | UNION TEL 2001 | EPHONE CO | MPANY | | HARTFORD | EXCHANG | | | | | | | | |
|---------------------------------|-------------------|-----------|----------|---|----------|----------|---------|---------|---------|---------|---------|----------------|-----------|-------------------|
| ACCESS MINU | TES | | | | | | | | | | | | | |
| CATEGORY | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL | MINUTES OF USE |
| All FGC/D Carriers (Except US W | est & Expre | ss) | | | | | | | | | | | | - |
| 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 | | |
| 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 | |
| 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 | | | 101.12.1 | 1 | | .: .: .: | | | | | 70. | | | |
| INTERSTATE | | | | | | | | | | | | | | 1 |
| 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 | |
| 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 | | |
| | | | | | | | | | | - | | total office ι | ısage | 25,266,079 |

19,077,187

Local usage

| COMPANY: STUDY YEAR | UNION TELE 2001 | PHONE CO | MPANY | | WALL LAKE | EXCHANGE | | | | | | TO THE CONTRACTOR OF T | | |
|-----------------------------------|--------------------|----------|---------|-------------|-----------|----------|---------|---------|---------|---------|---------|--|-----------|-------------------|
| ACCESS MINU | TES | | | | | | | | | | | | | |
| CATEGORY | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | ОСТ | NOV | DEC | TOTAL | MINUTES OF USE |
| All FGC/D Carriers (Except US Wes | st & 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 | 1,196,58 |
| 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 | 65,09 |
| INTRALATA | | | | | | | | | | | | | | |
| INTERSTATE | 24 | 32 | 16 | 15 | 30 | | | 28 | 58 | 40 | 52 | 2 | 297 | 31 |
| 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 | 587,25 |
| US WEST | | | | | | | | | | | | | | |
| INTERSTATE | | | | | | | | | | | | | | |
| INTRASTATE | | | | | | | | | | | | | | |
| EXPRESS | | | | | | | | | | | | | | |
| INTERSTATE | | | | | | | | | | | | | | |
| INTRASTATE | | | | | | | | | | | | | | |
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| 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 | 1.196.90 |
| 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 | 1,849,24 |
| | | | | | | | | | | | 1 | otal office u | | 7,342,060 |
| | | | | | | | | | | | 1 | _ocal usage | - | 5,492,81 |

TELEC Consulting Resources, Inc

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| 현 문화 등에 모르게 되다 하는 것 | | | |
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| 그 문항하다 하는 소리를 다 되었다. 학 | | | |
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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

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SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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

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 consistant 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 Uncolledtibles Know and Measurable

| 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 |

| | | Other | (1) | | \$0 \$29,016 0% 10.40% | \$0 \$3,018 0 | \$0 \$3,018 0 1,486 27,917 | 5 \$32,421 | | \$0 \$0 0% 10.40% | 0 0\$ | \$0 0 23 0 | 3 \$0 | 8 \$32,421 |
|--|----------------------------|---|-----|------------|----------------------------------|---|---|---------------------------|------------|----------------------------------|---|---|---------------------------|----------------------------|
| | | Billing and Collection | £) | | 10.4 | | 306 | \$30,645 | | 10.4 | Θ | , | \$23 | \$30,668 |
| | | Common Transport | (9) | | \$77,675 10.40% | \$8,078 0 | \$8,078 3,977 131,479 | \$143,535 | | \$189 10.40% | \$20 | \$20 10 294 | \$323 | \$143,858 |
| | Company | Information | (F) | | \$0 10.40% | 0\$ | \$0 0 | \$32 | | \$0 10.40% | 0\$ | 0 | \$0 | \$33 |
| | Union Telephone Company | Local Switching | (E) | | \$58,747 10.40% | \$6,110 | \$6,110 3,008 53,298 | \$62,416 | | \$150 10.40% | \$16 0 | \$16 8 131 | \$155 | \$62,570 |
| 04:17:29 PM | | Common Line | (0) | | \$247,595 10.40% | \$25,750 | \$25,750 12,678 141,028 | \$179,456 | | \$613 10.40% | \$64 0 | \$64 31 320 | \$415 | \$179,871 |
| | | Source | 0) | | J13 | J18-20 | | ! II | | P13 | P18-20 | P31-32 P33-35, 40 | 1 ,, | |
| 25-Feb-03 | | Part 36 ry Totai | (B) | | \$413,032 10.40% | \$42,955 0 | \$42,955 21,149 384,400 | \$448,504 | | \$952 10.40% | 66\$ | \$99 49 768 | \$916 | \$449,420 |
| Sheet "A" ENDING DECEMBER 31, 2001 Revised 8/20/99 | ****** FCC PART 69 ******* | Intrastate Toll Revenue Requirement Summary | (A) | INTRALATA: | Net investment Rate of Return | Return on Rate Base Return Adjustments | Net Return on Rate Base Income Taxes Expenses and Other Taxes | Total IntraLATA Rev. Req. | INTERLATA: | Net Investment Rate of Return | Return on Rate Base Return Adjustments | Net Return on Rate Base Income Taxes Expenses and Other Taxes | Total InterLATA Rev. Req. | TOTAL INTRASTATE REV. REQ. |

O.K.

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| | | | | | | Intrastate | | | |
|------------------------------|-------------|----------------------|-------------------------|---------------------|-----------|------------|-----------|------------|------|
| ******* FCC PART 36 ******* | TOTAL | S/ | 1-11-1- | lessage Telephone S | ervice | Priv | ate Line | TOTAL | |
| Revenue Requirement Summary | COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| State Income Tax Rate | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| Federal Income Tax Rate | 33.10% | | 33,10% | 33.10% | 33.10% | 33.10% | 33.10% | 33.10% | |
| Gross Receipts Tax Rate | 4.00% | | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | |
| Net Investment | \$1,668,171 | C68 | \$1,254,187 | \$952 | \$389,886 | \$0 | \$23,146 | \$413,984 | O.K. |
| Rate of Return | 10.40% | | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | |
| Return on Rate Base | \$173,490 | | \$130,435 | \$99 | \$40,548 | \$0 | \$2,407 | \$43,054 | О.К. |
| AFUDC | 0 | H43 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| ITC Amortization | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Other Return Adjustments | 0 | V242 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Net Return | \$173,490 | | \$130,435 | \$99 | \$40,548 | \$0 | \$2,407 | \$43,054 | O.K. |
| Contributions | 500 | H52 | 289 | 0 | 208 | 0 | 3 | 211 | O.K. |
| Interest Expense | 0 | H44 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Capital Lease Expense | 0 | H46 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Capitalized Payroll taxes | 0 | H36 | 0 | 0 | 0 | 0 | O | 0 | O.K. |
| Depreciation Adjustment | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Other Income Adjustments | 0 | V248 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| After Tax Income | \$172,990 | | \$130,146 | \$99 | \$40,341 | \$0 | \$2,404 | \$42,843 | О.К. |
| State Income Taxes | \$0 | Formula | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Federal Income Taxes | 85,590 | Formula | 64,392 | 49 | 19,959 | 0 | 1,189 | 21,198 | O.K. |
| Operating Expenses and Taxes | 1,262,527 | 1196 | 896,460 | 731 | 354,761 | 0 | 10,574 | 366,067 | O.K. |
| Uncollectibles | 1,124 | V249 | 0 | 0 | 1,124 | 0 | 0 | 1,124 | O.K. |
| Other Revenue Adjustments | 0 | V250 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Net Revenue | \$1,522,731 | | \$1,091,288 | \$879 | \$416,393 | \$0 | \$14,171 | \$431,443 | O.K. |
| Gross Receipts Taxes | 63,447 | Formula | 45,470 | 37 | 17,350 | 0 | 590 | 17,977 | O.K. |
| Other Revenue Taxes | 0 | V251 | 0 | | 0 | 0 | 0 | 0 | O.K. |
| TOTAL REVENUE REQUIREMENT | \$1,586,178 | | \$1,136,758 | \$916 | \$433,742 | \$0 | \$14,762 | \$449,420 | O.K. |

Sheet "C" ENDING DECEMBER 31, 2001 25-Feb-03

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Union Telephone Company

| | | | | | II | ntrastate | | | |
|-----------------------------|------------------|----------------------|---------------------------|---------------|---------------|-----------|-----------|---------------------|-----------------|
| ******* FCC PART 36 ******* | TOTAL | 0 | | Message Telep | phone Service | Pri | vate Line | TOTAL | |
| Investment Summary | TOTAL COMPANY | Source/ Allocator | Interstate – and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| Land and Support Investment | \$727,348 | D33 | \$548,096 | \$419 | \$170,334 | \$0 | \$8,499 | \$179,252 | O.K. |
| COE Operator Equipment | \$0 | D43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| COE Switching Equipment | 637,942 | D68 | 493,675 | 346 | 143,921 | 0 | 0 | 144,267 | O.K. |
| COE Transmission Equipment | 513,579 | D85 | 385,427 | 269 | 108,546 | 0 | 19,337 | 128,152 | O.K. |
| Total COE | \$1,151,521 | | \$879,102 | \$615 | \$252,467 | \$0 | \$19,337 | \$272,419 | O.K. |
| Info. Orig./Term. Equipment | 0 | D94 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Cable and Wire Facilities | 2,269,300 | D137 | 1,698,671 | 1,357 | 548,637 | 0 | 20,635 | 570,630 | -0.99999999534 |
| Total COE, IOT, C&WF | \$3,420,821 | | \$2,577,773 | \$1,973 | \$801,104 | \$0 | \$39,972 | \$843,049 | -0.99999999534 |
| Total Capital Leases | \$0 | D173 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Leasehold Improvements | \$0 | D186 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Intangible Assets | \$1,124 | D209 | \$0 | \$0 | \$1,124 | \$0 | \$0 | \$1,124 | O.K. |
| Total Tele. Plt. In Service | \$4,149,293 | | \$3,125,869 | \$2,392 | \$972,562 | \$0 | \$48,471 | \$1,023,425 | -1.212623811327 |
| Plant Held, Future Use | \$0 | D214-215 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| TPUC, Short-term | 0 | D216-217 | 0 | - 0 | 0 | 0 | 0 | 0 | O.K. |
| TPUC, Long-term | 108 | D218-219 | 81 | 0 | 25 | 0 | 1 | 27 | O.K. |
| Tel. Plt. Adjustment | 0 | D220-221 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Other Tel. Plt. | \$108 | | \$81 | \$0 | \$25 | \$0 | \$1 | \$27 | O.K. |
| TOTAL TELEPHONE PLANT | \$4,149,401 | | \$3,125,950 | \$2,392 | \$972,587 | \$0 | \$48,473 | \$1,023,452 | -1.212655373849 |

| | | NATOT | = | (1) | 0 | 2,748) (563,028) O.K. | (990'69) | | | ↔ | 367 10,151 O.K. | 0 | | 0 0.K. | \$23,146 \$413,984 O.K. | |
|--------------------------|------------|-------------------------------|---------------------|---------|-------------------|-----------------------|------------|------|---|-----------------|------------------------|-----|----------------------|--------|-------------------------|---|
| | intrastate | Private Line | InterLATA IntraLATA | (H) (D) | 0 | 0 (22 | 0 0 | 0 | | \$0 \$22. | 0 | 0 | 0 | 0 | \$0 \$23 | |
| | | Message Telephone Service | IntraLATA | (7) | 0 | (538,952) | (65,634) | 0 | | \$368,001 | 9,760 | 0 | 12,125 | 0 | \$389,886 | |
| company | | Message Tele | InterLATA | (E) | | | | 0 | 1 | \$904 | . 24 | 0 | 24 | 0 | \$952 | |
| Union Telephone Company | | | Ē | (a) | 0 | (1,719,911) | (210,950) | 0 | | \$1,195,089 | 30,218 | 0 | 28,880 | 0 | \$1,254,187 | |
| | | 0 | Allocator | 0) | V105 | E34 | E47 | V106 | | | H31 | H35 | Formula | I | | |
| | | ATOT | COMPANY | (B) | 0 | (2,282,938) | (280,016) | 0 | | \$1,586,447 | 40,369 | 0 | 41,355 | 0 | \$1,668,171 | |
| ENDING DECEMBER 31, 2001 | | ******** BC TO A CO TO TANAMA | Investment Summary | (A) | Other Assets, Net | _ | _ | Ū | | TOTAL NET PLANT | Materials and Supplies | | Cash Working Capital | | TOTAL NET INVESTMENT | |
| | | | | | 56 | 22 | 58 | 59 | 8 | 61 | 63 | 64 | 65 | 99 | 67 68 69 |) |

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Sheet "C" ENDING DECEMBER 31, 2001 25-Feb-03

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Union Telephone Company

| • | | | *************************************** | | | ntrastate | | | |
|------------------------------|------------------------|----------------------|---|---|-----------------------|-----------------|--------------------|----------------------|------|
| ******* FCC PART 36 ******* | TOTAL 4 | Saurani | - | Message Telep | ohone Service | Pri | vate Line | TOTAL | |
| Plant Investment Detail | COMPANY | Source/ Allocator | Interstate - and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| LAND AND SUPPORT ASSETS: | | | | | | | | | |
| Land, Allocable | \$15,283 | H33 | \$11,517 | \$9 | \$3,579 | \$0 | \$179 | \$3,766 | O.K. |
| Land, Direct | 0 | V22 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Land | \$15,283 | | \$11,517 | \$9 | \$3,579 | \$0 | \$179 | \$3,766 | O.K. |
| Motor Vehicles | \$0 | H33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Aircraft | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Special Purpose Vehicles | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Garage Work Equipment | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Other Work Equipment | 0 | H33 | 0 | Ô | 0 | 0 | 0 | 0 | O.K. |
| Buildings, Allocable | 712,065 | H33 | 536,579 | 411 | 166,755 | Ō | 8,320 | 175,486 | O.K. |
| Buildings, Direct | 0 | V29 | 0.00,000 | 0 | 0 | ņ | 0 | 0 | O.K. |
| Furniture | Ö | H33 | 0 | Ö | 0 | 0 | Ö | Ö | O.K. |
| Office Equipment | 0 | H33 | 0 | 0 | 0 | ñ | ñ | Ö | O.K. |
| General Purpose Computers | 0 | H33 | 0 | 0 | U N | 0 | n | 0 | O.K. |
| General Fulpose Computers | | 1133 | | | | | | | O.N. |
| Total Support Assets | \$712,065 | | \$536,579 | \$411 | \$166,755 | \$0 | \$8,320 | \$175,486 | O.K. |
| Tot. Land and Support Assets | \$727,348 ========= | | \$548,096 ====== | \$419 ====== | \$170,334 ======== | \$0 ======== | \$8,499 ======= | \$179,252 ======= | O.K. |
| CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| CAT 1 Oper. Sys., TSPS | \$0 | G22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| CAT 1 Oper. Sys., Other TSPS | 0 | G21 | 0 | 0 | Ô | 0 | O | Ō | O.K. |
| CAT 1 Oper. Sys., Aux. Pos. | 0 | G23 | Õ | 0 | 0 | 0 | 0 | Ō | O.K. |
| CAT 1 Oper. Sys., Other | 0 | V36 | Ö | 0 | Ô | 0 | Ō | 0 | O.K. |
| , | | V 50 | | *************************************** | | | | | |
| Total CAT 1 | \$0 ====== | | \$0 ======= | \$0 ====== | \$0 ======== | \$0 ======== | \$0 ====== | \$0 ====== | O.K. |
| CAT 2 Tandem Sw. Allocable | \$135,792 | G26 | \$84,106 | \$117 | \$51,568 | \$0 | \$0 | \$51,686 | О.К. |
| CAT 2 Tandem Sw. Direct | 0 | V38 | 0 | 0 | 0 | 0 | O | 0 | O.K. |
| Total CAT 2 | \$135,792 | | \$84,106 | \$117 | \$51,568 | \$0 | \$0 | \$51,686 | О.К. |

Sheet "D" ENDING DECEMBER 31, 2001

25-Feb-03

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| | | | *************************************** | | | Intrastate | | | | |
|---|-----------------------|----------------------|---|-------------------|----------------------|------------------|----------------------|----------------------|--------------|--|
| ******* FCC PART 36 ******* | TOTAL | S/ | | Message Tel | lephone Service | Pri | vate Line | TOTAL | | |
| Plant Investment Detail | COMPANY | Source/ Allocator | Interstate – and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | | |
| CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct | \$502,150 0 | G15 V40 | \$409,569 0 | \$229 0 | \$92,352 0 | \$0 0 | \$0 0 | \$92,581 0 | O.K. O.K. | |
| Total CAT 3 | \$502,150 | | \$409,569 | \$229 | \$92,352 | \$0 | \$0 | \$92,581 | О.К. | |
| Total COE Sw. CAT 2&3 | \$637,942 ======== | | \$493,675 ====== | \$346 ======== | \$143,921 ======= | \$0 ====== | \$0 ======= | \$144,267 ======= | O.K. O.K. | |
| COE TRANSMISSION: | | | | | | | | | | |
| CAT 4.12 Exchange Trunk | \$63,568 | 123 | \$63,568 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| CAT 4.12 Exch. Tr. Direct CAT 4.13 Exch. Ln. Message | 0 | V42 G13 | 0 | 0 176 | 0 | 0 | 0 | 71.216 | O.K. O.K. | |
| CAT 4.13 Exch. En. Message CAT 4.13 PL, WATS, Local | 285,262 7,706 | F18 | 213,947 5,548 | 176 | 71,139 0 | 0 | 2,158 | 71,316 2.158 | O.K. | |
| CAT 4.13 Direct | 7,700 | V45 | 0,040 | 0 | 0 | 0 | 2,130 | 2,130 | O.K. | |
| CAT 4.23 Message | 100,276 | G18 | 62,776 | 93 | 37,407 | Ö | ő | 37,500 | O.K. | |
| CAT 4.23 PL, WATS | 56,767 | F24 | 39,588 | 0 | . 0 | 0 | 17,179 | 17,179 | O.K. | |
| CAT 4.23 Direct | 0 | V48 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| CAT 4.3 H/R Message | 0 | G29 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| CAT 4.3 WATS CAT 4.3 Direct | 0 | V50 V51 | 0 | 0 | 0 0 | 0 | 0 | 0 | O.K. O.K. | |
| CAT 4.3 Direct | U | V51 | 0 | | U | U | U | U | O.K. | |
| Total COE CAT 4 | \$513,579 ======= | | \$385,427 ====== | \$269 ======= | \$108,546 ====== | \$0 ====== | \$19,337 ======== | \$128,152 | O.K. | |
| INFORMATION ORIGINATION/TERM | INATION: | | | | | | | | | |
| CAT 1 Other IOT Equipment | \$0 | G13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| CAT 1 Coinless Pay Phones | 0 | G18 | . 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| CAT 2 CP Equipment | 0 | V70 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| Total IOT Equipment | \$0 =========== | | \$0 ======= | \$0 ======= | \$0 ======== | \$0 ========= | \$0 ====== | \$0 ====== | о.к. | |

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|------------|-----------------------------|---|--------------|---|---|----------------|-----------|------------|------------|----------------|--|
| | ******* FCC PART 36 ******* | TOTAL | Source/ | Interstate | Message Tele | ephone Service | Pri | vate Line | TOTAL | | |
| | Plant Investment Detail | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | | |
| 111 112 | CABLE AND WIRE FACILITIES: | | | | | | | | | | |
| 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. | |
| 116 117 | Other CAT 1 C&WF | 0 | V74 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 117 | Total CAT 1 C&WF | \$2,177,248 | | \$1,631,219 | \$1,310 | \$528,686 | \$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 | T-4-LOAT O COME | *************************************** | | | ************ | | | | | 0.14 | |
| 123 124 | Total CAT 2 C&WF | \$22,928 | | \$22,928 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 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 | Ō | Ō | Ō | 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 | φ0 0 | 0 | 0 | 0 | O.K. O.K. | |
| 133 | CAT 4 Direct | 0 | V82 | 0 | 0 | n | 0 | 0 | 0 | O.K. O.K. | |
| 134 | Orti + Bircut | | VUZ | | | | | | | O.R. | |
| 135 | Total CAT 4 C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |
| 136 | | ** | | 44 | Ψ. | Ψ. | 40 | 4 0 | ų, | 0.7.0 | |
| 137 | TOTAL C&WF | \$2,269,300 | | \$1,698,671 | \$1,357 | \$548,637 | \$0 | \$20,635 | \$570,630 | -0.99999999534 | |
| 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 | T. 110 | | | | | | | | | | |
| 145 | Total Support Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. | |

| | | | | | | | | | | | | | | | | | | | | | | | -1.212623811327 | |
|---------------------------------------|-------------------------|-----|---------------------------|-------------------------|-----------|--------------|-------------------|------------------|------------------|------------|------------------|------------|-------------|----------------------|-------------------------|------------------------|---------------|--------------|------------------|-------------|------------|-----------------------------|----------------------------|----------|
| | | | | | | , , | , O | 0 7. | 0. 7. | 0 Ä. | O.K. | 0.K | O. K. | O.K. | | Ċ | 0. K | O.K. | O.K. | 0 0 7. 7 | 0 | 0.K | -1.212 | |
| | | | LATOT | INTRASTATE | (1) | Ç | G C | 0 | 0 | 0 | \$0 | \$0 | \$0 | 0\$ | | OS: | 0 | 0 | 0 | 0 (| 00 | \$0 | \$1,022,301 | |
| | | | | Private Line | IntraLATA | Î | Ç | ş c | 0 | 0 | 0 | \$0 | 80 | \$0 | 0\$ | | G. | 0 | 0 | 0 | 0 (| 00 | 0\$ | \$48,471 |
| | Intrastate | Pri | InterLATA | (5) | | Ç C | 0 | 0 | 0 | 0\$ | 0\$ | \$0 | \$0 | | C# | 0 | 0 | 0 | 0 (| 00 | \$0 | 80 | | |
| | | | Message Telephone Service | IntraLATA | (F) | Ş | Ç | 0 | 0 | 0 | 0\$ | \$0 | \$0 | 0\$ | | C# | 0 | 0 | 0 | 0 (| 00 | \$0 | \$971,438 | |
| | mpany | | Message Te | InterLATA | (a) | G | 2 | 0 | 0 | 0 | 0\$ | \$0 | . 0\$ | 0\$ | | C\$ | 9 0 | 0 | 0 | 0 | 00 | 0\$ | \$2,392 | |
| 04:17:29 PM | Union Telephone Company | | of contract of | and Other | (0) | G | ş | 0 | 0 | 0 | 0\$ | \$0 | \$0 | 0\$ | | Ę. | 0 | 0 | 0 | 0 | 00 | \$0 | \$3,125,869 | |
| | | | Journey | Allocator | 0 | i g | H17 | H18 | H20 | V89 | | 06/ | V91 | | | H14 | H. | H16 | H20 | 967 | 76A V98 | | | |
| 25-Feb-03 | | | IATOT | COMPANY | (B) | Ş | 3 C | 0 | 0 | 0 | \$0 | \$0 | \$0 | 0\$ | | C S | 0 | 0 | 0 | 0 1 | 00 | \$0 | \$4,148,169 | |
| Sheet "D" ENDING DECEMBER 31, 2001 | | | ******* | Plant Investment Detail | (A) | COF Operator | COE Tandem Switch | COE Local Switch | COE Transmission | COE Direct | Total COE Leases | IOT Leases | C&WF Leases | TOTAL CAPITAL LEASES | LEASEHOLD IMPROVEMENTS: | and and Support Assets | COE Switching | COE Operator | COE Transmission | lot | Cavr | TOTAL LEASEHOLD IMPROVEMENT | TPIS, EXCL. ACCT. No. 2690 | |
| | | | | | | 160 | 162 | 163 | 164 | 165 | 167 | 169 | 179 | 172 173 | 175 | 178 | 179 | 180 | 181 | 182 | 184 | 188 188 198 | 188 189 | |

Sheet "D" ENDING DECEMBER 31, 2001

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| | | | | | | | Intrastate | | | |
|-------------------|-----------------------------|---------|-----------|------------|---------------------|-----------|------------|---|------------------------------|------|
| | ******* FCC PART 36 ****** | TOTAL | Source/ | Interstate | Message Telephone S | Service | Private L | ine | TOTAL | |
| | Plant Investment Detail | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 204 205 | INTANGIBLE ASSETS: | | | | | | | | | |
| 206 | Allocable Acct. No. 2690 | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 207 | Direct Acct. No. 2690 | 1,124 | V100 | 0 | 0 | 1,124 | 0 | 0 | 1,124 | O.K. |
| 208 | | | | | | | | *************************************** | **************************** | |
| 209 | Total Intangible Assets | \$1,124 | | \$0 | \$0 | \$1,124 | \$0 | \$0 | \$1,124 | O.K. |
| 210 | | | | ========= | | ========= | | | ========== | |
| 211 212 213 | OTHER TELEPHONE PLANT: | | | | | | | | | |
| 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 | 25 | 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. |
| 221 222 | Tele. Plt. Adjust Direct | 0 | V104 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 223 | Total Other Telephone Plant | \$108 | | \$81 | \$0 | \$25 | \$0 | \$1 | \$27 | O.K. |

Sheet "E" ENDING DECEMBER 31, 2001 25-Feb-03

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| | | *************************************** | | | - | l l | ntrastate | *************************************** | | |
|----------|----------------------------------|---|------------|--------------|--------------|---------------|-----------|---|------------|--------------|
| | ******* FCC PART 36 ******* | TOTAL | Source/ | Interstate - | Message Tele | phone Service | Priva | ate Line | TOTAL | |
| | Reserves and Deferrals | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| 13 14 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 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 22 | Other Plant | 0 | V135 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 23 24 | Total Accum. Depr., TPIS | \$2,282,938 | | \$1,719,911 | \$1,327 | \$538,952 | \$0 | \$22,748 | \$563,028 | O.K. |
| 25 26 | ACCUM. AMORTIZATION: | | | | | | | | | |
| 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 | Õ | O.K. |
| 29 | Accum. Amort., Intang. Inv. | Ō | H41 | Ô | 0 | Ô | Õ | Ō | Ō | O.K. |
| 30 | Accum. Amort., Other | Ō | V138 | Ō | Ö | Ō | Ō | 0 | Ō | 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 | ACCURA DEE INC. TAVES HET | | | | | | | | | |
| 37 | ACCUM. DEF. INC. TAXES, NET: | | | | | | | | | |
| 38 39 | Comment Asserts | • | 1140 | ** | *** | ** | *** | r.o. | | 0.14 |
| | Support Assets COE Switching | 0 | H13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 40 | COE Switching COE Operator | 0 | H19 | 0 | 0 | 0 | 0 0 | 0 0 | 0 0 | O.K. O.K. |
| 41 42 | COE Operator COE Transmission | 0 | H16 H20 | 0 | 0 | 0 | U N | 0 | 0 | O.K. O.K. |
| | | • | | 0 | 0 | 0 | | J | _ | 0.K. 0.K. |
| 43 | IOT Equipment | 0 | H25 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 44 | Cable and Wire Fac. Unclassified | 0 | H31 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. O.K. |
| 45 46 | Unclassified | 280,016 | V145 | 210,950 | 161 | 65,634 | 0 | 3,271 | 69,066 | U.K. |
| 47 | Total Accum, Def. Inc. Taxes | \$280,016 | | \$210,950 | \$161 | \$65,634 | \$0 | \$3,271 | \$69,066 | O.K. |

Sheet "F" ENDING DECEMBER 31, 2001 25-Feb-03

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

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Union Telephone Company

| | | | | | | Ti | ntrastate | | | |
|----------------|---|----------|-----------|-------------------------|--------------|---------------|-----------|-----------|------------|------|
| | ******* FCC PART 36 ******* | TOTAL | Source/ | | Message Tele | phone Service | Pri | vate Line | TOTAL | |
| | Physical Allocation Factors | COMPANY | Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 | Subscriber Plant Fact. (SPF) | 1.000000 | SPF | 0.750000 | 0.000618 | 0.249382 | 0.000000 | 0.000000 | 0.250000 | O.K. |
| 14 15 16 | Dial Equipment Minutes (DEM) | 1.000000 | DEM | 0.815630 | 0.000456 | 0.183914 | 0.000000 | 0.000000 | 0.184370 | O.K. |
| 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 20 | Subscriber Minutes (SLU) | 1.000000 | SLU | 0.907815 | 0.000228 | 0.091957 | 0.000000 | 0.000000 | 0.092185 | O.K. |
| 21 | TSPS Processor Time | 0.000000 | TSP | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | О.К. |
| 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 25 | Wtd. Stand. Work Sec., Comb. | 1.000000 | WSC | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 26 27 | COE CAT 2 Minutes | 1.000000 | CT2 | 0.619377 | 0.000865 | 0.379758 | 0.000000 | 0.000000 | 0.380623 | O.K. |
| 28 | Exchange Trunk Minutes | 1.000000 | ETM | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | О.К. |
| 29 | MOU-Mi., Host/Remote | 0.000000 | HRM | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 30 31 32 | C&WF CAT 4, WATS | 0.000000 | CT4 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 33 34 | Equal Access MOU | 0.000000 | EAM | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 35 | Current Billings | 1.000000 | СВ | 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. |

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Union Telephone Company

| | | | | | | Ir | ntrastate | | | |
|--|--|--|--------------------------------------|--|--|--|--|--|--|---|
| | ******* FCC PART 36 ****** | TOTAL | Source/ | Interstate | Message Tel | ephone Service | Priv | vate Line | TOTAL | |
| | Internal Allocation Factors | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 15 | Support Assets Land and Support Assets | 1.000000 1.000000 | D31 D33 | 0.753554 0.753554 | 0.000577 0.000577 | 0.234185 0.234185 | 0.000000 0.000000 | 0.011685 0.011685 | 0.246446 0.246446 | -0.000000292327 -0.000000292327 |
| 16 17 18 19 20 21 22 23 24 25 | COE Operator COE Tandem Switching COE Local Switching COE Total Switching COE Transmission Total COE Info. Orig./Term. CAT 1 Info. Orig./Term. CAT 2 Total IOT | 0.000000 1.000000 1.000000 1.000000 1.000000 0.000000 0.000000 | D43 D49 D66 D68 D85 C19 D90 D92 D94 | 0.000000 0.619377 0.815630 0.773856 0.750472 0.763427 0.000000 0.000000 | 0.000000 0.000865 0.000456 0.000543 0.000524 0.000534 0.000000 0.000000 | 0.000000 0.379758 0.183914 0.225601 0.211352 0.219246 0.000000 0.000000 0.000000 | 0.000000 0.000000 0.000000 0.000000 0.000000 | 0.000000 0.000000 0.000000 0.000000 0.037652 0.016793 0.000000 0.000000 | 0.000000 0.380623 0.184370 0.226144 0.249528 0.236573 0.000000 0.000000 | O.K. O.K. O.K. O.K. O.K. O.K. O.K. |
| 26 27 28 29 30 31 32 33 | C&WF CAT 1 C&WF CAT 2 C&WF CAT 3 C&WF CAT 4 Total C&WF | 1.000000 1.000000 1.000000 0.000000 1.000000 | D118 D120 D129 D135 D137 | 0.749211 1.000000 0.644125 0.000000 0.748544 | 0.000602 0.000000 0.000681 0.000000 0.000598 | 0.242823 0.000000 0.288634 0.000000 0.241765 | 0.000000 0.000000 0.000000 0.000000 0.000000 | 0.007365 0.000000 0.066559 0.000000 0.009093 | 0.250789 0.000000 0.355875 0.000000 0.251456 | -0.000000459295 O.K. O.K. O.K. -0.000000440665 |
| 34 35 36 37 38 | Total Equipment TPIS TPIS, excl. Acct. No. 2690 Plt. Held, Fut. Use | 1.00000 1.00000 1.00000 0.00000 | C32 D189 | 0.753554 0.753350 0.753554 0.000000 | 0.000577 0.000576 0.000577 0.000000 | 0.234185 0.234392 0.234185 0.000000 | 0.000000 0.000000 0.000000 | 0.011685 0.011682 0.011685 0.000000 | 0.246446 0.246650 0.246446 0.000000 | -0.000000292248 -0.000000292327 O.K. |
| 39 40 41 42 | Total Tangible Assets Total Intangible Assets | 0.000000 1.000000 | C25 C29 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 1.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 1.000000 | O.K. O.K. |
| 43 44 45 46 | Long-term PUC Net Telephone Plant Total Net Investment Capital Leases | 1.000000 1.00000 1.00000 0.000000 | C36 C61 C68 D173 | 0.753350 0.753312 0.751834 0.000000 | 0.000576 0.000570 0.000571 0.000000 | 0.234392 0.231966 0.233721 0.000000 | 0.00000 0.00000 0.00000 0.00000 | 0.011682 0.014153 0.013875 0.000000 | 0.246650 0.246688 0.248166 0.000000 | -0.000000292248 -0.000000251943 -0.0000002541 O.K. |
| 47 48 49 | Tot. Bus. Ofc., Cust. Serv. | 1.000000 | 1141 | 0.722990 | 0.000441 | 0.273746 | 0.000000 | 0.002823 | 0.277010 | О.К. |
| 50 51 | Total "BIG THREE" Expenses | 1.000000 | (170 | 0.719003 | 0.000602 | 0.272539 | 0.000000 | 0.007856 | 0.280998 | -0.000000149559 |
| 52 | Corporate Operations Expense | 1.000000 | 1185 | 0.578097 | 0.000484 | 0.415102 | 0.000000 | 0.006317 | 0.421903 | -0.000000120249 |

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| | | | | | 1 | ntrastate | | | |
|------------------------------|-----------|----------------------|-------------------------|---------------------|-----------|-----------|-----------|---------------------|------|
| ******* FCC PART 36 ****** | TOTAL | 0 | t-1 1 1 | Message Telephone S | Service | Private I | Line | TOTAL | |
| Operating Expenses and Taxes | COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| PLANT SPEC. OPER. EXPENSE: | | | | | | | | | |
| Network Support, Alloc. | \$0 | H14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Network Support, Direct | 0 | V149 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Network Support Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| General Support, Alloc. | \$70,079 | H14 | \$52,808 | \$40 | \$16,411 | \$0 | \$819 | \$17,271 | о.к. |
| General Support, Direct | 0 | V151 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total General Support Exp. | \$70,079 | | \$52,808 | \$40 | \$16,411 | \$0 | \$819 | \$17,271 | О.К. |
| Central Office Eq., Alloc. | \$145,866 | H21 | \$111,358 | \$78 | \$31,981 | \$0 | \$2,449 | \$34,508 | O.K. |
| Central Office Eq., Direct | 0 | V153 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total COE Exp. | \$145,866 | | \$111,358 | \$78 | \$31,981 | \$0 | \$2,449 | \$34,508 | O.K. |
| Cust. Premises Equip. | \$0 | H24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Coinless Pay Phone | 0 | G18 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Other IOT IOT Direct | 0 | H23 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 101 birect | 0 | V157 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Cable & Wire, Alloc. | \$183,154 | H31 | \$137,099 | \$110 | \$44,280 | \$0 | \$1,665 | \$46,055 | O.K. |
| Cable & Wire, Direct | 130,800 | V159 | 75,919 | 129 | 54,752 | Ō | 0 | 54,881 | o.K. |
| Total C&WF Exp. | \$313,954 | | \$213,018 | \$239 | \$99,032 | \$0 | \$1,665 | \$100,936 | о.к. |
| TOTAL PLT. SPEC. OPER. EXP. | \$529,899 | | \$377,184 | \$357 | \$147,424 | \$0 | \$4,934 | \$152,715 | O.K. |
| TOTAL PLT. SPEC., ex SUPPORT | \$459,820 | | \$324,376 | \$316 | \$131,013 | \$0 | \$4,115 | \$135,444 | О.К. |

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| | | | | | | 11 | ntrastate | | | |
|----------------|--|--------------------|----------------------|---------------------------|--------------|--------------------|-----------------|--------------|--------------------|----------------------|
| | ******* FCC PART 36 ******* | TOTAL | 0 | - | Message Tele | phone Service | Pri | vate Line | TOTAL | |
| | Operating Expenses and Taxes | TOTAL COMPANY | Source/ Allocator | Interstate - and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 58 59 | NON-SPECIFIC OPER, EXP.: | | | | | | | | | |
| 60 61 | Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct | \$0 0 · | H36 V177 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | 0.K. 0.K. |
| 62 63 | Total Oth. Plt. & Equip. | \$0 | | \$0 | \$ 0 | \$0 | \$0 | \$0 | | O.K. |
| 64 65 66 | Network Operations, Alloc. Network Operations, Direct | \$118,626 0 | H33 V179 | \$89,391 0 | \$68 0 | \$27,780 0 | \$0 0 | \$1,386 0 | \$29,235 0 | 0.K. 0.K. |
| 67 68 | Total Network Oper. Exp. | \$118,626 | | \$89,391 | \$68 | \$27,780 | \$0 | \$1,386 | \$29,235 | O.K. |
| 69 70 71 | Total Access Expenses | \$0 | V180 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 72 73 | Depr., Support Assets Depr., COE Switching | \$53,600 63,155 | H13 H19 | \$40,390 48,873 | \$31 34 | \$12,552 14,248 | \$0 0 | \$626 0 | \$13,210 14,282 | O.K. O.K. O.K. |
| 74 75 | Depr., COE Operator Depr., COE Transmission | 0 26,595 | H16 H20 | 0 19,959 | 0 14 | 0 5,621 | 0 | 0 1,001 | 0 6,636 | O.K. |
| 76 77 | Depr., IOT Equipment Depr., C&W Facilities | 0 112,870 | H25 H31 | 0 84,488 | 0 68 | 0 27,288 | 0 | 0 1,026 | 0 28,382 | O.K. O.K. |
| 78 79 | Depr., PHFU | 0 | H38 | 0 | 0 | 0 | 0 | | 0 | O.K. |
| 80 81 | Total Depreciation Expense | \$256,220 | | \$193,710 | \$147 | \$59,709 | \$0 | \$2,654 | \$62,510 | O.K. |
| 82 | Amort., Tangible Assets | \$0 | H40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 83 | Amort., Intangible Assets | 0 | H41 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 84 | Other Amortization | 0 | V189 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 85 86 | Direct Assigned Amort. | 0 | V190 | 0 | 0 | | 0 | 0 | 0 | O.K. |
| 87 88 | Total Amortization Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 89 90 | Total Depr. and Amort. | \$256,220 | | \$193,710 | \$147 | \$59,709 | \$0 | \$2,654 | \$62,510 | O.K. |
| 91 | TOTAL NON-SPEC. OPER. EXP. | \$374,846 | | \$283,101 | \$215 | \$87,489 | \$0 | \$4,040 | \$91,745 | O.K. |

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| | _ | | | | | | ntrastate | | | |
|-------------------|--|------------|----------------------|-------------------------|-----------------------|-----------|------------|-----------|------------|--------------|
| | ******* FCC PART 36 ****** | TOTAL | | | /lessage Telephone Se | ervice | Private L | ine. | TOTAL | |
| | Operating Expenses and Taxes | COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 105 106 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 107 | Marketing, Allocable | \$12,063 | G35 | \$9,929 | \$0 | \$2,083 | \$0 | \$51 | \$2,134 | О.К. |
| 108 109 | Marketing, Direct | 0 | V192 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 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, Alloc. Operator Service, Direct | \$400 0 | G24 V194 | \$400 0 | φυ 0 | φυ 0 | φυ 0 | φυ 0 | 0 | O.K. |
| 114 | - F-1-13. 35.11351 - 11-351 | | | | | | | | | |
| 115 | Total Operator Service | \$400 | | \$400 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 116 | 01 - 15 - 15 | | | *** | •• | *** | * O | r.o. | \$0 | O.K. |
| 117 118 | Classified Directory | \$0 204 | V195 G19 | \$0 240 | \$0 0 | \$0 24 | \$0 0 | \$0 0 | \$0 24 | 0.K. 0.K. |
| 118 | Alphabetical Directory | 264 | | | = | 24 0 | 0 | 0 | 0 | 0.K. 0.K. |
| 120 | Foreign Directory | 0 | G46 | 0 | | | | ··· | U | U.K. |
| 121 122 | Total Directory | \$264 | | \$240 | \$0 | \$24 | \$0 | \$0 | \$24 | O.K. |
| 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 | Ō | 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. |
| 140 141 142 | Total Bus. Ofc., Cust. Serv. | \$180,344 | | \$130,387 | \$80 | \$49,368 | \$0 | \$509 | \$49,957 | O.K. |

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| | | | | | | | Intrastate | | | |
|-------------------|--|-------------|-------------|------------|---|-------------|------------|-----------|------------|--------------|
| | ******* FCC PART 36 ****** | TOTAL | Source/ | Interstate | viessage Telephone S | ervice - | Private l | | TOTAL | |
| | Operating Expenses and Taxes | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 156 157 158 | Other Cust. Serv., Alloc. Other Cust. Serv., Direct | \$0 0 | H48 V211 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 159 160 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 161 162 | TOTAL CUSTOMER OPER. EXP. | \$193,071 | | \$140,956 | \$80 | \$51,476 | \$0 | \$560 | \$52,115 | O.K. |
| 163 164 165 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 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. |
| 168 169 | Total Customer Operations | 193,071 | 161 | 140,956 | 80 | 51,476 | 0 | 560 | 52,115 | O.K. |
| 170 171 | TOTAL "BIG THREE" EXPENSES | \$771,517 | | \$554,723 | \$465 | \$210,269 | \$0 | \$6,061 | \$216,794 | O.K. |
| 172 173 174 | CORPORATE OPERATIONS EXPENSE | : | | | | | | | | |
| 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. |
| 177 178 179 | Total Exec. and Planning | \$15,550 | | \$11,180 | \$9 | \$4,238 | \$0 | \$122 | \$4,370 | O.K. |
| 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. |
| 184 185 186 | TOTAL CORPORATE OPERATIONS | \$164,711 | | \$95,219 | \$80 | \$68,372 | \$0 | \$1,040 | \$69,492 | O.K. |
| 187 188 189 | NON-INCOME TAXES: | | | | | | | | | |
| 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. |
| 192 193 194 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 195 196 | TOTAL OPER, EXP. AND TAXES | \$1,262,527 | | \$896,460 | \$731 | \$354,761 | \$0 | \$10,574 | \$366,067 | O.K. |

Sheet "J"
ENDING DECEMBER 31, 2001

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| | 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) | (1) | |
| 3 | Net Investment Rate of Return | \$413,032 10.40% | K52 B19 | \$247,595 10.40% | \$58,747 10.40% | \$0 10.40% | \$77,675 10.40% | \$0 10.40% | \$29,016 10.40% | O.K. O.K. |
| 5 | Return on Rate Base | \$42,955 | - | \$25,750 | \$6,110 | \$0 | \$8,078 | \$0 | \$3,018 | О.К. |
| 3 | AFUDC | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 9 | ITC Amortization | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
|) | Other Return Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 2 | Net Return | \$42,955 | - | \$25,750 | \$6,110 | \$0 | \$8,078 | \$0 | \$3,018 | O.K. |
| 3 1 | Interest Expense | 0 | N67 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 5 | Capitalized Payroll Taxes | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 3 | Depreciation Adjustment | 0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 7 | Other Income Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | . 0 | O.K. |
| 3 | After Tax Income | \$42,955 | - | \$25,750 | \$6,110 | \$0 | \$8,078 | \$0 | \$3,018 | O.K. |
| 1 | State Income Taxes | \$0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 2 | Federal Income Taxes | 21,149 | 29 | 12,678 | 3,008 | 0 | 3,977 | 0 | 1,486 | O.K. |
| 3 | Operating Expenses and Taxes | 365,336 | O195 | 133,832 | 49,716 | 31 | 125,723 | 29,416 | 26,617 | O.K. |
| 1 | Uncollectibles | 1,124 | Direct | 0 | 1,124 | 0 | 0 | 0 | 0 | O.K. |
| 5 | Other Revenue Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| o 7 3 | Basis for Gross Receipts Tax | 429,440 | 16+31+32+33 | 172,260 | 58,834 | 31 | 137,779 | 29,416 | 31,121 | O.K. |
| } } [| Gross Receipts Tax | 17,940 | 37 | 7,196 | 2,458 | 1 | 5,756 | 1,229 | 1,300 | O.K. |
| 3 | TOTAL REVENUE REQUIREMENT | \$448,504 | | \$179,456 | \$62,416 | \$32 | \$143,535 | \$30,645 | \$32,421 | о.к. |

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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) | (1) | |
| 13 14 | Land and Support Assets | \$178,833 | L25 | \$40,725 | \$52,869 | \$0 | \$62,357 | \$0 | \$22,883 | O.K. |
| 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 18 | Cable and Wire Facilities | 569,272 | L117 | 528,686 | 0 | 0 | 19,952 | 0 | 20,635 | O.K. |
| 19 20 | Total COE, IOT, C&WF | \$841,076 | | \$599,825 | \$92,352 | \$0 | \$108,927 | \$0 | \$39,972 | O.K. |
| 21 22 | Total Tangible Assets | \$0 | L141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 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 | \$1,019,909 1,124 | L144 | 706 | 160 | φυ 0 | 189 | 0 | 69 | O.K. |
| 25 | rotal mangible Assets | 1, 124 | L177 | | | | | | | 0 |
| 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 33 34 | TOTAL TELEPHONE PLANT | \$1,021,060 | | \$641,272 | \$145,385 | \$0 | \$171,476 | \$0 | \$62,926 | O.K. |
| 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 | 001,100 | M27 | 0 | 00,041 | 0 | 00,022 | 0 | 0 1,000 | 0.K. |
| 37 | Accum. Amort, Tangible Plt. | 0 | M28 | 0 | 0 | 0 | n | 0 | 0 | 0.K. |
| 38 | Accum. Amort, Intangibles | 0 | M29 | n | 0 | n | 0 | ő | Ö | 0.K. |
| 39 | Accum. Amort. Other | 0 | M30 | 0 | 0 | 0 | 0 | ő | 0 | 0.K. |
| 40 | Accum. Def. Inc. Taxes, Net | 68,905 | M47 | 43,275 | 9,811 | 0 | 11,572 | ő | 4,246 | 0.K. |
| 41 | 7 100 1100 1 1100 1 1000 1 1000 | 00,000 | | 10,270 | 0,011 | Ü | 11,012 | · · | ,,2.75 | |
| 42 | plus: | | | | | | | | | |
| 43 44 | Other Assets | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 45 46 | NET TELEPHONE PLANT plus: | \$390,455 | | \$233,415 | \$55,532 | \$0 | \$73,883 | \$0 | \$27,624 | O.K. |
| 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 | ő | 1.701 | Ö | 624 | O.K. |
| 49 | Cash Working Capital | 12,451 | L175 | 7,820 | 1,773 | 0 | 2,091 | Ö | 767 | O.K. |
| 50 | Equal Access Investment | 0 | L177 | 0 | 0 | Ö | 0 | Ō | 0 | O.K. |
| 51 52 | NET INVESTMENT | \$413,032 | | \$247,595 | \$58,747 | \$0 | \$77,675 | \$0 | \$29,016 | O.K. |
| 53 | | | | | | | | ======================================= | **========= | |

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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) | (1) | |
| 13 14 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 15 | Land Assets, Message | \$3,579 | N28 | 815 | 1,058 | 0 | 1,248 | 0 | 458 | O.K. |
| 16 17 | Land Assets, Private Line | 179 | N28 | 41 | 53 | 0 | 62 | 0 | 23 | O.K. |
| 18 19 | Total Land Assets | \$3,758 | | \$856 | \$1,111 | \$0 | \$1,310 | \$0 | \$481 | O.K. |
| 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 | Ô | 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 26 | Total Land and Supp. Assets | \$178,833 | | \$40,725 | \$52,869 | \$0 | \$62,357 | \$0 | \$22,883 | O.K. |
| 26 27 28 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 29 | Operator Sys., DA | \$0 | (F) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 30 | Operator Sys., Other | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 31 32 33 | Total Operator Systems | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 38 | Total Tandem Switching | \$51,568 | | \$0 | \$0 | \$0 | \$51,568 | \$0 | \$0 | O.K. |
| 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 43 | Total Local Switching | \$92,352 | | \$0 | \$92,352 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 44 | Total Switching | \$143,921 | | \$0 | \$92,352 | \$0 | \$51,568 | \$0 | \$0 | O.K. |

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| | IntraLATA Investment Detail (A) | Part 36 IntraLATA Total | Source or Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|----------|----------------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|------------------------|----------|-------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 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 | Ō | Ò | O.K. |
| 60 | COE Exch. Line - PL etc. | 2,158 | (1) | 0 | Ô | Ô | 0 | ō | 2,158 | O.K. |
| 61 | COE Exch. Line - Assigned | 0 | Direct | Ō | n n | n n | Ō | Ō | 0 | O.K. |
| 62 | COE Interexchange, Message | 37,407 | (G) | 0 | 0 | Ô | 37,407 | Ô | Ö | O.K. |
| 63 | COE Interexchange, PL | 17,179 | (1) | n | n | n o | 0., | Ö | 17,179 | O.K. |
| 64 | COE Interexchange, Assigned | 0 | (Ġ) | n | n | 0 | n | Ö | 0 | O.K. |
| 65 | COE H/R Message | Ö | (G) | Ö | n | 0 | Ö | Ö | Ö | O.K. |
| 66 | COE H/R Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | Ö | O.K. |
| 67 | OOL Fift Assigned | U | Direct | U | U | U | U | U | U | 0.14. |
| 68 69 | Total COE Transmission | \$127,883 | | \$71,139 | \$0 | \$0 | \$37,407 | \$0 | \$19,337 | O.K. |
| 70 71 | Total Central Office Equip. | \$271,804 | | \$71,139 | \$92,352 | \$0 | \$88,975 | \$0 | \$19,337 | O.K. |
| 72 73 | IOT EQUIPMENT: | | | | | | | | | |
| 74 | Public Telephone | \$0 | N43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 75 | Coinless Pay Phone | 0 | (D) | 0 | 0 | 0 | n | 0 | ō | O.K. |
| 76 | Customer Premises Equipment | 0 | N60 | ñ | n | n | 0 | 0 | ō | O.K. |
| 77 | | | 1100 | | | | | | | 0 |
| 78 79 | Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 80 81 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 82 | Exchange PL and WATS | \$16,034 | (1) | \$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 | Ō | 0 | 0 | 0 | 0 | O.K. |
| 85 | | **** | 2551 | | | | | | | • |
| 86 87 | Total Exchange Line C&WF | \$544,720 | | \$528,686 | \$0 | \$0 | \$0 | \$0 | \$16,034 | O.K. |
| 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 | Exonolige Train, I E | | Direct | | | | | | | O.N. |
| 91 92 | Total Exchange Trunk C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 93 | Interexchange Message | \$19,952 | (G) | \$0 | \$0 | \$0 | \$19,952 | \$0 | \$0 | O.K. |
| 94 | Interexchange PL, WATS | 4,601 | (1) | 0 | 0 | 0 | 0 | 0 | 4,601 | 0.K. |
| 95 96 | Interexchange Assigned | 0 | (G) | 0 | 0 | 0 | 0 | 0 | 0 | о.к. |
| 97 | Total Interexchange C&WF | \$24,552 | | \$0 | \$0 | \$0 | \$19,952 | \$0 | \$4,601 | O.K. |

| уп | Common Billing and Information Transport Collection Other | (1) (H) (D) (H) | 0 | *************************************** | \$0 \$19,952 \$0 \$20,635 | | 0 0 0 | 0\$ 0\$ | 0 0 | 0 0 0 | 0 0 | 0\$ 0\$ 0\$ | 0 0 0 | 0 0 0 | 0\$ 0\$ 0\$ 0\$ | | \$ 0\$ | 0\$ 0\$ 0\$ | \$0 \$186 \$0 \$69 | |
|-------------------------|---|-----------------|---|---|-----------------------------|------------------|-------------------------|---------------------|-----------------------------|----------------------------|-------------------------|------------------|----------------------|-------------|----------------------|-------------------------|--|-----------------------|-------------------------|--|
| Jnion Telephone Company | Local Switching | (E) | 0 0 \$ | \$0 | \$0 | | 0 | \$0 | 0 | 0 | 0 | \$0 | 0 | 0 | \$0 | 0 (| 0,9 | \$0 | \$160 | |
| Un | Common Line | (0) | 0 0 9 | \$0 | \$528,686 | | 0 | 0 | 0 | 0 | 0 | 0\$ | 0 | 0 | \$0 | 0 (| 08 | \$0 | \$706 | |
| | Source or Apportion | (0) | (G) (I) Direct | | | | N28 | 32 | 34 | 39 | 68 | | 78 | 117 | | N37 | Urect | | N37 | |
| | Part 36 IntraLATA Total | (B) | O\$ 0 | \$0 | \$569,272 | | \$0 | O\$ | 0 | 0 | 0 | \$0 | \$0 | Q\$ | \$0 | 0\$ | 0 0\$ | 0\$ | \$1,124 | |
| • | ****** FCC PART 69 ******* IntraLATA Investment Detail | (A) | H/R C&WF, Message H/R C&WF, WATS H/R C&WF, Assigned | Total Host/Remote C&WF | Total Cable and Wire Facil. | TANGIBLE ASSETS: | Land and Support Leases | COE Operator Leases | COE Tandem Switching Leases | COE Local Switching Leases | COE Transmission Leases | Total COE Leases | IOT Equipment Leases | C&WF Leases | Total Capital Leases | Leasehold Impr., Alloc. | Leasenold Impr., Direct Total Leasehold Improvementsa | Total Tangible Assets | TOTAL INTANGIBLE ASSETS | |

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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) | |
| 161 162 | PLANT UNDER CONSTRUCTION: | | | | | | | | | |
| 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 | CACH MODIVING CARITAL | #40.454 | NO.7 | #7.000 | 04.770 | r.c. | #D DD4 | \$0 | \$767 | O.K. |
| 175 176 | CASH WORKING CAPITAL | \$12,451 | N37 | \$7,820 | \$1,773 | \$0 | \$2,091 | \$ U | \$101 | U.K. |
| 176 | EQUAL ACCESS INVESTMENT | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | Edd, IE / IOOEGO IIIVEO IIVEITI | Ψ0 | Direct | ΨΟ | Ψυ | Ψυ | Ψ0 | ΨΟ | 40 | J., v. |

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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) | (1) | |
| 13 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 14 15 | Support Assets | \$103.285 | N28 | \$23,521 | \$30,534 | \$0 | \$36,014 | \$0 | \$13,216 | O.K. |
| 16 | COE Switching | 77,151 | L44 | φ25,521 0 | 49,507 | 0 | 27,644 | φ0 0 | ψισ,Σισ | O.K. |
| 17 | COE Operator | 77,131 | L32 | 0 | 49,507 | 0 | 27,044 | n | 0 | O.K. |
| 18 | COE Transmission | 34,961 | L68 | 19,448 | 0 | 0 | 10,226 | D | 5,286 | O.K. |
| 19 | OT Equipment | 0 | L78 | 0 | 0 | 0 | 10,220 | Ö | 0,200 | O.K. |
| 20 | Cable and Wire Facilities | 346,303 | L117 | 321,613 | 0 | 0 | 12,137 | Ö | 12,553 | O.K. |
| 21 | Other Plant | 040,505 | N37 | 0 | 0 | 0 | 12,137 | 0 | 12,000 | O.K. |
| 22 | Other Flant | | 1457 | | | | | | | ٠,, ٠, |
| 23 | Total Accum. Depr., TPIS | \$561,700 | | \$364,582 | \$80,041 | \$0 | \$86,022 | \$0 | \$31,055 | O.K. |
| 24 | 7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - | Ψοστ, τοσ | | ΨΒΟ 1,002 | φοσιστι | Ψ0 | 400,022 | *** | 40.,,000 | |
| 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. | \$561,700 | | \$364,582 | \$80,041 | \$0 | \$86,022 | \$0 | \$31,055 | 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 | 68,905 | N37 | 43,275 | 9,811 | 0 | 11,572 | 0 | 4,246 | o.K. |
| 46 | | | | | | | ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~ | | ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~ | |
| 47 | Total Accum. Def. Inc. Taxes | \$68,905 | | \$43,275 | \$9,811 | \$0 | \$11,572 | \$0 | \$4,246 | O.K. |

Union Telephone Company

| 0'K' 0'K' | \$29,50\$ 0.061628 | 000000.0 | 274,171 \$ 046781.0 | 000000°0 0\$ | 185,341 0.142386 | 9\$0829.0 | KS6 | \$\$0,150,1\$ 000000.1 | Total TPIS Factor | |
|--|---|--|--|---------------------------|--|--|-------------------------------|--|---|--|
| 0'K' 0'K' | 000000.0 000000.0 | 000000.0 000000.0 | 000000.t 000000.0 | 000000.0 000000.0 | 000000.0 000000.0 | 000000.0 000000.1 | Direct Direct | 000000.r 000000.r | COE Cat. 7 Factor IOT Cat. 1 Factor | |
| о'к' о'к' | 000000°0 | 000000°0 | 882,171 \$ 636871.0 | 000000°0 | 125,221 857131 <u>.</u> 0 | 088,048\$ £62688.0 | 9£ | ₽20,736 \$ 000000.1 | Sum: Com. Ln., Sw., Trans. Factor | |
| о'к' о'к' | 858,S8\$ 858180.0 | 000000.0 | 882,171,283 046781.0 | 000000°0 0\$ | 122,221 0.142386 | 9+08Z9:0 | | 000000.r | Tola) Factor | |
| O'K' O'K' O'K' O'K' O'K' O'K' | 279,958 688,527,0 756,91 683,02 0 | 0 0 0 0 0 0 0 0 0 0 0 0 | 756,801\$ 78685,50\$ 786,88 786,88 526,61 0 | 000000.0 0\$ 0 0 | 255,56\$ 256,26 698,23\$ 56,26 0 | 961,172 0.257725 0.04,139 0.886,886 0.00 | 2217 91 91 81 827 | 186,216\$ 000000.1 668,871\$ 0 108,175 0 275,688 | Total Factor Ceneral Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment | |
| O'K' O'K' O'K' | \$19,337 0 \$19,635 \$19,937 | 0 0 0 0\$ | 0 0 296'6L 286'6L 286'6L | 0 0 0 0\$ | 0 0 298'26\$ | 0 0 661,174 | 7117-83 718 710 | \$08,17S\$ 0 488,04 | Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message | |
| О'К' О'К' | 276,86\$ 888381.0 | 0\$ 000000.0 | 726,801 \$ 808184.0 | 0\$ 000000.0 | \$98,\$9\$ 908\$86.0 | 000000.0 | ک ا | 132,142\$ 000000.1 | Sum: Sw., Trans., Other Factor | |
| 0'K' 0'K' | 276,96 \$ 626740.0 | 000000°0 0\$ | 726,801 \$ 803621.0 | 0\$ 000000.0 | \$92,362 0.109803 | 528,693 491517.0 | | 870,148 \$ 000000.1 | Total Factor | |
| 0'K' 0'K' 0'K' | 766,91\$ 0 369,02 | 0 0 0\$ | 276,88\$ 0 526,81 | 0 0 0 0\$ | 235,26 \$ 0 | 661,17 \$ 0 888,852 | 7117 871 7117 | \$08,172\$ 0 572,666 540 | Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities | |
| | (1) | (H) | (D) | (日) | (3) | (a) | (0) | (a) | (∀) | |
| | Other | Billing and Collection | Common Transport | noitsmoinl | Local Switching | nommoO eniJ | Source | 86 hs9 ATAJatini IstoT | PCC PART 69 ****** Apportionment Factors | |

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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) | (1) | | |
| 60 61 62 | Interstate Equiv. Factor Wtd. Std. Work Seconds | 0.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.000000 0.000000 | 0.00000 0.00000 | 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | O.K. O.K. | |
| 63 64 65 | "BIG THREE" Expenses Factor | \$233,560 1.000000 | O171 | \$77,746 0.332874 | \$28,275 0.121059 | \$24 0.000104 | \$87,183 0.373278 | \$22,677 0.097091 | \$17,656 0.075595 | O.K. | (0) |
| 66 67 | Net Investment Factor | \$413,032 1.000000 | J13 | \$247,595 0.599457 | \$58,747 0.142234 | \$0 0.000000 | \$77,675 0.188059 | \$0 0.000000 | \$29,016 0.070250 | O.K. 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) | (1) | |
| 13 14 | PLANT SPEC. OPER. EXPENSE: | | | | | | | | | |
| 15 | Network Support, Alloc. | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 17 | Network Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 18 19 | Total Network Support Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 24 | Total General Support Exp. | \$17,230 | | \$3,924 | \$5,094 | \$0 | \$6,008 | \$0 | \$2,205 | O.K. |
| 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 29 | Total COE Exp. | \$34,430 | | \$9,011 | \$11,699 | \$0 | \$11,271 | \$0 | \$2,449 | O.K. |
| 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 33 | IOT Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 34 35 | Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 36 | Cable & Wire, Alloc. | \$45,946 | N33 | \$42,670 | \$0 | \$0 | \$1,610 | \$0 | \$1,665 | O.K. |
| 37 38 | Cable & Wire, Direct | 54,752 | Direct | 0 | 0 | 0 | 54,752 | 0 | 0 | O.K. |
| 39 40 | Total C&WF Exp. | \$100,698 | | \$42,670 | \$0 | \$0 | \$56,362 | \$0 | \$1,665 | O.K. |
| 41 42 | TOTAL PLT. SPEC. OPER. EXP. | \$152,358 | | \$55,605 | \$16,792 | \$0 | \$73,641 | \$0 | \$6,320 | O.K. |
| 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) | (1) | |
| 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 63 | Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 | | | | | | | ** | •• | #0 | 0 14 |
| 69 70 | 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 | φ3,001 0 | 9,143 | 0 | 5,105 | 0 | φ1,000 | O.K. |
| 73 | Depr., COE Operator | 0 | L32 | 0 | 0,140 | 0 | 0, | 0 | Ō | O.K. |
| 74 | Depr., COE Transmission | 6,622 | L68 | 3,684 | Ō | Ō | 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 | Ü | 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 | | | | | | | #O | | | O.K. |
| 86 | Total Amortization Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 87 88 | Total Dans and Asset | \$62,363 | | \$32,981 | £42.020 | \$0 | \$12,630 | \$0 | \$3,714 | O.K. |
| 89 | Total Depr. and Amort. | ₽0∠,303 | | \$32,90 l | \$13,039 | φυ | φ (Ζ,030 | φυ | ψυ, ε ι σ | O.K. |
| 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) | (1) | |
| 104 105 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 106 | Marketing, Allocable | \$2,134 | N37 | \$1,340 | \$304 | \$0 | \$358 | \$0 | \$132 | O.K. |
| 107 108 | Marketing, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 109 110 | Total Marketing Expense | \$2,134 | | \$1,340 | \$304 | \$0 | \$358 | \$0 | \$132 | O.K. |
| 111 | Operator Service, Alloc. | \$0 | N61 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | o.ĸ. |
| 112 | Operator Service, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 113 114 115 | 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 | 24 | (F) | 0 | 0 | 24 | 0 | 0 | 0 | O.K. |
| 118 119 | Foreign Directory | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 120 121 | Total Directory | \$24 | | \$0 | \$0 | \$24 | \$0 | \$0 | \$0 | O.K. |
| 122 | Bus. Ofc., EU Presubscription | 0 | N40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 123 | Bus. Ofc., Reserved | 0 | (1) | 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 | (1) | 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. |
| 131 132 | Bus. Ofc., Reserved | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 132 133 134 | Total Business Office | \$21,342 | | \$0 | \$0 | \$0 | \$0 | \$14,975 | \$6,367 | O.K. |
| 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) | Õ | Ô | Õ | Ö | 3,742 | Ö | O.K. |
| 137 | Cust. Serv., CABS | 20,834 | N21 | 0 | 7,975 | o o | 9,407 | 0,7-12 | 3,452 | O.K. |
| 138 139 | Cust. Serv., EU Common Line | 0 | (H) | 0 | 0 | o | 0 | ō | 0 | O.K. |
| 140 141 | Total Customer Service | \$28,535 | | \$0 | \$7,975 | \$0 | \$9,407 | \$7,701 | \$3,452 | O.K. |
| 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) | (1) | |
| 158 | Other Cust. Serv., Alloc. | \$0 | 142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 159 160 | Other Cust. Serv., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 161 162 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 163 164 | TOTAL CUSTOMER OPER. EXP. | \$52,036 | | \$1,340 | \$8,279 | \$24 | \$9,765 | \$22,677 | \$9,950 | O.K. |
| 165 166 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 167 | Total Plt. Specific Exp. | \$152,358 | 41 | \$55,605 | \$16,792 | \$0 | \$73,641 | \$0 | \$6,320 | O.K. |
| 168 | Total Pit Non-specific Exp. | 29,167 | 62 + 67 +69 | 20,801 | 3,203 | . 0 | 3,777 | 0 | 1,386 | O.K. |
| 169 170 | Total Customer Operations | 52,036 | 163 | 1,340 | 8,279 | 24 | 9,765 | 22,677 | 9,950 | O.K. |
| 171 172 | TOTAL "BIG THREE" EXPENSES | \$233,560 | | \$77,746 | \$28,275 | \$24 | \$87,183 | \$22,677 | \$17,656 | O.K. |
| 173 174 | CORPORATE OPERATIONS EXPENSE | : | | | | | | | | |
| 175 | Exec. and Planning, Alloc. | \$4,360 | N64 | \$1,451 | \$528 | \$0 | \$1,628 | \$423 | \$330 | O.K. |
| 176 177 | Exec. and Planning, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 178 179 | Total Exec. and Planning | \$4,360 | | \$1,451 | \$528 | \$0 | \$1,628 | \$423 | \$330 | O.K. |
| 180 | Admin. & General, Allocable | \$32,773 | N64 | \$10,909 | \$3,967 | \$3 | \$12,234 | \$3,182 | \$2,477 | O.K. |
| 181 182 | Admin. & General, Direct | 32,279 | Direct | 10,745 | 3,908 | 3 | 12,049 | 3,134 | 2,440 | O.K. |
| 183 184 | Total Admin. and Gen. | \$65,052 | | \$21,654 | \$7,875 | \$7 | \$24,283 | \$6,316 | \$4,918 | O.K. |
| 185 186 | TOTAL CORPORATE OPERATIONS | \$69,412 | | \$23,106 | \$8,403 | \$7 | \$25,910 | \$6,739 | \$5,247 | O.K. |
| 187 188 | NON-INCOME TAXES: | | | | | | | | | |
| 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 | Tron mostro Taxas, Sijest | | Directi | | | | | | *************************************** | O.K. |
| 193 194 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 195 | TOTAL OPER. EXP. AND TAXES | \$365,336 ========= | | \$133,832 ========= | \$49,716 ======= | \$31 ========= | \$125,723 ======== | \$29,416 ==================================== | \$26,617 ======= | O.K. |

| | | Billing and Collection | (H) | \$0 10.40% | 0\$ | 000 | \$0 | 0 | 00 | 0 | \$0 | 080 | 22 | 00 | 22 | - | \$23 |
|---------------------------------------|-------------------------|---|------|----------------------------------|---------------------|---|------------|------------------|--|--------------------------|------------------|--|------------------------------|---|------------------------------|--------------------|---------------------------|
| | | Common Transport | (9) | \$189 10.40% | \$20 | 000 | \$20 | 0 | 00 | 0 | \$20 | \$0 | 281 | 00 | 310 | 13 | \$323 |
| | pany | Information | (F) | \$0 10.40% | 0\$ | 000 | \$0 | 0 | 00 | 0 | 0\$ | 0 20 | 0 | 00 | 0 | 0 | 0\$ |
| | Union Telephone Company | Local Switching | (E) | \$150 10.40% | \$16 | 000 | \$16 | 0 | 00 | 0 | \$16 | \$0 8 | 125 | 00 | 149 | ø | \$155 |
| 04:17:29 PM | ם י | Common Line | (0) | \$613 10.40% | \$64 | 000 | \$64 | 0 | 00 | 0 | \$64 | 31 | 303 | 00 | 398 | 17 | \$415 |
| | | Source | (0) | Q52 B19 | | T37 T37 Direct | | 167 | T37 T37 | Direct | | 29 | U195 | Direct | 16+31+32+33 | 37 | |
| 25-Feb-03 | | Part 36 InterLATA Total | (B) | \$952 10.40% | 66\$ | 00 | \$99 | 0\$ | 0 0 | 0 | 66\$ | \$0 | 731 | 0 0 | 879 | 37 | \$916 |
| Sheet "p" ENDING DECEMBER 31, 2001 | | ****** FCC PART 69 ****** InterLATA Revenue Requirement Summary | (A) | Net Investment Rate of Return | Return on Rate Base | AFUDC ITC Amortization Other Return Adjustments | Net Return | Interest Expense | Capitalized Payroll Taxes Depreciation Adjustment | Other Income Adjustments | After Tax Income | State Income Taxes Federal Income Taxes | Operating Expenses and Taxes | Uncollectibles Other Revenue Adjustments | Basis for Gross Receipts Tax | Gross Receipts Tax | TOTAL REVENUE REQUIREMENT |
| | | | | £ 4 i | 5 4 5 | 19 19 20 | 22 | 24.53 | 52 58 | 27 | 3 2 2 | 3 2 3 | 33 | 8 8 8 | 37 | 39 40 14 | 44 43 44 |

\$0 10.40%

Other (1)

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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) | (1) | |
| Land and Support Assets | \$419 | R25 | \$112 | \$145 | \$0 | \$163 | \$0 | \$0 | O.K. |
| Central Office Equipment | \$615 | R70 | \$176 | \$229 | \$0 | \$210 | \$0 | \$0 | O.K. |
| Info. Term./Orig. Equipment Cable and Wire Facilities | 0 1,357 | R78 R117 | 0 1,310 | 0 0 | 0 0 | 0 47 | 0 0 | 0 0 | O.K. O.K. |
| Total COE, IOT, C&WF | \$1,973 | | \$1,486 | \$229 | \$0 | \$257 | \$0 | \$0 | O.K. |
| Total Tangible Assets | \$0 | R141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | o.K. |
| Total Tele. Pit. ex Intang. | \$2,392 | | \$1,598 | \$374 | \$0 | \$420 | \$0 | \$0 | o.K. |
| Total Intangible Assets | 0 | R144 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Plant In Service | \$2,392 | | \$1,598 | \$374 | \$0 | \$420 | \$0 | \$0 | O.K. |
| Total Plt. Held Future Use | 0 | R147 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total ST PUC | 0 | R163 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total LT PUC | 0 | R164 | 0 | 0 | 0 | 0 | 0 | 0 0 | O.K. O.K. |
| Total Tel. Plt. Adjust. | 0 | R169 | O | 0 | 0 | U | · · · · · · · · · · · · · · · · · · · | | U.K. |
| TOTAL TELEPHONE PLANT | \$2,392 | | \$1,598 | \$374 | \$0 | \$420 | \$0 | \$0 | O.K. |
| less: | | | | | | | | _ | |
| Accum. Depr., Plt. in Serv. | 1,327 | S23 | 910 | 206 | 0 | 211 | 0 | 0 | O.K. |
| Accum. Depr. PHFU | 0 | S27 | 0 | 0 | 0 0 | 0 | 0 0 | 0 0 | O.K. O.K. |
| Accum. Amort. Tangible Plt. Accum. Amort. Intangibles | 0 0 | S28 S29 | 0 0 | 0 0 | 0 | 0 | 0 | 0 | 0.K. 0.K. |
| Accum. Amort. Other | 0 | S30 | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. |
| Accum. Def. Inc. Taxes, Net | 161 | S47 | 108 | 25 | 0 | 28 | ō | 0 | O.K. |
| plus: | | | | | | | | | |
| Other Assets | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| NET TELEPHONE PLANT plus: | \$904 | | \$581 | \$142 | \$0 | \$181 | \$0 | \$0 | O.K. |
| Class B RTB Stock | 0 | R171 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Materials and Supplies | 24 | R173 | 16 | 4 | 0 | 4 | 0 | 0 | O.K. |
| Cash Working Capital | 24 | R175 | 16 | 4 | 0 | 4 | 0 | 0 | O.K. |
| Equal Access Investment | 0 | R177 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| NET INVESTMENT | \$952 | | \$613 | \$150 | \$0 | \$189 | \$0 | \$0 | O.K. |

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| | | | | | nopriorio 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) | (1) | |
| 13 14 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 15 | Land Assets, Message | \$9 | T28 | \$2 | \$3 | \$0 | \$3 | \$0 | \$0 | O.K. |
| 16 17 | Land Assets, Private Line | 0 | T28 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 18 19 | Total Land Assets | \$9 | | \$2 | \$3 | \$0 | \$3 | \$0 | \$0 | O.K. |
| 20 | Support Assets, Message | 411 | T28 | \$109 | \$142 | \$0 | \$159 | \$0 | \$0 | О.К. |
| 21 22 | Support Assets, Private Line | 0 | T28 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 23 24 | Total Support Assets | \$411 | | \$109 | \$142 | \$0 | \$159 | \$0 | \$0 | O.K. |
| 25 26 | Total Land and Supp. Assets | \$419 | | \$112 | \$145 | \$0 | \$163 | \$0 | \$0 | O.K. |
| 27 28 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 29 | Operator Sys., DA | \$0 | (F) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 30 | Operator Sys., Other | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 31 32 33 | Total Operator Systems | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 34 | Tandem Switching | \$117 | (G) | \$0 | \$0 | \$0 | \$117 | \$0 | \$0 | O.K. |
| 35 36 | Tandem Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 38 | Total Tandem Switching | \$117 | | \$0 | \$0 | \$0 | \$117 | \$0 | \$0 | O.K. |
| 39 | Local Switching | \$229 | (E) | \$0 | \$229 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 40 | Local Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 41 42 43 | Total Local Switching | \$229 | | \$0 | \$229 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 44 | Total Switching | \$346 | | \$0 | \$229 | \$0 | \$117 | \$0 | \$0 | O.K. |

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| | | | | _ | nopilotio dompany | | | | | |
|----------|---|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|-------|------|
| | ******* 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) | (1) | |
| 58 | COE Exch. Trunk | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 59 | COE Exch. Line - Message | 176 | (D) | 176 | 0 | 0 | Ö | Ō | O | O.K. |
| 60 | COE Exch. Line - PL etc. | 0 | (1) | 0 | ō | Ō | 0 | 0 | 0 | O.K. |
| 61 | COE Exch. Line - Assigned | 0 | Direct | Ō | ō | 0 | 0 | Ô | 0 | O.K. |
| 62 | COE Interexchange, Message | 93 | (G) | n | 0 | Ô | 93 | 0 | o o | O.K. |
| 63 | COE Interexchange, PL | 0 | (1) | Ö | Ö | n | 0 | Ô | n | O.K. |
| 64 | COE Interexchange, Assigned | Ö | (Ġ) | 0 | 0 | o o | o o | ő | n | O.K. |
| 65 | COE H/R Message | 0 | (G) | 0 | 0 | Ö | 0 | 0 | Ö | 0.K. |
| 66 | COE H/R Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 67 | COE TITA Assigned | U | Direct | U | U | U | U | U | Ü | O.R. |
| 68 69 | Total COE Transmission | \$269 | | \$176 | \$0 | \$0 | \$93 | \$0 | \$0 | O.K. |
| 70 71 | Total Central Office Equip. | \$615 | | \$176 | \$229 | \$0 | \$210 | \$0 | \$0 | O.K. |
| 72 73 | IOT EQUIPMENT: | | | | | | | | | |
| 74 | Public Telephone | \$0 | T43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 75 | Coinless Pay Phone | 0 | (D) | 0 | 0 | 0 | 0 | 0 | O | O.K. |
| 76 | Customer Premises Equipment | Ö | T60 | 0 | 0 | Ö | Ō | 0 | 0 | O.K. |
| 77 | | | | | | | | | | |
| 78 79 | Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 80 81 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 82 | Exchange PL and WATS | \$0 | (1) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 83 | Exchange Message | 1.310 | (D) | 1,310 | 0 | 0 | 0 | Ō | 0 | O.K. |
| 84 | Exchange Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | O | O.K. |
| 85 | | | | | | | | | | |
| 86 87 | Total Exchange Line C&WF | \$1,310 | | \$1,310 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 88 | Exchange Trunk, Message | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 89 | Exchange Trunk, PL | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 90 | Exchange trans, i E | | Direct | | | | | | | |
| 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 | (1) | 0 | . 0 | 0 | 0 | 0 | 0 | O.K. |
| 95 96 | Interexchange Assigned | 0 | (G) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 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) | (1) | |
| 111 | H/R C&WF, Message | \$0 | (G) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 112 | H/R C&WF, WATS | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 113 114 | H/R C&WF, Assigned | D | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 115 116 | Total Host/Remote C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 117 118 | Total Cable and Wire Facil. | \$1,357 | | \$1,310 | \$0 | \$0 | \$47 | \$0 | \$0 | О.К. |
| 119 120 | TANGIBLE ASSETS: | | | | | | | | | |
| 121 122 | Land and Support Leases | \$0 | T28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 123 | COE Operator Leases | \$0 | 32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 124 | COE Tandem Switching Leases | 0 | 34 | Ò | 0 | 0 | 0 | 0 | 0 | O.K. |
| 125 | COE Local Switching Leases | 0 | 39 | Ô | 0 | Ō | Ō | 0 | 0 | O.K. |
| 126 | COE Transmission Leases | ō | 68 | 0 | . 0 | 0 | ō | Ō | 0 | O.K. |
| 127 128 129 | Total COE Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 130 131 | IOT Equipment Leases | \$0 | 78 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 132 133 | C&WF Leases | \$0 | 117 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 134 135 | Total Capital Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 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. |
| 138 139 140 | Total Leasehold Improvementsa | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 141 142 | Total Tangible Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 143 144 145 146 | TOTAL INTANGIBLE ASSETS | \$0 | Т37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 147 | PROPERTY HELD FOR FUTURE US | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

Sheet "R"

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| 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) | (1) | |
| PLANT UNDER CONSTRUCTION: | | | | | | | | | |
| Short-term | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Long-term | 0 | T46 | Ö | 0 | 0 | 0 | 0 | 0 | O.K. |
| | | | | | ************ | | | | |
| Total Plt. Under Const. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | | | | | | | | | |
| TELEPHONE DI ANT AD ILISTMENT | \$0 | TAG | 40 | ¢n | 0.7 | \$ በ | \$0 | \$0 | O.K. |
| TELEFTIONE FEART ADJUSTMENT | ΨΟ | 140 | ΨΟ | ΨΟ | ΨΟ | ΨΟ | ΨΟ | Ψ | 0.11.1 |
| CLASS B RTB STOCK | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | | | | | | | | | |
| MATERIALS AND SUPPLIES | \$24 | T37 | \$16 | \$4 | \$0 | \$4 | \$0 | \$0 | O.K. |
| CACLL MODIVING CARITAL | ftg.4 | T07 | P4C | C 4 | ¢ο | ¢4 | 20 | ¢ 0 | O.K. |
| CASH WORKING CAPITAL | \$24 | 137 | \$10 | \$ 4 | \$0 | ⊅ 4 | ΦU | ΨΟ | 0.10. |
| EQUAL ACCESS INVESTMENT | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | InterLATA Investment Detail (A) PLANT UNDER CONSTRUCTION: Short-term Long-term Total Plt. Under Const. TELEPHONE PLANT ADJUSTMENT CLASS B RTB STOCK MATERIALS AND SUPPLIES CASH WORKING CAPITAL | InterLATA InterLATA Total | InterLATA Investment Detail Total Apportion | InterLATA InterLATA Source or Apportion Common Line | InterLATA Investment Detail Total Apportion Common Line Switching | InterLATA Investment Detail InterLATA Total Source or Apportion Common Line Local Switching Information (A) (B) (C) (D) (E) (F) PLANT UNDER CONSTRUCTION: Short-term \$0 \$0 \$0 \$0 Long-term 0 \$146 \$0 \$0 \$0 Total Plt. Under Const. \$0 \$0 \$0 \$0 TELEPHONE PLANT ADJUSTMENT \$0 \$176 \$0 \$0 \$0 CLASS B RTB STOCK \$0 \$0 \$0 \$0 \$0 MATERIALS AND SUPPLIES \$24 \$137 \$16 \$4 \$0 CASH WORKING CAPITAL \$24 \$137 \$16 \$4 \$0 | InterLATA Investment Detail Total Apportion Common Line Switching Information Transport | InterLATA Investment | InterLATA Investment Detail Total Apportion Common Line Switching Information Common Transport Collection Other |

| | Sheet "S" ENDING DECEMBER 31, 2001 | 25-Feb-03 | | 04:17:29 PM | | | | |
|----------------|--|-------------------------------|------------------------|---------------|-------------------------|---------------|---------------------|---------------------------|
| | | | | ວ <u>້</u> | Union Telephone Company | pany | | |
| | "***** FCC PART 69 ****** InterLATA Reserves and Deferrals | Part 36 InterLATA Total | Source or Apportion | Common | Local Switching | Information | Common Transport | Billing and Collection |
| | . (A) | (B) | (0) | (0) | (E) | (F) | (9) | Î) |
| 13 | ACCUM. DEPRECIATION, TPIS: | | | | | | | |
| <u> </u> | Support Assets | \$242 | T28 | \$64 | \$84 | \$0 | \$94 | \$0 |
| 16 | COE Switching | 186 | R44 | 0 | 123 | 0 | 63 | 0 |
| 7, | COE Operator | 0 7 | R32 | 0 % | 0 0 | 0 0 | 0 20 | o c |
| 5 6 | IOT Equipment | <u>†</u> 0 | R78 | P C | 0 | 0 | 3 0 | 0 |
| 202 | Cable and Wire Facilities | 826 | R117 | 797 | 0 | 0 | 29 | 0 |
| 22 | Other Plant | 0 | T37 | 0 | 0 | 0 | 0 | 0 |
| 73 | Total Accum. Depr., TPIS | \$1,327 | | \$910 | \$206 | \$0 | \$211 | \$0 |
| 25 | ACCUM. AMORTIZATION: | | | | | | | |
| 26 | | | | | | | | |
| 27 | Accum. Depreciation, PHFU Accum. Amort., Tangible Inv. | 00 | T37 T37 | 0 0 0 | 0\$ | \$0 | O\$ 0 | O\$ C |
| 30 | Accum, Amort., Intang. Inv. | 00 | T37 T27 | 00 | 00 | 00 | 00 | 00 |
| 31 | Access: Allor:, Oiler | | 2 | | | | | |
| 32 | Tot. Accum. Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 3 3 | Total Accum. Depr./Amort. | \$1,327 | | \$910 | \$206 | 0\$ | \$211 | \$0 |
| 36 | ACCUM. DEF. INC. TAXES, NET: | | | | | | | |
| 3 66 | Support Assets | \$0 | T28 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 40 | COE Switching | 0 | R44 | 0 | 0 | 0 | 0 | 0 |
| 4 | COE Operator | 0 0 | R32 | 0 0 | 0 0 | 0 0 | 0 0 | 0 0 |
| 47 | COE Itansmission | - | K58 | > C | > C | > C | - | > C |
| 4 4 | Cable and Wire Fac. | 0 0 | R117 | 0 0 | 0 | 0 | 0 | 00 |
| 45 | Unclassified | 161 | T37 | 108 | 25 | 0 | 28 | 0 |
| 40 | Total Accum. Def. Inc. Taxes | \$161 | | \$108 | \$25 | \$0 | \$28 | 0\$ |

Other (1)

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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) | (1) | |
| 13 14 15 16 | Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities | \$615 0 1,357 | R70 R78 R117 | \$176 0 1,310 | \$229 0 0 | \$0 0 0 | \$210 0 47 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. |
| 17 18 19 | Total Factor | \$1,973 1.000000 | | \$1,486 0.753538 | \$229 0.116080 | \$0 0.000000 | \$257 0.130382 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 20 21 22 | Sum: Sw., Trans., Other Factor | \$486 1.000000 | 17 | \$0 0.000000 | \$229 0.470983 | \$0 0.000000 | \$257 0.529017 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 23 24 25 26 | Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message | \$615 0 47 | R70 R78 R117-83 | \$176 0 0 | \$229 0 0 | \$0 0 0 | \$210 0 47 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. |
| 27 28 29 | Total Factor | \$662 1.000000 | | \$176 0.266115 | \$229 0.345648 | \$0 0.000000 | \$257 0.388238 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 30 31 32 33 34 35 | General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment | \$419 615 0 1,357 | R25 13 14 15 R177 | \$112 176 0 1,310 | \$145 229 0 0 0 | \$0 0 0 0 0 | \$163 210 0 47 0 | \$0 0 0 0 | \$0 0 0 0 | O.K. O.K. O.K. O.K. O.K. |
| 36 37 38 | Total Factor | \$2,392 1.000000 | | \$1,598 0.668072 | \$374 0.156332 | \$0 0.000000 | \$420 0.175595 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 39 40 41 | Sum: Com. Ln., Sw., Trans. Factor | \$2,392 1.000000 | 36 | \$1,598 0.668072 | \$374 0.156332 | \$0 0.000000 | \$420 0.175595 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 42 43 44 | COE Cat. 2 Factor IOT Cat. 1 Factor | 1.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.00000 0.00000 | 0.00000 0.00000 | 1.00000 0.000000 | 0.000000 0.000000 | 0.00000 0.00000 | O.K. O.K. |
| 45 46 | Total TPIS Factor | \$2,392 1.000000 | Q26 | \$1,598 0.668072 | \$374 0.156332 | \$0 0.000000 | \$420 0.175595 | \$0 0.000000 | \$0 0.000000 | 0.K. 0.K. |

Sheet "T" ENDING DECEMBER 31, 2001

25-Feb-03

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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) | (1) | | |
| 0 | Interstate Equiv. Factor Wtd. Std. Work Seconds | 0.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.000000 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 0.00000 | O.K. O.K. | |
| 2 | | | | | | | | | | | |
| 3 4 5 | "BIG THREE" Expenses Factor | \$505 1.000000 | U171 | \$191 0.377903 | \$79 0.157384 | \$0 0.000119 | \$216 0.427984 | \$19 0.037787 | \$0 0.000000 | O.K. | (O) |
| 6 7 | Net Investment Factor | 952 1.000000 | P13 | 613 0.643858 | 150 0.157376 | 0.000000 | 189 0.198766 | 0.000000 | 0 0.000000 | O.K. O.K. | |

| | трапу | Common Information Transport | (O) | | | | | €9 | \$27 0 | \$27 | 0g ° | 0 | \$0 | \$4 129 | \$133 | \$175 | |
|---------------------------------------|-------------------------|---------------------------------|------|----------------------------|--|----------------------------|--|----------------------------|--|----------------|------------------------------------|------------|----------------|--|-----------------|-----------------------------|--|
| | mpany | <u></u> | (F) | | O\$ | | 0\$ | | | | , | | | 0\$ | 0\$ | \$0 | |
| | Union Telephone Company | Local Switching | (E) | | O O | \$0 | \$14 0 | \$14 | \$29 0 | \$29 | O\$ | 0 | 0\$ | Q\$ 0 | \$0 | \$43 | |
| 04:17:29 PM | u. | Common Line | (0) | | 0\$ | \$0 | \$11 0 | \$11 | \$25 0 | \$22 | 0\$ | 0 | 0\$ | \$106 0 | \$106 | \$139 | |
| | | Apportion | 0) | | T37 Direct | | T30 Direct | | T31 Direct | | R76 T43 | Direct | | T33 Direct | | | |
| 25-Feb-03 | | Part 36 InterLATA Total | (B) | | 0 0 8 | \$0 | \$40 0 | \$40 | \$78 0 | \$78 | 20 | 0 | \$0 | \$110 129 | \$239 | \$357 | |
| Sheet "U" ENDING DECEMBER 31, 2001 | • | Operating Expenses and Taxes | (A) | PLANT SPEC. OPER. EXPENSE: | Network Support, Alloc. Network Support, Direct | Total Network Support Exp. | General Support, Alloc. General Support, Direct | Total General Support Exp. | Central Office Eq., Alloc. Central Office Eq., Direct | Total COE Exp. | Cust. Premises Equip. Other IOT | IOT Direct | Total IOT Exp. | Cable & Wire, Alloc. Cable & Wire, Direct | Total C&WF Exp. | TOTAL PLT. SPEC. OPER. EXP. | |

Other (1)

Other (1)

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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) | (1) | |
| 4 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 3 | Marketing, Allocable Marketing, Direct | \$0 0 | T37 Direct | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 3 | Total Marketing Expense | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
|) [2 | Operator Service, Alloc. Operator Service, Direct | \$0 0 | T61 Direct | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | 0.K. 0.K. |
| } [| Total Operator Service | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 3 | Classified Directory Alphabetical Directory Foreign Directory | \$0 0 0 | Direct (F) Direct | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. |
| <i>i</i> | Total Directory | \$0 | 511000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 2 | Bus. Ofc., EU Presubscription Bus. Ofc., Reserved | 0 | T40 (l) | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| i | Bus. Ofc., EU Access PL & All Other Bus. Ofc., EU Message | 0 | (H) (H) | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. 0.K. |
| i | Bus. Ofc., EU Reserved Bus. Ofc., IX Special Access Bus. Ofc., IX Switched Access | 0 0 0 | (I) (I) T40 | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 | 0 0 0 | O.K. O.K. O.K. |
| 1 | Bus. Ofc., IX Billing and Collection Bus. Ofc., Coin Collection & Administr | 0 | (H) (D) | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. 0.K. |
| | Bus. Ofc., Reserved | | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | Total Business Office | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | Cust. Serv., Msg. Process Cust. Serv., Other B&C Cust. Serv., CABS Cust. Serv., EU Common Line | \$10 9 61 0 | (H) (H) T21 (H) | 0 0 0 0 | 0 0 28 0 | 0 0 0 0 | 0 0 32 0 | 10 9 0 0 | 0 0 0 0 | O.K. O.K. O.K. O.K. |
| | Total Customer Service | \$80 | | \$0 | \$28 | \$0 | \$32 | \$19 | \$0 | O.K. |
| | Total BO, CS, OS, Dir. | \$80 | | \$0 | \$28 | \$0 | \$32 | \$19 | \$0 | O.K. |

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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) | (1) | |
| Other Cust. Serv., Alloc. | \$0 | 142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K |
| Other Cust. Serv., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К |
| TOTAL CUSTOMER OPER, EXP. | \$80 | | \$0 | \$28 | \$0 | \$32 | \$19 | \$0 | 0.К |
| "BIG-THREE" EXPENSES: | | | | | | | | | |
| Total Plt. Specific Exp. | \$357 | 41 | \$139 | \$43 | \$0 | \$175 | \$0 | \$0 | 0.К |
| Total Plt Non-specific Exp. | 68 | 62 + 67 +69 | 52 | 8 | 0 | 9 | Ō | Ō | O.K |
| Total Customer Operations | 80 | 163 | Ò | 28 | 0 | 32 | 19 | 0 | O.K |
| TOTAL "BIG THREE" EXPENSES | \$505 | | \$191 | \$79 | \$0 | \$216 | \$19 | \$0 | O.K |
| CORPORATE OPERATIONS EXPENSE | : | | | | | | | | |
| Exec. and Planning, Alloc. | \$9 | T64 | \$4 | \$1 | \$0 | \$4 | \$0 | \$0 | 0.K |
| Exec. and Planning, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | О.К |
| Total Exec. and Planning | \$9 | | \$4 | \$1 | \$0 | \$4 | \$0 | \$0 | O.K |
| Admin. & General, Allocable | \$70 | T64 | \$27 | \$11 | \$0 | \$30 | \$3 | \$0 | 0.K |
| Admin. & General, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Total Admin. and Gen. | \$70 | | \$27 | \$11 | \$0 | \$30 | \$3 | \$0 | О.К |
| TOTAL CORPORATE OPERATIONS | \$80 | | \$30 | \$13 | \$0 | \$34 | \$3 | \$0 | О.К |
| NON-INCOME TAXES: | | | | | | | | | |
| Non-income Taxes, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.К |
| Non-income Taxes, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. 0.K. |
| Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| TOTAL OPER. EXP. AND TAXES | \$731 | | \$303 | \$125 | \$0 | \$281 | \$22 | \$0 | O.K. |

Sheet "V" Input Documentation, Page 1

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME PERIOD ADDRESSED RUN DATE AND TIME

Union Telephone Company
ENDING DECEMBER 31, 2001
25-Feb-03

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

| | | | | | | | | | li | ntrastate | | | | | |
|----|------------------------------------|---------|-----------|---------|-------|---------|-----------|------------|-----|-----------|------|-----------|-----|--------|-----|
| | | TOTAL | Source/ | Interst | - ata | Messa | age Telep | hone Servi | ce | **** | Priv | vate Line | | TO' | TAI |
| | ******* FCC PART 36 ******* | COMPANY | Allocator | and O | | InterLA | ATA | IntraL | ATA | InterLA | ATA | IntraL/ | ATA | INTRAS | |
| | (A) | (B) | (C) | ([|)) | (E |) | (F | | (G | i) | (F | 1) | (| 1) |
| | 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 |
| | | | | | | | | | | | | | | | |

Sheet "V" Input Documentation, Page 2

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

| | | | | | | | | | ir | ntrastate | | | | | |
|----------------|---------------------------------------|-----------|-------------|---------|-----|--------|-----------|------------|-------|-----------|--------|-----------|-------------|-----|--------|
| | | TOTAL | Source/ | Interst | · - | Mess | age Telep | ohone Serv | ice | | Pri | vate Line | *********** | ··· | OTAL |
| | ******* FCC PART 36 ******* | COMPANY | Allocator | and O | | InterL | ATA | IntraL | ATA | InterL | ATA | intraLA | ATA | | STATE |
| | (A) | (B) | (C) | ([| D) | (E | ===== | (F | =) | (0 | G) | (H |) | | (1) |
| 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 | | | | | | | | | | | | | |
| 7 6 | 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 | O | | | | | | | | | | | | | |
| 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 | Ō | | | | | | | | | | | | | |
| 89 | COE Direct | ō | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 90 | IOT Leases | 0 | | | ñ | | Õ | | Ö | | ō | | Ď | | Ō |
| 91 | C&WF Leases | ñ | | | ō | | Õ | | Ō | | ō | | ō | | ō |
| 92 | Leasehold Imp. Land etc. | 0 | | | • | | • | | J | | Ū | | Ū | | • |
| 93 | Leasehold Imp. COE Switching | n | | | | | | | | | | | | | |
| 94 | Leasehold Imp. COE Operator | o o | ***** | | | | | | | | | | | | |
| 95 | Leasehold Imp. COE Trans. | Ō | | | | | | | | | | | | | |
| 96 | Leasehold Imp. IOT | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 97 | Leasehold Imp. C&WF | n | | | Õ | | Ö | | ñ | | Ö | | 0 | | õ |
| 98 | Leasehold Imp. Other | ů. | | | Ö | | Õ | | n | | 0 | | ō | | Ö |
| 99 | Allocable Acct. No. 2690 | 0 | | | • | | • | | • | | • | | • | | J |
| 100 | Direct Acct. No. 2690 | 1,124 | | | 0 | | 0 | | 1,124 | | 0 | | 0 | | 1,124 |
| 101 | Materials and Supplies | 40.369 | | | v | | U | | 11127 | | · | | • | | 1,12. |
| 102 | RTB Stock | 0,007 | | | | | | | | | | | | | |
| 103 | Tele. Plt. Adjust Alloc. | n | | | | | | | | | | | | | |
| 104 | Tele. Plt. Adjust Direct | 0 | | | 0 | | 0 | | 0 | | O | 200 | 0 | | n |
| 105 | Other Assets, Net | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | o o |
| 106 | Other Liab., Def. Cr., Net | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 100 | Other Elab., Der. Or., Net | U | | | U | | U | | U | | U | | U | | U |

Sheet "V" Input Documentation, Page 3

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001 25-Feb-03 04:17:29 PM

Intrastate

| | | TOTAL | Course | | Message Tele | ephone Service | Pri | vate Line | TOTAL |
|------------|--------------------------------------|------------------|----------------------|---------------------------|--------------|----------------|-----------|-----------|------------|
| | ****** FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Interstate - and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) |
| 123 | TPUC Short Term, Alloc. | 0 | | | | | | | |
| 124 | TPUC Short Term, Direct | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | TPUC Long Term, Alloc. | 108 | | | | | | | |
| 126 127 | TPUC Long Term, Direct | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | RESERVES AND DEFERRALS: | | | | | | | | |
| 129 | Acc. Depr. Support Assets | 420,081 | | | | | | | |
| 130 | Acc. Depr. COE Switching | 341,980 | | | | Workstein . | | *** | |
| 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 | | | | | | | | | |
| 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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Intrastate

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| Total Picture Total Pictur | | | | | | | • | | | | |
|--|-----|---------------------------------------|----------|----------------------|-------------------------|------------|----------------|---------------|-----------|----------|----------|
| Total Access Tota | | | | | | Message Te | ephone Service | Priv | ate Line | IOTAL | |
| (4) (5) (19) (19) (19) (19) (19) (19) (19) (19 | | ****** FCC PART 36 ****** | TOTAL | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTA | 믵. |
| Oth. Pit and Equip., Alloc. Oth. Pit and Equip., Oth. Pit and Equip. Oth. Pit and E | | (A) | (B) | (0) | (a) | (E) | (9) | (6) | Î | Ē | |
| Nowwork operations, Direct Nowwork Coperations, Direct Total Accesses Separate Total Accesses Expenses Total Accesses International Accesses Total Accesses International Accesses Total Accesses Port & all Other Expenses Total Accesses Port & Accesses Total Accesses International Accesses Total Accesses | 176 | Oth. Plt. and Equip., Alloc. | 0 | ı | \$ | l | 1 | 1 | | 1 | c |
| Newfort Operations, Alloc. Newfort Operations, Alloc. Total Access Expense et al. Total Access Face et al. Dept. COE Swatching Dep | 177 | Oth. Plt. and Equip., Direct | 0 | 1 | 0 | | 0 | 0 | | | o |
| Newford Operations, Direct Dept., 20E Operator Dept., COE Swaltering Dept., COE Swalteri | 178 | Network Operations, Alloc. | 118,626 | 1 | | | 1 | | | 1 | c |
| Trial Accesses Expenses 55,800 — 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 179 | Network Operations, Direct | 0 | ł | 0 | 0 | | | - | | o c |
| Dept., Cost Switching 35,600 — </td <td>180</td> <td>Total Access Expense</td> <td>0</td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>ļ</td> <td>></td> | 180 | Total Access Expense | 0 | 1 | | | | | | ļ | > |
| Dept., COE Sovieting Dept., COE Coveration Dept., CAIN Facilities Annot., Instangible Assists Annot., Instance Annot. Annot., Instance A | 181 | Depr., Support Assets | 53,600 | 1 | 1 | 1 | I | | I | | |
| Dept., COE Operation 26.595 — <td>182</td> <td>Depr., COE Switching</td> <td>63,155</td> <td>1</td> <td>1</td> <td>1</td> <td>i</td> <td>1</td> <td>i</td> <td>1</td> <td></td> | 182 | Depr., COE Switching | 63,155 | 1 | 1 | 1 | i | 1 | i | 1 | |
| Dept., IOT Cell fransmission 26,595 — | 183 | Depr., COE Operator | 0 | i | ! | I | I | | i | • | |
| Dept., CEAN Facilities 112,870 — | 184 | Depr., COE Transmission | 26,595 | ţ | 1 | I | l | 1 | ł | | |
| Amort, Targible Assets Amort, Targible Access Bus Ofc, IXC Special Access Bu | 185 | Depr., IOT Equipment | 0 | 1 | I | ı | | 1 | • | | |
| Amort, Tanglible Assets Amort, Tanglible Assets Other Amortization Other Other Amortization Other Other Amortization Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Othe | 186 | Depr., C&W Facilities | 112,870 | 1 | 1 | I | 1 | 1 | 1 | | |
| Amort, intangled Assets Other Annotation Other Annotation Other Case Sav, | 187 | Amort., Tangible Assets | 0 | ! | ı | I | - | | l | 1 | |
| Other Amoritzation Marketing, Allocable Ma | 188 | Amort., Intangible Assets | | - | 1 | | 1 | _ | · | | _ |
| Direct Assigned Amort, and of the control of the co | 189 | Other Amortization | 0 | ı | 0 | | - | > C | o c | | 0 0 |
| Markeling, Allocable 12,063 — 0 <td>190</td> <td>Direct Assigned Amort.</td> <td>0</td> <td>1</td> <td>0</td> <td></td> <td>0</td> <td>D</td> <td>></td> <td>1</td> <td>2</td> | 190 | Direct Assigned Amort. | 0 | 1 | 0 | | 0 | D | > | 1 | 2 |
| Markeling, Direct Wear worked and the control of periods of the control of periods of services. Alloc. Operator Service, Operator Service, Alloc. Operator Service, Op | 191 | Marketing, Allocable | 12,063 | 1 | 1 | | | _ | | | c |
| Operator Service, Alloc. 400 0 </td <td>192</td> <td>Marketing, Direct</td> <td>0</td> <td>1</td> <td>0</td> <td></td> <td></td> <td>></td> <td>></td> <td>1</td> <td>)</td> | 192 | Marketing, Direct | 0 | 1 | 0 | | | > | > | 1 |) |
| Operator Service, Direct Operator Service, Direct Operator Service, Direct Aphabeted Directory Foreign Directory Bus, Ofc, EU MTS wArTS Bus, Ofc, EU MTS B | 193 | Operator Service, Alloc. | 400 | 1 | | | | | | | c |
| Classified Directory | 194 | Operator Service, Direct | 0 | I | | | | | | | 0 |
| Alphabetical Directory Alphabetical Directory Bus. Ofc., EU MTS & WATS Bus. Ofc., EU MTS & WATS Bus. Ofc., EU MTS & WATS Bus. Ofc., IEU MTS & WATS Bus. Ofc., IXC B & C Services Cost Collect & Admin. Cust. Serv., Direct Cust. Serv., Chier B & C Services 195 | Classified Directory | 0 | ł | | | | | | ١ |) |
| Foreign Directory Foreign Directory Bus. Ofc., EU Presubscription 0 — | 196 | Alphabetical Directory | 264 | ! | 1 | 1 | ı | 1 | İ | 1 | |
| Bus. Ofc., EU Presubscription Bus. Ofc., EU Presubscription Bus. Ofc., EU MTS & WATS Bus. Ofc., EU MTS & WATS Bus. Ofc., EU MTS & WATS Bus. Ofc., IXC Switched Access Bus. Ofc., IXC B & C Services Coin Collect & Admin. Coin Collect & Admin. Count. Serv., Meg. Process Cust. Serv., Meg. Process Cust. Serv., Other B&C Cust. Serv., Meg. Process Cust. Serv., Other B&C Cust. Serv., Meloc. Cust. Serv., Meloc. Cust. Serv., Direct Cust. Serv., Direct Cust. Serv., Meloc. Cust. Serv., Direct Cust. Serv., | 197 | Foreign Directory | | 1 | ı | I | I | 1 | | ļ | |
| Bus. Ofc., EU MTS & WATS Bus. Ofc., EU MTS & WATS Bus. Ofc., EU MTS & WATS Bus. Ofc., IXC Special Access Bus. Ofc., IXC Specia | 198 | Bus. Ofc., EU Presubscription | 0 | ŀ | ł | l | I | 1 | l | . | |
| Bus. Ofc., EU Access, P/L & all Other 35,994 —< | 199 | Bus. Ofc., EU MTS & WATS | 84,661 | I | I | l | - | 1 | ŧ | | |
| Bus. Ofc., IXC Special Access 0 — | 200 | Bus. Ofc., EU Access, P/L & all Other | 35,994 | i | I | 1 | 1 | l | ! | | |
| Bus. Ofc., IXC Switched Access 0 — < | 201 | Bus. Ofc., IXC Special Access | 0 | 1 | 1 | l | ļ | 1 | ! | | |
| Bus. Ofc., IXC B & C Services 0 — | 202 | Bus. Ofc., IXC Switched Access | 0 | - | I | i | 1 | 1 | - | | |
| Coin Collect & Admin. 0 | 203 | Bus. Ofc., IXC B & C Services | 0 | 1 | ļ | ł | ļ | 1 | I | | |
| Cust. Serv., Direct Cust. Serv., Other B&C Cust. Serv., Other B&C Cust. Serv., Other B&C Cust. Serv., Other B&C Cust. Serv., Other Cust. Serv., Alloc. Cust. Serv., Alloc. Cust. Serv., Direct Cust. Serv., Direct Exec. and Planning, Direct Cust. Serv., Direct Cust. | 204 | Coin Collect & Admin. | 0 | ļ | | | | | | l | c |
| Cust. Serv., Msg. Process 6,646 — — — — — — — — — — — — — — — — — — | 205 | Cust. Svc., Direct | 0 | 1 | | | | | | | 0 |
| Cust. Serv., Other B&C 11,254 — | 206 | Cust. Serv., Msg. Process | 6,646 | 1 | 1 | 1 | ı | 1 | I | | |
| Cust. Serv., CABS 41,789 — — 0 — 0 Cust. Serv., EU Common Line 0 — 0 — 0 Cust. Serv., EU Common Line 0 — 0 — 0 Other Cust. Serv., Alloc. 0 — 0 — 0 Other Cust. Serv., Direct 0 — 0 — 0 Exec. and Planning, Alloc. 0 0 — 0 — 0 Exec. and Planning, Direct 0 — 0 0 0 0 — | 207 | Cust. Serv., Other B&C | 11,254 | I | l | 1 | I | | 1 | • | |
| Cust. Serv., EU Common Line 0 | 208 | Cust. Serv., CABS | 41,789 | ı | | 1 | l | L | 1 | l | c |
| Other Cust. Serv., Alloc. 0 0 0 Other Cust. Serv., Direct 0 0 0 0 Exec. and Planning, Alloc. 15,550 0 0 0 0 Exec. and Planning, Direct 0 0 0 0 0 | 209 | Cust. Serv., EU Common Line | 0 | I | 0 | 0 | • | > | > | ; | 5 |
| Other Cust. Serv., Direct 0 0 Control of the Cust. Serv., Direct 15,550 0 0 Control of the Cust. Serv., Direct 0 | 210 | Other Cust. Serv., Alloc. | 0 (| 1 | | l | 1 | | c | | 0 |
| Exec. and Planning, Alloc. 15,550 0 0 0 0 Exec. and Planning, Direct 0 0 0 0 | 211 | Other Cust. Serv., Direct | 0 4 | l | 0 | | • | | , | i | |
| Exec. and Planning, Direct U U | 212 | Exec. and Planning, Alloc. | 0cc,cT | ļ | | | | C | 0 | | 0 |
| | 213 | Exec. and Planning, Direct | ɔ | i | D | • | • | • | • | | |

Sheet "V" Input Documentation, Page 5

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001 25-Feb-03 04:17:29 PM

Intrastate

| | | TOTAL | Source/ | Interstate | Messag | je Telepl | none Service | | Priv | vate Line | | TOTAL |
|------------|-----------------------------|---------|-----------|------------|---------|-----------|--------------|---------|---------------|-----------------|-----|------------|
| | ******* FCC PART 36 ******* | COMPANY | Allocator | and Other | InterLA | ГА | IntraLATA | InterLA | TA | IntraL <i>A</i> | ATA | INTRASTATE |
| | (A) | (B) | (C) | (D) | (E) | | (F) | (G) | - | (H |) | (1) |
| 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 | | | | | | | | | | |
| 233 234 | Non-income Taxes, Direct | 0 | | 0 | | 0 | 0 | | 0 | | 0 | 0 |
| 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 |
| 251 252 | Other Revenue Taxes | 0 | **** | 0 | | 0 | 0 | | 0 | | 0 | 0 |

| | | | Intrastate | Private Line | IntraLATA | Î) | 41.0 | 619 | 92 |
|---------------------------------------|---|---|------------|--------------|---------------------------|-----|-------|-------------------------------------|-----|
| | | | ıntı | Priv | InterLATA | (O) | 0 ' | 0 | 0 |
| 04:17:29 PM | | | Interstate | Private Line | IntraLATA | (L) | 0 | 0 | 0 |
| 25-Feb-03 | | | <u>11</u> | Pri | InterLATA | (a) | 33 | 1,442 | 212 |
| 25-Feb-03 | | | | • | Other | (0) | 3 | 0 | 0 |
| | ឥ. | | | C | Source/ Allocator | 0 | I | ı | 1 |
| | CESS COST MODE | | | i i | COMPANY | (B) | 1,901 | 6'300 | 841 |
| Sheet "V" Input Documentation, Page 6 | SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL | Union Telephone Company ENDING DECEMBER 31, 2001 | | | ****** FCC PART 36 ****** | (A) | | Equivalent Interexchange Cct. Miles | |
| | | | | | | | 271 | 272 | 273 |

TOTAL INTRASTATE (1) (1) (14 619 92

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

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FEB 2 8 2003

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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

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, 2203 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 Uncolledtibles Know and Measurable

RECEIVED

FEB 2 8 2003

| Union | Telephone | Company |
|-------|-----------|---------|
|-------|-----------|---------|

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 |

Sheet "A" ENDING DECEMBER 31, 2001 Revised 8/20/99 27-Feb-03

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| | ******* FCC PART 69 ******* | | | | mon relephone con | | | | | |
|----------------------------|---|-------------------------------|----------------------------|-------------------------------|----------------------------|--|-----------------------------|------------------------|----------------------------|----------------------|
| | 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) | (1) | |
| | INTRALATA: | | | | | | | | | |
| 15 16 17 | Net Investment Rate of Return | \$376,752 10.40% | J13 | \$223,484 10.40% | \$52,810 10.40% | \$0 10.40% | \$71,524 10.40% | \$0 10.40% | \$28,934 10.40% | O.K. |
| 18 19 | Return on Rate Base Return Adjustments | \$39,182 0 | J18-20 | \$23,242 0 | \$5,492 0 | \$0 0 | \$7,438 0 | \$0 0 | \$3,009 0 | O.K. O.K. |
| 20 21 22 23 | Net Retum on Rate Base Income Taxes Expenses and Other Taxes | \$39,182 19,284 364,360 | J31-32 J33-35, 40 | \$23,242 11,439 127,813 | \$5,492 2,703 49,024 | \$0 0 30 | \$7,438 3,661 128,795 | \$0 0 30,330 | \$3,009 1,481 28,368 | O.K. O.K. O.K. |
| 24 25 26 27 28 | Total IntraLATA Rev. Req. | \$422,827 ===== | === | \$162,495 | \$57,219 | \$30 | \$139,894 | \$30,330 | \$32,859 ====== | O.K. |
| 29 30 | INTERLATA: | | | | | | | | | |
| 31 32 33 | Net Investment Rate of Return | \$37,228 10.40% | P13 | \$24,742 10.40% | \$6,149 10.40% | \$0 10.40% | \$6,337 10,40% | \$0 10.40% | \$0 10.40% | O.K. |
| 34 35 36 | Return on Rate Base Return Adjustments | \$3,872 0 | P18-20 | \$2,573 0 | \$640 0 | \$0 0 | \$659 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 37 38 39 | Net Return on Rate Base Income Taxes Expenses and Other Taxes | \$3,872 1,913 20,804 | P31-32 P33-35, 4012,954 | \$2,573 1,271 | \$640 316 4,027 | \$0 0 3 | \$659 326 3,359 | \$0 0 462 | \$0 0 0 | O.K. O.K. O.K. |
| 40 41 42 | Total InterLATA Rev. Req. | \$26,589 | === | \$16,799 | \$4,982 | \$3 ======= | \$4,343 ========= | \$462 | \$0 | О.К. |
| 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 | | | |

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| Private Priv | | | | | | | In | ntrastate | | | |
|--|----|------------------------------|-------------|-------------|-------------|---------------------|-------------------------------------|-----------|-----------|-----------|------|
| Revenue Requirement Summary COMPANY Allocator and Other InterLATA | | ******* ECC DADT 26 ****** | TOTAL | S | t | essage Telephone Se | rvice | Privat | e Line | TOTAL | |
| State Income Tax Rate | | | | | | InterLATA | IntraLATA | InterLATA | IntraLATA | | |
| 14 Federal Income Tax Rate 33.10% | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 15 Gross Receipts Tax Rate | 13 | State Income Tax Rate | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 16 | 14 | Federal Income Tax Rate | 33.10% | | 33.10% | 33.10% | 33.10% | 33.10% | 33.10% | 33,10% | |
| 17 | 15 | Gross Receipts Tax Rate | 4.00% | | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | |
| 18 Net Investment \$1,688,171 C68 \$1,254,191 \$37,228 \$353,606 \$0 \$23,146 \$413,980 19 Rate of Return 10,40% — 10,40% | 16 | | | | | | | | | | |
| 19 Rate of Return 10.40% | | | | | | | | | | | |
| Return on Rate Base | | | | C68 | | | | | | | O.K. |
| Return on Rate Base \$173,490 \$130,436 \$3,872 \$36,775 \$0 \$2,407 \$43,054 | | Rate of Return | 10.40% | | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | |
| AFUDC | 21 | Return on Rate Base | \$173,490 | | \$130,436 | \$3,872 | \$36,775 | \$0 | \$2,407 | \$43,054 | O.K. |
| 24 ITC Amortization 0 H36 0 343,054 833,872 \$36,775 \$80 \$2,407 \$43,054 844,054 844,054 844,054 844,054 844,054 844,054 844,054 844,054 844,054 <td></td> <td>AFILEO</td> <td>_</td> <td></td> <td>_</td> <td>_</td> <td>_</td> <td>_</td> <td>_</td> <td></td> <td>O 14</td> | | AFILEO | _ | | _ | _ | _ | _ | _ | | O 14 |
| 25 Other Return Adjustments 0 V242 0 0 0 0 0 0 0 0 0 | | | _ | | | _ | _ | _ | _ | | O.K. |
| Net Return \$173,490 \$130,436 \$3,672 \$36,775 \$0 \$2,407 \$43,054 | | | | | _ | - | | | | | O.K. |
| Net Return \$173,490 \$130,436 \$3,872 \$36,775 \$0 \$2,407 \$43,054 | | Other Return Adjustments | 0 | V242 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 28 | | Net Return | \$173,490 | | \$130,436 | \$3,872 | \$36,775 | \$0 | \$2,407 | \$43,054 | O.K. |
| Interest Expense 0 | 28 | | | | , , . | , , | • • • • • • • • • • • • • • • • • • | • | , , | | |
| Capital Lease Expense 0 | | Contributions | 500 | H52 | 289 | 6 | 202 | 0 | 3 | 211 | O.K. |
| 32 Capitalized Payroll taxes 0 H36 0 0 0 0 0 0 0 33 Depreciation Adjustment 0 H36 0 \$42,843 3 1 0 0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,194 \$0 | 30 | Interest Expense | ٥ | H44 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 33 Depreciation Adjustment 0 H36 0 0 0 0 0 0 0 0 0 | | | 0 | H46 | ٥ | 0 | 0 | 0 | 0 | 0 | O.K. |
| Other Income Adjustments | 32 | | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 35 After Tax Income \$172,990 \$130,147 \$3,866 \$36,573 \$0 \$2,404 \$42,843 \$7 \$8 State Income Taxes \$5,590 Formula \$64,393 1,913 18,095 0 1,189 21,197 \$0 Operating Expenses and Taxes 1,262,527 1196 896,463 19,741 335,749 0 10,574 366,064 Uncollectibles 1,124 V249 0 0 0 1,124 0 0 0 1,124 0 0 0 1,124 0 0 0 1,124 0 0 0 0 1,124 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 33 | Depreciation Adjustment | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 36 After Tax Income \$172,990 \$130,147 \$3,866 \$36,573 \$0 \$2,404 \$42,843 37 State Income Taxes \$0 Formula \$0 \$0 \$0 \$0 \$0 39 Federal Income Taxes 85,590 Formula 64,393 1,913 18,095 0 1,189 21,197 40 Operating Expenses and Taxes 1,262,527 1196 896,463 19,741 335,749 0 10,574 366,064 41 Uncollectibles 1,124 V249 0 0 1,124 0 0 0 1,124 42 Other Revenue Adjustments 0 V250 0 0 0 0 0 0 0 0 43 Net Revenue \$1,522,731 \$1,091,291 \$25,526 \$391,743 \$0 \$14,171 \$431,440 45 Gross Receipts Taxes 63,447 Formula 45,470 1,064 16,323 0 50 17,977 46 Other Revenue Taxes 0 V251 0 0 0 0 0 0 0 0 | | | 0 | V248 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 38 State Income Taxes \$0 Formula \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | | | | | | | | | | | |
| 38 State Income Taxes \$0 Formula \$0 \$0 \$0 \$0 \$0 \$0 39 Federal Income Taxes 85,590 Formula 64,393 1,913 18,095 0 1,189 21,197 40 Operating Expenses and Taxes 1,262,527 1196 896,463 19,741 335,749 0 10,574 366,064 41 Uncollectibles 1,124 V29 0 0 1,124 0 1,124 0 0 0 0 0 | | After Tax Income | \$172,990 | | \$130,147 | \$3,866 | \$36,573 | \$0 | \$2,404 | \$42,843 | O.K. |
| 39 Federal Income Taxes 85,590 Formula 64,393 1,913 18,095 0 1,189 21,197 40 Operating Expenses and Taxes 1,262,527 I196 896,463 19,741 335,749 0 10,574 366,064 41 Uncollectibles 1,124 V249 0 0 0 1,124 0 0 0 1,124 42 Other Revenue Adjustments 0 V250 1,124 0 0 0 0 0 0 0 0 <t< td=""><td>37</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | 37 | | | | | | | | | | |
| 40 Operating Expenses and Taxes 1,262,527 I196 896,463 19,741 335,749 0 10,574 366,064 41 Uncollectibles 1,124 V249 0 0 1,124 0 0 1,124 42 Other Revenue Adjustments 0 V250 0 0 0 0 0 0 43 | 38 | State Income Taxes | \$0 | Formula | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 41 Uncollectibles 1,124 V249 0 0 1,124 0 0 1,124 42 Other Revenue Adjustments 0 V250 0 0 0 0 0 0 43 Net Revenue \$1,522,731 \$1,091,291 \$25,526 \$391,743 \$0 \$14,171 \$431,440 45 Gross Receipts Taxes 63,447 Formula 45,470 1,064 16,323 0 590 17,977 46 Other Revenue Taxes 0 V251 0 0 0 0 0 0 47 | 39 | Federal Income Taxes | 85,590 | Formula | 64,393 | 1,913 | 18,095 | 0 | 1,189 | 21,197 | O.K. |
| 42 Other Revenue Adjustments 0 V250 0 0 0 0 0 0 0 43 Net Revenue \$1,522,731 \$1,091,291 \$25,526 \$391,743 \$0 \$14,171 \$431,440 45 Gross Receipts Taxes 63,447 Formula 45,470 1,064 16,323 0 590 17,977 46 Other Revenue Taxes 0 V251 0 0 0 0 0 0 47 | 40 | Operating Expenses and Taxes | 1,262,527 | 1196 | 896,463 | 19,741 | 335,749 | 0 | 10,574 | 366,064 | O.K. |
| 42 Other Revenue Adjustments 0 V250 0 0 0 0 0 0 0 43 Net Revenue \$1,522,731 \$1,091,291 \$25,526 \$391,743 \$0 \$14,171 \$431,440 45 Gross Receipts Taxes 63,447 Formula 45,470 1,064 16,323 0 590 17,977 46 Other Revenue Taxes 0 V251 0 0 0 0 0 0 47 | 41 | Uncollectibles | 1,124 | V249 | . 0 | . 0 | 1,124 | 0 | 0 | 1,124 | O.K. |
| 43 | 42 | Other Revenue Adjustments | | V250 | ٥ | 0 | | 0 | 0 | 0 | O.K. |
| 45 Gross Receipts Taxes 63,447 Formula 45,470 1,064 16,323 0 590 17,977 46 Other Revenue Taxes 0 V251 0 0 0 0 0 0 0 47 | 43 | • | | | | | ************ | | | | |
| 45 Gross Receipts Taxes 63,447 Formula 45,470 1,064 16,323 0 590 17,977 46 Other Revenue Taxes 0 V251 0 0 0 0 0 0 0 47 | 44 | Net Revenue | \$1,522,731 | | \$1,091,291 | \$25,526 | \$391,743 | \$0 | \$14,171 | \$431,440 | O.K. |
| 46 Other Revenue Taxes 0 V251 0 0 0 0 0 0 0 0 0 47 | 45 | Gross Receipts Taxes | 63.447 | Formula | | 1.064 | | 0 | 590 | 17,977 | O.K. |
| 47 | 46 | | | | | | | ٥ | 0 | | O.K. |
| TOTAL DEVICENCE DESCRIPTION OF 170 04 420 700 000 000 000 000 000 000 000 000 0 | | | | | | | | | | | , |
| 101AL REVENUE REQUIREMENT \$1,500,170 \$1,102,02 \$20,509 \$400,000 \$0 \$14,102 \$449,410 | | TOTAL REVENUE REQUIREMENT | \$1,586,178 | | \$1,136,762 | \$26,589 | \$408,065 | \$0 | \$14,762 | \$449,416 | O.K. |

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| | | | | | | In | trastate | | *************************************** | |
|----------------|---|------------------|----------------------|-------------------------|---------------|--------------|-----------|-----------|---|------------------|
| | | | | | Message Telep | hone Service | Priva | ate Line | | |
| | ******** FCC PART 36 ******* Investment Summary | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | Land and Support Investment | \$727,348 | D33 | \$548,098 | \$16,574 | \$154,177 | \$0 | \$8,499 | \$179,250 | O.K. |
| 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 | -0.999999997672 |
| 22 | 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 30 | Intangible Assets | \$1,124 | D209 | \$0 | \$0 | \$1,124 | \$0 | \$0 | \$1,124 | О.К. |
| 31 32 33 | Total Tele. Plt. In Service | \$4,149,293 | | \$3,125,879 | \$94,526 | \$880,418 | \$0 | \$48,471 | \$1,023,415 | -1.2126238103956 |
| 34 | Plant Heid, 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 38 | Tel. Plt. Adjustment | 0 | D220-221 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 39 40 41 | Total Other Tel. Plt. | \$108 | | \$81 | \$2 | \$23 | \$0 | \$1 | \$27 | O.K. |
| 42 | TOTAL TELEPHONE PLANT | \$4,149,401 | | \$3,125,961 | \$94,528 | \$880,441 | \$0 | \$48,473 | \$1,023,442 | -1.2126553733833 |

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| | | | | | | | Intrastate | | | |
|----|-----------------------------|------------------|----------------------|---|----------------|---|-------------|------------|---|------|
| | ******* | TOTAL | S1 | | Message Telepi | hone Service | Pri | vate Line | TOTAL | |
| | Investment Summary | TOTAL COMPANY | Source/ Allocator | Interstate | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 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 | (210,951) | (6,379) | (59,415) | 0 | (3,271) | (69,065) | O.K. |
| 59 | Oth, Liab, & Def, Cr., Net | ` 0 | V106 | ì | , , o | 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 | 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 | \$1,668,171 | | \$1,254,191 | \$37,228 | \$353,606 | \$0 | \$23,146 | \$413,980 | O.K. |
| 69 | | ========== | | ======================================= | ========= | ======================================= | =========== | ========== | ======================================= | |

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| | | | | | | Ir | ntrastate | - | | |
|----------------|------------------------------|------------------------|-------------|---|----------------|----------------------|------------------|---------------|---|------|
| | ******* FCC PART 36 ******* | TOTAL | Source/ | Interstate - | Message Telep | hone Service | Priva | ate Line | TOTAL | |
| | Plant Investment Detail | COMPANY | Allocator | and Other | InterLATA | intraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 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 | \$D | \$179 | \$3,766 | O.K. |
| 19 | rotal Earla | \$13,203 | | Ψ11,517 | <i>\$340</i> | <i>\$</i> 0,240 | Ψυ | ψ175 | Ψ3,700 | O.N. |
| 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 | ٥ | ٥ | 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 30 | General Purpose Computers | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 31 32 | Total Support Assets | \$712,065 | | \$536,581 | \$16,226 | \$150,938 | \$0 | \$8,320 | \$175,484 | O.K. |
| 33 | Tot. Land and Support Assets | \$727,348 | | \$548,098 | \$16,574 | \$154,177 | \$0 | \$8,499 | \$179,250 | O.K. |
| 34 | | ========== | | ********* | ========= | | ========== | | ======================================= | |
| 35 36 37 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 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. | ō | G23 | Ö | Ö | ō | ō | ō | ō | O.K. |
| 41 | CAT 1 Oper. Sys., Other | ō | V36 | ō | ō | 0 | Ō | 0 | 0 | O.K. |
| 42 | , , | | | *************************************** | | | | | | |
| 43 44 | Total CAT 1 | \$0 ========= | | \$0 ====== | \$0 ======= | \$0 ====== | \$0 ========= | \$0 ====== | \$0 ======= | O.K. |
| 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 | \$135,7 5 2 | V38 | \$64,114 O | φε,υυι 0 | φ45,14 <i>1</i> Ο | 0 | φυ | Ψ51,070 | O.K. |
| 48 | C. T. Z. Tanachi GW. Dilect | | V 00 | | | | | | | O u. |
| 49 | Total CAT 2 | \$135,792 | | \$84,114 | \$2,531 | \$49,147 | \$0 | \$0 | \$51,678 | O.K. |

| | | | | 0 0 7. 7. | 0. O X. X. | O.K. | | O.K. | | | | | O.K | O.K. | O.K | 0.K. | | | | 0 C | | | 0.K | |
|--|---------------------------|-------------------------|------------|---|---------------|-----------------------|-------------------|-------------------------|---------------------------|----------------------------|--------------------------|-----------------|-------------------|-----------------|---------------------|--------------|----------------|--|--------------------------------------|--------------------------|---------------------------|--------------------|-----|---------------------|
| | TOTAL | INTRASTATE | € | \$92,581 | \$92,581 | \$144,259 | C# | 0 | 71,316 | 2,158 | 0 37 409 | 17,179 | 0 | 0 | 0 | 0 | 007 | ZC1,8Z1& ==================================== | | OS C | | | | |
| | Private Line | IntraLATA | Ĩ | 08 | \$0 | \$0\$ | Ş | 90 | 0 | 2,158 | 00 | 97171 | 0 | 0 | 0 | 0 | | \$19,337 | | Q\$ ° | 0 0 | | \$0 | |
| Intractale | | interLATA | (0) | 08 | \$0 | 20\$ | Č | Ç# C | 0 | 0 | 0 (| 0 0 | 0 | 0 | 0 | 0 | | 08 | | \$0 | . | | \$0 | |
| | | IntraLATA | (F) | \$83,288 | \$83,288 | \$132,435 | ; | D# C | 64 157 | 5 | 0 | 33,735 | o c | o c | 0 | 0 | | \$97,892 | | \$0 | 0 (| 0 | 80 | |
| any | Message Telephone Service | InterLATA | (E) | \$9,293 0 | \$9,293 | \$11,824 | | 90 | 7 158 | 001'/ | 0 | 3,764 | 00 | 0 0 | o c | 0 | | \$10,922 | | 0\$ | 0 | 0 | 80 | |
| 02:52:48 PM Union Telephone Company | | Interstate and Other | (Q) | \$409,569 0 | \$409,569 | \$493,683 | | \$63,568 | 0 000 | 213,947 | 0 | 62,777 | 39,588 | 0 (| 5 6 | | | \$385,427 | | 0\$ | 0 | 0 | 8 | |
| | | Source/ Allocator | (<u>0</u> | G15 V40 | | | | 123 | 742 | G13 | V45 | G18 | F24 | V48 | G29 | V50 | 2 | | | G13 | G18 | ٨20 | | |
| 27-Feb-03 | | TOTAL | (B) | \$502,150 0 | \$502,150 | \$637,942 | | \$63,568 | 0 | 285,262 | 00,1 | 100,276 | 26,767 | 0 | 0 (| 0 0 | | \$513,579 | MINATION: | OS | ٥ | 0 | 5 | |
| Sheet "D" ENDING DECEMBER 31, 2001 | | Plant Investment Detail | (A) | CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct | Total CAT 3 | Total COE Sw. CAT 2&3 | COE TRANSMISSION: | CAT 4.12 Exchange Trunk | CAT 4.12 Exch. Tr. Direct | CAT 4.13 Exch. Ln. Message | CAT 4.13 PL, WATS, Local | CAT 4.13 Direct | CAT 4.23 PL, WATS | CAT 4.23 Direct | CAT 4.3 H/R Message | CAT 4.3 WATS | CAT 4.3 Direct | Total COE CAT 4 | INFORMATION ORIGINATION/TERMINATION: | At 4 Other IOT Equipment | CAT 1 Calel 191 Equipment | CAT 2 CP Equipment | | Total IOT Equipment |

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| | | | | | | | Intrastate | | | |
|-------------------|---|------------------|------------|----------------|----------------------|---------------|----------------|---------------|---------------|-----------------|
| | ****** FCC PART 36 ****** | TOTAL | Source/ | Interstate | Message Tele | phone Service | Priva | ate Line | TOTAL | |
| | Plant Investment Detail | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 111 112 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 113 | CAT 1.1 IntraLATA PL/WATS CAT 1.2 InterLATA PL/WATS | 19,470 37,795 | F31 F31 | \$3,436 | \$0 0 | \$0 0 | \$0 0 | \$16,034 0 | \$16,034 0 | O.K. O.K. |
| 114 115 | CAT 1.3 Joint Message | | G13 | 37,795 | • | • | | 0 | 529,996 | O.K. O.K. |
| 116 | Other CAT 1 C&WF | 2,119,983 0 | V74 | 1,589,987 0 | 53,199 0 | 476,797 0 | 0 0 | 0 | 529,990 | O.K. O.K. |
| 117 118 | Total CAT 1 C&WF | \$2,177,248 | | \$1,631,219 | \$53,199 | \$476,797 | \$0 | \$16,034 | \$546,030 | -0.999999995343 |
| 119 120 | CAT 2 C&WF | \$22,928 | G28 | \$22,928 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 121 | CAT 2 C&WF, Wideband | φ22,920 0 | V76 | 922,926 | 90 | 0 | 0 | 0 | 0 | O.K. |
| 122 | | ******** | | | | | | | | |
| 123 124 | Total CAT 2 C&WF | \$22,928 | | \$22,928 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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. |
| 127 128 | CAT 3 Direct | 0 | V79 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 129 130 | Total CAT 3 C&WF | \$69,124 | | \$44,525 | \$2,006 | \$17,992 | \$0 | \$4,601 | \$24,599 | O.K. |
| 131 | CAT 4 Message | \$0 | G29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 132 | CAT 4 WATS | Ō | V81 | 0 | 0 | Ō | Ō | 0 | 0 | O.K. |
| 133 134 | CAT 4 Direct | 0 | V82 | 0 | 0 | 0 | 0 | 0 | σ | O.K. |
| 135 136 | Total CAT 4 C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 137 138 | TOTAL C&WF | \$2,269,300 | | \$1,698,671 | \$55,205 ======== | \$494,789 | \$0 ======= | \$20,635 | \$570,630 | -0.999999997672 |
| 139 140 141 | CAPITAL LEASES: | | | | | | | | | |
| 142 | Allocable Support Leases | \$0 | H14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 143 144 | Direct Support Leases | 0 | V84 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 145 | Total Support Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

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| | | - | | | | | Intrastate | | | |
|------------|----------------------------|------------------|----------------------|-------------------------|---|---------------|------------|----------------|---------------------|------------------|
| | ****** FOO BAST 00 ****** | TOT41 | | - | Message Tele | phone Service | Priva | te Line | | |
| | Plant Investment Detail | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | intraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 160 | | | | | | | | | | |
| 161 | COE Operator | \$0 | H16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 162 | COE Tandem Switch | 0 | H17 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 163 | COE Local Switch | 0 | H18 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 164 | COE Transmission | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 165 166 | COE Direct | 0 | V89 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 167 168 | Total COE Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 169 170 | IOT Leases | \$0 | V90 | \$0 | \$0 | \$0 | \$0 | \$0 | - \$0 | O.K. |
| 171 | C&WF Leases | \$0 | V91 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 172 173 | TOTAL CAPITAL LEASES | \$0 | | \$0 | . \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 174 175 | | ========= | | | ======================================= | | ========= | | ========= | |
| 176 177 | LEASEHOLD IMPROVEMENTS: | | | | | | | | | |
| 178 | Land and Support Assets | \$0 | H14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 179 | COE Switching | ·o | H18 | 0 | 0 | 0 | 0 | Ō | 0 | O.K. |
| 180 | COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 181 | COE Transmission | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 182 | IOT | 0 | V96 | Ō | ō | Ō | Ó | 0 | 0 | O.K. |
| 183 | C&WF | 0 | V97 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 184 185 | Other | 0 | V98 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 186 187 | TOTAL LEASEHOLD IMPROVEMEN | . \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 ======= | \$0 ========= | O.K. |
| 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 |

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| | | | | | | | Intrastate | | | |
|------------|-----------------------------|---------|-----------|------------|--------------------|---|---|------------|------------|------|
| | ******* FCC PART 36 ******* | TOTAL | Source/ | Interstate | vlessage Telephone | Service | Private Li | ine | TOTAL | |
| | Plant Investment Detail | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 204 205 | INTANGIBLE ASSETS: | | | | | | | | | |
| 206 | Allocable Acct. No. 2690 | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 207 | Direct Acct. No. 2690 | 1,124 | V100 | ō | 0 | 1,124 | 0 | O | 1,124 | O.K. |
| 208 | | | | | | | | | | |
| 209 | Total Intangible Assets | \$1,124 | | \$0 | \$0 | \$1,124 | \$0 | \$0 | \$1,124 | 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 | 2 | 23 | 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, Pit. Adjust, - Direct | 0 | V104 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 222 | | | | | | | | | | |
| 223 | Total Other Telephone Plant | \$108 | | \$81 | \$2 | \$23 | \$0 | \$1 | \$27 | O.K. |

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| | | | | | | In | itrastate | | | |
|----------------|------------------------------|-------------|-----------|-------------------------|---------------|--------------|-----------|-----------|---------------------|------|
| | ******* FCC PART 36 ******* | TOTAL | Source/ | | Message Telep | hone Service | Privat | e Line | TOTAL | |
| | Reserves and Deferrals | COMPANY | Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 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 22 | Other Plant | 0 | V135 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 23 | Total Accum. Depr., TPIS | \$2,282,938 | | \$1,719,917 | \$52,480 | \$487,794 | \$0 | \$22,748 | \$563,022 | O.K. |
| 25 26 | ACCUM. AMORTIZATION: | | | | | | | | | |
| 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 31 | Accum. Amort., Other | | V138 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 32 33 | Tot. Accum, Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 34 35 36 | Total Accum. Depr./Amort. | \$2,282,938 | | \$1,719,917 | \$52,480 | \$487,794 | \$0 | \$22,748 | \$563,022 | O.K. |
| 37 38 | ACCUM. DEF. INC. TAXES, NET: | | | | | | | | | |
| 39 | Support Assets | 0 | H13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 40 | COE Switching | 0 | H19 | O | 0 | Ö | 0 | 0 | 0 | O.K. |
| 41 | COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 42 | COE Transmission | ٥ | 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. | Ō | H31 | Ō | ō | 0 | Ō | Ō | Ō | O.K. |
| 45 46 | 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 | О.К. |

| | | | | | | : | o Š | | O.K | | | | | O.K | | O.K. |
|-------------|--------------------------|--------------|---------------------------|---|-----|--------------------------|---|-----------|----------|--|-----------|----------|--------------------|-------------------------------------|-------------|---|
| | | | | Other | € | , | 154.11 | \$462 | 0 | 186.73 | \$0 | | ო | 0.001578 | | 0 0000000 \$0 |
| | | | Extended Area | Service | (H) | | 154.11 | 0\$ | 0 | 186.73 | % | | C | 0.00000.0 | | 0 0000000 0 |
| | | | tate | IntraLATA | (9) | | 14 | \$2,158 | 63 | 186.73 | \$17,179 | | Ş | 0.007365 | | 619 0.066559 \$4,601 |
| | | Line | Intrastate | interLATA | (F) | | 154.11 | \$0 | c | 186.73 | \$0 | | c | 0.000000 | } | 0.000000.0 |
| | пу | Private Line | tate | IntraLATA | (E) | | 0 154.11 | \$0 | Ć | 186.73 | \$0 | | • | 0.000000 | 9 | 0.000000 \$ |
| 02:52:48 PM | Union Telephone Company | | Interstate | InterLATA | (a) | | 33 154.11 | \$5,086 | | 212 186.73 | \$39,588 | | | 0.017359 | \$37,785 | 1,442 0.155054 \$10,718 |
| | Chi | | | Joint Use Message | (C) | | 1,851 | \$285,262 | | 537 186.73 | \$100,276 | | | 1,851 0.973698 | \$2,119,983 | 7,239 0.778387 \$53,805 |
| 27-Feb-03 | | | | TOTAL COMPANY | (B) | | 1,901 154.11 | \$292,968 | | 841 186.73 | \$157,043 | | | 1,901 1.000000 | \$2,177,249 | 9,300 1,000000 \$69,124 |
| Sheet "F" | ENDING DECEMBER 31, 2001 | 1 | ****** FCC PART 36 ****** | Functional Distribution of Selected Investments | (A) | 13 TRANS, CCT EQUIPMENT: | 14 15 Working Loops 16 Avg. Cost per Loop | | 19 20 | 21 Circuit Terminations22 Avg. Cost per Termination | | 25 26 | 27 C&WFINVESTMENT: | 29 Working Loops 30 Loops Factor | | 33 Equivalent IX Circuit Miles 35 IX Cct. Miles Factor 36 CAT 3 Interexch. C&WF |
| | | | | | | | | | | | | | | | | |

| | | | Private Line | ATA intraLATA | (G) (H) | 0.000000 0.0000000 | 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 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 |
|---------------------------------------|-------------------------|------------|---------------------------|-----------------------------|---------|------------------------------|---------------------------------------|---|--|-------------------|---|-------------------|-------------------|---|
| | | Intrastate | one Service | IntraLATA interLATA | (F) (G | 0.224906 0.0 | 0.165862 0.0 | 0.334398 0.0 0.336424 0.0 0.082931 0.0 | 0.000000 0 0.000000 0 0.000000 0 | 0.361932 0.0 | 0.000000 0.0 | 0.00000 | 0.000000 | 0.172667 0.0 0.000000 0.1 0.172667 0.0 0.172667 0.0 0.000000 0.0 0.000000 0.0 0.000000 0.0 0.099725 0.0 0.498552 0.0 0.000000 0.0 |
| | oany | | Message Telephone Service | interLATA | (E) | 0.025094 | 0.018507 | 0.037286 0.037537 0.009253 | 0.000000 0.000000 0.000000 0.000000 | 0.018636 | 0.000000 | 0.000000 | 0.000000 | 0.000000 0.000000 0.000000 0.000000 0.000000 |
| 02:52:48 PM | Union Telephone Company | | | interstate and Other | (D) | 0.750000 | 0.815631 | 0.628316 0.626039 0.907816 | 0.000000 0.000000 0.000000 1.000000 | 0.619432 | 1.000000 | 0.000000 | 0.00000 | 0.823113 0.000000 0.823113 0.000000 0.000000 0.402800 0.402800 0.500000 |
| | | | Č | Source/ Allocator | (0) | SPF | DEM | CMM | TSP WST WSA | CT2 | ETM HRM | CT4 | EAM | CB EPRE EMTS EPLO ISPA ISWA IBC CR TLM RUP CAB |
| 27-Feb-03 | | | 1 | COMPANY | (B) | 1.000000 | 1.000000 | 1.000000 1.000000 1.000000 | 0.000000 0.000000 0.000000 1.000000 | 1.000000 | 1.000000 | 0.00000 | 0.000000 | 1.000000 0.000000 1.000000 0.000000 0.000000 0.000000 1.000000 1.000000 1.000000 0.000000 |
| Sheet "G" ENDING DECEMBER 31, 2001 | | • | | Physical Allocation Factors | (A) | Subscriber Plant Fact. (SPF) | 14 15 Dial Equipment Minutes (DEM) | Conversation Minute-Miles Conversation Minutes Subscriber Minutes (SLU) | 21 TSPS Processor Time 22 Wtd. Stand. Work Sec., Toll 23 Wtd. Stand. Work Sec., Aux. 24 Wtd. Stand. Work Sec., Comb. | COE CAT 2 Minutes | Exchange Trunk Minutes MOU-Mi, Host/Remote | C&WF CAT 4, WATS | Equal Access MOU | 34 Current Billings 36 EU Presubscription Factor 37 EU MTS & WATS Factor 38 EU Access, P/L and All Other Factor 39 IX Special Access Factor 41 IX Silling & Collection Services Factor 42 Coin Revenue Percent 43 Relative Users Percent 44 Relative Users Percent 45 CABS Percent 46 Foreign Directories Percent |

0 0 0 0 7 7 7 7

O.K

0.250000

€

0.184369

TOTAL INTRASTATE 0.371684 0.373961 0.092184 0 00 0 7. 7. 7. 7.

0.380568

O.K

0.000000

0.176887 0.000000 0.176887 0.000000 0.000000 0.000000 0.000000 0.597200 0.33333 0.500000

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|----------------|---|----------------------|----------------------|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------------------|
| | ******* FCC PART 36 ******* | TOTAL | Causast | | Message Tele | phone Service | Priva | ate Line | TOTAL | |
| | Internal Allocation Factors | COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 15 | Support Assets Land and Support Assets | 1.000000 1.000000 | D31 D33 | 0.753556 0.753556 | 0.022787 0.022787 | 0.211972 0.211972 | 0.000000 0.000000 | 0.011685 0.011685 | 0.246444 0.246444 | -0.0000002923275 -0.0000002923275 |
| 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 22 | Total COE | 1.000000 | C19 | 0.763434 | 0.019753 | 0.200020 | 0.000000 | 0.016793 | 0.236566 | O.K. |
| 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 | 0.00000 | 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 34 | Total Equipment | 1.000000 | C23 | 0.753556 | 0.022787 | 0.211972 | 0.000000 | 0.011685 | 0.246444 | -0.0000002923275 |
| 35 | TPIS | 1.000000 | C32 | 0.753352 | 0.022781 | 0.212185 | 0.000000 | 0.011682 | 0.246648 | -0.0000002922483 |
| 36 37 | TPIS, excl. Acct. No. 2690 | 1.000000 | D189 | 0.753556 | 0.022787 | 0.211972 | 0.000000 | 0.011685 | 0.246444 | -0.0000002923275 |
| 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 | Total findingible Assets | 1.000000 | 023 | 0.00000 | 0.00000 | 7.000000 | 0.000000 | 0.00000 | 1.00000 | O.I.C. |
| 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 | 0.00000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 47 48 | Tot. Bus. Ofc., Cust. Serv. | 1.000000 | 1141 | 0.722990 | 0.002478 | 0.271709 | 0.000000 | 0.002823 | 0.277010 | O.K. |
| 49 50 | Total "BIG THREE" Expenses | 1.000000 | 1170 | 0.719004 | 0.013763 | 0.259377 | 0.000000 | 0.007856 | 0.280996 | -0.0000001495587 |
| 51 52 | Corporate Operations Expense | 1.000000 | 1185 | 0.578098 | 0.011066 | 0.404519 | 0.000000 | 0.006317 | 0.421902 | -0.0000001202492 |

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|----------------|------------------------------|-----------|-------------|-------------------------|----------------------|-----------|-----------|-----------|---------------------|--------------|
| | ******* FCC PART 36 ******* | TOTAL | Source/ | Interestata | vlessage Telephone S | ervice | Private L | ne | TOTAL | |
| | Operating Expenses and Taxes | COMPANY | Allocator | Interstate and Other | interLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | PLANT SPEC. OPER, EXPENSE: | | | | | | | | | |
| 15 | Network Support, Alloc. | \$0 | H14 | \$0 | | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 17 | Network Support, Direct | 0 | V149 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 18 19 | Total Network Support Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 20 | General Support, Alloc. | \$70,079 | H14 | \$52,808 | \$1,597 | \$14,855 | \$0 | \$819 | \$17,271 | O.K. |
| 21 22 | General Support, Direct | 0 | V151 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 23 24 | Total General Support Exp. | \$70,079 | | \$52,808 | \$1,597 | \$14,855 | \$0 | \$819 | \$17,271 | О.К. |
| 25 | Central Office Eq., Alloc. | \$145,866 | H21 | \$111,359 | \$2,881 | \$29,176 | \$0 | \$2,449 | \$34,507 | O.K. |
| 26 27 | Central Office Eq., Direct | 0 | V153 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 28 29 | Total COE Exp. | \$145,866 | | \$111,359 | \$2,881 | \$29,176 | \$0 | \$2,449 | \$34,507 | O.K. |
| 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 | 0.K. |
| 32 33 | Other IOT IOT Direct | 0 | H23 V157 | 0 | 0 | 0 0 | 0 | 0 0 | 0 | 0,K. 0.K. |
| 34 | IOT Direct | U | VISI | | | | | | | O.K. |
| 35 36 | Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 41 | Total C&WF Exp. | \$313,954 | | \$213,018 | \$4,585 | \$94,686 | \$0 | \$1,665 | \$100,936 | O.K. |
| 42 | TOTAL PLT. SPEC. OPER. EXP. | \$529,899 | | \$377,185 | \$9,063 | \$138,717 | \$0 | \$4,934 | \$152,714 | O.K. |
| 44 | TOTAL PLT. SPEC., ex SUPPORT | \$459,820 | | \$324,377 | \$7,466 | \$123,862 | \$0 | \$4,115 | \$135,443 | O.K. |

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|----------|------------------------------|-----------|-----------|------------|---------------|--------------|-----------|-----------|------------|------|
| | ******* FCC PART 36 ******* | TOTAL | Source/ | Interstate | Message Telep | hone Service | Priva | ate Line | TOTAL | |
| | Operating Expenses and Taxes | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 58 59 | NON-SPECIFIC OPER. EXP.: | | | | | | | | | |
| 60 | Oth, Plt, and Equip., Alloc. | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 61 62 | Oth. Plt. and Equip., Direct | 0 | V177 | 0 | 0 | 0 | 0 | 0 | | O.K. |
| 63 64 | Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 65 | Network Operations, Alloc. | \$118,626 | H33 | \$89,391 | \$2,703 | \$25,145 | \$0 | \$1,386 | \$29,235 | O.K. |
| 66 67 | Network Operations, Direct | 0 | V179 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 68 69 | Total Network Oper. Exp. | \$118,626 | | \$89,391 | \$2,703 | \$25,145 | \$0 | \$1,386 | \$29,235 | O.K. |
| 70 71 | Total Access Expenses | \$0 | V180 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 72 | Depr., Support Assets | \$53,600 | H13 | \$40,391 | \$1,221 | \$11,362 | \$0 | \$626 | \$13,209 | O.K. |
| 73 | Depr., COE Switching | 63,155 | H19 | 48,874 | 1,171 | 13,111 | 0 | 0 | 14,281 | O.K. |
| 74 | Depr., COE Operator | 0 | H16 | 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 | O.K. |
| 76 | Depr., IOT Equipment | 0 | H25 | 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 | O.K. |
| 78 70 | Depr., PHFU | 0 | H38 | 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 | O.K. |
| 81 | | | | | | | | | | |
| 82 | Amort., Tangible Assets | \$0 | H40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 83 | Amort., Intangible Assets | 0 | H41 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 84 | Other Amortization | 0 | V189 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 85 86 | Direct Assigned Amort. | 0 | V190 | <u> </u> | 0 | 0 | 0 | | | O.K. |
| 87 | Total Amortization Exp. | \$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 | O.K. |
| 90 91 | TOTAL NON-SPEC. OPER. EXP. | \$374,846 | | \$283,103 | \$8,406 | \$79,297 | \$0 | \$4,040 | \$91,743 | O.K. |

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|---------------|---|------------|-------------|------------|----------------------|-----------|-------------|-----------|------------|----------|
| * | ******* FCC PART 36 ******* | TOTAL | Source/ | Interstate | lessage Telephone Se | ervice | Private Li | ne | TOTAL | |
| | Operating Expenses and Taxes | COMPANY | Allocator | and Other | InterLATA | IntraLATA | interLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 105 C | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| | Marketing, Allocable | \$12,063 | G35 | \$9,929 | \$0 | \$2,083 | \$0 | \$51 | \$2,134 | Ο. |
| 108 M 109 | Marketing, Direct | 0 | V192 | 0 | 0 | 0 | 0 | 0 | 0 | 0. |
| 110 T | Total Marketing Expense | \$12,063 | | \$9,929 | \$0 | \$2,083 | \$0 | \$51 | \$2,134 | 0. |
| 111 112 O | Operator Service, Alloc. | £400 | C24 | £400 | ¢0 | ¢o. | 60 | ¢0 | ¢o. | _ |
| | Operator Service, Alloc. Operator Service, Direct | \$400 0 | G24 V194 | \$400 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | 0. 0. |
| 114 | Sporator Corrido, Billout | | V 154 | | | | | | | ٥. |
| 115 T 116 | Fotal Operator Service | \$400 | | \$400 | \$0 | \$0 | \$0 | \$0 | \$0 | 0. |
| | Classified Directory | \$0 | V195 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0. |
| 118 A | Alphabetical Directory | 264 | G19 | 240 | 2 | 22 | 0 | 0 | 24 | Ο. |
| 119 F: 120 | Foreign Directory | 0 | G46 | 0 | 0 | 0 | 0 | 0 | 0 | Ο. |
| | Total Directory | \$264 | | \$240 | \$2 | \$22 | \$0 | \$0 | \$24 | Ο. |
| | Bus. Ofc., EU Presubscription | \$0 | G36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0. |
| | Bus. Ofc., EU MTS & WATS | 84.661 | G37 | 69.686 | 0 | 14,618 | 0 | 357 | 14,975 | 0. |
| | Bus. Ofc., EU Access, P/L & all Other | 35,994 | G38 | 29,627 | Ö | 6,215 | Ö | 152 | 6,367 | 0. |
| | Bus, Ofc., IXC Special Access | 0 | G39 | 0 | 0 | 0 | 0 | 0 | 0 | Ο. |
| | Bus, Ofc., IXC Switched Access | 0 | G40 | Ō | Ō | Ō | 0 | 0 | 0 | Ο. |
| | Bus. Ofc., IXC B & C Services | 0 | G41 | 0 | 0 | 0 | 0 | 0 | 0 | Ο. |
| 29 C | Coin Collect & Admin. | 0 | G42 | 0 | 0 | 0 | 0 | 0 | 0 | Ο. |
| 30 31 To | otal Business Office | \$120,655 | | \$99,313 | \$0 | \$20,833 | | \$509 | \$21,342 | 0. |
| 32 | otal business Office | \$120,655 | | 455,313 | ΨΟ | \$20,000 | ΨΟ | φυσ | ΨΖ1,342 | 0. |
| | Cust. Svc., Direct | \$0 | V205 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0. |
| | Cust. Serv., Msg. Process | 6,646 | G43 | 2,677 | 10 | 3.959 | 0 | 0 | 3,969 | 0. |
| | Cust. Serv., Other B&C | 11,254 | G44 | 7,503 | 377 | 3,375 | Õ | ō | 3,751 | 0. |
| | Cust. Serv., CABS | 41,789 | G45 | 20,895 | 61 | 20,834 | ō | ō | 20.895 | 0. |
| 37 C | Cust, Serv., EU Common Line | 41,769 | V209 | 20,033 | 0 | 20,004 | ő | ō | 0 | 0. |
| | otal Customer Service | \$59,689 | | \$31,074 | \$447 | \$28,168 | \$0 | \$0 | \$28,615 | 0.1 |
| 40 41 To | otal Bus. Ofc., Cust. Serv. | \$180,344 | | \$130,387 | \$447 | \$49,001 | \$0 | \$509 | \$49,957 | 0.1 |

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| | | | | | | | Intrastate | | | |
|-------------------|--|------------------|----------------------|-------------------------|-----------------------|----------------------|------------|-----------|---------------------|--------------|
| | ****** FOO DADT 00 ****** | mo | | | /lessage Telephone Se | ervice | Private Li | ne | | |
| | 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) | (1) | |
| 156 157 158 | Other Cust. Serv., Alloc. Other Cust. Serv., Direct | \$0 0 | H48 V211 | \$0 0 | | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 159 160 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 161 162 163 | TOTAL CUSTOMER OPER. EXP. | \$193,071 | | \$140,956 | \$449 | \$51,106 | \$0 | \$560 | \$52,115 | O.K. |
| 164 165 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 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. |
| 169 170 171 | TOTAL "BIG THREE" EXPENSES | \$771,517 | | \$554,724 | \$10,618 | \$200,114 | \$0 | \$6,061 | \$216,793 | O.K. |
| 172 173 174 | CORPORATE OPERATIONS EXPENSE: | | | | | | | | | |
| 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 | | | | | | | | | ****** | |
| 178 179 | Total Exec. and Planning | \$15,550 | | \$11,181 | \$214 | \$4,033 | \$0 | \$122 | \$4,369 | O.K. |
| 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 | Total Admin and Con | \$149,161 | | \$84,039 | \$1,609 | \$62,595 | \$0 | \$918 | \$65,122 | O.K. |
| 183 184 | Total Admin. and Gen. | \$149,101 | | Ф 04,039 | \$1,009 | φ02,0 0 0 | Ψυ | φ510 | Ψ05,122 | O.14. |
| 185 186 187 | TOTAL CORPORATE OPERATIONS | \$164,711 | | \$95,219 | \$1,823 | \$66,629 | \$0 | \$1,040 | \$69,492 | O.K. |
| 188 | NON-INCOME TAXES: | | | | | | | | | |
| 189 | Man income Toyon Allegable | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 190 191 | Non-income Taxes, Allocable Non-income Taxes, Direct | φυ 0 | V233 | | υ 0 | ΨΟ | 0 | 0 | ō | 0.K. |
| 192 | Non-modifie Taxes, Direct | | *200 | | | | | | | |
| 193 194 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 195 196 | TOTAL OPER. EXP. AND TAXES | \$1,262,527 | | \$896,463 | \$19,741 | \$335,749 | \$0 | \$10,574 | \$366,064 | 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) - | (1) | |
| 13 | Net Investment | \$376,752 | | \$223,484 | \$52,810 | \$0 | \$71,524 | \$0 | \$28,934 | O.K. |
| 14 15 | Rate of Return | 10.40% | B19 | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | O.K. |
| 16 17 | Return on Rate Base | \$39,182 | | \$23,242 | \$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. |
| 21 22 23 | Net Return | \$39,182 | • | \$23,242 | \$5,492 | \$0 | \$7,438 | \$0 | \$3,009 | O.K. |
| 24 | Interest Expense | 0 | N67 | 0 | 0 | О | 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 28 | Other Income Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | Ō | O.K. |
| 29 30 | After Tax Income | \$39,182 | • | \$23,242 | \$5,492 | \$0 | \$7,438 | \$0 | \$3,009 | O.K. |
| 31 | State Income Taxes | \$0 | | 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 36 | Other Revenue Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 38 39 | Basis for Gross Receipts Tax | 404,790 | 16+31+32+33 | 155,978 | 53,845 | 29 | 134,283 | 29,114 | 31,541 | O.K. |
| 40 41 42 | Gross Receipts Tax | 16,913 | 37 | 6,517 | 2,250 | 1 | 5,611 | 1,216 | 1,318 | O.K. |
| 43 | TOTAL REVENUE REQUIREMENT | \$422,827 | | \$162,495 | \$57,219 | \$30 | \$139,894 | \$30,330 | \$32,859 | O.K. |
| 44 | | ========== | | | = | | | | | |

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|------------------------------|--|----------------------|--------------------|--------------------|-------------|--|---|----------|---------|
| 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) | (1) | |
| Land and Support Assets | \$162,676 | L25 | \$36,202 | \$46,997 | \$0 | \$56,921 | \$0 | \$22,555 | O.K. |
| Central Office Equipment | \$249,665 | L70 | \$64,157 | \$83,288 | \$0 | \$82,883 | \$0 | \$19,337 | O.K. |
| | | | _ | _ | _ | - | | _ | O.K. |
| Cable and Wire Facilities | 515,425 | L117 | 476,797 | 0 | 0 | 17,992 | 0 | 20,635 | O.K. |
| Total COE, IOT, C&WF | \$765,089 | | \$540,954 | \$83,288 | \$0 | \$100,875 | \$0 | \$39,972 | O.K. |
| Total Tangible Assets | \$0 | L141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Total Tele Pit ex Intang | \$927 765 | | \$577 156 | \$130 285 | \$0 | \$157 796 | \$0 | \$62.528 | O.K. |
| | · | 1 144 | | | | | | | 0.K. |
| , otal , mangiolo , ibooto | | 2117 | | | | | | | |
| Total Plant In Service | \$928,889 | | \$577,856 | \$130,443 | \$0 | \$157,988 | \$0 | \$62,604 | O.K. |
| Total Plt. Held Future Use | 0 | L147 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total ST PUC | 0 | L163 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total LT PUC | 24 | L164 | 15 | 3 | 0 | 4 | 0 | 2 | O.K. |
| Total Tel. Pit. Adjust. | 0 | L169 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| TOTAL TELEPHONE PLANT | \$928,914 | | \$577,871 | \$130,446 | \$0 | \$157,992 | \$0 | \$62,605 | O.K. |
| less: | | | | | | | | | |
| | 510,543 | M23 | 328,496 | 71,791 | | 79,389 | | | O.K. |
| | 0 | M27 | 0 | 0 | _ | 0 | _ | | O.K. |
| | 0 | M28 | 0 | 0 | 0 | _ | _ | _ | O.K. |
| Accum. Amort. Intangibles | 0 | M29 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Accum. Amort. Other | 0 | M30 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Accum. Def. Inc. Taxes, Net | 62,686 | M47 | 38,997 | 8,803 | 0 | 10,662 | 0 | 4,225 | O.K. |
| plus: | | | | | | | | | |
| Other Assets | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| NET TELEPHONE PLANT | \$355,685 | | \$210,378 | \$49,852 | \$0 | \$67,941 | \$0 | \$27,514 | 0.K. |
| plus: | | | | | | | | | |
| Class B RTB Stock | 0 | L171 | 0 | 0 | 0 | 0 | 0 | O | O.K. |
| Materials and Supplies | 9,169 | L173 | 5,704 | 1,288 | 0 | 1,559 | 0 | | O.K. |
| | 11,898 | L175 | 7,402 | 1,671 | 0 | 2,024 | 0 | 802 | O.K. |
| | 0 | L177 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| NET INVESTMENT | \$376,752 | | \$223,484 | \$52,810 | \$0 | \$71,524 ======== | \$0 ==================================== | \$28,934 | O.K. |
| | IntraLATA Investment Summary (A) Land and Support Assets Central Office Equipment Info. Term./Orig. Equipment Cable and Wire Facilities Total COE, IOT, C&WF Total Tangible Assets Total Tele. Plt. ex Intang. Total Intangible Assets Total Plant In Service Total Plt. Held Future Use Total ST PUC Total LT PUC Total LT PUC Total Tel. Plt. Adjust. TOTAL TELEPHONE PLANT less: Accum. Depr., Plt. in Serv. Accum. Depr., PHFU Accum. Amort. Tangible Plt. Accum. Amort. Other Accum. Def. Inc. Taxes, Net plus: | IntraLATA Investment | IntraLATA Source | Part 36 | Part 36 | IntraLATA Numanary IntraLATA Source Common Local Switching Information | Part 36 | Part 36 | Part 36 |

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|----------|------------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|----------|------|
| | 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) | (1) | |
| 13 14 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 15 | Land Assets, Message | \$3,240 | N28 | 721 | 936 | 0 | 1,134 | 0 | 449 | O.K. |
| 16 17 | Land Assets, Private Line | 179 | N28 | 40 | 52 | 0 | 62 | O | 25 | O.K. |
| 18 19 | Total Land Assets | \$3,418 | | \$761 | \$988 | \$0 | \$1,196 | \$0 | \$474 | O.K. |
| 20 | Support Assets, Message | \$150,938 | N28 | \$33,590 | \$43,606 | \$0 | \$52,814 | \$0 | \$20,928 | O.K. |
| 21 22 | Support Assets, Private Line | 8,320 | N28 | 1,852 | 2,404 | 0 | 2,911 | 0 | 1,154 | O.K. |
| 23 24 | Total Support Assets | \$159,258 | | \$35,442 | \$46,010 | \$0 | \$55,725 | \$0 | \$22,081 | O.K. |
| 25 26 | Total Land and Supp. Assets | \$162,676 | | \$36,202 | \$46,997 | \$0 | \$56,921 | \$0 | \$22,555 | O.K. |
| 27 28 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 29 | Operator Sys., DA | \$0 | (F) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 30 31 | Operator Sys., Other | 0 | (1) | 0 | 0 | 0 | 0 | 0 | | O.K. |
| 32 33 | Total Operator Systems | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 34 | Tandem Switching | \$49,147 | (G) | \$0 | \$0 | \$0 | \$49,147 | \$0 | \$0 | O.K. |
| 35 36 | Tandem Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 38 | Total Tandem Switching | \$49,147 | | \$0 | \$0 | \$0 | \$49,147 | \$0 | \$0 | O.K. |
| 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 | | | \$83,288 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 43 | | 7-0,200 | | - | , | *- | · | | | |
| 44 | Total Switching | \$132,435 | | \$0 | \$83,288 | \$0 | \$49,147 | \$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) | (1) | |
| 58 59 60 | COE Exch. Trunk COE Exch. Line - Message COE Exch. Line - PL etc. | \$0 64,157 2,158 | Direct (D) | \$0 64,157 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 2,158 | 0.K. 0.K. 0.K. |
| 61 62 63 | COE Exch. Line - Assigned COE Interexchange, Message COE Interexchange, PL | 0 33,735 17,179 | Direct (G) (I) | 0 | · 0 | 0 | 0 33,735 0 | 0 | 0 0 17,179 | 0.K. 0.K. 0.K. |
| 64 65 66 | COE Interexchange, Assigned COE H/R Message COE H/R Assigned | 0 | (G) (G) Direct | 0 0 0 | 0 | 0 0 0 | 0 0 | 0 0 0 | 0 | O.K. O.K. O.K. |
| 67 68 69 | Total COE Transmission | \$117,230 | | \$64,157 | \$0 | \$0 | \$33,735 | \$0 | \$19,337 | O.K. |
| 70 71 72 | Total Central Office Equip. | \$249,665 | | \$64,157 | \$83,288 | \$0 | \$82,883 | \$0 | \$19,337 | O.K. |
| 73 74 75 76 | Public Telephone Coinless Pay Phone Customer Premises Equipment | \$0 0 | N43 (D) N60 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | 0.K. 0.K. 0.K. |
| 77 78 79 80 | Total IOT Equipment CABLE AND WIRE FACILITIES: | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 81 82 83 84 | Exchange PL and WATS Exchange Message Exchange Assigned | \$16,034 476,797 0 | (I) (D) Direct | \$0 476,797 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$16,034 0 0 | O.K. O.K. O.K. |
| 85 86 87 | Total Exchange Line C&WF | \$492,831 | • | \$476,797 | \$0 | \$0 | \$0 | \$0 | \$16,034 | O.K. |
| 88 89 90 | Exchange Trunk, Message Exchange Trunk, PL | \$0 0 | Direct Direct | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 91 92 | Total Exchange Trunk C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 93 94 95 | Interexchange Message Interexchange PL, WATS Interexchange Assigned | \$17,992 4,601 0 | (G) (I) (G) | \$0 0 0 | \$0 0 0 | \$0 0 0 | \$17,992 0 0 | \$0 0 0 | \$0 4,601 0 | O.K. O.K. O.K. |
| 96 97 | Total Interexchange C&WF | \$22,593 | | \$0 | \$0 | \$0 | \$17,992 | \$0 | \$4,601 | 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) | (1) | |
| 111 | H/R C&WF, Message | \$0 | (G) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 112 | H/R C&WF, WATS | 0 | (1) | 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 | \$Q | \$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. |

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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) | (1) | |
| 161 162 | PLANT UNDER CONSTRUCTION: | | | | | | | | | |
| 163 | Short-term | \$0 | N46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.K. |
| 164 | Long-term | 24 | N46 | 15 | 3 | 0 | 4 | 0 | 2 | O.K. |
| 165 | | | | | | | | | | |
| 166 167 168 | Total Pit. Under Const. | \$24 | | \$15 | \$3 | \$0 | \$4 | \$0 | \$2 | O.K. |
| 169 170 | TELEPHONE PLANT ADJUSTMENT | \$0 | N46 | \$0 | \$0 | \$0 | \$Q | \$0 | \$0 | O.K. |
| 171 172 | CLASS B RTB STOCK | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 173 174 | MATERIALS AND SUPPLIES | \$9,169 | N37 | \$5,704 | \$1,288 | \$0 | \$1,559 | \$0 | \$618 | O.K. |
| 175 176 | CASH WORKING CAPITAL | \$11,898 | N37 | \$7,402 | \$1,671 | \$0 | \$2,024 | \$0 | \$802 | O.K. |
| 177 | EQUAL ACCESS INVESTMENT | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

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|----------------|----------------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---------------------------|---------------|--------------|
| | 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) | (1) | |
| 13 14 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 15 16 | Support Assets COE Switching | \$93,954 70,994 | N28 L44 | \$20,909 0 | \$27,143 44,648 | \$0 0 | \$32,875 26,346 | \$0 0 | \$13,027 0 | O.K. O.K. |
| 17 18 | COE Operator COE Transmission | 0 32,049 | L32 L68 | 0 17,540 | 0 | 0 | 0 9,223 | 0 0 | 0 5,286 | O.K. 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 0 | O.K. |
| 21 22 | Other Plant | 0 | N37 | 0 | 0 | 0 | 0 | 0 | | O.K. |
| 23 24 | Total Accum. Depr., TPIS | \$510,543 | | \$328,496 | \$71,791 | \$0 | \$79,389 | \$0 | \$30,866 | O.K. |
| 25 26 | ACCUM. AMORTIZATION: | | | | | | | | | |
| 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 31 | Accum. Amort., Other | 0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 32 | Tot. Accum. Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 34 35 36 | Total Accum. Depr./Amort. | \$510,543 | | \$328,496 | \$71,791 | \$0 | \$79,389 | \$0 | \$30,866 | O.K. |
| 37 38 | ACCUM. DEF. INC. TAXES, NET: | | | | | | | | | |
| 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 | £68 | 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. |

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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) | (1) | |
| 13 | Central Office Equipment | \$249,665 | L70 | \$64,157 | \$83,288 | \$0 | \$82,883 | \$0 | \$19,337 | O.K. |
| 14 15 | Info. Orig./Term. Eqpt. C&W Facilities | 0 515,425 | L78 L117 | 0 476,797 | 0 0 | 0 0 | 0 17,992 | 0 0 | 0 20,635 | O.K. O.K. |
| 16 17 | Total | \$765,089 | | \$540,954 | \$83,288 | \$0 | \$100,875 | \$0 | \$39,972 | O.K. |
| 18 19 | Factor | 1.000000 | | 0.707047 | 0.108860 | 0.000000 | 0.131847 | 0.00000 | 0.052245 | O.K. |
| 20 21 | Sum: Sw., Trans., Other Factor | \$224,135 1.000000 | 17 | \$0 0.000000 | \$83,288 0,371596 | \$0 0.000000 | \$100,875 0.450064 | \$0 0.000000 | \$39,972 0.178341 | 0.K. 0.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. Egpt. | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 25 26 | C&WF, Excl. Exch. Message | 38,628 | L117-83 | 0 | 0 | 0 | 17,992 | 0 | 20,635 | O.K. |
| 27 | Total | \$288,292 | | \$64,157 | \$83,288 | \$0 | \$100,875 | \$0 | \$39,972 | O.K. |
| 28 29 | Factor | 1.000000 | | 0.222542 | 0.288900 | 0.00000 | 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. Egpt. | 0 | 14 | 0 | · O | 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 35 | Equal Access investment | 0 | L177 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 36 | Total | \$927,765 | | \$577,156 | \$130,285 | \$0 | \$157,796 | \$0 | \$62,528 | O.K. |
| 37 | Factor | 1.000000 | | 0.622093 | 0.140429 | 0.00000 | 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 | 0.00000 | 0.000000 | O.K. |
| 41 | | | | | | 0.000000 | 4 000000 | 0.000000 | 0.000000 | O.K. |
| 42 | COE Cat. 2 Factor | 1.000000 | Direct | 0.000000 | 0.000000 | 0.000000 | 1.000000 | 0.000000 | 0.000000 | 0.K. |
| 43 | IOT Cat. 1 Factor | 1.000000 | Direct | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.00000 | 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 | 1120 | 0.622093 | 0.140429 | 0.000000 | 0.170082 | 0.00000 | 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) | (1) | |
| | ate Equiv. Factor Std. Work Seconds | 0.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.00000 0.00000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | O.K. O.K. |
| 63 "BIG 7 64 Factor 65 | THREE" Expenses | \$221,848 1.000000 | 0171 | \$70,183 0.316358 | \$26,008 0.117232 | \$22 0.000099 | \$85,425 0.385060 | \$22,309 0.100562 | \$17,900 0.080687 | O.K. |
| | vestment | \$376,752 1.000000 | J13 | \$223,484 0.593186 | \$52,810 0.140173 | \$0 0.000000 | \$71,524 0.189843 | \$0 0.000000 | \$28,934 0.076798 | O.K. O.K. |

0.K

0.K 0.5 0.0

9,9,9

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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) | (1) | |
| 57 58 | NON-SPECIFIC OPER. EXP.: | | | | | | | | | |
| 59 | Oth. Pit. and Equip., Alloc. | \$0 | N18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 60 | Oth. Pit. and Equip., Direct | 0 | Direct | o | o | 0 | 0 | 0 | 0 | O.K. |
| 61 | | | | | | | | | | |
| 62 63 | Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 | Total Access Expenses | φU | Direct | φu | φυ | φυ | ΨΟ | 40 | ΨΟ | O.R. |
| 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 | Tatul Associantian Con | \$0 | | \$0 | \$0 | \$0 | \$O | \$0 | \$0 | O.K. |
| 86 87 | Total Amortization Exp. | φυ | | φυ | Ψ0 | Ψ | ΨΟ | Ψυ | 40 | 0 |
| 88 | Total Depr. and Amort. | \$56,805 | | \$29,705 | \$11,709 | \$0 | \$11,702 | \$0 | \$3,690 | O.K. |
| 89 | roter oupr. and Amort. | Ψ30,000 | | Ψ20,100 | Ψ11,130 | 40 | +··1· | • • | . , | |
| 90 | TOTAL NON-SPEC. OPER. EXP. | \$83,337 | | \$48,464 | \$14,597 | \$0 | \$15,200 | \$0 | \$5,076 | O.K. |
| | | | | | | | | | | |

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| | | | | | | ·F | | | | |
|-------------------|--|-------------------------------|-----------|----------------|--------------------|-------------|---------------------|---------------------------|----------|--------------|
| | 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) | (1) | |
| 104 105 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 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 | | | | | | | | | | |
| 109 110 | Total Marketing Expense | \$2,134 | | \$1,327 | \$300 | \$0 | \$363 | \$0 | \$144 | O.K. |
| 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. O.K. |
| 118 | Foreign Directory | 0 | Direct | 0 | 0 | 0 | 0 | Ü | U | U.N. |
| 119 120 121 | Total Directory | \$22 | | \$0 | \$0 | \$22 | \$0 | \$0 | \$0 | O.K. |
| 122 | Bus. Ofc., EU Presubscription | 0 | N40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 123 | Bus, Ofc., Reserved | Ö | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 124 | Bus. Ofc., EU Access PL & All Other | 6,367 | (H) | o o | ő | ō | ō | Ō | 6,367 | O.K. |
| 125 | Bus, Ofc., EU Message | 14,975 | (H) | o o | Ô | ō | 0 | 14,975 | 0 | O.K. |
| 126 | Bus, Ofc., EU Reserved | 0 | (1) | ō | o o | Ō | Ō | O | 0 | O.K. |
| 127 | Bus, Ofc., IX Special Access | ō | (1) | ō | ō | 0 | 0 | 0 | 0 | O.K. |
| 128 | Bus, Ofc., IX Switched Access | Ō | 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. |
| 131 132 | Bus. Ofc., Reserved | 0 | (1) | 0 | 0 | 0 | | 0 | | O.K. |
| 133 134 | Total Business Office | \$21,342 | | \$0 | \$0 | \$0 | \$0 | \$14,975 | \$6,367 | O.K. |
| 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. |
| 138 139 | Cust. Serv., EU Common Line | 0 | (H) | 0 | | 0 | | 0 | | O.K. |
| 140 141 | Total Customer Service | \$28,168 | | \$0 | \$7,742 | \$0 | \$9,377 | \$7,334 | \$3,716 | O.K. |
| 142 | Total BO, CS, OS, Dir. | \$49,532 | | \$0 | \$7,742 | \$22 | \$9,377 | \$22,309 | \$10,082 | O.K. |

| | ******* 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) | (1) | |
| 158 159 160 | Other Cust. Serv., Alloc. Other Cust. Serv., Direct | \$0 0 | 142 Direct | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.I O.I |
| 161 162 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.1 |
| 163 164 | TOTAL CUSTOMER OPER, EXP. | \$51,666 | | \$1,327 | \$8,041 | \$22 | \$9,740 | \$22,309 | \$10,226 | 0.1 |
| 165 166 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 167 | Total Plt. Specific Exp. | \$143,651 | 41 | \$50,097 | \$15,078 | \$0 | \$72,187 | \$0 | \$6,288 | O.I |
| 168 | Total Plt Non-specific Exp. | 26,531 | 62 + 67 +69 | 18,759 | 2,888 | O | 3,498 | O | 1,386 | 0. |
| 169 170 | Total Customer Operations | 51,666 | 163 | 1,327 | 8,041 | 22 | 9,740 | 22,309 | 10,226 | 0.1 |
| 171 172 | TOTAL "BIG THREE" EXPENSES | \$221,848 | | \$70,183 | \$26,008 | \$22 | \$85,425 | \$22,309 | \$17,900 | 0. |
| 173 174 | CORPORATE OPERATIONS EXPENSE: | | | | | | | | | |
| 175 | Exec. and Planning, Alloc. | \$4,155 | N64 | \$1,315 | \$487 | \$0 | \$1,600 | \$418 | \$335 | 0.1 |
| 176 177 | Exec. and Planning, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0.1 |
| 178 179 | Total Exec, and Planning | \$4,155 | | \$1,315 | \$487 | \$0 | \$1,600 | \$418 | \$335 | 0.1 |
| 180 | Admin. & General, Allocable | \$31,235 | N64 | \$9,881 | \$3,662 | \$3 | \$12,027 | \$3,141 | \$2,520 | 0.1 |
| 181 182 | Admin. & General, Direct | 32,279 | Direct | 10,212 | 3,784 | 3 | 12,429 | 3,246 | 2,605 | O.i |
| 183 184 | Total Admin. and Gen. | \$63,514 | | \$20,093 | \$7,446 | \$6 | \$24,457 | \$6,387 | \$5,125 | O.i |
| 185 186 | TOTAL CORPORATE OPERATIONS | \$67,669 | | \$21,408 | \$7,933 | \$7 | \$26,057 | \$6,805 | \$5,460 | O.ł |
| 187 188 | NON-INCOME TAXES: | | | | | | | | | |
| 189 | Non-income Taxes, Allocable | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.F |
| 190 191 | Non-income Taxes, Direct | o | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.H O.H |
| 192 193 194 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.1 |
| 195 | TOTAL OPER. EXP. AND TAXES | \$346,323 | | \$121,296 ========= | \$45,650 | \$29 ======== | \$123,184 ======== | \$29,114 | \$27,050 ========= | 0.1 |

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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) | (1) | |
| 13 | Net Investment | \$37,228 | Q52 | \$24,742 | \$6,149 | \$0 | \$6,337 | \$0 | \$0 | O.K. |
| 14 15 | Rate of Return | 10.40% | B19 | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | O.K. |
| 16 17 | Return on Rate Base | \$3,872 | | \$2,573 | \$640 | \$0 | \$659 | \$0 | \$0 | O.K. |
| 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 21 | Other Return Adjustments | 0 | Direct | 0 | 0 | | 0 | 0 | 0 | O.K. |
| 22 23 | Net Return | \$3,872 | | \$2,573 | \$640 | \$0 | \$659 | \$0 | \$0 | O.K. |
| 24 | Interest Expense | \$0 | T67 | 0 | 0 | 0 | 0 | ٥ | 0 | O.K. |
| 25 | Capitalized Payroll Taxes | Ō | T37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 26 | Depreciation Adjustment | 0 | T37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 27 28 | Other Income Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 29 30 | After Tax Income | \$3,872 | | \$2,573 | \$640 | \$0 | \$659 | \$0 | \$0 | O.K. |
| 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 36 | Other Revenue Adjustments | 0 | Direct | O | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 38 39 | Basis for Gross Receipts Tax | 25,526 | 16+31+32+33 | 16,127 | 4,783 | 3 | 4,169 | 444 | 0 | O.K. |
| 40 41 42 | Gross Receipts Tax | 1,063 | 37 | 672 | 199 | 0 | 174 | 18 | | O.K. |
| 43 44 | TOTAL REVENUE REQUIREMENT | \$26,589 ========= | | \$16,799 ======== | \$4,982 ======== | \$3 ========= | \$4,343 ========= | \$462 ======= | \$0 ======== | O.K. |

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|----------|---------------------------------|-------------------------------|--------------|----------------|--------------------|-------------|---------------------|---|-------------------|------|
| | 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) | (1) | |
| 13 14 | Land and Support Assets | \$16,574 | R25 | \$4,793 | \$6,223 | \$0 | \$5,558 | \$0 | \$0 | O.K. |
| 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 18 | Cable and Wire Facilities | 55,205 | R117 | 53,199 | 0 | 0 | 2,006 | 0 | 0 | O.K. |
| 19 | Total COE, IOT, C&WF | \$77,951 | | \$60,357 | \$9,293 | \$0 | \$8,301 | \$0 | \$0 | O.K. |
| 21 22 | Total Tangible Assets | \$0 | R141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 23 | Total Tele, Pit. ex Intang. | \$94,526 | | \$65,150 | \$15,516 | \$0 | \$13,859 | \$0 | \$0 | O.K. |
| 24 | Total Intangible Assets | Ψ94,320 0 | R144 | \$65,150 0 | 410,010 | 0 | \$13,639 0 | 0 | 0 | O.K. |
| 25 | Total intaligible Assets | | K 144 | | | | | | | |
| 26 | Total Plant In Service | \$94,526 | | \$65,150 | \$15,516 | \$0 | \$13,859 | \$0 | \$0 | O.K. |
| 27 | Total Pit. 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, | ō | 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 | TO THE TELL TIONE TE UT | 40 1,020 | | 400,102 | 410,010 | 42 | 4 10,000 | ** | 7- | |
| 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 Pit. | 0 | S28 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 38 | Accum. Amort. Intangibles | 0 | S29 | 0 | 0 | 0 | 0 | O | 0 | O.K. |
| 39 | Accum. Amort, Other | 0 | S30 | 0 | 0 | 0 | 0 | 0 | O | 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 | Office 7 loadets | | S II C Ot | | | | | | | |
| 45 | NET TELEPHONE PLANT | \$35,669 | | \$23,668 | \$5,894 | \$0 | \$6,108 | \$0 | \$0 | O.K. |
| 46 | | φου, ασυ | | Ψ20,000 | Ψ0,054 | *** | 441.4- | •- | , | |
| | plus: | 0 | R171 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 47 | Class B RTB Stock | 0 | R173 | 677 | 161 | 0 | 144 | Ö | ō | O.K. |
| 48 | Materials and Supplies | 982 | R173 R175 | 398 | 95 | 0 | 85 | 0 | Ö | O.K. |
| 49 | Cash Working Capital | 577 | | 358 | 93 | 0 | 0.0 | Û | Ö | O.K. |
| 50 51 | Equal Access Investment | 0 | R177 | U | | | | | | |
| 52 | NET INVESTMENT | \$37,228 | | \$24,742 | \$6,149 | \$0 | \$6,337 | \$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) | (1) | |
| 13 14 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 15 | Land Assets, Message | \$348 | T28 | \$101 | \$131 | \$0 | \$117 | \$0 | \$0 | O.K. |
| 16 17 | Land Assets, Private Line | 0 | T28 | 0 | 0 | 0 | 0 | | 0 | O.K. |
| 18 19 | Total Land Assets | \$348 | | \$101 | \$131 | \$0 | \$117 | \$0 | \$0 | O.K. |
| 20 | Support Assets, Message | 16,226 | T28 | \$4,693 | \$6,092 | \$0 | \$5,441 | \$0 | \$0 | O.K. |
| 21 22 | Support Assets, Private Line | 0 | T28 | 0 | 0 | | 0 | 0 | 0 | O.K. |
| 23 24 | Total Support Assets | \$16,226 | | \$4,693 | \$6,092 | \$0 | \$5,441 | \$0 | \$0 | O.K. |
| 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 | (t) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 31 | | | | | | | | | \$0 | O.K. |
| 32 33 | Total Operator Systems | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 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 | | *** | /= > : | *** | eo 202 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 39 40 | Local Switching Local Assigned | \$9,293 0 | (E) Direct | \$0 0 | \$9,293 0 | φ0 0 | 0 | 0 | 0 | O.K. |
| 41 | Local Assigned | | Direct | | | | | | | |
| 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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| | | | | 81 | ephone 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) | (1) | |
| 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 | (1) | 0 | Ō | 0 | Ō | Ō | Ō | O.K. |
| 61 | COE Exch. Line - Assigned | 0 | Direct | Ō | Ō | Ō | 0 | Ō | ō | O.K. |
| 62 | COE Interexchange, Message | 3,764 | (G) | o | ñ | o o | 3,764 | ñ | Ö | O.K. |
| 63 | COE Interexchange, PL | 0,707 | (I) | o o | n | ő | 0,757 | n o | o o | O.K. |
| 64 | COE Interexchange, Assigned | ő | (G) | ő | Ô | 0 | Ö | ñ | Ô | O.K. |
| 65 | COE H/R Message | 0 | (G) | 0 | 0 | ő | Ö | ő | 0 | O.K. |
| 66 | COE H/R Assigned | ő | Direct | 0 | 0 | ő | o o | 0 | 0 | O.K. |
| 67 | OOC 1 III V Assigned | | Direct | | | | | | | 0.74 |
| 68 69 | Total COE Transmission | \$10,922 | | \$7,158 | \$0 | \$0 | \$3,764 | \$0 | \$O | O.K. |
| 70 71 | Total Central Office Equip. | \$22,746 | | \$7,158 | \$9,293 | . \$0 | \$6,295 | \$0 | \$0 | O.K. |
| 72 73 | IOT EQUIPMENT: | | | | | | | | | |
| 74 | Public Telephone | \$0 | T43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 75 | Coinless Pay Phone | Ō | (D) | 0 | ō | 0 | O | Ō | 0 | O.K. |
| 76 | Customer Premises Equipment | 0 | T60 | Ō | ō | å | ā | ٥ | ٥ | O.K. |
| 77 | Castollion I rollingon Edulphioni | | | | | | - | - | · · · · · · · · · · · · · · · · · · · | |
| 78 | Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 79 | rotat to t Equipment | Ψ0 | | 40 | 40 | 45 | ** | , - | •- | |
| 80 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 81 | CADEL AND WINE I AGILITIES. | | | | | | | | | |
| 82 | Exchange PL and WATS | \$0 | (1) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 83 | Exchange Message | 53,199 | (D) | 53,199 | 0 | 0 | ō | Ď | O | O.K. |
| 84 | Exchange Assigned | 0 | Direct | 0 | 0 | 0 | Ō | 0 | 0 | O.K. |
| 85 | Excitating Production | | Direct. | | | | | | | |
| 86 | Total Exchange Line C&WF | \$53,199 | | \$53,199 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 87 | Total Exchange Line Odvvi | Ψ00,100 | | 400,700 | | ** | *- | | | |
| | Exchange Trunk, Message | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 88 | | φυ 0 | Direct | 0 | 0 | 0 | 0 | ō | Ō | O.K. |
| 89 | Exchange Trunk, PL | U | Direct | U | U | | | | | |
| 90 | m | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 91 | Total Exchange Trunk C&WF | \$U | | ቅሀ | φu | ΦΟ | ΨΟ | ΨΟ | Ψ5 | 0 |
| 92 | | | 10 1 | ** | ¢0 | \$D | \$2,006 | \$0 | \$0 | O.K. |
| 93 | Interexchange Message | \$2,006 | (G) | \$0 | \$0 | φυ 0 | \$2,00 0 0 | 0 | 0 | O.K. |
| 94 | Interexchange PL, WATS | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 95 | Interexchange Assigned | 0 | (G) | 0 | 0 | U | U | | | J.N. |
| 96 97 | Total Interexchange C&WF | \$2,006 | | \$0 | \$0 | \$0 | \$2,006 | \$0 | \$0 | O.K. |
| | | | | | | | | | | |

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| Sheet "R" 31, 2001 | 27-Feb-03 | | 02:52:48 PM | 문 | slephone Company | elephone Company | elephone Company | |
|---|-------------------------------|------------------------|----------------|----|--------------------|------------------------------|------------------|---|
| | | | | | | | | |
| ******* FCC PART 69 ******* InterLATA Investment Detail | Part 36 InterLATA Total | Source or Apportion | Common Line | Sw | Local Switching | ocal litching Information | Information | Common Billing and Information Transport Collection |
| (A) | (B) | (0) | (D) | | (E) | (E) (F) | (F) | (F) (G) (H) |
| 111 H/R C&WF, Message 112 H/R C&WF, WATS 113 H/R C&WF, Assigned | 0 0 | (G) (I) Direct | 0 0 0 | | 00 | \$0 0 \$0 | 000 | |
| 114 115 Total Host/Remote C&WF 116 | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 \$0 \$0 |
| 117 Total Cable and Wire Facil. | \$55,205 | | \$53,199 | | \$0 | \$0 \$0 | \$0 | \$0 \$2,006 \$0 |
| 119 TANGIBLE ASSETS: 120 | | | | | | | | |
| | \$0 | T28 | \$0 | | . 6 | |) (| 9 40 C |
| 123 COE Operator Leases | 0 50 | <u>د</u> د | 0 5 | | o € | 0 \$0 | o 6 | 0 0 |
| | 0 (| 39 : | 00 | | 0 | | | 000 |
| COE Transmission Leases | | ő | | | | | | |
| Total COE Leases | \$0 | | \$0 | | \$0 | \$0 \$0 | \$0 | \$0 \$0 |
| 130 IOT Equipment Leases 131 | \$0 | 78 | \$0 | | \$0 | | \$0 | \$0 \$0 |
| 132 C&WF Leases 133 | \$0 | 117 | \$0 | | \$0 | | \$ | \$0 \$0 |
| 134 Total Capital Leases 135 | \$0 | | \$0 | | \$0 | | \$0 | \$0 \$0 |
| 136 Leasehold Impr., Alloc. 137 Leasehold Impr., Direct | \$0 0 | T37 Direct | \$0 | | 0.00 | \$0 \$0 | \$0 | \$0 \$0 |
| 139 Total Leasehold Improvementsa | \$0 | | \$0 | | \$0 | \$0 \$0 | \$0 | \$0 \$0 \$0 |
| 140 141 Total Tangible Assets 142 143 | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 \$0 \$0 |
| 144 TOTAL INTANGIBLE ASSETS 145 146 | \$0 | Т37 | \$0 | | \$0 | | . 9 0 | \$0 \$0 |
| 147 PROPERTY HELD FOR FUTURE US | \$0 | T46 | \$0 | | \$0 | \$0 | | \$0 |

Sheet "R"

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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) | (1) | |
| PLANT UNDER CONSTRUCTION: | | | | | | | | | |
| Short-term | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Long-term | 2 | T46 | 2 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | *************************************** | | | | | | | * | |
| Total Plt. Under Const. | \$2 | | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | | | | | | | | | |
| TELEBHONE DI ANT AD ILISTMENT | \$0 | TAR | \$O | \$0 | .\$0 | \$0 | \$0 | \$0 | O.K. |
| LEEP HONE I DAM ADSOCIATION | ΨΟ | 140 | ΨΟ | Ψ | 45 | | • • | · | |
| CLASS B RTB STOCK | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | | | | | | | | | 0.14 |
| MATERIALS AND SUPPLIES | \$982 | T37 | \$677 | \$161 | \$0 | \$144 | \$0 | \$0 | O.K. |
| | | T07 | **** | * 05 | eo. | COE | \$0 | 90 | O.K. |
| CASH WORKING CAPITAL | \$5// | 137 | \$398 | จุษอ | φυ | 600 | ΨΟ | ΨΟ | 0 |
| EQUAL ACCESS INVESTMENT | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | InterLATA Investment Detail (A) PLANT UNDER CONSTRUCTION: Short-term Long-term Total Pit. Under Const. TELEPHONE PLANT ADJUSTMENT CLASS B RTB STOCK | InterLATA Investment Detail Total | InterLATA Investment | InterLATA Investment Detail InterLATA Source or Apportion Line | InterLATA Investment Detail InterLATA Total Source or Apportion Common Line Local Switching (A) (B) (C) (D) (E) PLANT UNDER CONSTRUCTION: Short-term \$0 T46 \$0 \$0 Long-term 2 T46 2 0 Total Pit. Under Const. \$2 \$2 \$0 TELEPHONE PLANT ADJUSTMENT \$0 T46 \$0 \$0 CLASS B RTB STOCK \$0 T37 \$0 \$0 MATERIALS AND SUPPLIES \$982 T37 \$677 \$161 CASH WORKING CAPITAL \$577 T37 \$398 \$95 | InterLATA Investment Detail InterLATA Total Source or Apportion Common Line Local Switching Information (A) (B) (C) (D) (E) (F) PLANT UNDER CONSTRUCTION: Short-term \$0 T46 \$0 \$0 \$0 Long-term 2 T46 2 0 0 0 Total Pit. Under Const. \$2 \$2 \$0 \$0 \$0 TELEPHONE PLANT ADJUSTMENT \$0 T46 \$0 \$0 \$0 CLASS B RTB STOCK \$0 T37 \$0 \$0 \$0 MATERIALS AND SUPPLIES \$982 T37 \$398 \$95 \$0 CASH WORKING CAPITAL \$577 T37 \$398 \$95 \$0 | InterLATA Investment InterLATA Source or Apportion Common Switching Information Transport | InterLATA Investment Detail InterLATA Source or Apportion Line Switching Information Common Transport Collection | InterLATA Investment Detail InterLATA Source or Apportion Common Line Switching Information Transport Collection Other |

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| | | | | | • | • • | | | | |
|----------------|----------------------------------|-------------------------------|------------------------|----------------|--------------------|-------------|---------------------|---|-------|------|
| | 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) | (1) | |
| 13 14 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 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 | Ö | 0 | Ò | 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 26 | ACCUM. AMORTIZATION: | | | | | | | | | |
| 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 | O | O.K. |
| 31 | | | | | | | | *************************************** | | |
| 32 | Tot. Accum. Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 33 | | | | | | | | | | |
| 34 35 36 | Total Accum, Depr./Amort. | \$52,480 | | \$37,088 | \$8,576 | \$0 | \$6,816 | \$0 | \$0 | O.K. |
| 37 38 | ACCUM. DEF. INC. TAXES, NET: | | | | | | | | | |
| 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) | (1) | |
| 13 | Central Office Equipment | \$22,746 | R70 | \$7,158 | \$9,293 | \$0 | \$6,295 | \$0 | \$0 | O.K. |
| 14 | Info. Orig./Term. Eqpt. | O | R78 | O | 0 | 0 | 0 | 0 | 0 | O.K. |
| 15 16 | C&W Facilities | 55,205 | R117 | 53,199 | 0 | 0 | 2,006 | 0 | 0 | O.K. |
| 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 | 0.00000 | 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. |

| 63 65 66 67 | 60 61 62 | | | | |
|---|--|-----|--|-------------------------|---------------------------------------|
| "BIG THREE" Expenses Factor Net Investment Factor | Interstate Equiv. Factor Wtd. Std. Work Seconds | (A) | ****** FCC PART 69 ******* Apportionment Factors | | Sheet "T" ENDING DECEMBER 31, 2001 |
| \$12,215 1.000000 37,228 1.000000 | 0.000000 1.000000 | (B) | Part 36 InterLATA Total | | 27-Feb-03 |
| U171 P13 | Direct Direct | (C) | Source | | |
| \$7,755 0.634880 24,742 0.664611 | 0.000000 1.000000 | (D) | Common Line | Un | 02:52:48 PM |
| \$2,131 0.174431 6,149 0.165182 | 0.000000 0.000000 | (E) | Local Switching | Union Telephone Company | |
| 0.000200 0.000200 0 0.000000 | 0.000000 | (F) | Information | any | |
| \$1,940 0.158847 6,337 0.170207 | 0.000000 0.000000 | (G) | Common Transport | | |
| \$386 0.031628 0 0 0.000000 | 0.000000 | Œ | Billing and Collection | | |
| 0.000000 0.000000 0.000000 | 0.000000 | 9 | Other | | |
| 0 0 0 | 0.0 | | | | |

Sheet "U" ENDING DECEMBER 31, 2001 27-Feb-03

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| | | | | | • | | | | | |
|----------|------------------------------|-------------------------------|-----------|----------------|--------------------|-------------|---------------------|---------------------------|-------|------|
| | 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) | (1) | |
| 13 14 | PLANT SPEC. OPER. EXPENSE: | | | | | | | | | |
| 15 | Network Support, Alloc. | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 17 | Network Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 18 19 | Total Network Support Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 20 | General Support, Alloc. | \$1,597 | T30 | \$462 | \$600 | \$0 | \$536 | \$0 | \$0 | O.K. |
| 21 22 | General Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 23 24 | Total General Support Exp. | \$1,597 | | \$462 | \$600 | \$0 | \$536 | \$0 | \$0 | O.K. |
| 25 | Central Office Eq., Alloc. | \$2,881 | T31 | \$907 | \$1,177 | \$0 | \$797 | \$0 | \$0 | O.K. |
| 26 27 | Central Office Eq., Direct | 0 | Direct | 0 | 0 | <u> </u> | 0 | 0 | 0 | O.K. |
| 28 29 | Total COE Exp. | \$2,881 | | \$907 | \$1,177 | \$0 | \$797 | \$0 | \$0 | O.K. |
| 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 33 | IOT Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 34 35 | Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 36 | Cable & Wire, Alloc, | \$4,456 | T33 | \$4,294 | \$0 | \$0 | \$162 | \$0 | \$0 | O.K. |
| 37 38 | Cable & Wire, Direct | 129 | Direct | 0 | 0 | 0 | 129 | 0 | 0 | O.K. |
| 39 40 | Total C&WF Exp. | \$4,585 | | \$4,294 | \$0 | \$0 | \$291 | \$0 | \$0 | O.K. |
| 41 42 | TOTAL PLT. SPEC. OPER. EXP. | \$9,063 | | \$5,662 | \$1,777 | \$0 | \$1,624 | \$0 | \$0 | O.K. |
| 43 | TOTAL PLT. SPEC., ex SUPPORT | \$7,466 | | \$5,200 | \$1,177 | \$0 | \$1,088 | \$0 | \$0 | O.K. |

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| | 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) | (1) | |
| 57 58 | NON-SPECIFIC OPER. EXP.: | | | | | | | | | |
| 59 60 61 | Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct | \$0 0 | T18 Direct | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 62 63 | Total Oth. Plt, & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 64 65 | Network Operations, Alloc. Network Operations, Direct | \$2,703 0 | T18 Direct | \$2,093 0 | \$322 0 | \$0 0 | \$288 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 66 67 68 | Total Network Oper. Exp. | \$2,703 | | \$2,093 | \$322 | \$0 | \$288 | \$0 | \$0 | O.K. |
| 69 70 | Total Access Expenses | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 71 72 | Depr., Support Assets Depr., COE Switching | \$1,221 1,171 | R23 R44 | \$353 0 | \$459 920 | \$0 0 | \$410 251 | \$0 0 | \$0 0 | O.K. O.K. |
| 73 74 | Depr., COE Operator Depr., COE Transmission | 0 566 0 | R32 R68 R78 | 0 371 0 | 0 0 0 | 0 0 0 | 0 195 0 | 0 | 0 0 0 | O.K. O.K. O.K. |
| 75 76 77 | Depr., IOT Equipment Depr., C&W Facilities Depr., PHFU | 2,746 0 | R117 R147 | 2,646 0 | 0 | 0 | 100 0 | 0 | 0 | O.K. O.K. |
| 78 79 80 | Total Depreciation Expense | \$5,703 | | \$3,370 | \$1,379 | \$0 | \$955 | \$0 | \$0 | O.K. |
| 81 82 | Amort., Tangible Assets Amort., Intangible Assets | \$0 0 | R141 R144 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | 0.K. 0.K. |
| 83 84 | Other Amortization Direct Assigned Amort. | 0 | Direct Direct | 0 | 0 | 0 | 0 | 0 0 | 0 0 | O.K. O.K. |
| 85 86 87 | Total Amortization Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 88 89 | Total Depr. and Amort. | \$5,703 | | \$3,370 | \$1,379 | \$0 | \$955 | \$0 | \$0 | O.K. |
| 90 | TOTAL NON-SPEC. OPER. EXP. | \$8,406 | | \$5,463 | \$1,701 | \$0 | \$1,243 | \$0 | \$0 | 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) | |
| 104 105 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 105 | Marketing, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 107 | Marketing, Direct | 0 | Direct | 0 | Ō | Ō | 0 | Ō | 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. |
| 113 | - F | | | | | *************************************** | | | | |
| 114 115 | 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. |
| 118 119 | Foreign Directory | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 120 121 | 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 | Ö | (1) | Ō | Ō | 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 | ٥ | 0 | 0 | 0 | O.K. |
| 126 | Bus. Ofc., EU Reserved | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 127 ⁻ | Bus. Ofc., IX Special Access | 0 | (1) | 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. |
| 131 132 | Bus, Ofc., Reserved | D | (1) | 0 | 0 | <u> </u> | | 0 | | O.K. |
| 133 134 | 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 | Ť21 | 0 | 32 | 0 | 29 | 0 | 0 | O.K. |
| 138 139 | Cust. Serv., EU Common Line | 0 | (H) | 0 | 0 | 0 | 0 | 0 | | O.K. |
| 140 141 | 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) | (1) | |
| 158 159 | Other Cust. Serv., Alloc. Other Cust. Serv., Direct | \$0 0 | 142 Direct | \$0 0 | \$0 0 | \$0 O | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 160 161 162 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 163 164 165 | TOTAL CUSTOMER OPER. EXP. "BIG-THREE" EXPENSES: | \$449 | | \$0 | \$32 | \$2 | \$29 | \$386 | \$0 | O.K. |
| 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. |
| 169 170 | Total Customer Operations | 449 | 163 | 0 | 32 | 2 | 29 | 386 | 0 | O.K. |
| 171 172 | TOTAL "BIG THREE" EXPENSES | \$12,215 | | \$7,755 | \$2,131 | \$2 | \$1,940 | \$386 | \$0 | O.K. |
| 173 174 | CORPORATE OPERATIONS EXPENSE: | | | | | | | | | |
| 175 | Exec. and Planning, Alloc. | \$214 | T64 | \$136 | \$37 | \$0 | \$34 | \$7 | \$0 | O.K. |
| 176 177 | Exec. and Planning, Direct | 0 | Direct | 0 | | 0 | 0 | 0 | 0 | O.K. |
| 178 179 | Total Exec. and Planning | \$214 | | \$136 | \$37 | \$0 | \$34 | \$7 | \$0 | O.K. |
| 180 | Admin. & General, Allocable | \$1,609 | T64 | \$1,021 | \$281 | \$0 | \$256 | \$51 | \$0 | O.K. |
| 181 182 | Admin. & General, Direct | 0 | Direct | 0 | 0 | 0 | 0 | | 0 | O.K. |
| 183 184 | Total Admin. and Gen. | \$1,609 | | \$1,021 | \$281 | \$0 | \$256 | \$51 | \$0 | O.K. |
| 185 186 | TOTAL CORPORATE OPERATIONS | \$1,823 | | \$1,157 | \$318 | \$0 | \$290 | \$58 | \$0 | O.K. |
| 187 188 | NON-INCOME TAXES: | | | | | | | | | |
| 189 | Non-income Taxes, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 190 191 192 | Non-income Taxes, Direct | 0 | Direct | 0 | 0 | | 0 | 0 | 0 | O.K. O.K. |
| 193 194 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 |
|-------------------|
| PERIOD ADDRESSED |
| RUN DATE AND TIME |

Union Telephone Company ENDING DECEMBER 31, 2001 27-Feb-03

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

| | | | | | | | | | Int | rastate | | | | | |
|----|------------------------------------|---------|-----------|------------|---|---------|-----------|-------------|-----|---------|-------|---------|----|---------------------|-------|
| | | TOTAL | Source/ | Interstate | | Messag | je Teleph | one Service | | : | Priva | te Line | | TOT | · A I |
| | ******* FCC PART 36 ******* | COMPANY | Allocator | and Othe | | InterLA | TA | intraLAT | Α | InterLA | TA | IntraLA | TA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | | (E) | | (F) | - | (G |) | (H |) | (1 |) |
| | 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

| 27-Feb-03 | 02:52:48 PM |
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| | |

Intrastate

| | | TOTAL | Source/ | 1-44-4- | | Messa | ge Teleph | none Serv | ice | | Priv | ate Line | | | |
|-----|---------------------------------------|-----------|-----------|-------------------------|---|---------|-----------|-----------|-------|---------|------|----------|----|-------|--------------|
| | ******* FCC PART 36 ******* | COMPANY | Allocator | Interstate and Other | _ | InterLA | га | IntraL | ATA | InterLA | TA | IntraLA | TA | INTRA | TAL STATE |
| | (A) | (B) | (C) | (D) | | (E) | - | (F | =) | (G |) | (H) |) | | (1) |
| 70 | CAT 2 CP Equipment | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 71 | Reserved | 0 | | | | | | | | | | | | | |
| 72 | | 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. Pit. Adjust Alloc. | 0 | | | | | | | | | | | | | |
| 104 | Tele. Plt. Adjust Direct | Ō | | | 0 | | 0 | | 0 | | 0 1 | | 0 | | 0 |
| 105 | Other Assets, Net | Ō | | | ō | | 0 | | 0 | | 0 | | 0 | | 0 |
| 106 | Other Liab., Def. Cr., Net | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| ,00 | | ū | | | - | | | | | | | | | | |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| 27-Feb-03 | 02:52:48 PM |
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| | |

Intrastate Message Telephone Service Private Line TOTAL TOTAL Source/ Interstate ******* FCC PART 36 ******* COMPANY Allocator and Other InterLATA IntraLATA INTRASTATE InterLATA IntraLATA (B) (C) (F) (G) (H) (l) (A) (D) (E) 123 TPUC - Short Term, Alloc. 0 TPUC -- Short Term, Direct 0 0 0 0 0 0 0 TPUC - Long Term, Alloc. 108 o 126 TPUC - Long Term, Direct 0 O 0 0 0 127 128 RESERVES AND DEFERRALS: 129 Acc. Depr. Support Assets 420,081 130 Acc. Depr. COE Switching 341,980 Acc. Depr. COE Operator ___ ___ 131 0 ------132 Acc. Depr. COE Transmission 140,405 Acc, Depr. IOT Equipment ---133 0 Acc. Depr. Cable and Wire Facilities 1,380,472 134 0 0 0 135 Acc. Depr. Other Plant 0 G 0 Accum. Amort., Tangible inv. 136 0 137 Accum, Amort., Intang, Inv. 0 0 0 0 0 138 Accum. Amort., Other Ð 0 139 Acc. Def. IT Support Assets 0 140 Acc, Def. IT COE Switching 0 Acc. Def. IT COE Operator 141 0 ---Acc. Def. IT COE Trans. n 142 ___ ---Acc. Def. IT IOT Equipment 0 ___ Acc. Def. IT C&WF 0 0 3,271 69,065 Acc. Def. IT Unclassified 280,016 210,951 6,379 59,415 145 146 OPERATING EXPENSES AND TAXES: 147 Network Support, Alloc. 0 148 0 0 0 0 Network Support, Direct 0 0 0 149 150 General Support, Alloc. 70,079 ٥ 0 0 0 0 151 General Support, Direct n 0 Central Office Eq., Alloc. 145,866 152 0 0 0 0 0 0 Central Office Eq., Direct 153 0 ---154 Cust. Premises Equip. 0 ----155 Coinless Pay Phone Exp. 0 156 Other IOT 0 0 0 0 0 ٥ 157 IOT Direct 0 158 Cable & Wire, Alloc. 183,154 0 54,881 Cable & Wire, Direct 130,800 75,919 129 54,752 0 159

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

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| 21-1 60-03 | ************ | UZ.32.40 FIV |

Intrastate

| | | | | | | Messa | ge Telep | hone Servic | e | | Priva | ite Line | | | |
|------------|--|------------------|----------------------|-------------------------|-------|---------|--------------|-------------|--------|----------|--------|----------|--------|--------------|-----|
| | ******* FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Interstate and Other | ***** | InterLA | ГА | IntraLA1 | ΓΑ | InterLA1 | ГА | IntraLA | ΓΑ | TO INTRAS | |
| | (A) | (B) | (C) | (D) | | (E) | - | (F) | _ | (G) | | (H) | | (| (1) |
| 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 | · o | | | 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 | • | | | | | | | | | | | | | |
| 189 | Other Amortization | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 190 | Direct Assigned Amort. | ō | | | 0 | | Ō | | ō | | ō | | o | | Ó |
| 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 | ō | | | Ō | | 0 | | ō | | 0 | | 0 | | 0 |
| 196 | Alphabetical Directory | 264 | | | _ | | - | | | | | | | | |
| 197 | Foreign Directory | | | | | - | | | | | | _ | | | |
| 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 | ñ | | | | | | | | | | | | | |
| 203 | Bus. Ofc., IXC B & C Services | n | | | | | | | | | | | | | |
| 204 | Coin Collect & Admin. | n | | | | | | | | | | | | | |
| 205 | Cust. Svc., Direct | 0 | | | O | | 0 | | 0 | | 0 | | 0 | | 0 |
| 206 | Cust. Serv., Msg. Process | 6,646 | | | U | | U | | Ū | | Ü | _ | Ū | | • |
| 207 | Cust. Serv., Other B&C | 11,254 | | | | | | | | _ | | | | | |
| 208 | Cust. Serv., CABS | 41,789 | | - | | | | | | | | | | | |
| | Cust. Serv., CABS Cust. Serv., EU Common Line | 41,709 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 209 210 | Other Cust. Serv., Alloc. | 0 | | | J | | U | | J | | J | | U | | • |
| | | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 211 | Other Cust. Serv., Direct Exec. and Planning, Alloc. | 15,550 | | | 3 | | Ü | | | | J | | • | | - |
| 212 | Exec. and Planning, Alloc. | 0 occ,c1 | | | 0 | | 0 | | 0 | | 0 | - | 0 | | 0 |
| 213 | Exec. and Planning, Direct | U | | | 5 | | U | | | | • | | ~ | | • |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| 27-Feb-03 | | 02: |
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Intrastate

| | | TOTAL | 01 | 1-11-1- | | Messag | je Teleph | one Servic | :e | | Priva | ite Line | | то | TAL |
|-----|-----------------------------|------------------|----------------------|-------------------------|---|---------|-----------|------------|--------|---------|-------|----------|----|-------|--------|
| | ******* FCC PART 36 ******* | TOTAL COMPANY | Source/ Allocator | Interstate and Other | | InterLA | ГА | IntraLA | ATA | InterLA | TΑ | IntraLA | TA | INTRA | |
| | (A) | (B) | (C) | (D) | | (E) | | (F | | (G) | | (H) |) | | (1) |
| 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 | | O | | 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 | | | | | | | | | | | | | | | |

| Sheet "V" | Input Documental | tion, Page 6 |
|-----------|------------------|--------------|
|-----------|------------------|--------------|

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| | | | Interstate | | Int | | | | | |
|-----|-------------------------------------|---------|----------------|-----|-----|-----------|-----------|-----------|-----------|------------|
| | | TOTAL | Source/ | | | Priva | te Line | Priv | vate Line | TOTAL |
| | ******* FCC PART 36 ******* | COMPANY | AllocatorOther | | | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE |
| | (A) | (B) | (C) | (D) | | (E) | (F) | (G) | (H) | (1) |
| 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 |



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

Comhusker Plaza 301 S. 13th Street, Suite 401 Lincoln, NE 68508 (402) 441-4316 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 2 5 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

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SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

| ment to Cost San Estimated Expens | y Preparation Expense | Years Filed.) |
|-----------------------------------|-----------------------|---------------|
| | to Cost Study | 'EX |

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| Union 1 | Union Telephone Company | 2001 |
|---------|---|----------|
| Ln. No. | | |
| ~ | Estimated Annual Non Recurring Hours | 20 |
| 7 | Hourly Rate | \$85 |
| က | Total Annual Non Recurring Expense | \$1,700 |
| 4 | Non recurring expense included in current financial | \$1,700 |
| 2 | NR Exp per year (Ln 4) / 3 | \$567 |
| 9 | 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)) | |

Sheet "A" ENDING DECEMBER 31, 2001 Revised 8/20/99 21-Mar-03

10:07:59 AM

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) | (1) | |
| INTRALATA: | | | | | | | | | |
| Net Investment Rate of Return | \$376,705 10.40% | J13 | \$223,455 10.40% | \$52,804 10.40% | \$0 10.40% | \$71,516 10.40% | \$0 10.40% | \$28,931 10.40% | O.K. |
| Return on Rate Base Return Adjustments | \$39,177 0 | J18-20 | \$23,239 0 | \$5,492 0 | \$0 0 | \$7,438 0 | \$0 0 | \$3,009 0 | O.K. O.K. |
| Net Return on Rate Base Income Taxes Expenses and Other Taxes | \$39,177 19,283 363,179 | J31-32 J33-35, 40 | \$23,239 11,438 127,440 | \$5,492 2,703 48,885 | \$0 0 29 | \$7,438 3,661 128,339 | \$0 0 30,212 | \$3,009 1,481 28,273 | O.K. O.K. O.K. |
| Total IntraLATA Rev. Req. | \$421,639 | | \$162,117 | \$57,079 | \$29 ========= | \$139,438 ========= | \$30,212 =================================== | \$32,763 | О.К. |
| INTERLATA: | | | | | | | | | |
| Net Investment Rate of Return | \$37,228 10.40% | P13 | \$24,742 10.40% | \$6,149 10.40% | \$0 10.40% | \$6,337 10.40% | \$0 10.40% | \$0 10.40% | O.K. |
| Return on Rate Base Return Adjustments | \$3,872 0 | P18-20 | \$2,573 0 | \$640 0 | \$0 0 | \$659 0 | \$0 0 | \$0 0 | O.K. O.K. |
| Net Return on Rate Base Income Taxes Expenses and Other Taxes | \$3,872 1,913 20,804 | P31-32 P33-35, 40 | \$2,573 1,271 12,954 | \$640 316 4,027 | \$0 0 3 | \$659 326 3,359 | \$0 0 462 | \$0 0 | O.K. O.K. O.K. |
| Total InterLATA Rev. Req. | \$26,589 | | \$16,799 | \$4,982 | \$3 =========== | \$4,343 =========== | \$462 | \$0 | O.K. |
| 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 | | | |

Sheet "B" ENDING DECEMBER 31, 2001 21-Mar-03

10:07:59 AM

| | | | | | | Intrastate | | | |
|---|------------------|----------------------|-------------------------|----------------------|-----------|------------|-----------|------------|------|
| | TOTAL | | | lessage Telephone Se | ervice | Priva | ate Line | TOTAL | |
| ******* FCC PART 36 ******* Revenue Requirement Summary | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | interLATA | IntraLATA | INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| State Income Tax Rate | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| Federal Income Tax Rate | 33.10% | | 33.10% | 33.10% | 33.10% | 33.10% | 33.10% | 33.10% | |
| Gross Receipts Tax Rate | 4.00% | | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | |
| Net Investment | \$1,668,125 | C68 | \$1,254,191 | \$37,228 | \$353,559 | \$0 | \$23,146 | \$413,934 | 4.O |
| Rate of Return | 10.40% | | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | |
| Return on Rate Base | \$173,485 | | \$130,436 | \$3,872 | \$36,770 | \$0 | \$2,407 | \$43,049 | O.K |
| AFUDC | 0 | H43 | 0 | 0 | 0 | 0 | 0 | 0 | 0.8 |
| ITC Amortization | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | O.F |
| Other Return Adjustments | 0 | V242 | 0 | 0 | 0 | 0 | 0 | Ō | 0.1 |
| Net Return | \$173,485 | | \$130,436 | \$3,872 | \$36,770 | \$0 | \$2,407 | \$43,049 | 0.8 |
| Contributions | 500 | H52 | 291 | 6 | 200 | 0 | 3 | 209 | O.K |
| Interest Expense | 0 | H44 | 0 | 0 | 0 | 0 | 0 | 0 | 0.1 |
| Capital Lease Expense | 0 | H46 | 0 | 0 | 0 | 0 | 0 | 0 | O,Ł |
| Capitalized Payroll taxes | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | 0.1 |
| Depreciation Adjustment | 0 | H36 | 0 | 0 | 0 | 0 | 0 | 0 | 0.1 |
| Other Income Adjustments | 0 | V248 | 0 | 0 | 0 | 0 | 0 | 0 | 0.1 |
| After Tax Income | \$172,985 | | \$130,145 | \$3,866 | \$36,570 | \$0 | \$2,404 | \$42,840 | 0.1 |
| State Income Taxes | \$0 | Formula | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.1 |
| Federal Income Taxes | 85.587 | Formula | 64,392 | 1,913 | 18.094 | 0 | 1,189 | 21,196 | 0.1 |
| Operating Expenses and Taxes | 1,261,394 | 1196 | 896,463 | 19,741 | 334,616 | 0 | 10,574 | 364,931 | O.ł |
| Uncollectibles | 1,124 | V249 | 0 | 0 | 1,124 | 0 | 0 | 1,124 | O.F |
| Other Revenue Adjustments | 0 | V250 | Ō | 0 | 0 | ő | 0 | 0 | O.F |
| Net Revenue | \$1,521,590 | • | \$1,091,290 | \$25,526 | \$390,603 | \$0 | \$14,171 | \$430,300 | O.K |
| Gross Receipts Taxes | 63,400 | Formula | 45,470 | 1,064 | 16,275 | 0 | 590 | 17,929 | O.K |
| Other Revenue Taxes | 0 | V251 | 0 | 0 | 0 | ő | 0 | 0 | O.K |
| TOTAL REVENUE REQUIREMENT | \$1,584,990 | | \$1,136,761 | \$26,589 | \$406,878 | \$0 | \$14,762 | \$448,229 | О.К. |

Sheet "C" ENDING DECEMBER 31, 2001

21-Mar-03

10:07:59 AM

| | | | | | | li | ntrastate | | | |
|-------------|---|--------------------|----------------------|-------------------------|------------------|-------------------|-----------|-------------|---------------------|-------------------------|
| | | | | - | Message Tele | phone Service | Priv | vate Line | TOTAL | |
| | ******* FCC PART 36 ******* Investment Summary | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | intraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 3 | Land and Support Investment | \$727,348 | D33 | \$548,098 | \$16,574 | \$154,177 | \$0 | \$8,499 | \$179,250 | О.К. |
| 5 | COE Operator Equipment | \$0 | D43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
|) 7 | COE Switching Equipment COE Transmission Equipment | 637,942 513,579 | D68 D85 | 493,683 385,427 | 11,824 10,922 | 132,435 97,892 | 0 | 0 19,337 | 144,259 128,152 | O.K. O.K. |
| 3 | COL Transmission Equipment | | D03 | | | | | 10,007 | 120,102 | O.A. |
|) | Total COE | \$1,151,521 | | \$879,110 | \$22,746 | \$230,328 | \$0 | \$19,337 | \$272,411 | O.K. |
|) | Info. Orig./Term. Equipment Cable and Wire Facilities | 0 2,269,300 | D94 D137 | 0 1,698,671 | 0 55,205 | 0 494,789 | 0 0 | 0 20,635 | 0 570,630 | O.K. -0.999999999767 |
| 3 | Total COE, IOT, C&WF | \$3,420,821 | | \$2,577,781 | \$77,951 | \$725,117 | \$0 | \$39,972 | \$843,041 | O.K. |
| ; | Total Capital Leases | \$0 | D173 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| , | Leasehold Improvements | \$0 | D186 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
|) } } | Intangible Assets | \$1,124 | D209 | \$0 | \$0 | \$1,124 | \$0 | \$0 | \$1,124 | O.K. |
| ! | Total Tele. Plt. In Service | \$4,149,293 | | \$3,125,879 | \$94,526 | \$880,418 | \$0 | \$48,471 | \$1,023,415 | -1.212623810396 |
| | Plant Held, Future Use | \$0 | D214-215 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| i | TPUC, Short-term | 0 | D216-217 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| } | TPUC, Long-term | 108 | D218-219 | 81 | 2 | 23 | 0 | 1 | 27 | O.K. |
| | Tel. Pit. Adjustment | 0 | D220-221 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
|) | Total Other Tel. Plt. | \$108 | | \$81 | \$2 | \$23 | \$0 | \$1 | \$27 | O.K. |
| : | TOTAL TELEPHONE PLANT | \$4,149,401 | | \$3,125,961 | \$94,528 | \$880,441 | \$0 | \$48,473 | \$1,023,442 | -1.212655373383 |

| | | | | | O.K | 0.K. | 0. 7. | 0.K. | O.K | O.K. | O.K. | O.K. | 0.K | o. K |
|--|------------|---------------------------|----------------------|-----|-------------------|-------------------------|-----------------------------|----------------------------|-----------------|------------------------|-----------------------|----------------------|-------------------------|----------------------|
| | | - V | INTRASTATE | (1) | 0 | (563,022) | (69,065) | 0 | \$391,354 | 10,151 | 0 | 12,428 | 0 | \$413,934 |
| | | Private Line | IntraLATA | H) | 0 | (22,748) | (3,271) | 0 | \$22,453 | 367 | 0 | 325 | 0 | \$23,146 |
| | Intrastate | Pri | InterLATA | (0) | 0 | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | 0 | 0\$ |
| | | hone Service | IntraLATA | (F) | 0 | (487,794) | (59,415) | 0 | \$333,231 | 8,802 | 0 | 11,526 | 0 | \$353,559 |
| прапу | | Message Telephone Service | InterLATA | (E) | 0 | (52,480) | (6,379) | 0 | \$35,669 | 982 | 0 | 277 | 0 | \$37,228 |
| 10:07:59 AM Union Telephone Company | | i | - Interstate | (a) | 0 | (1,719,917) | (210,951) | 0 | \$1,195,093 | 30,218 | 0 | 28,880 | 0 | \$1,254,191 |
| | | d | Source/ Allocator | 0 | V105 | E34 | E47 | V106 | | H31 | H35 | Formula | I | |
| 21-Mar-03 | | , | COMPANY | (B) | 0 | (2,282,938) | (280,016) | 0 | \$1,586,447 | 40,369 | 0 | 41,309 | 0 | \$1,668,125 |
| Sheet "C" ENDING DECEMBER 31, 2001 | | | Investment Summary | (A) | Other Assets, Net | Accumulated Depr./Amort | Accum. Def. Inc. Taxes, Net | Oth. Liab. & Def. Cr., Net | TOTAL NET PLANT | Materials and Supplies | Rural Tel. Bank Stock | Cash Working Capital | Equal Access Investment | TOTAL NET INVESTMENT |
| | | | | | 56 | 27 | 28 | 29 | 9 6 6 | 63 | 64 | 65 | 66 | 69 |

| 6 | S TAO IsloT | \$135,792 | | \$\$¢'11¢ | \$2,531 | Z+L'6+\$ | 0\$ | 0\$ | 876,162 | О.К. | |
|-------------|--|------------------------|----------------------|--------------------------|-------------------|--------------------------|---|---|-----------------------|--------------|--|
| 9 | CAT 2 Tandem Sw. Allocable CAT 2 Tandem Sw. Direct | 267,381 \$ 0 | A38 C5e | 0 †11'†8\$ | 162,S\$ 0 | 0 ᠘þl'6þ\$ | 0 0\$ | 0 0\$ | 878,18 \$ 0 | 0'K' 0'K' | |
| † 2 | t TAO laioT | 0\$ | | 0\$ | 0\$ | 0\$ | 0\$ | 0\$ | 0\$ | о.к. | |
| Į | CAT 1 Oper. Sys., Other | 0 | 98/ | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| Ċ | CAT 1 Oper. Sys., Aux. Pos. | Ō | 623 | Ō | Ō | Ō | 0 | Ō | 0 | O'K' | |
| 6 | CAT 1 Oper. Sys., Other TSPS | 0 | 621 | 0 | Ō | 0 | 0 | 0 | 0 | O.K. | |
| 8 | CAT 1 Oper. Sys., TSPS | 0\$ | CSS | 0\$ | 0\$ | 0\$ | 0\$ | 0\$ | 0\$ | O.K. | |
| 9 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | | |
| ţ | | ========= | | ========= | | ========= | ======================================= | ======================================= | ========= | | |
| 2 | Tot. Land and Support Assets | 846,727\$ | | 860'81/9\$ | ħ73,61\$ | 171,421\$ | 0\$ | 667'8\$ | 052,671\$ | O'K' | |
| ļ | Total Support Assets | \$90,217\$ | | 189'989\$ | \$16,226 | 866,031\$ | 0\$ | \$8,320 | \$484,871 \$ | 0'К' | |
| 6 | General Purpose Computers | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O'K' | |
| 8 | Office Equipment | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O'K' | |
| 1 | Furniture | 0 | H33 | 0 | 0 | Ō | Ō | 0 | 0 | O.K. | |
| 9 | Buildings, Direct | 0 | V29 | Ō | 0 | Ō | Ō | Ó | 0 | O.K | |
| 9 | Buildings, Allocable | 712,065 | H33 | 189'989 | 16,226 | 120,938 | 0 | 8,320 | 175,484 | O'K' | |
| t | Other Work Equipment | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O'K' | |
| ε | Garage Work Equipment | 0 | H33 | Ō | 0 | Ō | 0 | Ō | Ō | O'K' | |
| 2 | Special Purpose Vehicles | 0 | H33 | 0 | Ō | 0 | 0 | 0 | 0 | O'K' | |
| Ļ | Aircraft | Ō | H33 | Ö | Ō | Ö | Ö | 0 | Ö | O.K | |
| 0 | Motor Vehicles | 0\$ | H33 | 0\$ | o\$ | 0\$ | 0\$ | 0\$ | 0\$ | O.K | |
| 6 9 2 | bns.1 lefoT | \$15,283 | | Z13'11\$ | 848\$ | 042,£ \$ | 0\$ | 641\$ | 997,6\$ | O'K' | |
| 9 | Land, Direct | 0 | 727 | 0 | 0 | 0 | 0 | 0 | 0 | O'K' | |
| 9 | Land, Allocable | \$12,283 | H33 | 712,11 2 | 876\$ | 0 1 2'8\$ | 0\$ | 6ZI\$ | 997, £\$ | O.K. | |
| 3 | :ST3SSA TЯO99US QNA QNAJ | | | | | | | | | | |
| | (V) | (日) | (0) | (a) | (3) | (H) | (ල) | (H) | (1) | | |
| | Plant Investment Detail | TOTAL YNA9MOO | Source/ Allocator | Interstate and Other | ATA-InterLATA | ATAJshini | ATAL19tnI | ATA_strol | TATSARTINI | | |
| | ******* 20 TGAG OOT ******* | IVIOI | 10031102 | Atstatotal | qələT əgsssəM | e Telephone Service Priv | | Private Line JATOT | | | |
| | _ | | | - | | 1 | otsisie | *************************************** | | | |
| | - | | | noO ənoriqələT noinl | bany | | | | | | |
| | ENDING DECEMBEK 31, 2001 | 21-Mar-03 | | MA 62:70:01 | | | | | | | |

Sheet "D" ENDING DECEMBER 31, 2001

21-Mar-03

10:07:59 AM

Union Telephone Company

| | | | | | | | Intrastate | | | |
|-------|---|------------------------|----------------------|---------------------------|---------------------|----------------------|-------------------|---------------------|-----------------------|--------------|
| ***** | | T0741 | S | | Message Te | lephone Service | Pri | vate 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) | |
| | 3 Local Sw. Allocable 3 Local Sw. Direct | \$502,150 0 | G15 V40 | \$409,569 0 | \$9,293 0 | \$83,288 0 | \$0 0 | \$0 0 | \$92,581 0 | O.K. O.K. |
| Total | CAT 3 | \$502,150 | | \$409,569 | \$9,293 | \$83,288 | \$0 | \$0 | \$92,581 | O.K. |
| Total | COE Sw. CAT 2&3 | \$637,942 ======== | | \$493,683 | \$11,824 ======= | \$132,435 ====== | \$0 ====== | \$0 ====== | \$144,259 ======== | O.K. O.K. |
| COE | TRANSMISSION: | | | | | | | | | |
| | 4.12 Exchange Trunk | \$63,568 | 123 | \$63,568 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | 4.12 Exch. Tr. Direct | 0 | V42 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | 4.13 Exch. Ln. Message | 285,262 | G13 | 213,947 | 7,158 | 64,157 | 0 | 0 | 71,316 | O.K. |
| | 4.13 PL, WATS, Local | 7,706 | F18 | 5,548 | 0 | 0 | 0 | 2,158 | 2,158 | O.K. |
| | 4.13 Direct | 0 | V45 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | 4.23 Message | 100,276 | G18 | 62,777 | 3,764 | 33,735 | 0 | 0 | 37,499 | O.K. |
| | 4.23 PL, WATS | 56,767 | F24 | 39,588 | 0 | 0 | 0 | 17,179 | 17,179 | O.K. |
| | 4.23 Direct | 0 | V48 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | 4.3 H/R Message | 0 | G29 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | 4.3 WATS | 0 | V50 | 0 | . 0 | 0 | 0 | 0 | 0 | O.K. |
| CAT 4 | 4.3 Direct | 0 | V51 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total | COE CAT 4 | \$513,579 ========= | | \$385,427 ======= | \$10,922 ======= | \$97,892 ======== | \$0 ========== | \$19,337 ======= | \$128,152 | O.K. |
| INFO | RMATION ORIGINATION/TEF | RMINATION: | | | | | | | | |
| CAT 1 | 1 Other IOT Equipment | \$0 | G13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | 1 Coinless Pay Phones | 0 | G18 | 0 | 0 | O | Ō | 0 | ō | O.K. |
| CAT 2 | 2 CP Equipment | 0 | V70 | 0 | 0 | 0 | 0 | ō | 0 | O.K. |
| Total | IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | | ========= | | ========== | | ========= | ========== | ========= | | |

21-Mar-03

10:07:59 AM

| | | | | | | | Intrastate | | | |
|-------------------|---|------------------|----------------------|-------------------------|--------------|----------------|------------|-----------|-----------------------|----------------|
| | | | | - | Message Tele | ephone Service | Priv | rate 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) | (1) | |
| 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 | φ22,320 0 | V76 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 122 123 124 | Total CAT 2 C&WF | \$22,928 | | \$22,928 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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. |
| 127 128 | CAT 3 Direct | 0 | V79 | 0 | 0 | 0 | 0 | 0 | 0 | О.К. |
| 129 130 | Total CAT 3 C&WF | \$69,124 | | \$44,525 | \$2,006 | \$17,992 | \$0 | \$4,601 | \$24,599 | O.K. |
| 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 | OARITAL A FAREO. | | | | | | | | | |
| 140 141 | CAPITAL LEASES: | | | | | | | | | |
| 142 | Allocable Support Leases | \$0 | H14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 143 144 | Direct Support Leases | 0 | V84 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 145 | Total Support Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

21-Mar-03

10:07:59 AM

Union Telephone Company

| | | | | | | | Intrastate | | | |
|-------------------|--|------------------|----------------------|-------------------------|-----------------|------------------|---------------|----------------|----------------|----------------|
| | | | | | Message Tele | ephone Service | Priv | ate 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) | (1) | |
| 160 | | m o | 1140 | ΦO | r.o. | \$0 | \$0 | \$0 | \$0 | O.K. |
| 161 | COE Operator | \$0 | H16 H17 | \$0 0 | \$0 0 | ΦU | φυ - | φυ 0 | 0 40 | O.K. O.K. |
| 162 | COE Tandem Switch | 0 Ω | H17 H18 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 163 | COE Local Switch | U | H20 | 0 | 0 | 0 | n | 0 | 0 | O.K. O.K. |
| 164 | COE Transmission COE Direct | 0 | H2U V89 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 165 | COE Direct | U | V09 | U | U | | | | | O.N. |
| 166 167 168 | Total COE Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 169 170 | IOT Leases | \$0 | V90 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 171 172 | C&WF Leases | \$0 | V91 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 173 174 | TOTAL CAPITAL LEASES | \$0 ====== | | \$0 ====== | \$0 ====== | \$0 ======= | \$0 ====== | \$0 ======= | \$0 ======= | O.K. |
| 175 176 177 | LEASEHOLD IMPROVEMENTS: | | | | | | | | | |
| 178 | Land and Support Assets | \$0 | H14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 179 | COE Switching | 0 | H18 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 180 | COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 181 | COE Transmission | 0 | H20 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 182 | IOT | 0 | V96 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 183 | C&WF | 0 | V97 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 184 185 | Other | 0 | V98 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 186 187 | TOTAL LEASEHOLD IMPROVEMENT | \$0 ====== | | \$0 ======= | \$0 ======== | \$0 ========= | \$0 ====== | \$0 ====== | \$0 ======= | O.K. |
| 188 189 | TPIS, EXCL. ACCT. No. 2690 | \$4,148,169 | | \$3,125,879 | \$94,526 | \$879,294 | \$0 | \$48,471 | \$1,022,291 | -1.21262381132 |

| | | | TOTA! | INTRASTATE | () | | \$0 | 1,124 | \$1,124 | | | O\$ | 0 | 0 | 0 | 27 | 0 | 0 | 0 | \$27 |
|---------------------------------------|-------------------------|------------|---------------------------|-------------------------|------------------|--------------------|--------------------------|-----------------------|-------------------------|-----|------------------------|---------------------------|------------------------------|---------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| | | | | IntraLATA | Î) | | \$0 | 0 | 80 | | | O\$ | 0 | 0 | 0 | _ | 0 | 0 | 0 | \$1 |
| | | Intrastate | Private Line | InterLATA | (9) | | \$0 | 0 | 0\$ | | | 05 | . 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$0 |
| | | | ervice | IntraLATA | (F) | | \$0 | 1,124 | \$1,124 | | | Q \$ | 0 | 0 | 0 | 23 | 0 | 0 | 0 | \$23 |
| | pany | | Message Telephone Service | InterLATA | (E) | | \$0 | 0 | 0\$ | | | Q. | 2 0 | 0 | 0 | 2 | 0 | 0 | 0 | \$2 |
| 10:07:59 AM | Union Telephone Company | | | and Other | (a) | | \$0 | 0 | \$0 | | | U\$ | Ç | 0 | 0 | 81 | 0 | 0 | 0 | \$81 |
| | | | Č | Source/ Allocator | (0) | | H36 | V100 | | | | | ١ | H35 | V124 | H35 | V126 | H35 | V104 | |
| 21-Mar-03 | | | | COMPANY | (B) | | \$0 | 1,124 | \$1,124 | | | C# |) C | 0 | 0 | 108 | 0 | 0 | 0 | \$108 |
| Sheet "D" ENDING DECEMBER 31, 2001 | | | | Plant Investment Detail | (A) | INTANGIBLE ASSETS: | Allocable Acct. No. 2690 | Direct Acct. No. 2690 | Total Intangible Assets |) | OTHER TELEPHONE PLANT: | Soll A coll to Broke Male | Held for Firt 1 les . Direct | TPUC, Short-term - Alloc. | TPUC, Short-term - Direct | TPUC, Long-term - Alloc. | TPUC, Long-term - Direct | Tele. Plt. Adjust Alloc. | Tele. Plt. Adjust Direct | Total Other Telephone Plant |
| | | | | | | 204 | 206 | 207 | 208 209 | 210 | 211 212 | 213 | 214 | 216 | 217 | 218 | 219 | 220 | 221 | 222 |

00 0 00000000 0 77 7 7 777777 7 Sheet "E" ENDING DECEMBER 31, 2001 21-Mar-03

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| | | | | | | lı | ntrastate | | | |
|--|------------------------------|-------------|----------------------|---|---------------|---|-----------|-----------|------------|------|
| ******* FCC PART 36 ******* Reserves and Deferrals | TOTAL | D1 | | Message Tele | phone Service | Priva | ate Line | TOTAL | | |
| | | COMPANY | Source/ Allocator | Interstate and Other | interLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 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 22 | Other Plant | 0 | V135 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 23 24 | Total Accum. Depr., TPIS | \$2,282,938 | | \$1,719,917 | \$52,480 | \$487,794 | \$0 | \$22,748 | \$563,022 | О.К. |
| 25 26 | ACCUM. AMORTIZATION: | | | | | | | | | |
| 27 | Accum. Depreciation, PHFU | \$0 | H38 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 28 | Accum. Amort., Tangible Inv. | Ö | H40 | 0 | Ō | 0 | 0 | 0 | 0 | O.K. |
| 29 | Accum, Amort., Intang. Inv. | 0 | H41 | 0 | 0 | 0 | Ö | Ô | Ö | O.K. |
| 30 | Accum. Amort., Other | Ō | V138 | . 0 | 0 | Ō | Õ | 0 | 0 | O.K. |
| 31 | · | | | *************************************** | | *************************************** | | | | 0 |
| 32 33 | Tot. Accum. Amortization | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 34 35 36 | Total Accum. Depr./Amort. | \$2,282,938 | | \$1,719,917 | \$52,480 | \$487,794 | \$0 | \$22,748 | \$563,022 | O.K. |
| 37 38 | ACCUM. DEF. INC. TAXES, NET: | | | | | | | | | |
| 39 | Support Assets | 0 | H13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 40 | COE Switching | Ō | H19 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 41 | COE Operator | Ō | H16 | 0 | 0 | ō | 0 | 0 | ő | O.K. |
| 42 | COE Transmission | 0 | H20 | 0 | ō | ō | ñ | Ö | 0 | O.K. |
| 43 | IOT Equipment | 0 | H25 | 0 | ō | 0 | 0 | 0 | 0 | O.K. |
| 44 | Cable and Wire Fac. | Ō | H31 | Õ | Ď | ñ | Õ | 0 | 0 | O.K. |
| 45 46 | Unclassified | 280,016 | V145 | 210,951 | 6,379 | 59,415 | 0 | 3,271 | 69,065 | O.K. |
| 47 | Total Accum. Def. Inc. Taxes | \$280,016 | | \$210,951 | \$6,379 | \$59,415 | \$0 | \$3,271 | \$69,065 | О.К. |

Sheet "F" ENDING DECEMBER 31, 2001

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

Sheet "G" ENDING DECEMBER 31, 2001

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Union Telephone Company

| | | | | | | li | ntrastate | | | |
|----------------|--|------------------|----------------------|-------------------------|--------------|---------------|-----------|-----------|------------|------|
| | ****** =00 DART 88 ****** | TOTAL | C | 1-44- | Message Tele | phone Service | Pri | vate 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) | (1) | |
| 13 | Subscriber Plant Fact. (SPF) | 1.000000 | SPF | 0.750000 | 0.025094 | 0.224906 | 0.000000 | 0.000000 | 0.250000 | O.K. |
| 14 15 16 | Dial Equipment Minutes (DEM) | 1.000000 | DEM | 0.815631 | 0.018507 | 0.165862 | 0.000000 | 0.000000 | 0.184369 | O.K. |
| 17 | Conversation Minute-Miles | 1.000000 | СММ | 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 20 | Subscriber Minutes (SLU) | 1.000000 | SLU | 0.907816 | 0.009253 | 0.082931 | 0.000000 | 0.000000 | 0.092184 | O.K. |
| 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 25 | Wtd. Stand. Work Sec., Comb. | 1.000000 | WSC | 1.000000 | 0.000000 | 0.000000 | 0.00000 | 0.000000 | 0.000000 | O.K. |
| 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 30 | MOU-Mi., Host/Remote | 0.000000 | HRM | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 31 32 | C&WF CAT 4, WATS | 0.000000 | CT4 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 33 34 | Equal Access MOU | 0.000000 | EAM | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | О.К. |
| 35 | Current Billings | 1.000000 | СВ | 0.823113 | 0.000000 | 0.172667 | 0.000000 | 0.004220 | 0.176887 | О.К. |
| 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. |

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| | _ | | | | | li | ntrastate | | | |
|--------|---|----------------------|----------------------|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------------|
| | | TOTAL | 01 | | Message Tel | ephone Service | Priv | vate 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) | (1) | |
| 3 ‡ | Support Assets Land and Support Assets | 1.000000 1.000000 | D31 D33 | 0.753556 0.753556 | 0.022787 0.022787 | 0.211972 0.211972 | 0.000000 0.000000 | 0.011685 0.011685 | 0.246444 0.246444 | -0.000000292327 -0.000000292327 |
| 5 | COE Operator | 0.000000 | D43 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 7 | COE Tandem Switching | 1.000000 | D49 | 0.619432 | 0.018636 | 0.361932 | 0.000000 | 0.000000 | 0.380568 | O.K. |
| 3 | COE Local Switching | 1.000000 | D66 | 0.815631 | 0.018507 | 0.165862 | 0.000000 | 0.000000 | 0.184369 | O.K. |
| 7 | COE Total Switching | 1.000000 | D68 | 0.773868 | 0.018534 | 0.207597 | 0.000000 | 0.000000 | 0.226132 | O.K. |
| ĺ | COE Transmission | 1.000000 | D85 | 0.750473 | 0.021267 | 0.190608 | 0.000000 | 0.037652 | 0.249527 | O.K. |
| | Total COE | 1.000000 | C19 | 0.763434 | 0.019753 | 0.200020 | 0.000000 | 0.016793 | 0.236566 | O.K. |
| 3 | Info. Orig./Term. CAT 1 | 0.000000 | D90 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| ŀ | Info. Orig./Term. CAT 2 | 0.000000 | D92 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| ; | Total IOT | 0.000000 | D94 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| , | C&WF CAT 1 | 1.000000 | D118 | 0.749211 | 0.024434 | 0.218991 | 0.000000 | 0.007365 | 0.250789 | -0.000000459295 |
| 3 | C&WF CAT 2 | 1.000000 | D120 | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
|) | C&WF CAT 3 | 1.000000 | D129 | 0.644127 | 0.029023 | 0.260291 | 0.000000 | 0.066559 | 0.355873 | O.K. |
|) | C&WF CAT 4 | 0.000000 | D135 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| l , | Total C&WF | 1.000000 | D137 | 0.748544 | 0.024327 | 0.218036 | 0.000000 | 0.009093 | 0.251456 | -0.000000440665 |
| 3 | Total Equipment | 1.000000 | C23 | 0.753556 | 0.022787 | 0.211972 | 0.000000 | 0.011685 | 0.246444 | -0.000000292327 |
| 5 | TPIS | 1.000000 | C32 | 0.753352 | 0.022781 | 0.212185 | 0.000000 | 0.011682 | 0.246648 | -0.000000292248 |
| j | TPIS, excl. Acct. No. 2690 | 1.000000 | D189 | 0.753556 | 0.022787 | 0.211972 | 0.000000 | 0.011685 | 0.246444 | -0.000000292327 |
| } 1 | Plt. Held, Fut. Use | 0.000000 | D215 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
|) | Total Tangible Assets | 0.000000 | C25 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
|) | Total Intangible Assets | 1.000000 | C29 | 0.000000 | 0.000000 | 1.000000 | 0.000000 | 0.000000 | 1.000000 | O.K. |
| j | Long-term PUC | 1.000000 | C36 | 0.753352 | 0.022781 | 0.212185 | 0.000000 | 0.011682 | 0.246648 | -0.000000292248 |
| ļ | Net Telephone Plant | 1.000000 | C61 | 0.753314 | 0.022484 | 0.210049 | 0.000000 | 0.014153 | 0.246686 | -0.000000251943 |
| i | Total Net Investment | 1.000000 | C68 | 0.751857 | 0.022318 | 0.211950 | 0.000000 | 0.013876 | 0.248143 | -0.000000254107 |
| , | Capital Leases | 0.000000 | D173 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| | Tot. Bus. Ofc., Cust. Serv. | 1.000000 | 1141 | 0.722990 | 0.002478 | 0.271709 | 0.000000 | 0.002823 | 0.277010 | O.K. |
| | Total "BIG THREE" Expenses | 1.000000 | 1170 | 0.719004 | 0.013763 | 0.259377 | 0.000000 | 0.007856 | 0.280996 | -0.000000149559 |
| | Corporate Operations Expense | 1.000000 | I185 | 0.582103 | 0.011142 | 0.400395 | 0.000000 | 0.006360 | 0.417898 | -0.000000121082 |

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| • | | | | | | ntrastate | | | |
|--|----------------------|---------------------------|-------------------------|---------------------|--------------------|---------------|--------------------|---------------------|------------------------------|
| | | Source/ Allocator | Interstate and Other | Message Telephone S | ervice | Private I | _ine | 7074 | |
| ******* FCC PART 36 ******* Operating Expenses and Taxes | TOTAL COMPANY | | | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| PLANT SPEC, OPER. EXPENSE: | | | | | | | | | |
| Network Support, Alloc. Network Support, Direct | \$0 0 | H14 V149 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| Total Network Support Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| General Support, Alloc. General Support, Direct | \$70,079 0 | H14 V151 | \$52,808 0 | \$1,597 0 | \$14,855 0 | \$0 0 | \$819 0 | \$17,271 0 | O.K. O.K. |
| Total General Support Exp. | \$70,079 | | \$52,808 | \$1,597 | \$14,855 | \$0 | \$819 | \$17,271 | O.K. |
| Central Office Eq., Alloc. Central Office Eq., Direct | \$145,866 0 | H21 V153 | \$111,359 0 | \$2,881 0 | \$29,176 0 | \$0 0 | \$2,449 0 | \$34,507 0 | O.K. O.K. |
| Total COE Exp. | \$145,866 | | \$111,359 | \$2,881 | \$29,176 | \$0 | \$2,449 | \$34,507 | O.K. |
| Cust. Premises Equip. Coinless Pay Phone Other IOT IOT Direct | \$0 0 0 0 | H24 G18 H23 V157 | \$0 0 0 0 | \$0 0 0 0 | \$0 0 0 | \$0 0 0 | \$0 0 0 0 | \$0 0 0 0 | O.K. O.K. O.K. O.K. |
| Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Cable & Wire, Alloc. Cable & Wire, Direct | \$183,154 130,800 | H31 V159 | \$137,099 75,919 | \$4,456 129 | \$39,934 54,752 | \$0 0 | \$1,665 0 | \$46,055 54,881 | O.K. O.K. |
| Total C&WF Exp. | \$313,954 | | \$213,018 | \$4,585 | \$94,686 | \$0 | \$1,665 | \$100,936 | O.K. |
| TOTAL PLT. SPEC. OPER. EXP. | \$529,899 | | \$377,185 | \$9,063 | \$138,717 | \$0 | \$4,934 | \$152,714 | O.K. |
| TOTAL PLT. SPEC., ex SUPPORT | \$459,820 | | \$324,377 | \$7,466 | \$123,862 | \$0 | \$4,115 | \$135,443 | O.K. |

| | Sheet "!" ENDING DECEMBER 31, 2001 | 21-Mar-03 | | 10:07:59 AM | | | | |
|----------|--|--------------------|---------------------|-------------------------|------------------|---------------------------|------------|-----------------|
| | | | ລັ | Union Telephone Company | pany | | | |
| | | | | | | _ | Intrastate | |
| | *************************************** | ATOT | | 1 | Message Tele | Message Telephone Service | Pri | Private Line |
| | Operating Expenses and Taxes | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA |
| | (A) | (B) | 0 | (0) | (<u>E</u>) | (F) | (9) | Î |
| 58 | NON-SPECIFIC OPER. EXP.: | | | | | | | |
| 60 61 | Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct | 0 | H36 V1 <i>77</i> | 0 | 0 | 0\$ | 0\$ | 0\$ |
| 388 | Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 6 9 6 | Network Operations, Alloc. Network Operations, Direct | \$118,626 0 | H33 V179 | \$89,391 0 | \$2,703 0 | \$25,145 0 | 0\$ | \$1,386 0 |
| 68 | Total Network Oper. Exp. | \$118,626 | | \$89,391 | \$2,703 | \$25,145 | \$0 | \$1,386 |
| 2 2 2 | Total Access Expenses | \$0 | V180 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 322 | Depr., Support Assets Depr., COE Switching | \$53,600 63,155 | H13 | \$40,391 48,874 | \$1,221 1,171 | \$11,362 13,111 | 0\$ | \$626 0 |
| 75 | Depr., COE Operator Depr., COE Transmission | 0 26,595 | H16 H20 | 0 19,959 | 0 566 | 0 5,069 | 00 | 1,001 |
| 728 | Depr., IOI Equipment Depr., C&W Facilities Depr., PHFU | 0 112,870 0 | H25 H31 H38 | 84,488 0 | 2,746 0 0 | 24,610 0 0 | 000 | 0 1,026 0 |
| 282 | Total Depreciation Expense | \$256,220 | | \$193,711 | \$5,703 | \$54,151 | \$0 | \$2,654 |
| 82 | Amort., Tangible Assets | 80 | H40 | 0\$ | 0\$ | \$0 | 0\$ | \$0 |
| 8 8 8 | Other Amortization Direct Assigned Amort. | 000 | V189 V190 | 000 | 000 | 000 | 000 | 000 |
| 86 87 | Total Amortization Exp. | \$0 | | \$0 | 0\$ | \$0 | \$0 | \$0 |
| 88 6 | Total Depr. and Amort. | \$256,220 | | \$193,711 | \$5,703 | \$54,151 | \$0 | \$2,654 |
| 91 | TOTAL NON-SPEC. OPER. EXP. | \$374,846 | | \$283,103 | \$8,406 | \$79,297 | 80 | \$4,040 |

\$29,235 0 \$29,235

TOTAL INTRASTATE -------

\$0 \$13,209 14,281 0 6,636 0 28,382 0 28,382

0 0 7. 7.

\$62,509 \$91,743 Sheet "I" ENDING DECEMBER 31, 2001

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| | | | | | | Intrastate | | | |
|--|------------------|----------------------|------------|----------------------|-----------|------------|-----------|------------|--------|
| | TOTAL | Savanal | Interstate | Nessage Telephone Se | ervice | Private L | ine | TOTAL | |
| ******* FCC PART 36 ******* Operating Expenses and Taxes | TOTAL COMPANY | Source/ Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| Marketing, Allocable | \$12,063 | G35 | \$9,929 | \$0 | \$2,083 | \$0 | \$51 | \$2,134 | O.K. |
| Marketing, Direct | 0 | V192 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Marketing Expense | \$12,063 | | \$9,929 | \$0 | \$2,083 | \$0 | \$51 | \$2,134 | O.K |
| Operator Service, Alloc. | \$400 | G24 | \$400 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Operator Service, Direct | 0 | V194 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Operator Service | \$400 | | \$400 | \$0 | \$0 | \$0 | \$0 | \$0 | • О.К. |
| Classified Directory | \$0 | V195 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К |
| Alphabetical Directory | 264 | G19 | 240 | 2 | 22 | 0 | 0 | 24 | O.K. |
| Foreign Directory | 0 | G46 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Directory | \$264 | | \$240 | \$2 | \$22 | \$0 | \$0 | \$24 | O.K. |
| Bus. Ofc., EU Presubscription | \$0 | G36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Bus. Ofc., EU MTS & WATS | 84,661 | G37 | 69,686 | 0 | 14,618 | 0 | 357 | 14,975 | O.K |
| Bus. Ofc., EU Access, P/L & all Other | 35,994 | G38 | 29,627 | 0 | 6,215 | 0 | 152 | 6,367 | O.K |
| Bus. Ofc., IXC Special Access | 0 | G39 | . 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Bus. Ofc., IXC Switched Access | 0 | G40 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Bus. Ofc., IXC B & C Services | 0 | G41 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Coin Collect & Admin. | 0 | G42 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Business Office | \$120,655 | | \$99,313 | \$0 | \$20,833 | \$0 | \$509 | \$21,342 | O.K. |
| Cust. Svc., Direct | \$0 | V205 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| Cust. Serv., Msg. Process | 6,646 | G43 | 2,677 | 10 | 3,959 | 0 | 0 | 3,969 | O.K. |
| Cust. Serv., Other B&C | 11,254 | G44 | 7,503 | 377 | 3,375 | 0 | 0 | 3,751 | O.K. |
| Cust. Serv., CABS | 41,789 | G45 | 20,895 | 61 | 20,834 | 0 | 0 | 20,895 | O.K. |
| Cust. Serv., EU Common Line | 0 | V209 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total Customer Service | \$59,689 | | \$31,074 | \$447 | \$28,168 | \$0 | \$0 | \$28,615 | О.К. |
| Total Bus. Ofc., Cust. Serv. | \$180,344 | | \$130,387 | \$447 | \$49,001 | \$0 | \$509 | \$49,957 | O.K. |

Sheet "I" ENDING DECEMBER 31, 2001 21-Mar-03

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Union Telephone Company

| | | | | | | | Intrastate | | | |
|-------------------|--|--------------------|----------------------|-------------------------|----------------------|------------------|------------|--------------|---------------------|--------------|
| | | | | | vlessage Telephone S | ervice | Private L | ine | | |
| | 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) | (1) | |
| 156 157 | Other Cust. Serv., Alloc. Other Cust. Serv., Direct | \$0 0 | H48 V211 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 158 159 160 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 161 162 | TOTAL CUSTOMER OPER. EXP. | \$193,071 | | \$140,956 | \$449 | \$51,106 | \$0 | \$560 | \$52,115 | O.K. |
| 163 164 165 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 166 | Total Pit. Spec., ex Support | \$459,820 | 44 | \$324,377 | \$7,466 | \$123,862 | \$0 | \$4,115 | \$135,443 | O.K. |
| 167 168 | Total Network Oper. Exp. Total Customer Operations | 118,626 193,071 | 68 161 | 89,391 140,956 | 2,703 449 | 25,145 51,106 | 0 0 | 1,386 560 | 29,235 52,115 | O.K. O.K. |
| 169 | Total Custome: Operations | 193,071 | 101 | 140,550 | | 31,100 | | | 52,110 | U.K. |
| 170 171 | TOTAL "BIG THREE" EXPENSES | \$771,517 | | \$554,724 | \$10,618 | \$200,114 | \$0 | \$6,061 | \$216,793 | O.K. |
| 172 173 174 | CORPORATE OPERATIONS EXPENSE | : | | | | | | | | |
| 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. |
| 177 178 179 | Total Exec. and Planning | \$15,550 | | \$11,181 | \$214 | \$4,033 | \$0 | \$122 | \$4,369 | O.K. |
| 180 | Admin. & General, Allocable | \$116,882 | H50 | \$84,039 | \$1,609 | \$30,316 | \$0 | \$918 | \$32,843 | O.K. |
| 181 182 | Admin. & General, Direct | 31,146 | V231 | 0 | 0 | 31,146 | 0 | 0 | 31,146 | O.K. |
| 183 184 | Total Admin. and Gen. | \$148,028 | | \$84,039 | \$1,609 | \$61,462 | \$0 | \$918 | \$63,989 | O.K. |
| 185 186 | TOTAL CORPORATE OPERATIONS | \$163,578 | | \$95,219 | \$1,823 | \$65,496 | \$0 | \$1,040 | \$68,359 | O.K. |
| 187 188 189 | NON-INCOME TAXES: | | | | | | | | | |
| 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 | O | O.K. |
| 192 193 194 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 195 196 | TOTAL OPER. EXP. AND TAXES | \$1,261,394 | | \$896,463 | \$19,741 | \$334,616 | \$0 | \$10,574 | \$364,931 | 0.к. |

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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) | (1) | |
| 13 14 | Net investment Rate of Return | \$376,705 10.40% | K52 B19 | \$223,455 10.40% | \$52,804 10.40% | \$0 10.40% | \$71,516 10.40% | \$0 10.40% | \$28,931 10.40% | 0.K. 0.K. |
| 15 16 17 | Return on Rate Base | \$39,177 | - | \$23,239 | \$5,492 | \$0 | \$7,438 | \$0 | \$3,009 | О.К. |
| 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 21 | Other Return Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 23 | 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 | Ō | 0 | 0 | O.K. |
| 26 | Depreciation Adjustment | 0 | N37 | 0 | 0 | 0 | 0 | Ď | 0 | O.K. |
| 27 28 | Other Income Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | Ō | O.K. |
| 29 30 | 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 | Ō | 3,661 | o O | 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 36 | Other Revenue Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 38 | Basis for Gross Receipts Tax | 403,650 | 16+31+32+33 | 155,615 | 53,711 | 28 | 133,846 | 29,000 | 31,449 | O.K. |
| 39 40 41 42 | Gross Receipts Tax | 16,865 | 37 | 6,502 | 2,244 | 1 | 5,592 | 1,212 | 1,314 | O.K. |
| 43 44 | TOTAL REVENUE REQUIREMENT | \$421,639 | • • | \$162,117 | \$57,079 | \$29 ========== | \$139,438 | \$30,212 | \$32,763 | O.K. |

Sheet "K" ENDING DECEMBER 31, 2001

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| ******* FCC PART 69 ****** | Part 36 | | | | | | | | |
|---------------------------------|--------------------|-------------|----------------|--------------------|-------------|---------------------|---------------------------|-------------|------------|
| IntraLATA Investment Summary | IntraLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| Land and Support Assets | \$162,676 | L25 | \$36,202 | \$46,997 | \$0 | \$56,921 | \$0 | \$22,555 | O.K |
| Central Office Equipment | \$249,665 | L70 | \$64,157 | \$83,288 | \$0 | \$82,883 | \$0 | \$19,337 | О.К |
| Info. Term./Orig. Equipment | 0 | L78 L117 | 0 476,797 | 0 0 | 0 0 | 0 17,992 | 0 0 | 0 20,635 | 0.K 0.K |
| Cable and Wire Facilities | 515,425 | LIII | 470,797 | | | | - | | |
| Total COE, IOT, C&WF | \$765,089 | | \$540,954 | \$83,288 | \$0 | \$100,875 | \$0 | \$39,972 | O.K |
| Total Tangible Assets | \$0 | L141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К |
| Total Tele. Pit. ex Intang. | \$927,765 | | \$577,156 | \$130,285 | \$0 | \$157,796 | \$0 | \$62,528 | O.K |
| Total Intangible Assets | 1,124 | L144 | 699 | 158 | 0 | 191 | 0 | 76 | O.K |
| Total Plant In Service | \$928,889 | | \$577,856 | \$130,443 | \$0 | \$157,988 | \$0 | \$62,604 | O.K |
| Total Plt. Held Future Use | 0 | L147 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Total ST PUC | 0 | L163 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Total LT PUC | 24 | L164 | 15 | 3 | 0 | 4 | 0 | 2 | O.K |
| Total Tel. Plt. Adjust. | 0 | L169 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| TOTAL TELEPHONE PLANT | \$928,914 | | \$577,871 | \$130,446 | \$0 | \$157,992 | \$0 | \$62,605 | О.К |
| less: | | | | | | | | | |
| Accum. Depr., Plt. in Serv. | 510,543 | M23 | 328,496 | 71,791 | 0 | 79,389 | 0 | 30,866 | O.K. |
| Accum. Depr. PHFU | 0 | M27 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Accum. Amort. Tangible Plt. | 0 | M28 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Accum. Amort. Intangibles | 0 | M29 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Accum. Amort. Other | 0 | M30 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Accum. Def. Inc. Taxes, Net | 62,686 | M47 | 38,997 | 8,803 | 0 | 10,662 | 0 | 4,225 | O.K |
| plus: | | | | | | | | | |
| Other Assets | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| NET TELEPHONE PLANT plus: | \$355,685 | | \$210,378 | \$49,852 | \$0 | \$67,941 | \$0 | \$27,514 | O.K. |
| Class B RTB Stock | 0 | L171 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Materials and Supplies | 9,169 | L173 | 5,704 | 1,288 | Ō | 1,559 | Ō | 618 | 0.K |
| Cash Working Capital | 11,851 | L175 | 7,373 | 1,664 | Ō | 2,016 | Ō | 799 | 0.K |
| Equal Access Investment | 0 | L177 | 0 | 0 | 0 | 0 | 0 | 0 | О.К. |
| NET INVESTMENT | \$376,705 | | \$223,455 | \$52,804 | \$0 | \$71,516 | \$0 | \$28,931 | O.K. |

| | | | | Ξ̈́ ! | Union Telephone Company | ıpany | | | | |
|----------------|---|-------------------------------|------------------------|-------------------|-------------------------|-------------|---------------------|---------------------------|-------------------|--------------|
| | 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) | 0 | (0) | (E) | (F) | (9) | (H) | () | |
| 5 5 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| <u>4</u> τυ το | Land Assets, Message Land Assets, Private Line | \$3,240 179 | N28 N28 | 721 40 | 936 52 | 00 | 1,134 62 | 0 | 449 25 | 0.0 7. 7. |
| 2 4 4 | Total Land Assets | \$3,418 | | \$761 | \$988 | 0\$ | \$1,196 | 0\$ | \$474 | O.K. |
| 22 23 | Support Assets, Message Support Assets, Private Line | \$150,938 8,320 | N28 N28 | \$33,590 1,852 | \$43,606 2,404 | 0\$ | \$52,814 2,911 | 0\$ | \$20,928 1,154 | 0 0 7 7 |
| 388 | Total Support Assets | \$159,258 | | \$35,442 | \$46,010 | 0\$ | \$55,725 | \$0 | \$22,081 | 0.K |
| 25 25 | Total Land and Supp. Assets | \$162,676 | | \$36,202 | \$46,997 | 0\$ | \$56,921 | \$0 | \$22,555 | 0.K |
| 27 27 28 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 30 23 | Operator Sys., DA Operator Sys., Other | 0\$ | (<u>)</u> | 00 | 00 | 0 0 | 0 0 | 0 0 | 00 | 0 0 7. 7. |
| 32 33 | Total Operator Systems | \$0 | | 0\$ | 0\$ | \$0 | \$0 | 0\$ | \$0 | O.K |
| 8 4 8 8 | Tandem Switching Tandem Assigned | \$49,147 0 | (G) Direct | 0\$ | 0 0 | 0 \$ | \$49,147 0 | 0 \$ | 0\$ | 0 0 7. 7. |
| 33 | Total Tandem Switching | \$49,147 | | \$0 | 0\$ | \$0 | \$49,147 | 0\$ | 0\$ | o.ĸ |
| 8 8 4 | Local Switching Local Assigned | \$83,288 0 | (E) Direct | 0\$ 0 | \$83,288 0 | 0\$ | 0 0 | 0\$ | 0\$ | 0.K 6.K |
| - 24 6 | Total Local Switching | \$83,288 | | \$0 | \$83,288 | \$0 | \$0 | 0\$ | \$0 | O.K |
| 4 4 | Total Switching | \$132,435 | | 0\$ | \$83,288 | \$0 | \$49,147 | 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) | (1) | |
| 58 | COE Exch. Trunk | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 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 | (1) | 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 | 0.K. |
| 63 | COE Interexchange, PL | 17,179 | (1) | 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 67 | COE H/R Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 68 69 | Total COE Transmission | \$117,230 | | \$64,157 | \$0 | \$0 | \$33,735 | \$0 | \$19,337 | O.K. |
| 70 71 | Total Central Office Equip. | \$249,665 | | \$64,157 | \$83,288 | \$0 | \$82,883 | \$0 | \$19,337 | O.K. |
| 71 72 73 | IOT EQUIPMENT: | | | | | | | | | |
| 74 | Public Telephone | \$0 | N43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 75 | Coinless Pay Phone | 0 | (D) | 0 | Ō | Ō | Ō | 0 | 0 | O.K. |
| 76 77 | Customer Premises Equipment | 0 | N60 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 78 79 | Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 80 81 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 82 | Exchange PL and WATS | \$16,034 | (1) | \$0 | \$0 | \$0 | \$0 | \$0 | \$16,034 | О.К. |
| 83 | Exchange Message | 476,797 | (D) | 476,797 | Ō | 0 | 0 | 0 | 0 | O.K. |
| 84 | Exchange Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | ő | 0.K. |
| 85 86 87 | Total Exchange Line C&WF | \$492,831 | | \$476,797 | \$0 | \$0 | \$0 | \$0 | \$16,034 | O.K. |
| 88 | Exchange Trunk, Message | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 89 | Exchange Trunk, PL | 0 | Direct | 0 | 0 | 0 | 0 | 0 0 | φυ 0 | O.K. |
| 90 | Exonango Traini, F. | | Billoon | | | | | U | U | U.K. |
| 91 92 | Total Exchange Trunk C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 93 | Interexchange Message | \$17.992 | (G) | \$0 | \$0 | \$0 | \$17,992 | \$0 | \$0 | О.К. |
| 94 | Interexchange PL, WATS | 4,601 | (1) | 0 | 0 | 0 | Ψ17,552 | 0 | 4,601 | O.K. O.K. |
| 95 96 | Interexchange Assigned | 0 | (Ġ) | Ö | Ö | ō | 0 | ő | 4,001 | 0.K. |
| 97 | Total Interexchange C&WF | \$22,593 | | \$0 | \$0 | \$0 | \$17,992 | \$0 | \$4,601 | O.K. |

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|-------------|--------------------------|
| 21-Mar-03 | |
| Sheet "L" | ENDING DECEMBER 31, 2001 |

| Billing and Other | (1) (T) | | | \$0 0.K. | \$0 \$20,635 O.K. | | 0 0.K. | 0\$ | 0 (| 0 0 0.5. | \$0 \$0.K. | 0 | 0 | \$0 O.K. | 0 0.K. 0 0.K. | \$0 0.K. | \$0 \$0.K. | \$0 \$76 O.K. | 0 0 O.K. | |
|---------------------------------|---------|-------------------|--------------------------------------|------------------------|-----------------------------|------------------|-------------------------|---------------------|-----------------------------|---|------------------|----------------------|-------------|----------------------|--|-------------------------------|-------------------------|-------------------------|------------------------------|--|
| Common Billin Transport Coll | (6) | 0\$ | 00 | 0\$ | \$17,992 | | 0 | 0\$ | 0 (| 00 | | 0 | 0 | 0\$ | 0 0 | 0\$ | 0\$ | \$191 | 0 | |
| Information | (F) | \$0 | 00 | \$0 | 0\$ | | 0 | \$0 | 0 | 0 0 | 80 | 0 | 0 | \$0 | 00 | \$0 | 0\$ | 0\$ | 0 | |
| Local Switching | (E) | \$0 | 00 | 0\$ | \$0 | | 0 | \$0 | 0 (| 00 | \$00 | 0 | 0 | \$0 | 0 0 | \$0 | \$0 | \$158 | 0 | |
| Common Line | (0) | \$0 | 00 | \$0 | \$476,797 | | 0 | \$0 | 0 1 | 0 0 | \$0 | 0 | 0 | \$0 | 00 | \$0 | \$0 | 669\$ | 0 | |
| Source or Apportion | 0) | <u>(</u> 0) | (l) Direct | | | | N28 | 32 | 34 | 39 68 | | 78 | 117 | | N37 Direct | | | N37 | N46 | |
| Part 36 IntraLATA Total | (B) | \$0 | 00 | \$0 | \$515,425 | | \$0 | \$0 | 0 | 00 | 80 | 80 | \$0 | \$0 | 0\$ | \$0 | 0\$ | \$1,124 | 80 | |
| IntraLATA Investment Detail | (A) | H/R C&WF, Message | H/R C&WF, WATS H/R C&WF, Assigned | Total Host/Remote C&WF | Total Cable and Wire Facil. | TANGIBLE ASSETS: | Land and Support Leases | COE Operator Leases | COE Tandem Switching Leases | COE Local Switching Leases COE Transmission Leases | Total COE Leases | IOT Equipment Leases | C&WF Leases | Total Capital Leases | Leasehold Impr., Alloc. Leasehold Impr., Direct | Total Leasehold Improvementsa | Total Tangible Assets | TOTAL INTANGIBLE ASSETS | PROPERTY HELD FOR FUTURE USI | |
| | | 11 | 112 113 | 115 | 116 | 118 | 27 5 | 123 | 124 | 125 126 | 127 | 129 130 | 131 | 133 | 135 136 137 | 139 | 0 4 1 0 4 1 0 7 1 | 143 145 145 | 146 147 | |

| | | | | 0.0 X. X. | 0.K. | 0.K. | 0.K | 0.K | 0.K | 0.K |
|-------------------------|---|-----|---------------------------|-------------------------|-------------------------|----------------------------|-------------------|------------------------|----------------------|-------------------------|
| | Other | () | | \$0 2 | \$2 | 0\$ | \$0 | \$618 | \$799 | \$0 |
| | Billing and Collection | (H) | | 0 \$ | 0\$ | 0\$ | 0\$ | \$0 | \$0 | \$0 |
| | Common Transport | (9) | | \$0 4 | \$4 | 0\$ | \$0 | \$1,559 | \$2,016 | \$0 |
| any | Information | (F) | | 0 0 | 0\$ | 0\$ | \$0 | 0\$ | \$0 | |
| Jnion Telephone Company | Local Switching | (E) | | \$0 3 | \$3 | 0\$ | \$0 | \$1,288 | \$1,664 | \$0 |
| 5 | Common Line | (0) | | \$0 15 | \$15 | 0\$ | \$0 | \$5,704 | \$7,373 | \$0 |
| | Source or Apportion | 0) | | N46 N46 | | N46 | N37 | N37 | N37 | Direct |
| | Part 36 IntraLATA Total | (B) | | \$0 24 | \$24 | 0\$ | 0\$ | \$9,169 | \$11,851 | \$0 |
| | ****** FCC PART 69 ****** IntraLATA Investment Detail | (A) | PLANT UNDER CONSTRUCTION: | Short-term Long-term | Total Plt. Under Const. | TELEPHONE PLANT ADJUSTMENT | CLASS B RTB STOCK | MATERIALS AND SUPPLIES | CASH WORKING CAP(TAL | EQUAL ACCESS INVESTMENT |
| | | | 161 | 163 | 165 166 167 | 169 | 125 | 173 | 175 | 177 |

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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) | (1) | |
| 13 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 14 15 16 17 | Support Assets COE Switching COE Operator | \$93,954 70,994 0 | N28 L44 L32 | \$20,909 0 0 | \$27,143 44,648 0 | \$0 0 0 | \$32,875 26,346 0 | \$0 0 0 | \$13,027 0 0 | O.K. O.K. O.K. |
| 18 19 | COE Transmission IOT Equipment | 32,049 0 | L68 L78 | 17,540 0 | 0 0 | 0 0 | 9,223 0 | 0 0 | 5,286 0 | O.K. O.K. |
| 20 21 22 | Cable and Wire Facilities Other Plant | 313,546 0 | L117 N37 | 290,048 0 | 0 0 | 0 | 10,945 0 | 0 0 | 12,553 0 | O.K. O.K. |
| 23 24 | Total Accum. Depr., TPIS | \$510,543 | | \$328,496 | \$71,791 | \$0 | \$79,389 | \$0 | \$30,866 | о.к. |
| 25 26 | ACCUM. AMORTIZATION: | | | | | | | | | |
| 27 28 29 | Accum. Depreciation, PHFU Accum. Amort., Tangible Inv. Accum. Amort., Intang. Inv. | \$0 0 0 | N37 N37 N37 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 \$0 \$0 | 0.K. O.K. O.K. |
| 30 31 32 | Accum, Amort., Other Tot. Accum, Amortization | \$0 | N37 | \$0 \$0 | \$0 \$0 | \$0 \$0 | • \$0 \$0 | \$0 \$0 | \$0 \$0 | O.K. O.K. |
| 33 34 35 36 | Total Accum. Depr./Amort. | \$510,543 | | \$328,496 | \$71,791 | \$0 | \$79,389 | \$0 | \$30,866 | O.K. |
| 37 38 | ACCUM. DEF. INC. TAXES, NET: | | | | | | | | | |
| 38 39 40 | Support Assets COE Switching | \$0 0 | N28 L44 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 41 42 | COE Switching COE Operator COE Transmission | 0 | L32 L68 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. O.K. |
| 43 44 45 | OT Equipment Cable and Wire Fac. Unclassified | 0 0 62,686 | L78 L117 N37 | 0 0 38,997 | 0 0 8,803 | 0 0 0 | 0 0 | 0 | 0 | O.K. O.K. |
| 45 46 47 | Total Accum. Def. Inc. Taxes | \$62,686 | NOI | \$38,997 | \$8,803 | \$0 | 10,662 \$10,662 | 0 \$0 | 4,225 \$4,225 | O.K. O.K. |

| | | Common Billing and Transport Collection | (1) (H) (5) | \$0 \$82,883 \$0 \$19,337 0 0 0 0 0 17,992 0 20,635 | 0 \$100,875 \$0 \$39,972 0 0.131847 0.000000 0.052245 | 0 \$100,875 \$0 \$39,972 0 0.450064 0.000000 0.178341 | \$0 \$82,883 \$0 \$19,337 0 0 0 0 0 17,992 0 20,635 | 0 \$100,875 \$0 0 0.349906 0.000000 0.138652 | \$0 \$56,921 \$0 \$22,555 0 82,883 0 19,337 0 0 0 0 0 0 17,992 0 20,635 0 0 | \$0 \$157,796 \$0.000000 0.067396 0.067396 | \$0 \$157,796 \$0 \$0 00 0.182373 0.000000 0.000000 | 0 1.000000 0.000000 0.000000 0 0.000000 0.000000 0.000000 |
|---------------------------------------|-------------------------|--|-------------|---|--|--|--|---|--|--|--|--|
| | Union Telephone Company | il ng Information | (F) | \$83,288 0 0 | \$83,288 \$0 .108860 0.000000 | \$83,288 \$0.000000 3.371596 0.000000 | \$83,288 0 0 | \$83,288 \$0 3,288900 0.000000 | \$46,997 \$3,288 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | \$130,285 \$0 0.140429 0.000000 | \$130,285 \$0 0.150577 0.000000 | 0.000000 0.000000 |
| 10:07:59 AM | Union Teleph | Common Local Line Switching | (a) | \$64,157 \$83 0 476,797 | \$540,954 \$83,288 0.707047 0.108860 | \$0 \$83,288 0.000000 0.371596 | \$64,157 \$83 0 0 | \$64,157 \$83 0.222542 0.288 | \$36,202 \$46 64,157 83 0 0 476,797 | \$577,156 \$130 0.622093 0.14(| \$577,156 \$130 0.667050 0.150 | 0.000000 1.000000 0.000000 |
| 10:0 | | Co | (0) | L70 L78 L117 | 67 2 | 17 | L70 L78 L117-83 | | L25 13 14 15 L177 | 6, 0 | 36 | Direct Direct |
| 21-Mar-03 | | Part 36 IntraLATA Total | (B) | \$249,665 0 515,425 | \$765,089 1.000000 | \$224,135 1.000000 | \$249,665 0 38,628 | \$288,292 | \$162,676 249,665 0 515,425 | \$927,765 1.000000 | \$865,238 1.000000 | 1.000000 |
| Sheet "N" ENDING DECEMBER 31, 2001 | | ****** FCC PART 69 ****** Apportionment Factors | (A) | Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities | Total Factor | Sum: Sw., Trans., Other Factor | Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message | Totai Factor | General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment | Total Factor | Sum: Com. Ln., Sw., Trans. Factor | COE Cat. 2 Factor IOT Cat. 1 Factor |

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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) | (1) | | |
| 60 61 | Interstate Equiv. Factor Wtd. Std. Work Seconds | a.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.000000 0.00000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | O.K. O.K. | |
| 62 63 64 65 | "BIG THREE" Expenses Factor | \$221,848 1.000000 | 0171 | \$70,183 0.316358 | \$26,008 0.117232 | \$22 0.000099 | \$85,425 0.385060 | \$22,309 0.100562 | \$17,900 0.080687 | O.K. | 0 |
| 66 67 | Net Investment Factor | \$376,705 1.000000 | J13 | \$223,455 0.593182 | \$52,804 0.140173 | \$0 0.000000 | \$71,516 0.189845 | \$0 0.000000 | \$28,931 0.076799 | O.K. 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) | (1) | |
| 13 | PLANT SPEC. OPER. EXPENSE: | | | | | | | | | |
| 14 15 | Network Support, Alloc. | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 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 | О.К. |
| 19 20 | General Support, Alloc. | \$15,674 | N30 | \$3,488 | \$4,528 | \$0 | \$5,484 | \$0 | \$2,173 | О.К. |
| 21 | General Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 23 24 | Total General Support Exp. | \$15,674 | | \$3,488 | \$4,528 | \$0 | \$5,484 | \$0 | \$2,173 | О.К. |
| 25 | Central Office Eq., Alloc. | \$31,626 | N31 | \$8,127 | \$10,550 | \$0 | \$10,499 | \$0 | \$2,449 | O.K. |
| 26 27 | Central Office Eq., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 28 29 | Total COE Exp. | \$31,626 | • | \$8,127 | \$10,550 | \$0 | \$10,499 | \$0 | \$2,449 | О.К. |
| 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 33 | IOT Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 34 35 | Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 40 | Total C&WF Exp. | \$96,352 | | \$38,482 | \$0 | \$0 | \$56,204 | \$0 | \$1,665 | О.К. |
| 41 42 | TOTAL PLT. SPEC. OPER. EXP. | \$143,651 | | \$50,097 | \$15,078 | \$0 | \$72,187 | \$0 | \$6,288 | O.K. |
| 43 | TOTAL PLT. SPEC., ex SUPPORT | \$127,977 | | \$46,609 | \$10,550 | \$0 | \$66,703 | \$0 | \$4,115 | О.К. |

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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) | (1) | |
| 57 | NON-SPECIFIC OPER. EXP.: | | | | | | | | | |
| 58 59 | Oth. Pit. 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 | о.к. |
| 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 | Ô | 0,2.0 | ٥ | 0 | ñ | ő | 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 | Ō | 0 | 0 | Ö | 0 | O.K. |
| 76 | Depr., C&W Facilities | 25,636 | L117 | 23,715 | Ö | Ö | 895 | 0 | 1,026 | O.K. |
| 77 78 | Depr., PHFU | 0 | L147 | 0 | 0 | 0 | 0 | 0 | 0 | О.К. |
| 79 80 | Total Depreciation Expense | \$56,805 | | \$29,705 | \$11,709 | \$0 | \$11,702 | \$0 | \$3,690 | O.K. |
| 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 | Ō | Direct | ō | o o | 0 | ŏ | Ô | 0 | O.K. |
| 84 | Direct Assigned Amort. | Ō | Direct | Ō | Ö | Ō | 0 | o o | 0 | O.K. |
| 85 | • | | | | *************************************** | | | | ****** | |
| 86 87 | Total Amortization Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 88 89 | Total Depr. and Amort. | \$56,805 | | \$29,705 | \$11,709 | \$0 | \$11,702 | \$0 | \$3,690 | O.K. |
| 90 | TOTAL NON-SPEC. OPER. EXP. | \$83,337 | | \$48,464 | \$14,597 | \$0 | \$15,200 | \$0 | \$5,076 | O.K. |

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ENDING DECEMBER 31, 2001

Sheet "O"

| | ******* 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) | (1) | |
| 104 105 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 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 | 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 | Ō | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 124 | Bus. Ofc., EU Access PL & All Other | 6,367 | (Ĥ) | 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 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 127 | Bus. Ofc., IX Special Access | Ô | (1) | Ō | n | Ō | Ô | 0 | 0 | O.K. |
| 128 | Bus. Ofc., IX Switched Access | 0 | N40 | 0 | 0 | ō | Ō | Ō | Ō | 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) | Õ | 0 | 0 | 0 | n | 0 | O.K. |
| 131 132 | Bus. Ofc., Reserved | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 133 134 | Total Business Office | \$21,342 | | \$0 | \$0 | \$0 | \$0 | \$14,975 | \$6,367 | O.K. |
| 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) | Ō | 0 | 0 | 0 | 3,375 | 0 | O.K. |
| 137 | Cust. Serv., CABS | 20,834 | N21 | o o | 7,742 | Ö | 9,377 | 0,5,0 | 3,716 | O.K. |
| 138 139 | Cust. Serv., EU Common Line | 0 | (H) | 0 | 0 | 0 | 0 | <u>ö</u> | 0 | О.К. |
| 140 141 | Total Customer Service | \$28,168 | | \$0 | \$7,742 | \$0 | \$9,377 | \$7,334 | \$3,716 | O.K. |
| 142 | Total BO, CS, OS, Dir. | \$49,532 | | \$0 | \$7,742 | \$22 | \$9,377 | \$22,309 | \$10,082 | O.K. |

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Sheet "O" ENDING DECEMBER 31, 2001

Union Telephone Company

| | Part 36 IntraLATA Total | Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|--|-------------------------------|--------------------------|-----------------------------|----------------------------|-------------------|----------------------------|---------------------------|----------------------------|----------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| Other Cust. Serv., Alloc. Other Cust. Serv., Direct | \$0 0 | 142 Direct | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. |
| Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| TOTAL CUSTOMER OPER. EXP. | \$51,666 | | \$1,327 | \$8,041 | \$22 | \$9,740 | \$22,309 | \$10,226 | O.K. |
| "BIG-THREE" EXPENSES: | | | | | | | | | |
| Total Plt. Specific Exp. Total Plt Non-specific Exp. Total Customer Operations | \$143,651 26,531 51,666 | 41 62 + 67 +69 163 | \$50,097 18,759 1,327 | \$15,078 2,888 8,041 | \$0 0 22 | \$72,187 3,498 9,740 | \$0 0 22,309 | \$6,288 1,386 10,226 | O.K. O.K. O.K. |
| TOTAL "BIG THREE" EXPENSES | \$221,848 | | \$70,183 | \$26,008 | \$22 | \$85,425 | \$22,309 | \$17,900 | О.К. |
| CORPORATE OPERATIONS EXPENSE: | : | | | | | | | | |
| Exec. and Planning, Alloc. Exec. and Planning, Direct | \$4,155 0 | N64 Direct | \$1,315 0 | \$487 0 | \$0 0 | \$1,600 0 | \$418 0 | \$335 0 | O.K. O.K. |
| Total Exec. and Planning | \$4,155 | | \$1,315 | \$487 | \$0 | \$1,600 | \$418 | \$335 | O.K. |
| Admin. & General, Allocable Admin. & General, Direct | \$31,235 31,146 | N64 Direct | \$9,881 9,853 | \$3,662 3,651 | \$3 3 | \$12,027 11,993 | \$3,141 3,132 | \$2,520 2,513 | 0.K. 0.K. |
| Total Admin. and Gen. | \$62,381 | | \$19,735 | \$7,313 | \$6 | \$24,020 | \$6,273 | \$5,033 | O.K. |
| TOTAL CORPORATE OPERATIONS | \$66,536 | | \$21,049 | \$7,800 | \$7 | \$25,620 | \$6,691 | \$5,369 | O.K. |
| NON-INCOME TAXES: | | | | | | | | | |
| Non-income Taxes, Allocable Non-income Taxes, Direct | \$0 0 | N37 Direct | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K. O.K. O.K. |
| Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| TOTAL OPER. EXP. AND TAXES | \$345,190 | | \$120,938 ======= | \$45,517 ====== | \$28 ========= | \$122,747 ======== | \$29,000 | \$26,959 | О.К. |

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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) | (1) | |
| 13 | Net Investment | \$37,228 | Q52 | \$24,742 | \$6,149 | \$0 | \$6,337 | \$0 | \$0 | O.K. |
| 14 15 | Rate of Return | 10.40% | B19 | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | O.K. |
| 16 17 | Return on Rate Base | \$3,872 | - | \$2,573 | \$640 | \$0 | \$659 | \$0 | \$0 | O.K. |
| 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 21 | Other Return Adjustments | 0 | Direct - | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 23 | Net Return | \$3,872 | | \$2,573 | \$640 | \$0 | \$659 | \$0 | \$0 | O.K. |
| 24 | Interest Expense | \$0 | T67 | 0 | 0 | 0 | 0 | 0 | 0 | О.К. |
| 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 28 | Other Income Adjustments | 0 | Direct - | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 29 30 | After Tax Income | \$3,872 | | \$2,573 | \$640 | \$0 | \$659 | \$0 | \$0 | О.К. |
| 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 36 | Other Revenue Adjustments | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 37 38 39 | Basis for Gross Receipts Tax | 25,526 | 16+31+32+33 | 16,127 | 4,783 | 3 | 4,169 | 444 | 0 | O.K. |
| 40 41 42 | Gross Receipts Tax | 1,063 | 37 | 672 | 199 | 0 | 174 | 18 | 0 | O.K. |
| 43 44 | TOTAL REVENUE REQUIREMENT | \$26,589 ======= | : | \$16,799 ======== | \$4,982 ======= | \$3 ========= | \$4,343 ======== | \$462 ======= | \$0 ====== | O.K. |

Sheet "Q" ENDING DECEMBER 31, 2001

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) | (1) | |
| Land and Support Assets | \$16,574 | R25 | \$4,793 | \$6,223 | \$0 | \$5,558 | \$0 | \$0 | O.K |
| Central Office Equipment | \$22,746 | R70 | \$7,158 | \$9,293 | \$0 | \$6,295 | \$0 | \$0 | O.K |
| Info. Term./Orig. Equipment Cable and Wire Facilities | 0 55,205 | R78 R117 | 0 53,199 | 0 0 | 0 0 | 0 2,006 | 0 0 | 0 0 | 0.K 0.K |
| | | | \$60,357 | \$9,293 | \$0 | \$8,301 | \$0 | \$0 | O.K |
| Total COE, IOT, C&WF | \$77,951 | | \$\$U ₁ 557 | 49,293 | φυ | φο,301 | φυ | 40 | U.K |
| Total Tangible Assets | \$0 | R141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K |
| Total Tele. Plt. ex Intang. | \$94,526 | | \$65,150 | \$15,516 | \$0 | \$13,859 | \$0 | \$0 | О.К |
| Total Intangible Assets | 0 | R144 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Total Plant In Service | \$94,526 | | \$65,150 | \$15,516 | \$0 | \$13,859 | \$0 | \$0 | O.K |
| Total Plt. Held Future Use | 0 | R147 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Total ST PUC | . 0 | R163 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Total LT PUC | 2 | R164 | 2 | 0 | 0 | 0 | 0 | 0 | O.K |
| Total Tel. Plt. Adjust. | 0 | R169 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| TOTAL TELEPHONE PLANT | \$94,528 | | \$65,152 | \$15,516 | \$0 | \$13,859 | \$0 | \$0 | O.K |
| less: | | | | | | | | | |
| Accum. Depr., Plt. in Serv. | 52,480 | S23 | 37,088 | 8,576 | 0 | 6,816 | 0 | 0 | O.K |
| Accum, Depr. PHFU | 0 | S27 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Accum. Amort. Tangible Pit. | 0 | S28 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Accum. Amort. Intangibles | 0 | S29 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Accum. Amort. Other | 0 | S30 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| Accum. Def. Inc. Taxes, Net | 6,379 | S47 | 4,397 | 1,047 | 0 | 935 | 0 | 0 | O.K |
| plus: Other Assets | 0 | Direct | 0 | . 0 | 0 | 0 | 0 | 0 | О.К. |
| Other Assets | | Direct | | | | | U | | O.K. |
| NET TELEPHONE PLANT plus: | \$35,669 | | \$23,668 | \$5,894 | \$0 | \$6,108 | \$0 | \$0 | O.K. |
| Class B RTB Stock | 0 | R171 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Materials and Supplies | 982 | R173 | 677 | 161 | Ō | 144 | Ö | 0 | O.K. |
| Cash Working Capital | 577 | R175 | 398 | 95 | 0 | 85 | Õ | Ö | O.K. |
| Equal Access Investment | 0 | R177 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| NET INVESTMENT | \$37,228 | | \$24,742 | \$6,149 | \$0 | \$6,337 | \$0 | \$0 | O.K. |

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Other (1)

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Sheet "R" 31, 2001

elephone 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) | (1) | |
| 58 | COE Exch. Trunk | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 59 | COE Exch. Line - Message | 7,158 | (D) | 7,158 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 60 | COE Exch. Line - PL etc. | 0 | (1) | 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 | (1) | 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 67 | COE H/R Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 68 69 | Total COE Transmission | \$10,922 | | \$7,158 | \$0 | \$0 | \$3,764 | \$0 | \$0 | O.K. |
| 70 71 | Total Central Office Equip. | \$22,746 | | \$7,158 | \$9,293 | \$0 | \$6,295 | \$0 | \$0 | O.K. |
| 72 73 | IOT EQUIPMENT: | | | | | | | | | |
| 74 | Public Telephone | \$0 | T43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 75 | Coinless Pay Phone | Ō | (D) | O | 0 | Ō | 0 | 0 | 0 | O.K. |
| 76 77 | Customer Premises Equipment | 0 | T60 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 78 79 | Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 80 81 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 82 | Exchange PL and WATS | \$0 | (1) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 83 | Exchange Message | 53,199 | (D) | 53,199 | Ô | Ò | Ö | 0 | Õ | O.K. |
| 84 85 | Exchange Assigned | 0 | Direct | O | 0 | 0 | 0 | 0 | 0 | O.K. |
| 86 87 | Total Exchange Line C&WF | \$53,199 | | \$53,199 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 88 | Exchange Trunk, Message | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | OK |
| 89 | Exchange Trunk, PL | 0 | Direct | 0 | 0 | 0 | φ0 0 | 0 | φυ | O.K. |
| 90 | Exonango Trank, i E | | Direct | | | U | U | U | U | O.K. |
| 91 92 | Total Exchange Trunk C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 93 | Interexchange Message | \$2,006 | (G) | \$0 | \$0 | \$0 | \$2,006 | \$0 | ¢o. | 0.14 |
| 94 | Interexchange PL, WATS | Ψ2,000 0 | (1) | 0 | . 0 | φυ 0 | \$2,006 O | | \$0 | O.K. |
| 95 | Interexchange Assigned | 0 | (G) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 96 | s.is.iungo ribbigitod | | (5) | | | | U | 0 | 0 | O.K. |
| 97 | Total Interexchange C&WF | \$2,006 | | \$0 | \$0 | \$0 | \$2,006 | \$0 | \$0 | O.K. |

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elephone Company

| | FCC PART 69 ****** InterLATA Investment Detail | Part 36 InterLATA Total | Source or Apportion | Common Line | Local Switching | | Common Transport | Billing and Collection | Other | |
|------------|--|-------------------------------|------------------------|----------------|--------------------|-----|---------------------|---------------------------|-------------------|--------------|
| | (A) | (B) | 0) | (0) | | (F) | • | | 0) | |
| | H/D C8/MF Message | C# | 0 | C\$ | | | | | \$0 | O.K. |
| - 5 | HIN COME, MESSAGE | Ç |) = | 3 0 | | | | | 0 | O.K. |
| 13. | H/R C&WF, Assigned | 0 | Direct | 0 | | | | | 0 | O.K. |
| 115 | Total Host/Remote C&WF | \$0 | | \$0 | | | | | \$0 | 0.K |
| 116 | Total Cable and Wire Facil. | \$55,205 | | \$53,199 | | | | | \$0 | O.K. |
| 118 | TANGIBLE ASSETS: | | | | | | | | | |
| 120 | Land and Support Leases | \$0 | T28 | \$0 | | | | | \$0 | 0.K |
| 122 | | 6 | ç | Ę | | | | | Ç | Š |
| 2 | COE Operator Leases | <u></u> | 35 | <u> </u> | | | | | 9 | |
| 124 125 | COE Tandem Switching Leases | - | 4 C | - - | | | | | o c | , A |
| 136 | COE Transmission Leases | 0 | 89 | 0 | | | | | 0 | 0.K |
| 127 | | | | | | | | | | |
| 128 | Total COE Leases | 80 | | \$0 | | | | | \$0 | O.K. |
| 129 | IOT Equipment Leases | 90 | 78 | \$0 | | | | | \$0 | o.K |
| 131 | | | | | | | | | | |
| 132 | C&WF Leases | \$0 | 117 | \$0 | | | | | \$0 | 0.K |
| 133 | | Ę | | £ | | | | | G. | 3 |
| 135 | Total Capital Leases | 9 | | 2 | | | | |)) | Ċ.Y. |
| 136 | Leasehold Impr., Alloc. | \$0 | T37 | \$0 | | | | | \$0 | 0.K |
| 137 | Leasehold Impr., Direct | 0 | Direct | 0 | | | | | 0 | 0.K |
| 2 6 | Total I carehold improvementes | 0\$ | | C# | | | | | | 2 |
| 140 | | 2 | | 2 | | | | |)) | ; |
| 141 | Total Tangible Assets | \$0 | | \$0 | | | | | \$0 | 0.K |
| 143 | | | | | | | | | | |
| 144 145 | TOTAL INTANGIBLE ASSETS | \$0 | T37 | \$0 | | | | | \$0 | O.K. |
| 146 | | ŧ | j | ; | į | | ; | ; | ļ | |
| 147 | PROPERTY HELD FOR FUTURE USI | 09 | T46 | 0 | 0\$ | 0\$ | 08 | 0\$ | 0\$ | 0.K. |
| | | | | | | | | | | |

Sheet "R"

21-Mar-03

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31, 2001

elephone 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) | (1) |
| 161 162 | PLANT UNDER CONSTRUCTION: | | | | | | | | |
| 163 | Short-term | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 164 | Long-term | 2 | T46 | 2 | 0 | 0 | 0 | 0 | 0 |
| 165 166 167 | Total Plt. Under Const. | \$2 | | \$2 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 168 169 170 | TELEPHONE PLANT ADJUSTMENT | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 171 | CLASS B RTB STOCK | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 172 173 174 | MATERIALS AND SUPPLIES | \$982 | Т37 | \$677 | \$161 | \$0 | \$144 | \$0 | \$0 |
| 175 176 | CASH WORKING CAPITAL | \$577 | T37 | \$398 | \$95 | \$0 | \$85 | \$0 | \$0 |
| 177 | EQUAL ACCESS INVESTMENT | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | | Billing and Collection Other | (H) | | | | 0 0 0 | 0\$ | | | 0 | | 0\$ 0\$ | \$0 0\$ | | 0\$ | | | | | |
|---------------------------------------|-------------------------|---|-----|----------------------------|---------------------------------|----------------------------------|---|--------------------------|----------------------|---------------------------|---|----------------------|--------------------------|---------------------------|------------------------------|----------------|---------------|------------------|---------------|-------------------------------------|--|
| | | Common Billin Transport Colle | (9) | | \$3,210 1,357 | 1,029 | 0 1,220 0 | \$6,816 | | \$0 | 0 0 | 0 | \$0 | \$6,816 | | 0\$ | , 0 | 0 | 0 (| 935 | |
| | pany | Information | (F) | | 0\$ | ၁ 0 | 000 | 0\$ | | 0\$ | 00 | 0 | 80 | 0\$ | | 80 | , 0 | 0 | 0 0 | 0 0 | |
| | Union Telephone Company | Local Switching | (E) | | \$3,594 4,982 | 5 0 | 000 | \$8,576 | | 0\$ | 0 0 | 0 | \$0 | \$8,576 | | \$0 | 0 0 | 0 | 0 0 | 1,047 | |
| 10:07:59 AM | בוכ | Common Line | (0) | | \$2,768 0 | 0 1,957 | 0 32,362 0 | \$37,088 | | 0\$ | 0 0 | 0 | \$0 | \$37,088 | | \$0 | 0 0 | 0 | 0 | 0 4,397 | |
| | | Source or Apportion | 0) | | T28 R44 | R32 R68 | R78 R117 T37 | | | T37 | 137 T37 | T37 | | | | T28 | R32 | R68 | R78 | K11/ T37 | |
| 21-Mar-03 | | Part 36 InterLATA Total | (B) | | \$9,573 6,338 | 0 2,986 | 0 33,583 0 | \$52,480 | | 0 | 0 0 | 0 | \$0 | \$52,480 | | 9 | 0 | 0 | 0 0 | 0 6,379 | |
| Sheet "S" ENDING DECEMBER 31, 2001 | | FCC PART 69 ****** InterLATA Reserves and Deferrals | (A) | ACCUM. DEPRECIATION, TPIS: | Support Assets COE Switching | COE Operator COE Transmission | IOT Equipment Cable and Wire Facilities Other Plant | Total Accum. Depr., TPIS | ACCUM, AMORTIZATION: | Accum. Depreciation, PHFU | Accum, Amort, Tangible Inv. Accum, Amort, Intang, Inv. | Accum. Amort., Other | Tot. Accum. Amortization | Total Accum. Depr./Amort. | ACCUM. DEF. INC. TAXES, NET: | Support Assets | COE Switching | COE Transmission | IOT Equipment | Cable and Wire Fac. Unclassified | |

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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) | (1) | |
| 13 14 15 16 | Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities | \$22,746 0 55,205 | R70 R78 R117 | \$7,158 0 53,199 | \$9,293 0 0 | \$0 0 0 | \$6,295 0 2,006 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. |
| 17 18 19 | Total Factor | \$77,951 1.000000 | | \$60,357 0.774293 | \$9,293 0.119219 | \$0 0.000000 | \$8,301 0.106488 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 20 21 22 | Sum: Sw., Trans., Other Factor | \$17,594 1.000000 | 17 | \$0 0.000000 | \$9,293 0.528203 | \$0 0.000000 | \$8,301 0.471797 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 23 24 25 26 | Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message | \$22,746 0 2,006 | R70 R78 R117-83 | \$7,158 0 0 | \$9,293 0 0 | \$0 0 0 | \$6,295 0 2,006 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. |
| 27 28 29 | Total Factor | \$24,753 1.000000 | | \$7,158 0.289198 | \$9,293 0.375448 | \$0 0.000000 | \$8,301 0.335354 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 30 31 32 33 34 35 | General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment | \$16,574 22,746 0 55,205 | R25 13 14 15 R177 | \$4,793 7,158 0 53,199 0 | \$6,223 9,293 0 0 | \$0 0 0 0 | \$5,558 6,295 0 2,006 0 | \$0 0 0 0 | \$0 0 0 0 | O.K. O.K. O.K. O.K. O.K. |
| 36 37 38 | Total Factor | \$94,526 1.000000 | | \$65,150 0.689236 | \$15,516 0.164147 | \$0 0.000000 | \$13,859 0.146618 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 39 40 41 | Sum: Com. Ln., Sw., Trans. Factor | \$94,526 1.000000 | 36 | \$65,150 0.689236 | \$15,516 0.164147 | \$0 0.000000 | \$13,859 0.146618 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 42 43 44 | COE Cat. 2 Factor IOT Cat. 1 Factor | 1.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 1.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | O.K. O.K. |
| 45 46 | Total TPIS Factor | \$94,526 1.000000 | Q26 | \$65,150 0.689236 | \$15,516 0.164147 | \$0 0.000000 | \$13,859 0.146618 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |

Sheet "T" ENDING DECEMBER 31, 2001 21-Mar-03

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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) | (1) | | |
| 60 61 62 | Interstate Equiv. Factor Wtd. Std. Work Seconds | 0.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | O.K. O.K. | |
| 63 64 65 | "BIG THREE" Expenses Factor | \$12,215 1.000000 | U171 | \$7,755 0.634880 | \$2,131 0.174431 | \$2 0.000200 | \$1,940 0.158847 | \$386 0.031628 | \$0 0.000000 | O.K. | 0 |
| 66 67 | Net Investment Factor | 37,228 1.000000 | P13 | 24,742 0.664611 | 6,149 0.165182 | 0.000000 | 6,337 0.170207 | 0.000000 | 0 0.000000 | O.K. O.K. | |

| | | | | 0.K. 0.K. | 0.K | 0 0. | 0.K. | 0.K. | 0.K. | 0 0 0 7. 7. 7. | O.K. | 0.K .K. | O.K. | 0.K. | 0.K. |
|-------------------------|-------------------------------|------|----------------------------|--|----------------------------|--|----------------------------|--|----------------|--|----------------|--|-----------------|-----------------------------|------------------------------|
| | Other | (1) | | 0\$ | 0\$ | 0\$ | \$0 | 0 \$0 | 0\$ | og o o | \$0 | 0\$ | \$0 | \$0 | \$0 |
| | Billing and Collection | (H) | | 0\$ 0 | \$0 | 0 0 | 0\$ | 0\$ 0 | \$0 | 0 | \$ | 0\$ | 0\$ | \$0 | \$0 |
| | Common Transport | (9) | | 0\$ 0 | \$0 | \$536 0 | \$536 | \$797 0 | \$797 | 0\$ 0 | \$0 | \$162 129 | \$291 | \$1,624 | \$1,088 |
| any | Information | (F) | | 0\$ 0 | 0\$ | 0 00 | 0\$ | 0\$ | 0\$ | 0 0 0 | 0\$ | 0\$ | 0\$ | \$0 | \$0 |
| Jnion Telephone Company | Local Switching | (E) | | 0\$ | \$0 | 0 0 0 | \$600 | \$1,177 0 | \$1,177 | 0,00 | 0\$ | 0\$ | 0\$ | \$1,777 | \$1,177 |
| un I | Common Line | (0) | | 0 9 | \$0 | \$462 0 | \$462 | \$907 0 | \$907 | O O | \$0 | \$4,294 0 | \$4,294 | \$5,662 | \$5,200 |
| | Apportion | 0 | | T37 Direct | | T30 Direct | | T31 Direct | | R76 T43 Direct | | T33 Direct | | | |
| | Part 36 InterLATA Total | (B) | | 0\$ | \$0 | \$1,597 0 | \$1,597 | \$2,881 0 | \$2,881 | 0 0 | \$0 | \$4,456 129 | \$4,585 | \$9,063 | \$7,466 |
| | Operating Expenses and Taxes | (A) | PLANT SPEC. OPER. EXPENSE: | Network Support, Alloc. Network Support, Direct | Total Network Support Exp. | General Support, Alloc. General Support, Direct | Total General Support Exp. | Central Office Eq., Alloc. Central Office Eq., Direct | Total COE Exp. | Cust. Premises Equip. Other IOT IOT Direct | Total IOT Exp. | Cable & Wire, Alloc. Cable & Wire, Direct | Total C&WF Exp. | TOTAL PLT. SPEC. OPER. EXP. | TOTAL PLT. SPEC., ex SUPPORT |
| | | | 5 5 | <u> </u> | 18 | 282 | 2 22 23 | 58 28 4 | 78 58 | 3 2 2 2 | 33 | 35 37 | 8 8 | 3 4 5 | 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) | (1) | |
| 57 | NON-SPECIFIC OPER, EXP.: | | | | | | | | | |
| 58 59 | Oth, Plt. and Equip., Alloc. | \$0 | T18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 60 | Oth. Pit. and Equip., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 61 | out it and Equipi, on our | | | | | | | | | |
| 62 | Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 63 | | 20.700 | | *** | **** | *** | **** | * 0 | ** | |
| 64 | Network Operations, Alloc. | \$2,703 | T18 | \$2,093 | \$322 | \$0 | \$288 | \$0 | \$0 | O.K. |
| 65 66 | Network Operations, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 67 68 | Total Network Oper. Exp. | \$2,703 | | \$2,093 | \$322 | \$0 | \$288 | \$0 | \$0 | О.К. |
| 69 70 | Total Access Expenses | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 | Ō | 0 | O.K. |
| 73 | Depr., COE Operator | 0 | R32 | 0 | 0 | 0 | 0 | D | Ō | 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 | Ō | O.K. |
| 76 | Depr., C&W Facilities | 2,746 | R117 | 2,646 | 0 | 0 | 100 | 0 | Ō | O.K. |
| 77 | Depr., PHFU | . 0 | R147 | . 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 78 | • • | | | | ********* | | ********* | | | |
| 79 80 | Total Depreciation Expense | \$5,703 | | \$3,370 | \$1,379 | \$0 | \$955 | \$0 | \$0 | O.K. |
| 81 | Amort., Tangible Assets | \$0 | R141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 82 | Amort., Intangible Assets | 0 | R144 | Ō | Ō | 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 | О.К. |
| 85 86 87 | Total Amortization Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 88 89 | Total Depr. and Amort. | \$5,703 | | \$3,370 | \$1,379 | \$0 | \$955 | \$0 | \$0 | O.K. |
| 90 | TOTAL NON-SPEC. OPER. EXP. | \$8,406 | | \$5,463 | \$1,701 | \$0 | \$1,243 | \$0 | \$0 | O.K. |

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| | | | | _ | | | | | | |
|-------------------|---|-------------------------------|--------------|----------------|--------------------|-------------|---------------------|---------------------------|---|--------------|
| | ******* FCC PART 69 ******* Operating Expenses and Taxes | Part 36 InterŁATA Total | Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 104 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 105 | | | | | | | | | | |
| 106 | Marketing, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 107 108 | Marketing, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 108 109 110 | 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. |
| 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 | φυ 0 | φυ 2 | 9 0 | 0 | 0 | O.K. |
| 118 | Foreign Directory | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. 0.K. |
| 119 | I dieigii Directory | | Direct | | | | | | | O.K. |
| 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 | (1) | D 0 | 0 | . 0 | 0 | 0 | 0 | O.K. |
| 124 | Bus. Ofc., EU Access PL & All Other | 0 | (H) (H) | 0 | 0 | , O | 0 | 0 | 0 | O.K. |
| 125 126 | Bus. Ofc., EU Message Bus. Ofc., EU Reserved | υ 0 | (n) (l) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 126 | Bus. Ofc., IX Special Access | 0 | (1) | 0 | 0 | n | a | 0 | 0 0 | O.K. O.K. |
| 128 | Bus. Ofc., IX Switched Access | 0 | T40 | 0 | 0 | 0 | 0 N | 0 | 0 | O.K. |
| 129 | Bus. Ofc., IX Switched Access Bus. Ofc., IX Billing and Collection | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 130 | Bus. Ofc., Coin Collection & Administr | 0 | (r) (D) | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. 0.K. |
| 131 | Bus. Ofc., Reserved | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 132 | | | ., | | | | | | | O.K. |
| 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. |
| 138 139 | Cust. Serv., EU Common Line | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 140 141 | 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. |

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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) | (1) | |
| 158 | Other Cust. Serv., Alloc. | \$0 | 142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 159 160 | Other Cust. Serv., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 161 162 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 163 164 | TOTAL CUSTOMER OPER. EXP. | \$449 | | \$0 | \$32 | \$2 | \$29 | \$386 | \$0 | O.K. |
| 165 166 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 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. |
| 169 170 | Total Customer Operations | 449 | 163 | 0 | 32 | 2 | 29 | 386 | 0 | O.K. |
| 171 | TOTAL "BIG THREE" EXPENSES | \$12,215 | | \$7,755 | \$2,131 | \$2 | \$1,940 | \$386 | \$0 | O.K. |
| 172 173 174 | CORPORATE OPERATIONS EXPENSE | : | | | | | | | | |
| 175 | Exec. and Planning, Alloc. | \$214 | T64 | \$136 | \$37 | \$0 | \$34 | \$7 | \$0 | O.K. |
| 176 177 | Exec. and Planning, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 178 179 | Total Exec. and Planning | \$214 | | \$136 | \$37 | \$0 | \$34 | \$7 | \$0 | O.K. |
| 180 | Admin. & General, Allocable | \$1,609 | T64 | \$1,021 | \$281 | \$0 | \$256 | \$51 | \$0 | O.K. |
| 181 182 | Admin. & General, Direct | 0 | Direct | 0 | . 0 | 0 | 0 | 0 | 0 | O.K. |
| 183 184 | Total Admin. and Gen. | \$1,609 | | \$1,021 | \$281 | \$0 | \$256 | \$51 | \$0 | O.K. |
| 185 186 | TOTAL CORPORATE OPERATIONS | \$1,823 | | \$1,157 | \$318 | \$0 | \$290 | \$58 | \$0 | O.K. |
| 187 188 | NON-INCOME TAXES: | | | | | | | | | |
| 189 | Non-income Taxes, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 190 191 192 | Non-income Taxes, Direct | 0 | Direct | 0 | 0 | Ō | 0 | 0 | 0 | O.K. O.K. |
| 193 194 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 195 | TOTAL OPER. EXP. AND TAXES | \$19,741 | , | \$12,282 ======== | \$3,828 | \$3 =========== | \$3,185 | \$444 | \$0 | О.К. |

Sheet "V" Input Documentation, Page 1

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

| COMPANY NAME |
|-------------------|
| PERIOD ADDRESSED |
| RUN DATE AND TIME |

Union Telephone Company
ENDING DECEMBER 31, 2001
21-Mar-03

10:07:59 AM

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

| 9 |
|---|
| |
| |

| | | | | | - | Messa | ge Telep | hone Servic | | | Priv | vate Line | | | |
|----|------------------------------------|------------------|----------------------|------------------------|---|---------|----------|-------------|-----|---------|------|-----------|----|---------------|-----|
| | ******* FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Interstate and Othe | | InterLA | | IntraLA | ATA | InterLA | ATA | IntraLA | TA | TOT INTRAS | |
| | (A) | (B) | (C) | (D) | - | (E |) | (F |) | (G |) | (H |) | (| 1) |
| | 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 | Đ | | | 0 | | 0 | | 0 | | 0 | | 0 | | ٥ |
| 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 | ٥ | | | 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 | | Ō | | ō | | o o |
| 52 | CAT 1 Other IOT Equipment | 0 | | | | | | | | | - | | - | | - |
| 53 | CAT 1 Coinless Pay Phones | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |

| Sheet "V" | Innut | Dooumon | tation | Dage 1 | 7 |
|-----------|--------|---------|--------|--------|---|
| Sheet "V" | Inniti | Documen | паноп. | Page | 1 |

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| | | TOTAL | 0 | 1-1 | | Mess | age Telep | hone Serv | ice | | Pri | ivate Line | | TO | ται |
|-----|---------------------------------------|------------------|----------------------|----------------------|----|---------|-----------|-----------|----------------|---------|--------|------------|-----|--------|-------|
| | ****** FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Interstat and Oth | | InterLA | ATA | IntraL | ATA | InterLA | ATA | IntraL | ATA | INTRAS | |
| | (A) | (B) | (C) | (D) | •= | (E |) | (F | -) | (G | i) | (H | 1) | (| 1) |
| 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 | | D | | 0 | | D |
| 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 | | Ō | | Ō | | Ō | | 0 | | n |
| 106 | Other Liab., Def. Cr., Net | 0 | | | 0 | | o | | ō | | ō | | n | | ก |

Sheet "V" Input Documentation, Page 3

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| | | | | | Message Tele | phone Service | | | |
|------------|--------------------------------------|------------------|----------------------|---------------------------|--------------|---------------|-----------|-----------|---------------------|
| | ****** FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Interstate - and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | ()) |
| 123 | TPUC Short Term, Alloc. | 0 | | | | | - | | - |
| 124 | TPUC Short Term, Direct | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | TPUC Long Term, Alloc. | 108 | | | | | | | |
| 126 127 | TPUC - Long Term, Direct | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | | were the | | | | | |
| 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 | ٥ | 0 | 0 | Đ | 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 | Trees | *** | | | ***** | | *** |
| 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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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| | | ~~~ | | | Mess | age Tele | phone Serv | ice | | Priv | ate Line | | TO | FAI |
|-----|---------------------------------------|------------------|----------------------|-------------------------|---------|-----------|------------|-----------|-----|-----------|----------|-----------|-------|-------|
| | ****** FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLA | InterLATA | | IntraLATA | | interLATA | | IntraLATA | | STATE |
| | (A) | (B) | (C) | (D) | (E |) | (F) |) | (G |) | (H | 0 | (| 1) |
| 176 | Oth. Pit. 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 | | ***** | | | | | | | | | | | |
| 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 | | | *** | | | | | | | | | | |
| 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 | arriering. | | | | | | | | | | **** | |
| 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 | | | | - | | - | | - | | • | | Ü |
| 213 | Exec. and Planning, Direct | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| | | | | | | | | | | | | | | - |

Sheet "V" Input Documentation, Page 5

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

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|----------|-----------------|
| | |

| | TOTAL Coursel Interested | | Messa | Message Telephone Service | | | Private Line | | | |
|-----------------------------|--|--|---|---------------------------------|---|---|---|--|--|--|
| ****** FCC PART 36 ****** | COMPANY | Allocator | and Other | InterLA | ATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| (A) | (B) | (C) | (D) | (E |) | (F) | (G) | (H) | (1) | |
| Admin. & General, Allocable | 116,882 | | | | | | *** | **** | ************************************** | |
| | 31,146 | | 0 | | 0 | 31,146 | 0 | 0 | 31,146 | |
| | . 0 | | | | | | | | | |
| | 0 | | 0 | | 0 | 0 | 0 | 0 | ٥ | |
| • | | | | | | | | | | |
| OTHER INCOME STATEMENT: | | | | | | | | | | |
| | 0.00% | | | | | | | | | |
| Federal Income Tax Rate | 33.10% | | | | | | **** | | | |
| Gross Receipts Tax Rate | 4.00% | **** | | | | | | | ~ | |
| Rate of Return | 10.40% | Property Co. | | | | | **** | | ~ | |
| AFUDC | 0 | | | | | | *** | | | |
| | 0 | | | | | | | | | |
| | 0 | | 0 | | 0 | 0 | 0 | 0 | 0 | |
| Contributions | 500 | | | | | | | *** | | |
| Interest Expense | 0 | | | | | | ***** | | | |
| Capital Lease Expense | 0 | | | | | | **** | | * | |
| Capitalized Payroll taxes | 0 | | | | | | | | | |
| | 0 | | | | | | | | | |
| Other Income Adjustments | 0 | | 0 | | 0 | ٥ | 0 | 0 | 0 | |
| Uncollectibles | 1,124 | | 0 | | 0 | 1,124 | 0 | 0 | 1,124 | |
| Other Revenue Adjustments | 0 | | 0 | | 0 | 0 | 0 | 0 | 0 | |
| Other Revenue Taxes | 0 | | 0 | | 0 | 0 | 0 | 0 | 0 | |
| | | | | | | | | | | |
| | (A) Admin. & General, Allocable Admin. & General, Direct Non-income Taxes, Allocable Non-income Taxes, Direct OTHER INCOME STATEMENT: State Income Tax Rate Federal Income Tax Rate Gross Receipts Tax Rate Rate of Return AFUDC ITC Amortization Other Return Adjustments Contributions Interest Expense Capital Lease Expense Capitalized Payroll taxes Depreciation Adjustments Uncollectibles Other Revenue Adjustments | (A) (B) Admin. & General, Allocable 116,882 Admin. & General, Direct 31,146 Non-income Taxes, Allocable 0 Non-income Taxes, Direct 0 OTHER INCOME STATEMENT: State Income Tax Rate 0.00% Federal Income Tax Rate 33.10% Gross Receipts Tax Rate 4.00% Rate of Return 10.40% AFUDC 0 ITC Amortization 0 Other Return Adjustments 0 Contributions 500 Interest Expense 0 Capital Lease Expense 0 Capitalized Payroll taxes 0 Depreciation Adjustment 0 Other Income Adjustments 0 Uncollectibles 1,124 Other Revenue Adjustments 0 | Allocator (A) (B) (C) Admin. & General, Allocable Admin. & General, Direct Non-income Taxes, Allocable Non-income Taxes, Allocable Non-income Taxes, Direct OTHER INCOME STATEMENT: State Income Tax Rate Federal Income Tax Rate Gross Receipts Tax Rate Rate of Return AFUDC OTHER Return AFUDC OTHER Elvin Adjustments Other Return Adjustments Other Return Adjustment Other Income Tax Rate OCONTIBUST OF ONE Capitalized Payroll taxes Depreciation Adjustments Other Income Adjustments Other Revenue Adjustments Other Revenue Adjustments | COMPANY Allocator and Other | TOTAL Source/ Interstate and Other InterLA (A) (B) (C) (D) (E Admin. & General, Allocable 116,882 | TOTAL COMPANY Allocator and Other InterLATA (A) (B) (C) (D) (E) Admin. & General, Allocable 116,882 | TOTAL COMPANY Allocator and Other InterLATA IntraLATA (A) (B) (C) (D) (E) (F) Admin. & General, Allocable 116,882 | TOTAL COMPANY Allocator Interstate and Other InterLATA IntraLATA InterLATA | TOTAL COMPANY Allocator Interstate and Other InterLATA IntraLATA I | |

| | Documentation. | |
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| | | |
| | | |

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| | | | | | | terstate | In | TOTAL | |
|-----|-------------------------------------|---------------|-----------|--------|--------------|-----------|-----------|-----------|------------|
| | | TOTAL Source/ | | - - | Private Line | | | | |
| | ******* FCC PART 36 ******* | COMPANY | Allocator | Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) |
| 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 |

LAW OFFICES RITER, ROGERS, WATTIER & BROWN, LLP

Professional & Executive Building 319 South Coteau Street P.O. Box 280 Pierre, South Dakota 57501-0280 www.riterlaw.com

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

RECEIVED

OF COUNSEL: Brian B. Meyer Robert D. Hofer

TELEPHONE

605-224-5825 605-224-7889 FAX

605-224-7102

JUL 1 1 2003

July 11, 2003

SOUTH DAKOTA PUBLIC **UTILITIES COMMISSION**

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 abovenamed 2001 cost study docket in which S&S Communications intervened.

Sincerely yours,

Darla Pollman Rogers

Attorney at Law

DPR/ph

Enclosures

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION

JUL 1 1 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 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.

Darla Pollman Rogers

Robert C. Riter

Riter, Rogers, Wattier & Brown

P. O. Box 280

Pierre, South Dakota 57501

Telephone (605) 224-7889

Attorney for Company

CERTIFICATE OF SERVICE

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

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

Dated this eleventh day of July, 2003.

Darla Pollman Rogers

Robert C. Riter

Riter, Rogers, Wattier & Brown

P. O. Box 280

Pierre, South Dakota 57501

Telephone (605) 224-7889

Attorney for Company

BARKER WILSON REYNOLDS & BURKE LAWYERS

Michael A. Wilson' Michael P. Reynolds''

Kenneth E. Barker'

OHN W. BURKE'''

EFFERY D. COLLINS

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REPLY TO: BELLE FOURCHE OFFICE

July 25, 2003

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

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

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

JUL 2 8 2003

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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

JUL 2 8 2003

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

| IN THE MATTER OF THE ESTABLISHMENT OF |) | TC02-077 |
|--|---|---|
| SWITCHED ACCESS REVENUE REQUIREMENT FOR UNION TELEPHONE COMPANY |) | INTERVENOR'S BRIEF IN RESISTANCE TO MOTION |
| |) | TO DISMISS AND MOTION FOR EXTENSION OF TIME |

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

ARGUMENT AND AUTHORITIES

I. PETITIONER'S MOTION TO DISMISS SHOULD BE DENIED.

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

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

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

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

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

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

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

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

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

Approximately eight days later, on December 13, 2002, counsel for S&S

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

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

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

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

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

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

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

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

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

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

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

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

intervenor status.

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

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

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

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

continue to participate and assist the Commission.²

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

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

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

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

Dated this 25th day of July, 2003.

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

Attorneys for S&S Communications

John W. Burke

211 Zinnia Street

P.O. Box 100

Belle Fourche, SD 57717-0100

Tel: (605) 723-8000 Fax: (605) 723-8010

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 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

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JOHN W. BURKE"

IEFFERY D. COLLINS

KENNETH E. BARKER!"

MICHAEL A. WILSON'

MICHAEL P. REYNOLDS"

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

> S&S Communications/RLECs Re:

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.

For the Firm

JWB/bb

cc:

S&S Communications

BARKER WILSON REYNOLDS & BURKE

Kenneth E. Barker'

MICHAEL A. WILSON[†]

MICHAEL P. REYNOLDS"

JOHN W. BURKE"

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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

BARKER WILSON REYNOLDS & BURKE LAWYERS

KENNETH E. BARKER"

MICHAEL A. WILSON[†]

MICHAEL P. REYNOLDS"

JOHN W. BURKE"

JEFFERY D. COLLINS

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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.

For the Firm

JWB/bb Enclosure

BARKER WILSON REYNOLDS & BURKE

LAWYERS

MICHAEL P. REYNOLDS"

KENNETH E. BARKER¹

MICHAEL A. WILSON[†]

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IOHN W. BURKE"

IEFFERY D. COLLINS

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

> S&S Communications v. RLEC's Re:

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 Burke For the Firm

JWB/bb

S&S Communications cc:

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

)

| IN THI | E MATTER | OF 7 | THE EST | ABLISHMENT |
|--------|----------------|------|---------|------------------|
| OF | SWITCHE | D A | ACCESS | REVENUE |
| REQU | REMENT | FOR | UNION | TELEPHONE |
| COMP | ANY | | | |

NOTICE OF INTENT TO
CONSIDER MOTION AS ONE
FOR SUMMARY
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: By: |
| (OFFICIAL SEAL) |

BY ORDER OF THE COMMISSION:

ROBERT K. SAHR, Chairman

GARY HANSON, Commissioner

KENNETH E. BARKER"

MICHAEL P. REYNOLDS"

TOHN W. BURKE"

IEFFERY D. COLLINS



4200 Brach Drive P.O, Box 9335 RAPID CTTY, SD 57709-9335 605.718,8000 + Fax: 605.718.8010

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

REPLY TO: BELLE FOURCHE OFFICE

August 14, 2003

VIA FACSIMILE ONLY

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

Re: Affidavit of Les S. Sumption

Dear Ms. Bonrud:

I am writing to simply advise you that carlier 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, KEYNOLDS & BURKE, LLP

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:

- That I am one of the partners that owns and operates Intervenor S&S
 Communications.
- That I make this Affidavit in resistance to Petitioner's Motion to Dismiss and/or Motion for Summary Judgment.
- 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.
- That over the past several weeks several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets.

- That S&S Communications is presently in negotiations to sell its husiness 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 obarged 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 tost service.

Purther your affiant sayeth not.

Dated this 1 day of August, 2003.

Les S. Sumption

Subscribed and awarn to before me this 1/4

day of August, 2003.

Notary Public

My Commission Expires: 1-25-2006

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, TC02-080, 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 (here-inafter "Companies") filed its 2001 Intrastate Switched Access Cost Study. S&S Communications ("S&S") was granted intervention status in the above dockets by the Commission on July 23, 2002.

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

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

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

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

Issue

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

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

Argument

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

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

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

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

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

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

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

The standards of specificity of affidavits in support of or in opposition to summary judgment are high under South Dakota case law as well. The clearest example is found in the case of <u>The Estate of Fredris J. Elliott vs. A&B Welding Supply Company, Inc.</u>, 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." <u>Himrich v. Carpenter</u>, 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 <u>Paradigm</u> 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 &

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

August 28, 2003

Ms. Pam Bonrud, Executive Director South Dakota Public Utilities Commission Capitol Building, 1st Floor 500 East Capitol Avenue Pierre, South Dakota 57501-5070 233 South 13th Street, Suite 1225 Lincoln, NE 68508 402.441.4315 Fax 402.441.4317

RECEIVED

AUG 2 9 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 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 Kanerud

TELEC Consulting Resources, Inc.

Enclosures

cc:

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

BECEINED

AUG 2 9 2003

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

| | ******* 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) | (1) | |
| | INTRALATA: | | | | | | | | | |
| 15 16 17 | Net investment Rate of Return | \$375,640 10.40% | J13 | \$222,792 10.40% | \$52,654 10.40% | \$0 10.40% | \$71,335 10.40% | \$0 10.40% | \$28,859 10.40% | О.К. |
| 18 19 20 | Return on Rate Base Return Adjustments | \$39,067 0 | J18-20 | \$23,170 0 | \$5,476 0 | \$0 0 | \$7,419 0 | \$0 0 | \$3,001 0 | O.K. O.K. |
| 21.• 22 23 | Net Return on Rate Base Income Taxes Expenses and Other Taxes | \$39,067 19,228 362,002 | J31-32 J33-35, 40 | \$23,170 11,404 127,418 | \$5,476 2,695 47,754 | \$0 0 29 | \$7,419 3,651 128,323 | \$0 0 30,208 | \$3,001 1,477 28,269 | O.K. O.K. O.K. |
| 24 25 26 27 | Total IntraLATA Rev. Req. = | \$420,297 ======= | | \$161,992 | \$55,925 | \$29 ======= | \$139,394 ======= | \$30,208 | \$32,748 | O.K. |
| 28 29 30 | INTERLATA: | | | | | | | | | |
| 31 32 33 | Net Investment Rate of Return | \$37,227 10.40% | P13 | \$24,741 10.40% | \$6,149 10.40% | \$0 10.40% | \$6,336 10.40% | \$0 10.40% | \$0 10.40% | O.K. |
| 34 35 36 | Return on Rate Base Return Adjustments | \$3,872 0 | P18-20 | \$2,573 0 | \$640 0 | \$0 0 | \$659 0 | \$0 0 | \$0 0 | O.K. O.K. |
| 37 38 39 | Net Return on Rate Base Income Taxes Expenses and Other Taxes | \$3,872 1,913 20,804 | P31-32 P33-35, 40 | \$2,573 1,271 12,954 | \$640 316 4,027 | \$0 0 3 | \$659 326 3,359 | \$0 0 462 | \$0 0 0 | O.K. O.K. O.K. |
| 40 41 42 | Total InterLATA Rev. Req. = | \$26,589 | | \$16,799 | \$4,982 ==================================== | \$3 ====== | \$4,343 ========= | \$462 | \$0 | O.K. |
| 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 | | | |

Union Telephone Company

Sheet "A"
ENDING DECEMBER 31, 2001
Revised 8/20/99

28-Aug-03

09:56:33 AM

Sheet "B" ENDING DECEMBER 31, 2001

28-Aug-03

09:56:33 AM

Union Telephone Company

| **** FCC PART 36 ******* Revenue Requirement Summary (A) Ite Income Tax Rate deral Income Tax Rate Doss Receipts Tax Rate | TOTAL COMPANY (B) 0.00% 33.10% 4.00% | Source/ Allocator (C) | Interstate | InterLATA (E) 0.00% | IntraLATA (F) | InterLATA(G) | IntraLATA (H) | TOTAL INTRASTATE (1) | |
|--|--|---|-------------------------------------|---------------------|---------------------|---------------|--------------------|----------------------------|--------------|
| (A) ste Income Tax Rate deral Income Tax Rate oss Receipts Tax Rate | (日) 0.00% 33.10% 4.00% | Allocator (C) | and Other (D) 0.00% 33.10% | (E) 0.00% | (F) | (G) | ************* | INTRASTATE | |
| ate Income Tax Rate Jeral Income Tax Rate pass Receipts Tax Rate | 0.00% 33.10% 4.00% | | 0.00% 33.10% | 0.00% | | , , | (H) | (1) | |
| deral Income Tax Rate oss Receipts Tax Rate I Investment | 33.10% 4.00% | · | 33.10% | | 0.000/ | | | | |
| oss Receipts Tax Rate t Investment | 4.00% | | | | 0.00% | 0.00% | 0.00% | 0.00% | |
| t Investment | | *** | | 33.10% | 33.10% | 33.10% | 33.10% | 33.10% | |
| | \$1.667.001 | | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | |
| | | C68 | ¢1 254 124 | #97 997 | #252.405 | ΦO. | | #440.007 | 0.14 |
| | 10.40% | | \$1,254,134 10.40% | \$37,227 10.40% | \$352,495 10.40% | \$0 10.40% | \$23,145 10.40% | \$412,867 10.40% | O.K. |
| | 10.4076 | | 10.4074 | 10.40% | 10.40% | 10.40% | 10.40% | 10.40% | |
| turn on Rate Base | \$173,368 | | \$130,430 | \$3,872 | \$36,659 | \$0 | \$2,407 | \$42,938 | O.K. |
| UDC | 0 | H13 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | - | | | = | • | - | - | _ | 0.K. 0.K. |
| er Return Adjustments | ŏ | V242 | ō | Ö | ő | ő | Ō | 0 | O.K. |
| Return | \$173,368 | | \$130.430 | \$3.872 | \$36.659 | \$0 | \$2.407 | \$42.938 | O.K. |
| | , | | * | * | ¥, | ** | +-1 | ¥, | |
| ntributions | 500 | H52 | 291 | 6 | 200 | 0 | 3 | 209 | O.K. |
| erest Expense | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | - | | - | 0 | • | 0 | • | • | O.K. |
| er Income Adjustments | 0 | V248 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| er Tax Income | \$172,868 | | \$130,139 | \$3,866 | \$36,459 | \$0 | \$2,404 | \$42,729 | O.K. |
| te Income Taxes | \$0 | Formula | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| deral Income Taxes | 7 - | | | | | 0 | | * - | O.K. |
| erating Expenses and Taxes | | 1196 | | | | Ō | 10,574 | 364,931 | O.K. |
| collectibles | 0 | V249 | 0 | 0 | 0 | 0 | . 0 | . 0 | O.K. |
| er Revenue Adjustments | 0 | V250 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Revenue | \$1.520.292 | | \$1.091.282 | \$25.526 | \$389.314 | \$0 | \$14,171 | \$429,010 | O.K. |
| ss Receipts Taxes | | Formula | | | | O | 590 | 17,875 | O.K. |
| er Revenue Taxes | 0 | V251 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| TAL REVENUE REQUIREMENT | \$1,583,637 | | \$1,136,752 | \$26,589 | \$405,535 | \$0 | \$14,761 | \$446,886 | O.K. |
| Ui de la la la la la la la la la la la la la | Amortization r Return Adjustments Return ributions est Expense tall Lease Expense tallized Payroll taxes eciation Adjustment r Income Adjustments Tax Income el Income Taxes ral Income Taxes ral Income Taxes aral Income Taxes aral Income Adjustments Revenue Adjustments Revenue S Receipts Taxes r Revenue Taxes | DC 0 Amortization 0 r Return Adjustments 0 Return \$173,368 ributions 500 est Expense 0 tall Lease Expense 0 tallized Payroll taxes 0 eciation Adjustment 0 r Income Adjustments 0 Tax Income \$172,868 elincome Taxes \$0 ral Income Taxes 85,530 ral Income Taxes 45,530 ral Income Adjustments 0 r Revenue Adjustments 0 r Revenue Adjustments 0 Revenue \$1,520,292 s Receipts Taxes 63,345 r Revenue Taxes 0 | DC | DC | DC | DC | DC | DC | DC |

Sheet "C" ENDING DECEMBER 31, 2001 28-Aug-03

09:56:33 AM

Union Telephone Company

| | ******* FCC PART 36 ******* Investment Summary | ummary COMPANY Allocate | Sourcel | | Message Teler | hone Service | Priv | rate Line | TOTAL | |
|----------------|--|-------------------------|-----------|-------------|---------------|--------------|-----------|-----------|---------------------|-----------------|
| | | | Allocator | | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | Land and Support Investment | \$727,348 | D33 | \$548,098 | \$16,574 | \$154,177 | \$0 | \$8,499 | \$179,250 | O.K. |
| 15 | COE Operator Equipment | \$0 | D43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 16 | COE Switching Equipment | 637,942 | D68 | 493,683 | 11.824 | 132,435 | 0 | Ō | 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 | 0.5,661 | 42.2, | O.K. |
| 21 | Cable and Wire Facilities | 2,269,300 | D137 | 1,698,671 | 55,205 | 494,789 | 0 | 20,635 | 570,630 | -0.99999999767 |
| 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 30 | Intangible Assets | \$0 | D209 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 31 32 33 | Total Tele. Plt. In Service | \$4,148,169 | | \$3,125,879 | \$94,526 | \$879,294 | \$0 | \$48,471 | \$1,022,291 | -1.212623810396 |
| 34 | Plant Held, Future Use | \$0 | D214-215 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 35 | TPUC, Short-term | Ô | D216-217 | 0 | 0 | Ď | 0 | 0 | 0 | O.K. |
| 36 | TPUC, Long-term | 108 | D218-219 | 81 | 2 | 23 | 0 | 1 | 27 | O.K. |
| 37 38 | Tel. Plt. Adjustment | 0 | D220-221 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 39 40 41 | Total Other Tel. Plt. | \$108 | | \$81 | \$2 | \$23 | \$0 | \$1 | \$27 | О.К. |
| 42 | TOTAL TELEPHONE PLANT | \$4,148,277 | | \$3,125,961 | \$94,528 | \$879,317 | \$0 | \$48,473 | \$1,022,318 | -1.212655382231 |

Sheet "C" ENDING DECEMBER 31, 2001

28-Aug-03

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Union Telephone Company

| | | | | | Intrastate | | | | | | |
|--------|--|--------------|----------------------|-------------|--------------|---|-----------|-------------|---------------------|------|--|
| | ******* FCC PART 36 ******* Investment Summary | TOTAL | Course | | Message Tele | phone Service | Pi | rivate Line | | | |
| | | COMPANY | Source/ Allocator | Interstate | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | | |
| 6 | Other Assets, Net | 0 | V105 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. | |
| 7 | Accumulated Depr./Amort | (2,282,938) | E34 | (1,719,917) | (52,480) | (487,794) | 0 | (22,748) | (563,022) | O.K. | |
| 8 | Accum. Def. Inc. Taxes, Net | (280,016) | E47 | (211.008) | (6,381) | (59,355) | 0 | (3,272) | (69,008) | O.K. | |
| 9 | Oth. Liab. & Def. Cr., Net | | V106 | | , o | 0 | 0 | ` o | Ò | O.K. | |
| 0 | | ********** | | | | | | | | | |
| 1 | TOTAL NET PLANT | \$1,585,323 | | \$1,195,036 | \$35,668 | \$332,167 | \$0 | \$22,453 | \$390,287 | O.K. | |
| 3 | Materials and Supplies | 40,369 | H31 | 30,218 | 982 | 8,802 | 0 | 367 | 10,151 | O.K. | |
| 4 | Rural Tel. Bank Stock | 0 | H35 | . 0 | 0 | . 0 | 0 | 0 | . 0 | O.K. | |
| 5 | Cash Working Capital | 41,309 | Formula | 28,880 | 577 | 11,526 | 0 | 325 | 12,428 | O.K. | |
| 6 7 | Equal Access Investment | 0 | | . O | 0 | 0 | 0 | 0 | 0 | O.K. | |
| В | TOTAL NET INVESTMENT | \$1,667,001 | | \$1,254,134 | \$37,227 | \$352,495 | \$0 | \$23,145 | \$412,867 | O.K. | |
| 9 | | ========== | | | ========== | ======================================= | | ========= | | | |

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| | | | | | | lr | ntrastate | | | |
|----------|------------------------------|---|-----------|------------|---------------|-----------------|--------------------|-----------------|----------------------|-----|
| | ******* FCC PART 36 ****** | TOTAL | Source/ | Interstate | Message Telep | hone Service | Pri | vate Line | TOTAL | |
| | Plant Investment Detail | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 15 | Land, Allocable | \$15,283 | H33 | \$11,517 | \$348 | \$3,240 | \$0 | \$179 | \$3,766 | О.К |
| 16 17 | Land, Direct | 0 | V22 | . 0 | . 0 | 0 | 0 | 0 | 0 | O.K |
| 18 19 | Total Land | \$15,283 | | \$11,517 | \$348 | \$3,240 | \$0 | \$179 | \$3,766 | О.К |
| 20 | Motor Vehicles | \$0 | H33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.К |
| 21 | Aircraft | Ō | H33 | Ō | Ō | ō | Ō | 0 | Ō | 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 | O | 0 | 0 | 0 | 0 | O.K |
| 28 | Office Equipment | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| 29 30 | General Purpose Computers | 0 | H33 | 0 | 0 | 0 | 0 | 0 | 0 | O.K |
| 31 32 | Total Support Assets | \$712,065 | | \$536,581 | \$16,226 | \$150,938 | \$0 | \$8,320 | \$175,484 | O.K |
| 33 34 | Tot. Land and Support Assets | \$727,348 | | \$548,098 | \$16,574 | \$154,177 | \$0 =========== | \$8,499 | \$179,250 ======= | O.K |
| 35 36 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 37 38 | CAT 1 Oper. Sys., TSPS | \$0 | G22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.К |
| 39 | CAT 1 Oper. Sys., Other TSPS | 0 | G21 | 0 | 0 | 0 | 0 | 0 | 0 | 0.K |
| 40 | CAT 1 Oper. Sys., Aux. Pos. | 0 | G23 | o o | Ō | Ö | Ö | ō | 0 | O.K |
| 41 | CAT 1 Oper. Sys., Other | o o | V36 | n n | Ö | o o | ō | ō | Ō | O.K |
| 42 | | *************************************** | | | | | | | | |
| 43 44 | Total CAT 1 | \$0 ========== | | \$0 | \$0 | \$0 ======== | \$0 ====== | \$0 ======== | \$0 ======== | 0.К |
| 45 | | | | | | | | a - | ar. ar- | |
| 46 | CAT 2 Tandem Sw. Allocable | \$135,792 | G26 | \$84,114 | \$2,531 | \$49,147 | \$0 | \$0 | \$51,678 | 0.K |
| 47 48 | CAT 2 Tandem Sw. Direct | 0 | V38 | 0 | 0 | 0 | 0 | 0 | | O.K |
| 49 | Total CAT 2 | \$135,792 | | \$84,114 | \$2,531 | \$49,147 | \$0 | \$0 | \$51,678 | O.K |

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Union Telephone Company

| | | | | | | Intrastate | | | |
|---|-----------------------|------------|------------------------|----------------------|------------------------|-------------------|---------------|----------------------|--------------|
| ******* FCC PART 36 ******* | TOTAL | Source/ | Interstate - | Message Tel | lephone Service | Pri | vate Line | TOTAL | |
| Plant Investment Detail | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct | \$502,150 0 | G15 V40 | \$409,569 0 | \$9,293 0 | \$83,288 0 | \$0 0 | \$0 0 | \$92,581 0 | 0.K. 0.K. |
| Total CAT 3 | \$502,150 | | \$409,569 | \$9,293 | \$83,288 | \$0 | \$0 | \$92,581 | O.K. |
| Total COE Sw. CAT 2&3 | \$637,942 ======== | | \$493,683 ========= | \$11,824 ======== | \$132,435 ========= | \$0 ========= | \$0 ====== | \$144,259 ======= | O.K. O.K. |
| COE TRANSMISSION: | | | | | | | | | |
| CAT 4.12 Exchange Trunk | \$63,568 | 123 | \$63,568 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| CAT 4.12 Exch. Tr. Direct | , 0 | V42 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| CAT 4.13 Exch. Ln. Message | 285,262 | G13 | 213,947 | 7,158 | 64,157 | 0 | 0 | 71,316 | O.K. |
| CAT 4.13 PL, WATS, Local | 7,706 | F18 | 5,548 | 0 | 0 | . 0 | 2,158 | 2,158 | O.K. |
| CAT 4.13 Direct | 0 | V45 | . 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| CAT 4.23 Message CAT 4.23 PL, WATS | 100,276 56.767 | G18 F24 | 62,777 | 3,764 0 | 33,735 0 | 0 0 | 0 17,179 | 37,499 17.179 | O.K. O.K. |
| CAT 4.23 PL, WATS | 30,707 () | F24 V48 | 39,588 0 | 0 | 0 | 0 | 17,179 | 17,179 | O.K. |
| CAT 4.23 billect CAT 4.3 H/R Message | 0 | G29 | n n | 0 | 0 | 0 | 0 | 0 | O.K. |
| CAT 4.3 WATS | 0 | V50 | n | 0 | 0 | 0 | 0 | 0 | O.K. |
| CAT 4.3 Direct | Ö | V51 | ő | Ö | ō | ō | 0 | ō | О.К. |
| Total COE CAT 4 | \$513,579 | | \$385,427 | \$10,922 | \$97,892 | \$0 ========== | \$19,337 | \$128,152 | O.K. |
| INFORMATION ORIGINATION/TERM | MINATION: | | | | | | | | |
| CAT 1 Other IOT Equipment | \$ 0 | G13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| CAT 1 Coinless Pay Phones | 0 | G18 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| CAT 2 CP Equipment | 0 | V70 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

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| | | | | | | | Intrastate | | | |
|------------|-----------------------------|-------------|-----------|---------------|--------------|----------------|------------|-------------|------------|-----------------|
| | ******* FCC PART 36 ******* | TOTAL | Source/ | Interstate | Message Tele | ephone Service | Pri | vate Line | TOTAL | |
| | Plant Investment Detail | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 111 112 | CABLE AND WIRE FACILITIES: | | | | | | | | | |
| 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. |
| 116 117 | Other CAT 1 C&WF | 0 | ` V74 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 118 119 | Total CAT 1 C&WF | \$2,177,248 | | \$1,631,219 | \$53,199 | \$476,797 | \$0 | \$16,034 | \$546,030 | -0.99999999534 |
| 120 | CAT 2 C&WF | \$22,928 | G28 | \$22,928 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 121 122 | CAT 2 C&WF, Wideband | 0 | V76 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 123 | Total CAT 2 C&WF | \$22,928 | | \$22,928 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 | 2,000 | 0 | 0 | 4,601 | 4,601 | O.K. |
| 127 | CAT 3 Direct | 0,519 | V79 | 0 | 0 | 0 | 0 | 4,001 | 4,001 | O.K. |
| 128 | | | VIS | | | | - | | | |
| 129 130 | Total CAT 3 C&WF | \$69,124 | | \$44,525 | \$2,006 | \$17,992 | \$0 | \$4,601 | \$24,599 | O.K. |
| 131 | CAT 4 Message | \$0 | G29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 132 | CAT 4 WATS | Ô | V81 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 133 | CAT 4 Direct | Ō | V82 | Ō | Ō | Ō | Õ | Ō | Ô | 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 | TOTAL CAVYF | \$2,209,300 | | \$ 1,090,07 I | \$55,ZU5 | \$494,769 | | φ∠∪,033 | \$570,030 | -0.999999999707 |
| | | | | | | | | | | |
| 139 | 0.5.5 | | | | | | | | | |
| 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. |
| | | | | | | | | | | |

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| 162 COE Tandem Switch 0 H17 0 | |
|--|---------------|
| Plant Investment Detail | |
| (A) (B) (C) (D) (E) (F) (G) (H) (I) 160 161 COE Operator \$0 H16 \$0 | |
| 161 COE Operator \$0 H16 \$0 | |
| 162 COE Tandem Switch 0 H17 0 0 0 0 0 0 0 163 COE Local Switch 0 H18 0 0 0 0 0 0 0 0 164 COE Transmission 0 H20 0 0 0 0 0 0 0 0 165 COE Direct 0 V89 0 0 0 0 0 0 0 | |
| 162 COE Tandem Switch 0 H17 0 0 0 0 0 0 0 0 163 COE Local Switch 0 H18 0 0 0 0 0 0 0 0 164 COE Transmission 0 H20 0 0 0 0 0 0 0 0 165 COE Direct 0 V89 0 0 0 0 0 0 0 | D.K. |
| 164 COE Transmission 0 H20 | D.K. |
| 165 COE Direct 0 V89 0 0 0 0 0 0 0 |).K. |
| | D.K. |
| 166 | D.K. |
| | |
| | D.K. |
| 168 | |
| | D.K. |
| 170 | |
| | D.K. |
| 172 | |
| | D.K. |
| 174 | |
| 175 | |
| 176 LEASEHOLD IMPROVEMENTS: 177 | |
| | O.K. |
| | D.K. D.K. |
| | D.K. |
| | D.K. |
| |).K. |
| | D.K. |
| | D.K. |
| 185 | |
| | D.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 | 1.21262381132 |

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| | | | | | | | Intrastate | | *************************************** | |
|------------|-----------------------------|---------|-----------|------------|---|---|------------|-----------|---|-------|
| | ******* FCC PART 36 ****** | TOTAL | Source/ | Interstate | Message Telephone S | ervice | Private | Line | TOTAL | |
| | Plant Investment Detail | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 204 205 | INTANGIBLE ASSETS: | | | | | | | | | |
| 206 | Allocable Acct. No. 2690 | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 207 | Direct Acct, No. 2690 | 0 | V100 | 0 | 0 | n V | 0 | Ψ0 | Ψ 0 Ω | O.K. |
| 208 | | | | | | | | | | O.IV. |
| 209 | Total Intangible Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 210 | · · | | | ========== | = ===================================== | ======================================= | | | ======================================= | 0 |
| 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 | 2 | 23 | 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 | \$2 | \$23 | \$0 | \$1 | \$27 | O.K. |

| 47 | | | | | | | | | | မ္တ (| 3 | 343 | 32 | | | | 27 | y 25 | 24 | | 22 | 21 | | 9 | | | 5 5 | 14 | ä | | | | | | | | , | |
|------------------------------|--------------|--------------------|--------------|--------------------|------------------|--------------|---------------|-----------------|------------------------------|-------|---------------------------------|-------------------------|--------------------------|----------------------|-----------------------------|------------------------------|---------------------------|----------------------|----|--------------------------|---|-------------|---------------------------|--------------|------------------|---------------|----------------|----|--------------------------|------|------------------------|--------------------------------|--------------|------------|-------------------------|--------------------------|-------------|--|
| Total Accum. Def. Inc. Taxes | Onciassilled | Cable and whe rac. | Or Equipment | OCE Hallstillssion | COE Transmission | COF Onerator | COE Switching | Support Assets | ACCUM, DEF, INC. TAXES, NET: | | Court Wooding Dept. of Miles to | Total Accum Denr /Amort | Tot. Accum. Amortization | Accum. Amort., Other | Accum. Amort., Intang. Inv. | Accum. Amort., Tangible Inv. | Accum. Depreciation, PHFU | ACCUM. AMORTIZATION: | | Total Accum. Depr., TPIS | | Other Plant | Cable and Wire Facilities | OT Equipment | COE Transmission | COE Omerator | Support Assets | | ACCUM DEPRECIATION TRIS: | (A) | Reserves and Deferrals | ******* FCC PART 36 ******* | | | | ENDING DECEMBER 31, 2001 | Sheet "E" | |
| \$280,016 | 200,010 | 200 | | - | - 0 | o : | 0 | 0 | | | #r,r0r,000 | \$2 282 q38 | \$0 | 0 | 0 | 0 | \$0 | | | \$2,282,938 | | 0 | 1,380,472 | | 140,405 | 0.000 | \$420,081 | | | (B) | COMPANY | TOTAL | | | | | 28-Aug-03 | |
| | C#1 | 131 | 2 5 | T 20 0 | H20 | I : | H19 | H13 | | | | | | V138 | H41 | H40 | H38 | | | | | V135 | H3 [| H25 | H20 | <u> </u> | H13 | | | Ô | Allocator | Source/ | | | | • | | |
| \$211,008 | 211,000 | 211 000 | . | > 0 | 5 0 | 5 | 0 1 | 2 0 | | | 4 1,110,011 | \$1 719 917 | \$0 | 0 | 0 | 0 | \$0 | | | \$1,719,917 | | | 1,033,344 | 0 | 105 370 | 1+0,+04 | \$316,555 | | | (D) | and Other | Interstate | | | Union Telephone Company | | 09:56:33 AM | |
| \$6,381 | 0,301 | 6 0 0 | . | > 0 | > (| o ; | | \$ | | | #02,700 | \$52 480 | \$0 | 0 | 0 | o · | \$0 | | | \$52,480 | *************************************** | | 33,583 | 0 0 | 2 986 | 0,550 | \$9,573 | | | (B) | InterLATA | niessage i elebitorie dei vice | Mossac Tolo | | pany | | | |
| \$59,355 | 55,555 | n 0 3 n C | > 0 | > 0 | . | o | 0 1 | \$0 | | | \$ 10.10 T | \$487 794 | \$0 | 0 | 0 | 0 | \$0 | · | | \$487,794 | | | 300.993 | 0,101 | 26 762 | 10,00 | \$89,045 | | | (F) | IntraLATA | Silolle Gel Alce | hono Contino | = | | | | |
| \$0 | | . | 5 6 | . | 0 | 0 | 0 | e . | | | ŧ | 2 | \$0 | 0 | 0 | o · | \$0 | | | \$0 | | 0 | 0 0 | - | > c | > C | \$0 | | | (G) | InterLATA | Filva | | Intrastate | | | | |
| \$3,272 | 3,212 | 2 272 | - | 5 6 | 5 (| 0 | 0 | \$0 | | | 11 | \$22 748 | \$0 | 0 | 0 | 0 | \$0 | | | \$22,748 | | 0 | 12,553 | 0,000 | J 286 | > C | \$4,909 | | | (H) | IntraLATA | Livate cile | | | | | | |
| \$69,008 | 09,000 | 800 03 | | o • | 5 (| 0 | 0 7 | \$ 0 | | | \$000,0EE | \$563 000 | \$0 | 0 | 0 | 0 | \$0 | | | \$563,022 | | | 347.128 | 0,000 | 35 035 | 77,333 | \$103,526 | | | (1) | INTRASTATE | TOTAL | | | | | | |
| 0. K | |) C |) C |) ; | 0 ! | 0.5 | 0 | 0.5 | | | : | C K | 0.K | 0 | O.X. | 0 | | | | ٥. ۲ | | 0.K | 0 9 |) S |) C |) C | 0 O | | | | | | | | | | | |

28-Aug-03

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

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| | | | | | | ir | ntrastate | | | |
|----------|---|----------|-----------|--------------|--------------|---------------|-----------|-----------|------------|------|
| | ******* FCC PART 36 ****** | TOTAL | Source/ | Interstate - | Message Tele | phone Service | Pri | vate Line | TOTAL | |
| | Physical Allocation Factors | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | Subscriber Plant Fact. (SPF) | 1.000000 | SPF | 0.750000 | 0.025094 | 0.224906 | 0.000000 | 0.000000 | 0.250000 | O.K. |
| 15 16 | Dial Equipment Minutes (DEM) | 1.000000 | DEM | 0.815631 | 0.018507 | 0.165862 | 0.000000 | 0.000000 | 0.184369 | O.K. |
| 17 | Conversation Minute-Miles | 1.000000 | СММ | 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 20 | Subscriber Minutes (SLU) | 1.000000 | SLU | 0.907816 | 0.009253 | 0.082931 | 0.000000 | 0.000000 | 0.092184 | O.K. |
| 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 | 0.0005 0.000 4.00000 | 0.000000 | 077.4 | 0.000000 | 0.000000 | | 0.000000 | 0.000000 | 0.000000 | 0 14 |
| 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 | Equal Access MOO | 0.000000 | EAW | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. |
| 35 | Current Billings | 1.000000 | СВ | 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. |
| | _ | | | | | • | | | | |

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| New New York New Y | 4 -0.000000292327 |
|--|-------------------|
| Internal Allocation Factors | 4 -0.000000292327 |
| 13 Support Assets 1.000000 D31 0.753556 0.022787 0.211972 0.000000 0.011685 0.24644 14 Land and Support Assets 1.000000 D33 0.753556 0.022787 0.211972 0.000000 0.011685 0.24644 15 COE Operator 0.000000 D43 0.000000 0.00 | |
| Land and Support Assets | |
| 15 | -0.000000292227 |
| 17 COE Tandem Switching | -0.000000232321 |
| Record Color Local Switching 1.000000 D66 0.815631 0.018507 0.165862 0.000000 0.000000 0.000000 0.22613 | |
| 19 COE Total Switching | |
| COE Transmission | |
| Total COE | 2 O.K. |
| Info. Orig./Term. CAT 1 | O.K. |
| Info. Orig./Term. CAT 1 0.000000 | 0.K. |
| Total IOT 0.000000 D94 0.000000 0.000000 0.000000 0.000000 0.000000 | O.K. |
| Total IOT | 0.K. |
| 27 C&WF CAT 1 1.000000 D118 0.749211 0.024434 0.218991 0.000000 0.007365 0.25078 28 C&WF CAT 2 1.000000 D120 1.000000 0.000000 | |
| 29 C&WF CAT 3 | -0.000000459295 |
| 30 C&WF CAT 4 0.000000 D135 0.000000 0.0011685 0.246444 0.00000 0.000000 0.001685 0.246444 0.00000 0.000000 0.001685 0.246444 0.00000 0.000000 0.001685 0.246444 0.00000 0.000000 0.001685 0.246444 0.000000 0.000000 0.001685 0.246444 0.000000 0.0000 | 0.K. |
| 30 C&WF CAT 4 0.000000 D135 0.000000 0.0011685 0.246444 0.00000 0.000000 0.011685 0.246444 0.00000 0.000000 0.001685 0.246444 0.00000 0.000000 0.001685 0.246444 0.00000 0.000000 0.001685 0.246444 0.00000 0.000000 0.001685 0.246444 0.0000000 0.000000 0.000000 0.0000 | |
| 31 Total C&WF 1.000000 D137 0.748544 0.024327 0.218036 0.000000 0.009993 0.251456 32 Total Equipment 1.000000 C23 0.753556 0.022787 0.211972 0.000000 0.011685 0.246444 35 TPIS 1.000000 C32 0.753556 0.022787 0.211972 0.000000 0.011685 0.246444 36 TPIS, excl. Acct. No. 2690 1.000000 D189 0.753556 0.022787 0.211972 0.000000 0.011685 0.246444 37 Plt. Held, Fut. Use 0.000000 D215 0.0000000 0.000000 0.000000 | |
| 33 Total Equipment 1.000000 C23 0.753556 0.022787 0.211972 0.000000 0.011685 0.2464444 0.246444 0.246444 0.246444 0.246444 0.246444 0.2 | |
| 35 TPIS 1.000000 C32 0.753556 0.022787 0.211972 0.000000 0.011685 0.246444 36 TPIS, excl. Acct. No. 2690 1.000000 D189 0.753556 0.022787 0.211972 0.000000 0.011685 0.246444 37 38 Plt. Held, Fut. Use 0.000000 D215 0.000000 0.000000 0.000000 0.000000 0.000000 39 40 Total Tangible Assets 0.000000 C25 0.000000 0.000000 0.000000 0.000000 0.000000 41 Total Intangible Assets 0.000000 C29 0.000000 0.000000 0.000000 0.000000 0.000000 42 Total Intangible Assets 0.000000 C29 0.000000 0.000000 0.000000 0.000000 0.000000 43 Total Intangible Assets 0.000000 C29 0.000000 0.000000 0.000000 0.000000 0.000000 44 Total Intangible Assets 0.000000 0.000000 0.000000 0.000000 0.000000 45 Total Intangible Assets 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 46 Total Intangible Assets 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.0000000 0.000000 0.000000 0.000000 0.0000000 0.000000 0.0000000 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 0.000000 0.000000 0.000000 0.0000000 0.0000000 0.0000000 0.000000 0.000000 0.000000 0.0000000 0.000000 0.000000 0.000000 0 | -0.000000292327 |
| 36 TPIS, excl. Acct. No. 2690 1.000000 D189 0.753556 0.022787 0.211972 0.000000 0.011685 0.24644-37 38 Plt. Held, Fut. Use 0.000000 D215 0.000000 0.000000 0.000000 0.000000 0.000000 | -0.000000292327 |
| 38 Plt. Held, Fut. Use 0.00000 D215 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 39 40 Total Tangible Assets 0.00000 C25 0.00000 0.00000 0.00000 0.00000 0.00000 0.00000 41 Total Intangible Assets 0.00000 C29 0.00000 0.00000 0.00000 0.00000 0.00000 | |
| 40 Total Tangible Assets 0.000000 C25 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.K. |
| | |
| 42 | U.K. |
| 43 Long-term PUC 1.00000 C36 0.753556 0.022787 0.211972 0.00000 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 | О.К. |
| 47 | |
| 48 Tot. Bus. Ofc., Cust. Serv. 1.000000 I141 0.722990 0.002478 0.271709 0.000000 0.002823 0.277010 | O.K. |
| 50 Total "BIG THREE" Expenses 1.00000 1170 0.719004 0.013763 0.259377 0.00000 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 ******* | TOTAL | Source/ | Interstate | Message Telephone S | Service | Private l | Line | TOTAL | |
| | Operating Expenses and Taxes | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 13 14 | PLANT SPEC. OPER. EXPENSE: | | | | | | | | | |
| 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 19 | Total Network Support Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 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 24 | Total General Support Exp. | \$70,079 | | \$52,808 | \$1,597 | \$14,855 | \$0 | \$819 | \$17,271 | O.K. |
| 25 | Central Office Eq., Alloc. | \$145,866 | H21 | \$111,359 | \$2,881 | \$29,176 | \$0 | \$2,449 | \$34,507 | O.K. |
| 26 27 | Central Office Eq., Direct | 0 | V153 | 0 | . 0 | 0 | 0 | 0 | 0 | O.K. |
| 28 29 | Total COE Exp. | \$145,866 | | \$111,359 | \$2,881 | \$29,176 | \$0 | \$2,449 | \$34,507 | О.К. |
| 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 | 0.K. |
| 32 33 | Other IOT IOT Direct | 0 | H23 V157 | 0 | 0 0 | 0 | 0 0 | 0 | 0 0 | O.K. O.K. |
| 34 | 101 bliect | | V 157 | U | · | U | | | | U.K. |
| 35 36 | Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 41 | Total C&WF Exp. | \$313,954 | | \$213,018 | \$4,585 | \$94,686 | \$0 | \$1,665 | \$100,936 | O.K. |
| 42 43 | TOTAL PLT. SPEC. OPER, EXP. | \$529,899 | | \$377,185 | \$9,063 | \$138,717 | \$0 | \$4,934 | \$152,714 | O.K. |
| 44 | TOTAL PLT. SPEC., ex SUPPORT | \$459,820 | | \$324,377 | \$7,466 | \$123,862 | \$0 | \$4,115 | \$135,443 | O.K. |

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Union Telephone Company

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| | ******* FCC PART 36 ****** | TOTAL | Source/ | Interstate | Message Tele | phone Service | Priv | vate Line | TOTAL | |
| | Operating Expenses and Taxes | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 8 | NON-SPECIFIC OPER. EXP.: | | | | | | | | | |
| 0 | Oth. Plt. and Equip., Alloc. | \$0 | H36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 1 | Oth. Plt. and Equip., Direct | 0 | V177 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 3 4 | Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 5 | Network Operations, Alloc. | \$118,626 | H33 | \$89,391 | \$2,703 | \$25,145 | \$0 | \$1,386 | \$29,235 | O.K. |
| 6 | Network Operations, Direct | 0 | V179 | 0 | 0 | 0 | 0 | 0 , | 0 | O.K. |
| 8 | Total Network Oper. Exp. | \$118,626 | | \$89,391 | \$2,703 | \$25,145 | \$0 | \$1,386 | \$29,235 | O.K. |
| 0 | Total Access Expenses | \$0 | V180 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 2 | Depr., Support Assets | \$53,600 | H13 | \$40,391 | . \$1,221 | \$11,362 | \$0 | \$626 | \$13,209 | O.K. |
| 3 | Depr., COE Switching | 63,155 | H19 | 48,874 | 1,171 | 13,111 | 0 | 0 | 14,281 | O.K. |
| 4 | Depr., COE Operator | 0 | H16 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 5 | Depr., COE Transmission | 26,595 | H20 | 19,959 | 566 | 5,069 | 0 | 1,001 | 6,636 | O.K. |
| 6 | Depr., IOT Equipment | 0 | H25 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 7 | Depr., C&W Facilities | 112,870 | H31 | 84,488 | 2,746 | 24,610 | 0 | 1,026 | 28,382 | O.K. |
| 8 | Depr., PHFU | 0 | H38 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 0 | Total Depreciation Expense | \$256,220 | | \$193,711 | \$5,703 | \$54,151 | \$0 | \$2,654 | \$62,509 | O.K. |
| 2 | Amort., Tangible Assets | \$0 | H40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 3 | Amort., Intangible Assets | 0 | H41 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 4 | Other Amortization | 0 | V189 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 5 | Direct Assigned Amort. | 0 | V190 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| o 7 3 | Total Amortization Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | о.к. |
| 9 | Total Depr. and Amort. | \$256,220 | | \$193,711 | \$5,703 | \$54,151 | \$0 | \$2,654 | \$62,509 | O.K. |
| 1 | TOTAL NON-SPEC. OPER. EXP. | \$374,846 | | \$283,103 | \$8,406 | \$79,297 | \$0 | \$4,040 | \$91,743 | О.К. |

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| | ****** FCC PART 36 ****** | TOTAL | Source/ | Interstate | /lessage Telephone Se | ervice | Private L | ine | TOTAL | |
| | Operating Expenses and Taxes | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 105 106 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 107 | Marketing, Allocable | \$12,063 | G35 | \$9,929 | \$0 | \$2,083 | \$0 | \$51 | \$2,134 | O.K. |
| 108 | Marketing, Direct | 0 | V192 | 0 | 1 0 | 0 | 0 | 0 | 0 | O.K. |
| 109 110 111 | Total Marketing Expense | \$12,063 | | \$9,929 | \$0 | \$2,083 | \$0 | \$51 | \$2,134 | О.К. |
| 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 | 0.K. |
| 114 | Total Consider Consider | *************************************** | | | | | | | | |
| 115 116 | Total Operator Service | \$400 | | \$400 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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. |
| 119 120 | Foreign Directory | 0 | G46 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 121 122 | Total Directory | \$264 | | \$240 | \$2 | \$22 | \$0 | \$0 | \$24 | O.K. |
| 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 | Ō | 152 | 6,367 | O.K. |
| 126 | Bus. Ofc., IXC Special Access | . 0 | G39 | Ö | Ō | 0 | Ö | 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. |
| 129 130 | Coin Collect & Admin. | 0 | G42 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 131 132 | Total Business Office | \$120,655 | | \$99,313 | \$0 | \$20,833 | \$0 | \$509 | \$21,342 | O.K. |
| 133 | Cust. Svc., Direct | \$0 | V205 | \$0 | ¢ο | \$0 | ro. | ro. | ¢0 | 0.17 |
| 134 | Cust. Serv., Msg. Process | _Ф О 6,646 | G43 | 2,677 | \$0 10 | 3,959 | \$0 0 | \$0 0 | \$0 3,969 | O.K. O.K. |
| 135 | Cust. Serv., Other B&C | 11,254 | G43 G44 | 7,503 | 377 | 3,375 | 0 | 0 | 3,751 | 0.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 | 41,709 | V209 | 20,093 | 0 | 20,634 | 0 | 0 | 20,695 | 0.K. 0.K. |
| 138 | Sast. Corv., Lo Common Line | | V203 | | | | | | | 0.14. |
| 139 140 | Total Customer Service | \$59,689 | | \$31,074 | \$447 | \$28,168 | \$0 | \$0 | \$28,615 | O.K. |
| 141 142 | Total Bus. Ofc., Cust. Serv. | \$180,344 | | \$130,387 | \$447 | \$49,001 | \$0 | \$509 | \$49,957 | O.K. |

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Union Telephone Company

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| | ******* FCC PART 36 ******* | TOTAL | Source/ | Interstate | viessage Telephone S | ervice | Private L | ine | TOTAL | |
| | Operating Expenses and Taxes | COMPANY | Allocator | and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| 56 57 58 | Other Cust. Serv., Alloc. Other Cust. Serv., Direct | \$0 0 | H48 V211 | \$0 . 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | O.K O.K |
| 59 60 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K |
| 61 62 63 | TOTAL CUSTOMER OPER. EXP. | \$193,071 | | \$140,956 | \$449 | \$51,106 | \$0 | \$560 | \$52,115 | O.K |
| 64 65 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 66 67 68 | Total Plt. Spec., ex Support Total Network Oper. Exp. Total Customer Operations | \$459,820 118,626 193,071 | 44 68 161 | \$324,377 89,391 140,956 | \$7,466 2,703 449 | \$123,862 25,145 51,106 | \$0 0 0 | \$4,115 1,386 560 | \$135,443 29,235 52,115 | 0.K 0.K 0.K |
| 69 70 71 | TOTAL "BIG THREE" EXPENSES | \$771,517 | | \$554,724 | \$10,618 | \$200,114 | \$0 | \$6,061 | \$216,793 | O.K |
| 72 73 74 | CORPORATE OPERATIONS EXPENSE: | | | | | | | | | |
| 75 76 77 | Exec. and Planning, Alloc. Exec. and Planning, Direct | \$15,550 0 | H50 V213 | \$11,181 0 | \$214 0 | \$4,033 0 | \$0 0 | \$122 0 | \$4,369 0 | 0.K 0.K |
| 78 79 | Total Exec. and Planning | \$15,550 | | \$11,181 | \$214 | \$4,033 | \$0 | \$122 | \$4,369 | О.К |
| 30 31 32 | Admin. & General, Allocable Admin. & General, Direct | \$116,882 31,146 | H50 V231 | \$84,039 0 | \$1,609 0 | \$30,316 31,146 | \$0 0 | \$918 0 | \$32,843 31,146 | 0.K 0.K |
| 33 34 | Total Admin. and Gen. | \$148,028 | | \$84,039 | \$1,609 | \$61,462 | \$0 | \$918 | \$63,989 | о.к |
| 35 36 37 | TOTAL CORPORATE OPERATIONS | \$163,578 | | \$95,219 | \$1,823 | \$65,496 | \$0 | \$1,040 | \$68,359 | O.K |
| 38 39 | NON-INCOME TAXES: | | | | | | | | | |
| 90 91 92 | Non-income Taxes, Allocable Non-income Taxes, Direct | \$0 0 | H36 V233 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | \$0 0 | 0.K 0.K |
| 93 94 95 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К |
| 96 | TOTAL OPER, EXP. AND TAXES | \$1,261,394 | | \$896,463 | \$19,741 | \$334,616 | \$0 | \$10,574 | \$364,931 | O.K. |

| | ******* FCC PART 69 ******* IntraLATA Revenue | Part 36 IntraLATA | | Соттоп | Local | e Con | e Company | |
|----------|---|----------------------|---------------|---------------------|--------------------|-------|---------------|----------------|
| | (A) | (B) | (0) | (D) | (E) | | (F) | 1 |
| 1 4 1 | Net Investment Rate of Return | \$375,640 10.40% | K52 B19 | \$222,792 10.40% | \$52,654 10.40% | | \$0 10.40% | |
| 7 6 5 | Return on Rate Base | \$39,067 | | \$23,170 | \$5,476 | | \$0 | 1 |
| 18 | AFUDC | 0 | N37 | 0 | 0 | _ | | 0 |
| 19 20 | ITC Amortization Other Return Adjustments | 0 0 | N37 Direct | 00 | | 00 | 00 | 00 |
| 23 23 | Net Return | \$39,067 | | \$23,170 | \$5,476 | 76 | 76 \$0 | \$0 |
| 25 | Interest Expense | 00 | N67 | | | 0 | 00 | 00 |
| | Depreciation Adjustment | 0 | N37 | 0 | | 0 | | 0 |
| | Other Income Adjustments | 0 | Direct | 0 | | 0 | 0 | 0 |
| | After Tax Income | \$39,067 | | \$23,170 | \$5,476 | | \$0 | \$0 |
| | State Income Taxes | \$0 | 29 | 0 | 0 | | 0 | |
| | Programme Taxes | 19,228 | 29 | 11,404 | 2,695 | | 3° 0 | 0 |
| | Uncollectibles | 0 | Direct | 0 | 0 | _ | | o ! |
| | Other Revenue Adjustments | 0 | Direct | 0 | | Ü | 0 | |
| | Basis for Gross Receipts Tax | 403,485 | 16+31+32+33 | 155,512 | 53,688 | ω | 3 28 | |
| | Gross Receipts Tax | 16,812 | 37 | 6,480 | 2,237 | 1 7 | 7 1 | <u> </u> |
| | TOTAL REVENUE REQUIREMENT | \$420,297 | | \$161,992 | \$55,925 | | | \$29 \$139,394 |

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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) | |
| ar | nd and Support Assets | \$162,676 | L25 | \$36,202 | \$46,997 | \$0 | \$56,921 | \$0 | \$22,555 | О.К. |
| | ntral Office Equipment | \$249,665 | L70 | \$64,157 | \$83,288 | \$0 | \$82,883 | \$0 | \$19,337 | O.K. |
| | p. Term./Orig. Equipment | 0 | L78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| a | ble and Wire Facilities | 515,425 | L117 | 476,797 | 0 | 0 | 17,992 | 0 | 20,635 | O.K. |
| ot | al COE, IOT, C&WF | \$765,089 | | \$540,954 | \$83,288 | \$0 | \$100,875 | \$0 | \$39,972 | O.K. |
| ot | al Tangible Assets | \$0 | L141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| o t | tal Tele. Pit. ex Intang. | \$927,765 | | \$577,156 | \$130,285 | \$0 | \$157,796 | \$0 | \$62,528 | O.K. |
| | tal Intangible Assets | φ ο 27,705 0 | L144 | φο <i>ιτ</i> , 100 | φ130,265 0 | φυ 0 | φ137,790 0 | 0 0 | φυ2,528 0 | O.K. |
| U | ar mangible Assets | | L144 | | | | | | | U.K. |
| ot | al Plant In Service | \$927,765 | | \$577,156 | \$130,285 | \$0 | \$157,796 | \$0 | \$62,528 | O.K. |
| ot | al Plt. Held Future Use | 0 | L147 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | al ST PUC | 0 | L163 | Õ | ō | ō | ñ | n | ō | O.K. |
| | al LT PUC | 24 | L164 | 15 | 3 | ō | 4 | Ö | 2 | O.K. |
| | al Tel. Plt. Adjust. | 0 | L169 | 0 | ő | 0 | o O | ō | ō | O.K. |
| 0 | TAL TELEPHONE PLANT | \$927,790 | | \$577,171 | \$130,288 | \$0 | \$157,800 | \$0 | \$62,529 | О.К. |
| S | S: | | | | | | | | | |
| | cum. Depr., Plt. in Serv. | 510,543 | M23 | 328,496 | 71,791 | 0 | 79,389 | 0 | 30.866 | O.K. |
| | cum. Depr. PHFU | 0 | M27 | 0 | 0 | Ō | 0 | Ō | 0 | O.K. |
| | cum. Amort. Tangible Plt. | 0 | M28 | o o | ň | n | Ō | n | Ō | O.K. |
| | cum. Amort, Intangibles | Ö | M29 | ő | ñ | n | ñ | n | Ö | O.K. |
| | cum. Amort. Other | 0 | M30 | 0 | 0 | 0 | n | n | Ö | O.K. |
| | cum. Def. Inc. Taxes, Net | 62,627 | M47 | 38,960 | 8,795 | 0 | 10,652 | 0 | 4,221 | O.K. |
| UL | duil. Der. IIIC. Taxes, IVet | 02,027 | 14141 | 30,900 | 0,733 | U | 10,032 | U | 7,221 | 0.14. |
| us | r· | | | | | | | | | |
| | s. ner Assets | 0 | Direct | 0 | 0 | 0 | O | 0 | 0 | O.K. |
| ш | ier Assets | U | Direct | U | U | | u | | | 0.11. |
| E. | T TELEPHONE PLANT | \$354,620 | | \$209,716 | \$49,702 | \$0 | \$67,759 | \$0 | \$27,442 | O.K. |
| us | | * | | ,,- | | | | | | |
| | ss B RTB Stock | 0 | L171 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | terials and Supplies | 9,169 | L173 | 5,704 | 1,288 | Ō | 1,559 | 0 | 618 | O.K. |
| | sh Working Capital | 11,851 | L175 | 7,373 | 1,664 | 0 | 2,016 | o o | 799 | O.K. |
| | ual Access Investment | 0 | L173 | 7,575 | 1,004 | 0 | 2,010 | o o | 0 | . O.K. |
| 41 | an vecess massiment | U | FILE | U | | | | | | |
| E. | T INVESTMENT | \$375,640 | | \$222,792 | \$52,654 | \$0 | \$71,335 | \$0 | \$28,859 | O.K. |
| • | | \$375,640 ======= | | \$222,792 | \$52, ======= | | | • | ,, | ,, |

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| | fcc PART 69 free for a factor of the factor | 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) | (1) | |
| 13 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 14 15 | Land Assets, Message | \$3,240 | N28 | 721 | 936 | 0 | 1,134 | 0 | 449 | О.К. |
| 16 17 | Land Assets, Private Line | 179 | N28 | 40 | 52 | 0 | 62 | 0 | 25 | O.K. |
| 18 19 | Total Land Assets | \$3,418 | | \$761 | \$988 | \$0 | \$1,196 | \$0 | \$474 | O.K. |
| 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 24 | Total Support Assets | \$159,258 | | \$35,442 | \$46,010 | \$0 | \$55,725 | \$0 | \$22,081 | O.K. |
| 25 | Total Land and Supp. Assets | \$162,676 | | \$36,202 | \$46,997 | \$0 | \$56,921 | \$0 | \$22,555 | O.K. |
| 26 27 28 | CENTRAL OFFICE EQUIPMENT: | | | | | | | | | |
| 29 | Operator Sys., DA | \$0 | (F) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 30 | Operator Sys., Other | 0 | (1) | 0 | 0 | 0 | 0 | 0 . | 0 | O.K. |
| 31 32 33 | Total Operator Systems | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 38 | Total Tandem Switching | \$49,147 | | \$0 | \$0 | \$0 | \$49,147 | \$0 | \$0 | о.к. |
| 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 | о.к. |
| 43 44 | Total Switching | \$132,435 | | \$0 | \$83,288 | \$0 | \$49,147 | \$0 | \$0 | O.K. |

| 78 Total IOT Equipment 79 80 CABLE AND WIRE FACILI 81 82 Exchange PL and WATS 83 Exchange Message 84 Exchange Assigned 85 86 Total Exchange Line C&WF 87 88 Exchange Trunk, Message 89 Exchange Trunk, PL 90 91 Total Exchange Trunk C&W 91 Interexchange PL, WATS 95 Interexchange Assigned | | | | | | | | | | | | | | " | 76 Customer Pr | 75 Coinless Pay Phone | 74 Public Telen | 72 IOT EQUIPMENT: | | 68 Total COE Transmission 69 | | | | | | 61 COE Exch. I | | | 58 COE Exch. Trunk | ı | Intra | |
|--|---------------------------|------------|----------|---------------------------|---------|--------------|------------------|------------|---------------|---------------------|--------------|----------------------------|------------|-------------|-----------------------------|-----------------------|-----------------|-------------------|-----------------------------|---------------------------------|---|--------|--------|-------------------------|----------------------------|---------------------------|--------------------------|--------------------------|--------------------|-----|---|-------------------------|
| interexchange Message Interexchange PL, WATS Interexchange Assigned | je Message je PL, WATS | Morrago | | Total Exchange Trunk C&WF | unk, PL | unk, Message | ige tille Coxyvi | Time Cawle | ssigned | essage | and MATO | CABLE AND WIRE FACILITIES: | (albition) | | Customer Premises Equipment | / Phone | hone | MENT: | Total Central Office Equip. | ransmission | • | signed | essage | COE Interexchange, F. E | COE Interexchange, Message | COE Exch. Line - Assigned | COE Exch. Line - PL etc. | COE Exch. Line - Message | Trunk | (A) | *** FCC PART 69 ******* IntraLATA Investment Detail | , |
| | | 4.601 | 617 009 | \$0 | 0 | \$0 | \$49Z,031 | 6/02 924 | 0 | \$15,034 476,797 | *16 034 | | é | \$ 0 | 0 | 0 6 | \$ 0 | | \$249,665 | \$117,230 | | 0 | 0 | 0 | 33,735 | 0 | 2,158 | 64,157 | \$ | (B) | Part 36 IntraLATA Total | |
| | (ତ୍ର (ତ୍ର | 3 (| ò | | Direct | Direct | | | Direct | () () | | | | | N60 | (D) | N43 | | | | | Direct | (G) | (g) (| (G | Direct | (_D | Q ! | Direct | (Q) | Source or Apportion | |
| | 0 | 0 6 | # | \$0 | | \$0 | ##/O,/9/ | \$476 707 | 0 | 476,797 | 9 | | ę | ** | 0 | 0 6 | \$ | | \$64,157 | \$64,157 | | 0 | 0 (| 0 0 | o c | . 0 | 0 | 64,157 | 90 | (D) | Common Line | |
| *************************************** | 0 | 0 6 | ő | \$0 | 0 | \$0 | ę | * | 0 | 0 6 | 5 | | ę | 60 | 0 | 0 6 | \$0 | | \$83,288 | \$0 | *************************************** | 0 | 0 (| 5 C | | 0 | 0 | 0 | # 5 | (B) | Local Switching | Union Telephone Company |
| | 0 | 0 6 | e c | \$0 | | \$0 | é | 4 0 | 0 | 0 6 | 9 | | ÷ | e | 0 | 0 6 | 3 0 | | \$0 | \$0 | | 0 | 0 | 5 C | o C | 0 | 0 | 0 6 | #o | (F) | Information | ipany |
| 617000 | 0 | 0 | £17 000 | \$0 | | \$0 | é | 6 | 0 | 0 0 | 9 | | ę | #0 | 0 | 0 6 | 3 | | \$82,883 | \$33,735 | | 0 | 0 (| o c | 33,735 | 0 | 0 | 0 | A | (G) | Common Transport | |
| 6 | 0 | 0 6 | # | \$0 | c | \$0 | É | £ | 0 | 0 8 | 7 | | ę | 6 0 | 0 | 0 6 | 2 | | \$0 | \$0 | | 0 | 0 (| . | . 0 | 0 | 0 | 0 6 | # | (H) | Billing and Collection | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | ! | Other | |
| O.K. | 0.K | 0.5 |) X | 0.K. | | 0 7. | (|) K | 0. <u>7</u> . | O C | 5 | | ? |) 5 | 0.K | 0 7 7 | C X | | 0.K. | 0.K. | | 0.K. | 0 (|) C | 0.5 | ٥. <u>۲</u> | 0.K. | 0.7. |) K | | | |

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| | 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) | (1) | |
| 111 | H/R C&WF, Message | \$0 | (G) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 112 | H/R C&WF, WATS | 0 | (1) | 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 | | | | | ************* | | | | | |
| 115 116 | Total Host/Remote C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 | Ó | 0 | O.K. |
| 127 | Tetal COT Language | | | | | \$0 | \$0 | \$0 | \$0 | O.K. |
| 128 129 | Total COE Leases | \$0 | | \$0 | \$0 | φυ | φυ | ΨU | φυ | O.K. |
| 130 | IOT Equipment Leases | \$0 | 78 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 131 | 101 Equipment Leases | φu | 70 | U | U | U | U | U | U | O.N. |
| 132 | C&WF Leases | \$0 | 117 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 133 | CGVVI Leases | ΨΟ | 117 | U | U | U | Ū | v | · · | 0.14. |
| 134 | Total Capital Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 135 | Total Capital Leases | ΨΟ | | Ψυ | ΨΟ | ΨΟ | ΨΟ | 40 | Ψ. | 0 |
| 136 | Leasehold Impr., Alloc. | \$0 | N37 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 137 | Leasehold Impr., Direct | 0 | Direct | 0 | Ö | Ô | Ō | 0 | Ō | O.K. |
| 138 | Ecosonola Impr., Direct | | Billoot | | | | | | | |
| 139 | Total Leasehold Improvementsa | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 140 | , , , , , , , , , , , , , , , , , , , | *- | | *- | • - | , | • | | | |
| 141 | Total Tangible Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 142 | | ** | | , , | , | | | | | |
| 143 | | | | | | | | | | |
| 144 | TOTAL INTANGIBLE ASSETS | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 145 | | ,- | | | | | | | | |
| 146 | | | | | | | | | | |
| 147 | PROPERTY HELD FOR FUTURE US | \$0 | N46 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | | | | | | | | | | |

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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) | |
| 161 162 | PLANT UNDER CONSTRUCTION: | | | | | | | | | |
| 163 | Short-term | \$0 | N46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 164 | Long-term | 24 | N46 | 15 | 3 | Ô | 4 | 0 | 2 | O.K. |
| 165 | • | | | | | | | | | |
| 166 | Total Pit. 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. |

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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) | (1) | |
| 13 14 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 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 | Ō | 0 | ō | 0 | Õ | o o | O.K. |
| 18 | COE Transmission | 32,049 | L68 | 17,540 | Ō. | Ō | 9,223 | Ö | 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 | | | | | | | | | | 0.14 |
| 47 | Total Accum. Def. Inc. Taxes | \$62,627 | | \$38,960 | \$8,795 | \$0 | \$10,652 | \$0 | \$4,221 | 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) | |
| 13 | Central Office Equipment | \$249,665 | L70 | \$64,157 | \$83,288 | \$0 | \$82,883 | \$0 | \$19,337 | o.ĸ. |
| 14 15 | Info. Orig./Term. Eqpt. C&W Facilities | 0 515,425 | L78 L117 | 0 476,797 | 0 0 | 0 0 | 0 17,992 | 0 0 | 0 20,635 | O.K. O.K. |
| 16 17 18 19 | Total Factor | \$765,089 1.000000 | | \$540,954 0.707047 | \$83,288 0.108860 | \$0 0.000000 | \$100,875 0.131847 | \$0 0.000000 | \$39,972 0.052245 | O.K. O.K. |
| 20 21 22 | Sum: Sw., Trans., Other Factor | \$224,135 1.000000 | 17 | \$0 0.000000 | \$83,288 0.371596 | \$0 0.000000 | \$100,875 0.450064 | \$0 0.000000 | \$39,972 0.178341 | O.K. O.K. |
| 23 24 25 26 | Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message | \$249,665 0 38,628 | L70 L78 L117-83 | \$64,157 0 0 | \$83,288 0 0 | \$0 0 0 | \$82,883 0 17,992 | \$0 0 0 | \$19,337 0 20,635 | O.K. O.K. O.K. |
| 27 28 29 | Total Factor | \$288,292 1.000000 | | \$64,157 0.222542 | \$83,288 0.288900 | \$0 0.000000 | \$100,875 0.349906 | \$0 0.000000 | \$39,972 0.138652 | O.K. O.K. |
| 30 31 | General Support Facilities Central Office Equipment | \$162,676 249,665 | L25 13 | \$36,202 64,157 | \$46,997 83,288 | \$0 0 | \$56,921 82,883 | \$0 0 | \$22,555 19,337 | 0.K. 0.K. |
| 32 33 | Info. Orig./Term. Eqpt. C&W Facilities | 0 515,425 | 14 15 | 0 476,797 | 0 0 | 0 0 | 0 17,992 | 0 0 | 0 20,635 | 0.K. 0.K. |
| 34 35 | Equal Access Investment | 0 | L177 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 36 37 38 | Total Factor | \$927,765 1.000000 | | \$577,156 0.622093 | \$130,285 0.140429 | \$0 0.000000 | \$157,796 0.170082 | \$0 0.000000 | \$62,528 0.067396 | O.K. O.K. |
| 39 40 41 | Sum: Com. Ln., Sw., Trans. Factor | \$865,238 1.000000 | 36 | \$577,156 0.667050 | \$130,285 0.150577 | \$0 0.000000 | \$157,796 0.182373 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 42 43 44 | COE Cat. 2 Factor IOT Cat. 1 Factor | 1.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 1.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | O.K. O.K. |
| 45 46 | Total TPIS Factor | \$927,765 1.000000 | K26 | \$577,156 0.622093 | \$130,285 0.140429 | \$0 0.000000 | \$157,796 0.170082 | \$0 0.000000 | \$62,528 0.067396 | O.K. O.K. |

28-Aug-03

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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) | (1) | | |
| 60 | Interstate Equiv. Factor | 0.000000 | Direct | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. | |
| 61 62 | Wtd. Std. Work Seconds | 1.000000 | Direct | 1.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | O.K. | |
| 63 | "BIG THREE" Expenses | \$221.848 | 0171 | \$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) | (1) | |
| 13 14 | PLANT SPEC. OPER. EXPENSE: | | | | | | | | | |
| 15 | Network Support, Alloc. | \$0 | N37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 16 17 | Network Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 18 19 | Total Network Support Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 24 | Total General Support Exp. | \$15,674 | | \$3,488 | \$4,528 | \$0 | \$5,484 | \$0 | \$2,173 | o.ĸ. |
| 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 29 | Total COE Exp. | \$31,626 | | \$8,127 | \$10,550 | \$0 | \$10,499 | \$0 | \$2,449 | О.К. |
| 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 33 | IOT Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 34 35 | Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 36 | Cable & Wire, Alloc. | \$41,600 | N33 | \$38,482 | \$0 | \$0 | \$1,452 | \$0 | \$1,665 | O.K. |
| 37 38 | Cable & Wire, Direct | 54,752 | Direct | 0 | 0 | 0 | 54,752 | 0 | 0 | O.K. |
| 39 40 | Total C&WF Exp. | \$96,352 | | \$38,482 | \$0 | \$0 | \$56,204 | \$0 | \$1,665 | O.K. |
| 41 42 | TOTAL PLT. SPEC. OPER. EXP. | \$143,651 | | \$50,097 | \$15,078 | \$0 | \$72,187 | \$0 | \$6,288 | O.K. |
| 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) | (l) | |
| 57 | NON-SPECIFIC OPER. EXP.: | | | | | | | | | |
| 58 59 | Oth. Plt. and Equip., Alloc. | r.o. | NICO | #0 | | | - | | • | |
| 60 | Oth. Pit. and Equip., Alloc. Oth. Pit. and Equip., Direct | \$0 0 | N18 Direct | \$0 | \$0 0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 61 | Oth. Pit. and Equip., Direct | U | Direct | 0 | U | 0 | 0 | 0 | 0 | O.K. |
| 62 63 | Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 68 | Total Network Oper. Exp. | \$26,531 | | \$18,759 | \$2,888 | \$0 | \$3,498 | \$0 | \$1,386 | O.K. |
| 69 70 | Total Access Expenses | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 | O | 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 | | | | | | | 2 | | ** ** ** * * * * * * | 0.14 |
| 88 | Total Depr. and Amort. | \$56,805 | | \$29,705 | \$11,709 | \$0 | \$11,702 | \$0 | \$3,690 | O.K. |
| 89 | TOTAL NON ODER ODER EXT | AAD 067 | | 040.404 | £44.503 | r.c | #4E 202 | \$0 | ¢E 070 | О.К. |
| 90 | TOTAL NON-SPEC. OPER. EXP. | \$83,337 | | \$48,464 | \$14,597 | \$0 | \$15,200 | ΦU | \$5,076 | U.K. |

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| | 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) | (1) | |
| 104 105 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 106 | Marketing, Allocable | \$2,134 | N37 | \$1,327 | \$300 | \$0 | \$363 | \$0 | \$144 | O.K. |
| 107 108 | Marketing, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 109 110 | Total Marketing Expense | \$2,134 | | \$1,327 | \$300 | \$0 | \$363 | \$0 | \$144 | O.K. |
| 111 | Operator Service, Alloc. | \$0 | N61 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 112 113 | 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. |
| 115 116 | Classified Directory | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 117 | Alphabetical Directory | 22 | (F) | φ0 0 | 0 | 22 | υ 0 | 0 | 0 | O.K. |
| 118 | Foreign Directory | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 119 | Totaligh Directory | | Direct | U | | U | | | | O.K. |
| 120 121 | Total Directory | \$22 | | \$0 | \$0 | \$22 | \$0 | \$0 | \$0 | O.K. |
| 122 | Bus. Ofc., EU Presubscription | 0 | N40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 123 | Bus. Ofc., Reserved | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 124 | Bus. Ofc., EU Access PL & All Other | 6,367 | (Ĥ) | 0 | Ô | 0 | Ō | Ō | 6,367 | O.K. |
| 125 | Bus. Ofc., EU Message | 14,975 | (H) | 0 | Ď | Ô | Ô | 14,975 | 0 | O.K. |
| 126 | Bus. Ofc., EU Reserved | 0 | (1) | 0 | o o | o o | 0 | 0 | Ö | O.K. |
| 127 | Bus. Ofc., IX Special Access | 0 | (1) | 0 | n | 0 | 0 | n | 0 | O.K. |
| 128 | Bus. Ofc., IX Switched Access | 0 | N40 | n | n | ñ | o o | n | 0 | O.K. |
| 129 | Bus. Ofc., IX Billing and Collection | 0 | (H) | 0 | n | n | ñ | n | Ö | O.K. |
| 130 | Bus. Ofc., Coin Collection & Administr | ñ | (D) | 0 | n | n | n | n | 0 | O.K. |
| 131 | Bus. Ofc., Reserved | n | (1) | n | n | n | n | n | 0 | O.K. |
| 132 | 200. 010., 110001100 | | () | | | | | | | 0 |
| 133 | Total Business Office | \$21,342 | | \$0 | \$0 | \$0 | \$0 | \$14,975 | \$6,367 | O.K. |
| 134 | Cost Cost Man Donner | £2.050 | (10 | 0 | 0 | 0 | 0 | 2.050 | 0 | O.K. |
| 135 | Cust. Serv., Msg. Process | \$3,959 | (H) | 0 | 0 0 | 0 | 0 | 3,959 | 0 | |
| 136 | Cust. Serv., Other B&C | 3,375 | (H) | 0 | - | _ | _ | 3,375 | _ | O.K. |
| 137 | Cust. Serv., CABS | 20,834 | N21 | 0 | 7,742 | 0 | 9,377 | 0 | 3,716 | O.K. |
| 138 139 | Cust. Serv., EU Common Line | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 140 141 | Total Customer Service | \$28,168 | | \$0 | \$7,742 | \$0 | \$9,377 | \$7,334 | \$3,716 | O.K. |
| 142 | Total BO, CS, OS, Dir. | \$49,532 | | \$0 | \$7,742 | \$22 | \$9,377 | \$22,309 | \$10,082 | O.K. |

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| TOTAL | Total N | Non-inc Non-inc | NON-I7 | TOTAL | Total A | Admin. Admin. | Total E | Exec. a | CORPC | TOTAL | Total PI Total PI Total C | "BIG-TI | TOTAL | Total O | Other C | | Ope. | |
|----------------------------|------------------------|---|-------------------|----------------------------|----------------------|---|--------------------------|--|-------------------------------|----------------------------|--|---------------------|---------------------------|-------------------------|--|-------|-------------------------------|---|
| TOTAL OPER. EXP. AND TAXES | Total Non-income Taxes | Non-income Taxes, Allocable Non-income Taxes, Direct | NON-INCOME TAXES: | CORPOR | Total Admin. and Gen | Admin. & General, Allocable Admin. & General, Direct | Total Exec. and Planning | Exec. and Planning, Alloc. Exec. and Planning, Direct | DRATE OF | TOTAL "BIG THREE" EXPENSES | Total Plt. Specific Exp. Total Plt Non-specific Exp. Total Customer Operations | BIG-THREE" EXPENSES | TOTAL CUSTOMER OPER. EXP. | Total Other Cust. Serv. | Other Cust. Serv., Alloc. Other Cust. Serv., Direct | | Operating Expenses and Taxes | |
| XP. AND | Taxes | s, Allocat s, Direct | AXES: | ATE OPE | Gen. | l, Allocabl l, Direct | lanning | ng, Alloc. ng, Direct | PERATION | REE" EXPI | Exp. cific Exp.)perations | PENSES: | IER OPEF | Serv. | Altoc. Direct | . (A) | enses and | |
| TAXES | | कं | | TOTAL CORPORATE OPERATIONS | | æ | | | CORPORATE OPERATIONS EXPENSE: | ENSES | | | R. EXP. | | | | † d Taxes | |
| 40 | | | | | | | | | ISE: | 40 | 40 | | | | | | <u> </u> | , |
| \$345,190 | \$0 | 0\$ | | \$66,536 | \$62,381 | \$31,235 31,146 | \$4,155 | \$4,155 0 | | \$221,848 | \$143,651 26,531 51,666 | | \$51,666 | \$0 | \$0 | (B) | Part 36 IntraLATA Total | |
| | | N37 Direct | | | | N64 Direct | | N64 Direct | | | 41 62 + 67 +69 163 | | | | 142 Direct | (0) | Apportion | |
| l | | - | | | | - | | - | | | +69 | | | | • | | ion | |
| \$120,938 | l | | | \$21,049 | \$19,735 | \$9,881 9,853 | \$1,315 | \$1,315 0 | | \$70,183 | \$50,097 18,759 1,327 | | \$1,327 | | | (D) | Common | |
| | \$0 | \$0 0 | |)49 | 735 | 381 | 315 | 315 | | 83 | 50,097 18,759 1,327 | | 327 | \$0 | \$0 0 | • | 5 | |
| \$45,517 | - | | | \$7, | \$7, | _ _ \$3 | €9 | € | | \$26,008 | \$15,078 2,888 8,041 | | \$8 | | | (B) | Local Switching | |
| | \$0 | 00 | | \$7,800 | \$7,313 | \$3,662 3,651 | \$487 | \$487 0 | | 008 | 15,078 2,888 8,041 | | \$8,041 | \$0 | 0\$0 | l | . | |
| \$28 | | | | | | | | | | i | | | | 1 | | (Я | Information | |
| | \$0 | 0 \$0 | | \$7 | \$ 6 | ω 🛱 | \$0 | 0 \$0 | | \$22 | \$0 0 22 | | \$22 | \$0 | 0 | ł | 9 | |
| \$122,747 | | | | \$25 | \$24 | \$12 11 | \$ | 5 | | \$85 | \$72 3 9 | | \$9 | ļ | | (e) | Comm Transp | |
| | \$0 | 0 \$ | | ,620 | ,020 | ,027 ,993 | ,600 | ,600 | | ,425 | \$72,187 3,498 9,740 | | ,740 | \$0 | 0 | | 2 3 | |
| \$29,000 | 1 | | | ⊊ | <u> 6</u> | . en | | l | | \$2 | 2 | | \$2 | ļ | | (F | Billing a | |
| 9,000 | \$0 | 0 0\$ | | 5,691 | 6,273 | 3,141 3,132 | \$418 | \$418 0 | | 2,309 | \$0 0 22,309 | • | 2,309 | \$0 | \$0 0 | ŋ | and ion | |
| \$26,959 | 1 | | | | | | | | | | | | | | | | | |
| \$26,959 | \$0 | 0 \$ | | \$5,369 | \$5,033 | \$2,520 2,513 | \$335 | \$335 0 | | 17,900 | \$6,288 1,386 10,226 | | 10,226 | \$0 | 0\$0 | ŋ. | her | |
| ٥. <u>۲</u> | ٥. ج | 0 0 0 7 7 7 | | | | | | 0 O 7 7, | | | 000 | | | | 0.0 7.7 | | | |

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

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| (A) (E) (C) (D) (E) (P) (O) (D) (D) (D) (D) (D) (D) (D) (D) (D) (D | | FCC PART 69 ******* InterLATA Investment Summary | Part 36 InterLATA Total | Source | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|---|----|--|-------------------------------|--------|----------------|--------------------|-------------|---------------------|------------------------|-------|------|
| 15 Central Office Equipment \$22,746 \$70 \$7,158 \$9,293 \$0 \$6,295 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | |
| Central Office Equipment \$22,746 \$70 \$71.58 \$9,293 \$0 \$6,295 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | | Land and Support Assets | \$16,574 | R25 | \$4,793 | \$6,223 | \$0 | \$5,558 | \$0 | \$0 | O.K. |
| Total CoE, IOT, C&WF \$77,951 \$63,199 0 0 2,066 0 0 0 0 0 0 0 0 0 | | | \$22,746 | | \$7,158 | \$9,293 | \$0 | \$6,295 | \$0 | | |
| 18 | 16 | Info. Term./Orig. Equipment | 0 | R78 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 19 Total COE, IOT, C&WF \$77,951 \$80,357 \$9,293 \$0 \$8,301 \$0 \$0 \$0.50 \$0. | | Cable and Wire Facilities | 55,205 | R117 | 53,199 | 0 | 0 | 2,006 | 0 | 0 | O.K. |
| Total Tangible Assets | 19 | Total COE, IOT, C&WF | \$77,951 | | \$60,357 | \$9,293 | \$0 | \$8,301 | \$0 | \$0 | O.K. |
| Total Fele, Pit, ex Intang. \$94,526 \$65,150 \$15,516 \$0 \$13,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | 21 | Total Tangible Assets | \$0 | R141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| Total Plant In Service \$94,526 | | Total Tele, Pit, ex Intang. | \$94.526 | | \$65,150 | \$15.516 | \$0 | \$13,859 | \$0 | \$0 | O.K. |
| Total Plant In Service | 24 | | | R144 | | | | | 0 | 0 | O.K. |
| Total PIL Held Future Use | | Total Plant In Service | \$94.526 | | \$65.150 | \$15.516 | \$0 | \$13.859 | \$0 | \$0 | O.K. |
| Total ST PUC 0 R163 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | | R147 | | | | | | 0 | O.K. |
| Total TPUC 2 R164 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | | | | 0 | _ | 0 | 0 | 0 | O.K. |
| Total Tel. Pit. Adjust. 0 R169 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | _ | | | _ | | Ō | 0 | 0 | |
| TOTAL TELEPHONE PLANT \$94,528 \$65,152 \$15,516 \$0 \$13,859 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | | | | | | - | _ | 0 | 0 | 0 | |
| TOTAL TELEPHONE PLANT \$94,528 \$65,152 \$15,516 \$0 \$13,859 \$0 \$0 \$0 \$0.K. 33 less: | | rotal res. r tt. rajust. | | 11100 | | | | | | | |
| Second S | | TOTAL TELEPHONE PLANT | \$94,528 | | \$65,152 | \$15,516 | \$0 | \$13,859 | \$0 | \$0 | O.K. |
| 35 Accum. Depr., Plt. in Serv. 52,480 \$23 37,088 8,576 0 6,816 0 | | | | | | | | | | | |
| 36 Accum. Depr. PHFU 0 S27 0 | | | WO 100 | | | 2 572 | | 0.040 | | | 0.10 |
| Accum. Amort. Tangible Pit. 0 S28 0 0 0 0 0 0 0 0 0 | | | · · | | | | _ | • | _ | | |
| 38 Accum Amort. Intangibles 0 529 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | _ | | - | • | • | • | U | | |
| 39 Accum. Amort. Other 0 S30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | | | • | • | U | U | U | _ | |
| 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 O O O O O O O O O O O.K. 44 | | | - | | - | · | 0 | Ų | U | - | |
| ACCUMIN Def. Mic. Taxes, Net | | | • | | • | • | • | _ | 0 | | |
| 42 plus: 0 Direct 0 <th< td=""><td></td><td>Accum. Def. Inc. Taxes, Net</td><td>6,381</td><td>S47</td><td>4,398</td><td>1,047</td><td>0</td><td>936</td><td>0</td><td>0</td><td>O.K.</td></th<> | | Accum. Def. Inc. Taxes, Net | 6,381 | S47 | 4,398 | 1,047 | 0 | 936 | 0 | 0 | O.K. |
| 43 Other Assets 0 Direct 0 0 0 0 0 0 0 O.K. 44 | | | | | | | | | | | |
| 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 O.K. 51 | | Other Assets | 0 | Direct | 0 | . 0 | 0 | 0 | 0 | | O.K. |
| 47 Class B RTB Stock 0 R171 0 | | NET TELEPHONE PLANT | \$35,668 | | \$23,667 | \$5,893 | \$0 | \$6,108 | \$0 | \$0 | O.K. |
| 48 Materials and Súpplies 982 R173 677 161 0 144 0 0 O.K. 49 Cash Working Capital 577 R175 398 95 0 85 0 O.K. 50 Equal Access Investment 0 R177 0 0 0 0 0 0 0 0 O.K. 51 | 46 | plus: | | | | | | | | | |
| 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 0 O.K. 51 | 47 | Class B RTB Stock | 0 | R171 | 0 | 0 | 0 | 0 | 0 | | |
| 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 0 O.K. 51 | | | 982 | R173 | 677 | 161 | 0 | 144 | 0 | | |
| 50 Equal Access Investment 0 R177 0 0 0 0 0 0 0 O.K. 51 | | | | R175 | 398 | 95 | 0 | 85 | 0 | | |
| 52 NET INVESTMENT \$37,227 \$24,741 \$6,149 \$0 \$6,336 \$0 \$0 O.K. | 50 | | | | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 22 141 114 CO MENT | | NET INVESTMENT | \$37 227 | | \$24.741 | \$6.149 | | \$6,336 | \$0 | \$0 | O.K. |
| | | THE INVESTMENT | | | | | | | · | | |

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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) | (1) | |
| 13 14 | LAND AND SUPPORT ASSETS: | | | | | | | | | |
| 15 | Land Assets, Message | \$348 | T28 | \$101 | \$131 | \$0 | \$117 | \$0 | \$0 | O.K. |
| 16 17 | Land Assets, Private Line | 0 | T28 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 18 19 | Total Land Assets | \$348 | | \$101 | \$131 | \$0 | \$117 | \$0 | \$0 | O.K. |
| 20 | Support Assets, Message | 16,226 | T28 | \$4,693 | \$6,092 | \$0 | \$5,441 | \$0 | \$0 | О.К. |
| 21 | Support Assets, Private Line | 0 | T28 | 0 | 0 | 0 | 0 | Ō | Ō | 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 | о.к. |
| 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 | (1) | 0 | 0 | O | 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 38 | Total Tandem Switching | \$2,531 | | \$0 | \$0 | \$0 | \$2,531 | \$0 | \$0 | O.K. |
| 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 43 | Total Local Switching | \$9,293 | | \$0 | \$9,293 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 44 | Total Switching | \$11,824 | | \$0 | \$9,293 | \$0 | \$2,531 | \$0 | \$0 | O.K. |

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| | | | *************************************** | | nophono 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) | (1) |
| 8 | COE Exch. Trunk | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | COE Exch. Line - Message | 7,158 | (D) | 7,158 | Û | 0 | 0 | 0 | n |
|) | COE Exch. Line - PL etc. | 0,,,00 | (1) | 7,130 N | 0 | 0 | 0 | 0 | 0 |
| | COE Exch. Line - Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| | COE Interexchange, Message | 3,764 | (G) | 0 N | 0 | 0 | 3,764 | 0 | 0 |
| | COE Interexchange, Message | 3,704 | (1) | 0 | 0 | 0 | 3,704 N | 0 | . 0 |
| | COE Interexchange, Assigned | 0 | | 0 | • | U | 0 | | 0 |
| | COE Interexchange, Assigned COE H/R Message | _ | (G) | - | 0 | 0 | J | 0 | U |
| s S | | 0 | (G) | 0 | 0 | U | 0 | 0 | 0 |
| | COE H/R Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| } | Total COE Transmission | \$10,922 | | \$7,158 | \$0 | \$0 | \$3,764 | \$0 | \$0 |
| | Total Central Office Equip. | \$22,746 | | \$7,158 | \$9,293 | \$0 | \$6,295 | \$0 | \$0 |
| | IOT EQUIPMENT: | | | | | | | | |
| | Public Telephone | \$0 | T43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Coinless Pay Phone | 0 | (D) | 0 | 0 | 0 | Õ | 0 | 0 |
| | Customer Premises Equipment | Ö | T60 | 0 | o o | 0 | Ö | n | ō |
| | odotomer i formoca Equipment | | 100 | | | | | | |
| | Total IOT Equipment | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | *- | | *- | | •- | | | |
| | CABLE AND WIRE FACILITIES: | | | | | | | | |
| | Exchange PL and WATS | \$0 | (1) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Exchange Message | 53,199 | (D) | 53,199 | 0 | Ō | O | 0 | 0 |
| | Exchange Assigned | 0 | Direct | 0 | 0 | Ō | 0 | 0 | 0 |
| | | | | ********** | | | | | |
| | Total Exchange Line C&WF | \$53,199 | | \$53,199 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Exchange Trunk, Message | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Exchange Trunk, PL | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3 | | | | | | | | |
| | Total Exchange Trunk C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Interexchange Message | \$2,006 | (G) | \$0 | \$0 | \$0 | \$2,006 | \$0 | \$0 |
| | Interexchange PL, WATS | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 0 |
| | Interexchange Assigned | 0 | (G) | 0 | Ō | 0 | 0 | 0 | 0 |
| , | Total Interexchange C&WF | \$2,006 | | \$0 | \$0 | \$0 | \$2,006 | \$0 | \$0 |

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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) | (1) | |
| 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. |
| 113 114 | H/R C&WF, Assigned | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 115 116 | Total Host/Remote C&WF | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 117 118 | Total Cable and Wire Facil. | \$55,205 | | \$53,199 | \$0 | \$0 | \$2,006 | \$0 | \$0 | О.К. |
| 119 120 | TANGIBLE ASSETS: | | | | | | | | | |
| 121 122 | Land and Support Leases | \$0 | T28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 | Ö | O.K. |
| 126 | COE Transmission Leases | 0 | 68 | 0 | 0 | 0 | 0 | 0 | n | O.K. |
| 127 | COE Transmission Leases | | 68 | | | U | | | | |
| 128 129 | Total COE Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 130 131 | IOT Equipment Leases | \$0 | 78 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 132 | C&WF Leases | \$0 | 117 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 133 | | | | | | | | | | |
| 134 135 | Total Capital Leases | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 136 | Leasehold Impr., Alloc. | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 137 | Leasehold Impr., Direct | 0 | Direct | . 0 | Ō | Ō | 0 | Û | 0 | O.K. |
| 138 | Eddonold Impr., Direct | | Diroot | | | | | | | |
| 139 140 | Total Leasehold Improvementsa | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 141 142 | Total Tangible Assets | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 143 144 145 | TOTAL INTANGIBLE ASSETS | \$0 | Т37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 146 147 | PROPERTY HELD FOR FUTURE USI | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |

Sheet "R"

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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) | (1) |
| 161 162 | PLANT UNDER CONSTRUCTION: | | | | | | | | |
| 163 | Short-term | \$0 | T46 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 164 | Long-term | 2 | T46 | 2 | 0 | O | 0 | 0 | 0 |
| 165 | | *************************************** | | | | | \$0 | \$0 | \$0 |
| 166 167 | Total Plt. Under Const. | \$2 | | \$2 | \$0 | \$0 | φU | Ψ | φυ |
| 168 | | | | | | | | | |
| 169 | TELEPHONE PLANT ADJUSTMENT | \$0 | T46 | \$0 | . \$0 | \$0 | \$0 | \$0 | \$0 |
| 170 | O. 100 B BTB STOOK | the c | T07 | c o | \$0 | \$0 | \$0 | \$0 | \$0 |
| 171 172 | CLASS B RTB STOCK | \$0 | T37 | \$0 | φu | ΦU | ΨΟ | ΨΟ | ΨΟ |
| 173 | MATERIALS AND SUPPLIES | \$982 | Т37 | \$677 | \$161 | \$0 | \$144 | \$0 | \$0 |
| 174 | | | | | | | | | *** |
| 175 | CASH WORKING CAPITAL | \$577 | T37 | \$398 | \$95 | \$0 | \$85 | \$0 | \$0 |
| 176 177 | EQUAL ACCESS INVESTMENT | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1// | EMONT WOODS HAVES HARINE | Ψυ | Direct | Ψυ | ΨΟ | Ψυ | 40 | · - | |

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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) | (1) | |
| 13 | ACCUM. DEPRECIATION, TPIS: | | | | | | | | | |
| 14 15 | Support Assets | #0 F70 | TOO | #0.700 | #D 504 | ** | **** | •• | | |
| 16 | COE Switching | \$9,573 6,338 | T28 R44 | \$2,768 0 | \$3,594 4,982 | \$0 0 | \$3,210 1,257 | \$0 0 | \$0 0 | O.K. O.K. |
| 17 | COE Operator | 0,330 | R32 | 0 | 4,962 0 | 0 | 1,357 0 | 0 | 0 | O.K. |
| 18 | COE Transmission | 2,986 | R68 | 1,957 | 0 | 0 | 1,029 | 0 | 0 | O.K. |
| 19 | IOT Equipment | 2,500 | R78 | 1,957 | 0 | 0 | 1,029 | 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 | 32,302 | 0 | 0 | 1,220 | 0 | 0 | 0.K. |
| 22 | | ************* | 107 | | | | | | | 0 |
| 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 | | | | | | | | | | 0.14 |
| 34 | Total Accum. Depr./Amort. | \$52,480 | | \$37,088 | \$8,576 | \$0 | \$6,816 | \$0 | \$0 | O.K. |
| 35 | | | | | | | | | | |
| 36 | ACCURA DEE INC TAVEC MET | | | | | | | | | |
| 37 38 | ACCUM, DEF. INC. TAXES, NET: | | | | | | | | | |
| | Support Aggets | ¢π | T28 | ¢n. | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 39 40 | Support Assets COE Switching | \$0 0 | 126 R44 | \$0 0 | φυ O | | φ0 0 | φυ 0 | 0 | 0.K. |
| | 3 | U | R44 R32 | 0 N | 0 | 0 | n | 0 | 0 | 0.K. |
| 41 | COE Operator COE Transmission | U | R32 R68 | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. |
| 42 | | 0 | R78 | | 0 | 0 | 0 | 0 | 0 | 0.K. |
| 43 | IOT Equipment Cable and Wire Fac. | 0 | R/6 R117 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 44 | | _ | T37 | 4,398 | 1,047 | . 0 | 936 | 0 | 0 | O.K. |
| 45 46 | Unclassified | 6,381 | 137 | 4,396 | 1,047 | | 330 | | | O.14. |
| 47 | Total Accum. Def. Inc. Taxes | \$6,381 | | \$4,398 | \$1,047 | \$0 | \$936 | \$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 14 15 16 | Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities | \$22,746 0 55,205 | R70 R78 R117 | \$7,158 0 53,199 | \$9,293 0 0 | \$0 0 0 | \$6,295 0 2,006 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. |
| 17 18 19 | Total Factor | \$77,951 1.000000 | | \$60,357 0.774293 | \$9,293 0.119219 | \$0 0.000000 | \$8,301 0.106488 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 20 21 22 | Sum: Sw., Trans., Other Factor | \$17,594 1.000000 | 17 | \$0 0.000000 | \$9,293 0.528203 | \$0 0.000000 | \$8,301 0.471797 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 23 24 25 26 | Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message | \$22,746 0 2,006 | R70 R78 R117-83 | \$7,158 0 0 | \$9,293 0 0 | \$0 0 0 | \$6,295 0 2,006 | \$0 0 0 | \$0 0 0 | O.K. O.K. O.K. |
| 27 28 29 | Total Factor | \$24,753 1.000000 | | \$7,158 0.289198 | \$9,293 0.375448 | \$0 0.000000 | \$8,301 0.335354 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 30 31 32 33 34 | General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment | \$16,574 22,746 0 55,205 0 | R25 13 14 15 R177 | \$4,793 7,158 0 53,199 0 | \$6,223 9,293 0 0 0 | \$0 0 0 0 | \$5,558 6,295 0 2,006 0 | \$0 0 0 0 | \$0 0 0 0 | O.K. O.K. O.K. O.K. |
| 35 36 37 38 | Total Factor | \$94,526 1.000000 | | \$65,150 0.689236 | \$15,516 0.164147 | \$0 0.000000 | \$13,859 0.146618 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 39 40 41 | Sum: Com. Ln., Sw., Trans. Factor | \$94,526 1.000000 | 36 | \$65,150 0.689236 | \$15,516 0.164147 | \$0 0.000000 | \$13,859 0.146618 | \$0 0.000000 | \$0 0.000000 | O.K. O.K. |
| 42 43 44 | COE Cat. 2 Factor IOT Cat. 1 Factor | 1.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.000000 0.00000 | 0.000000 0.00000 | 1.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | O.K. O.K. |
| 45 46 | Total TPIS Factor | \$94,526 1.000000 | Q26 | \$65,150 0.689236 | \$15,516 0.164147 | \$0 0.000000 | \$13,859 0.146618 | \$0 0.000000 | \$0 0.000000 | O.K. 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) | (1) | | |
| 60 61 62 | Interstate Equiv. Factor Wtd. Sld. Work Seconds | • | 0.000000 1.000000 | Direct Direct | 0.000000 1.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | 0.000000 0.000000 | O.K. O.K. | |
| 63 64 65 | "BIG THREE" Expenses Factor | | \$12,215 1.000000 | U171 | \$7,755 0.634880 | \$2,131 0.17 44 31 | \$2 0.000200 | \$1,940 0.158847 | \$386 0.031628 | \$0 0.000000 | O.K. | 0 |
| 66 67 | Net Investment Factor | | 37,227 1.000000 | P13 | 24,741 0.664610 | 6,149 0.165182 | 0.000000 | 6,336 0.170208 | 0.000000 | 0 0.000000 | O.K. O.K. | |

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| | 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) | (1) | |
| 13 14 | PLANT SPEC. OPER. EXPENSE: | | | | | | | | | |
| 15 16 17 18 19 | Network Support, Alloc. | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| | Network Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | Total Network Support Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | О.К. |
| 20 | General Support, Alloc. | \$1,597 | T30 | \$462 | \$600 | \$0 | \$536 | \$0 | \$0 | O.K. |
| 21 22 23 24 | General Support, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | Total General Support Exp. | \$1,597 | | \$462 | \$600 | \$0 | \$536 | \$0 | \$0 | O.K. |
| 25 | Central Office Eq., Alloc. | \$2,881 | T31 | \$907 | \$1,177 | \$0 | \$797 | \$0 | \$0 | O.K. |
| 26 27 | Central Office Eq., Direct | | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 28 29 | Total COE Exp. | \$2,881 | | \$907 | \$1,177 | \$0 | \$797 | \$0 | \$0 | O.K. |
| 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 33 34 35 | IOT Direct | . 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| | Total IOT Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 36 | Cable & Wire, Alloc. | \$4,456 | T33 | \$4,294 | \$0 | \$0 | \$162 | \$0 | \$0 | O.K. |
| 37 38 | Cable & Wire, Direct | 129 | Direct | 0 | 0 | 0 | 129 | 0 | 0 | O.K. |
| 39 40 | Total C&WF Exp. | \$4,585 | | \$4,294 | \$0 | \$0 | \$291 | \$0 | \$0 | O.K. |
| 41 42 | TOTAL PLT. SPEC. OPER. EXP. | \$9,063 | | \$5,662 | \$1,777 | \$0 | \$1,624 | \$0 | \$0 | O.K. |
| 43 | TOTAL PLT. SPEC., ex SUPPORT | \$7,466 | | \$5,200 | \$1,177 | \$0 | \$1,088 | . \$0 | \$0 | O.K. |

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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 63 | Total Oth. Plt. & Equip. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 68 | Total Network Oper. Exp. | \$2,703 | | \$2,093 | \$322 | \$0 | \$288 | \$0 | \$0 | O.K. |
| 69 70 | Total Access Expenses | \$0 | Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 78 | Depr., PHFU | 0 | R147 | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 79 80 | Total Depreciation Expense | \$5,703 | | \$3,370 | \$1,379 | \$0 | \$955 | \$0 | \$0 | О.К. |
| 81 | Amort., Tangible Assets | \$0 | R141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 82 | Amort., Intangible Assets | Ö | R144 | Ō | 0 | 0 | 0 | 0 | 0 | O.K. |
| 83 | Other Amortization | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 84 85 | Direct Assigned Amort. | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 86 87 | Total Amortization Exp. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 88 89 | Total Depr. and Amort. | \$5,703 | | \$3,370 | \$1,379 | \$0 | \$955 | \$0 | \$0 | O.K. |
| 90 | TOTAL NON-SPEC. OPER. EXP. | \$8,406 | | \$5,463 | \$1,701 | \$0 | \$1,243 | \$0 | \$0 | O.K. |

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Union Telephone Company

| | 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) | |
| 104 105 | CUSTOMER OPERATIONS EXPENSE: | | | | | | | | | |
| 106 | Marketing, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 107 108 | Marketing, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 109 110 | 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 | O | 0 | O | Ō | Ō | 0 | O.K. |
| 113 | T.1.10 . 1 . 0 . : | *************************************** | | | | | | | | 0.14 |
| 114 115 | 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 | D | 2 | 0 | 0 | 0 | O.K. |
| 118 | Foreign Directory | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 119 | | | | ************ | ************ | *************************************** | | | | |
| 120 121 | 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 | (1) | 0 | 0 | Ō | 0 | 0 | 0 | O.K. |
| 124 | Bus, Ofc., EU Access PL & All Other | 0 | (Ĥ) | 0 | Ō | 0 | 0 | 0 | 0 | O.K. |
| 125 | Bus. Ofc., EU Message | Ō | (H) | ō | Ō | Ō | Õ | Ō | 0 | O.K. |
| 126 | Bus. Ofc., EU Reserved | 0 | (I) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 127 | Bus. Ofc., IX Special Access | Ō | (Ď | Ō | ō | 0 | 0 | 0 | 0 | O.K. |
| 128 | Bus. Ofc., IX Switched Access | Ö | T40 | Ō | Ō | 0 | Ď | 0 | 0 | O.K. |
| 129 | Bus. Ofc., IX Billing and Collection | ō | (H) | 0 | Ō | 0 | Ō | 0 | 0 | O.K. |
| 130 | Bus. Ofc., Coin Collection & Administr | 0 | (D) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 131 | Bus. Ofc., Reserved | Ō | (1) | 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. |
| 138 139 | Cust. Serv., EU Common Line | 0 | (H) | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 140 141 | 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. |

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Union Telephone Company

| | Operating Expenses and Taxes | Part 36 InterLATA Total | Apportion | Common Line | Local Switching | Information | Common Transport | Billing and Collection | Other | |
|-------------------|-------------------------------|-------------------------------|-------------|------------------------|---------------------|------------------|----------------------|---|------------------|--------------|
| | (A) | (B) | (C) | (C) (D) (E) (F) (G) | | (H) | (l) | | | |
| 158 | Other Cust. Serv., Alloc. | \$0 | 142 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 159 160 | Other Cust. Serv., Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 161 162 | Total Other Cust. Serv. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 163 164 | TOTAL CUSTOMER OPER. EXP. | \$449 | | \$0 | \$32 | \$2 | \$29 | \$386 | \$0 | O.K. |
| 165 166 | "BIG-THREE" EXPENSES: | | | | | | | | | |
| 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. |
| 169 170 | Total Customer Operations | 449 | 163 | 0 | 32 | 2 | 29 | 386 | 0 | O.K. |
| 171 172 | TOTAL "BIG THREE" EXPENSES | \$12,215 | | \$7,755 | \$2,131 | \$2 | \$1,940 | \$386 | \$0 | O.K. |
| 173 174 | CORPORATE OPERATIONS EXPENSE: | | | | | | | | | |
| 175 | Exec. and Planning, Alloc. | \$214 | T64 | \$136 | \$37 | \$0 | \$34 | \$7 | \$0 | O.K. |
| 176 177 | Exec. and Planning, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 178 179 | Total Exec. and Planning | \$214 | | \$136 | \$37 | \$0 | \$34 | \$7 | \$0 | O.K. |
| 180 | Admin, & General, Allocable | \$1,609 | T64 | \$1,021 | \$281 | \$0 | \$256 | \$51 | \$0 | O.K. |
| 181 182 | Admin. & General, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | O.K. |
| 183 184 | Total Admin. and Gen. | \$1,609 | | \$1,021 | \$281 | \$0 | \$256 | \$51 | \$0 | O.K. |
| 185 186 | TOTAL CORPORATE OPERATIONS | \$1,823 | | \$1,157 | \$318 | \$0 | \$290 | \$58 | \$0 | O.K. |
| 187 188 | NON-INCOME TAXES: | | | | | | | | | |
| 189 | Non-income Taxes, Allocable | \$0 | T37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 190 191 192 | Non-income Taxes, Direct | 0 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0.K. 0.K. |
| 192 193 194 | Total Non-income Taxes | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | O.K. |
| 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 |
|-------------------|
| PERIOD ADDRESSED |
| RUN DATE AND TIME |

Union Telephone Company ENDING DECEMBER 31, 2001

28-Aug-03

09:56:33 AM

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

| | | | | | | | | Intrastate | | | | | | | |
|----|------------------------------------|---------|-------------|---------|---|--------|---|-------------|--------|---------|------|----------|-----|--------|-----|
| | | TOTAL | Source/ | Interst | | Mess | age Telep | hone Servic | ce | | Priv | ate Line | | то: | TAL |
| | ******* FCC PART 36 ****** | COMPANY | Allocator | and Ot | | InterL | ATA | IntraL.A | ATA | InterLA | ATA | IntraLA | ATA | INTRAS | |
| | (A) | (B) | (C) | (D |) | (E | ======================================= | (F |) | (G | 5) | (H) | | (1) | |
| | 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 | Ō | | | 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

| 28-Aug-03 | *************************************** | 09:56:33 A |
|-----------|---|------------|
| | | |

| | | TOTAL | | | | Messa | age Teler | hone Servi | ce | | Pri | vate Line | | | |
|-----|---------------------------------------|------------------|----------------------|-------------------------|---|---------|-----------|------------|-----|---------|--------|-----------------|-----|---------------------|----|
| | ****** FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Interstate and Other | | InterLA | TA | IntraLA | .TA | InterL/ | ATA | IntraL <i>A</i> | ATA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | | (E) | | (F, |) | (G | G) | (H |) | (| 1) |
| 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 | Ō | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 101 | Materials and Supplies | 40,369 | | | | | | | | | | | | | |
| 102 | RTB Stock | 0 | | | | | | | | | | | | | |
| 103 | Tele, Plt. Adjust Alloc. | Ō | | | | | | | | | | | | | |
| 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 28-Aug-03

09:56:33 AM

| | | TOTAL | 0 1 | - | Message Tele | ephone Service | Pri | vate Line | | |
|------------|--------------------------------------|------------------|----------------------|---------------------------|--------------|----------------|-----------|-----------|---------------------|--|
| | ******* FCC PART 36 ******* | TOTAL COMPANY | Source/ Allocator | Interstate - and Other | InterLATA | intraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE | |
| | (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 | | *** | | | | | | |
| 126 127 | TPUC Long Term, Direct | 0 | ***** | 0 | 0 | 0 | 0 | 0 | 0 | |
| 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 | ***** | | | | | | | |
| 145 146 | Acc. Def. IT Unclassified | 280,016 | | 211,008 | 6,381 | 59,355 | 0 | 3,272 | 69,008 | |
| 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

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Depr., Support Assets
Depr., COE Switching
Depr., COE Operator Exec. and Planning, Alloc. Exec. and Planning, Direct Bus. Ofc., EU Presubscription Bus. Ofc., EU MTS & WATS Bus. Ofc., EU Access, P/L & all Other Cust. Serv., Msg. Process Cust. Serv., Other B&C Bus. Ofc., IXC Special Access Marketing, Allocable Marketing, Direct ****** FCC PART 36 ****** Other Cust. Serv., Direct Other Cust. Serv., Alloc. Cust. Serv., EU Common Line Cust. Serv., CABS Cust. Svc., Direct Bus. Ofc., IXC Switched Access Classified Directory Operator Service, Direct Operator Service, Alloc. Other Amortization Amort., Tangible Assets Depr., C&W Facilities Network Operations, Alloc. Oth. Ptt. and Equip., Alloc. Oth. Ptt. and Equip., Direct Coin Collect & Admin. Bus. Ofc., IXC B & C Services creign Directory Alphabetical Directory Direct Assigned Amort. Amort., Intangible Assets Depr., IOT Equipment Depr., COE Transmission Network Operations, Direct Total Access Expense € TOTAL 35,994 84,661 Allocator Source/ Interstate and Other g 00 InterLATA Message Telephone Service 0 0 0 IntraLATA Intrastate InterLATA <u>(</u> Private Line IntraLATA Ĵ 00 INTRASTATE 1111111 TOTAL

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| 28-Aug-03 | ••••• | 09:56:33 AM |
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| | | |

| | | TOTAL | Source/ | Interstate | Messag | ge Telepl | hone Service | | Priv | vate Line | | TOT/ | Λ.Ι |
|-----|-----------------------------|---------|-----------|------------|---------|-----------|--------------|---------------------|------|-----------|------|---------------------|-------|
| | ******* FCC PART 36 ****** | COMPANY | Allocator | and Other | InterLA | TA | IntraLATA | interLATA IntraLATA | | | | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D) | (E) | | (F) | (0 | (G) | | (H) | | 1 |
| 230 | Admin. & General, Allocable | 116,882 | | | | | | | | | | | |
| 231 | Admin. & General, Direct | 31,146 | | 0 | | 0 | 31,146 | | 0 | | 0 | 31 | 1,146 |
| 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% | | | | | Appendix . | | | | | | |
| 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 | | | | | | | | | | | | | |

Sheet "V" input Documentation, Page 6

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

28-Aug-03

09:56:33 AM

| 271 272 273 | | |
|--|--------------|-----------|
| Working Loops Equivalent Interexchange Cct. Miles Interexchange Circuit Terminations | | |
| (B) 1,901 9,300 841 | TOTAL | |
| Allocator (C) | Course/ | |
| Other (D) 3 0 0 | | ı |
| (E) 33 1,442 212 | Priv | Int |
| IntraLATA (F) 0 0 | Private Line | nterstate |
| (G) 0 | | in |
| (H) 14 619 92 | Private Line | trastate |
| () 14 () 14 619 92 | 1 | |

OF THE STATE OF SOUTH DAKOTA

| IN | THE | MATI | ΓER | OF | THE |) | FINAL DECISION AND ORDER |
|------------|-----------|--------|------|-------|------|---|-----------------------------------|
| EST | ABLISH | MENT | OF | SWIT | CHED |) | GRANTING MOTION TO DISMISS |
| ACC | CESS RI | EVENU | E RE | QUIRE | MENT |) | ON SUMMARY DISPOSITION; |
| FOF | R UNION T | TELEPI | HONE | COMP | ANY |) | 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 sufficent 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, \P 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, \P 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, \P 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)

2

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, \P 5), that "S&S Communications is presently in negotiations to sell its business and/or assets" (Affidavit, \P 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, \P 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 \P 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

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: Date: (OFFICIAL SEAL)

ROBERT K. SAHR, Chairman January (Lauson)
GARY MANSON, Commissioner
JAMES A. BURG, Commissioner

BY ORDER OF THE COMMISSION:

TELEC CONSULTING RESOURCES &

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

SEP 11 2003

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

September 10, 2003

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

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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 Amenid

TELEC Consulting Resources, Inc.

Sheet "A" ENDING DECEMBER 31, 2001 Revised 8/20/99 10-Sep-03

10:20:24 AM

| ****** FCC PART 69 ****** | | | U | nion Telephone Cor | mpany | | | | |
|---|-------------------------------|----------------------|-------------------------------|----------------------------|---|-----------------------------|---|----------------------------|----------------------|
| 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) | (1) | |
| INTRALATA: | | | | | | | | | |
| Net Investment Rate of Return | \$376,176 10.40% | J13 | \$223,126 10.40% | \$52,730 10.40% | \$0 10.40% | \$71,426 10.40% | \$0 10.40% | \$28,895 10.40% | O.K. |
| Return on Rate Base Return Adjustments | \$39,122 0 | J18-20 | \$23,205 0 | \$5,484 0 | \$0 0 | \$7,428 0 | \$0 0 | \$3,005 0 | O.K. O.K. |
| Net Return on Rate Base Income Taxes Expenses and Other Taxes | \$39,122 19,074 361,977 | J31-32 J33-35, 40 | \$23,205 11,313 127,415 | \$5,484 2,674 47,750 | \$0 0 29 | \$7,428 3,622 128,319 | \$0 0 30,200 | \$3,005 1,465 28,263 | O.K. O.K. O.K. |
| Total IntraLATA Rev. Req. | \$420,173 | | \$161,934 | \$55,907 | \$29 | \$139,369 ======= | \$30,200 | \$32,733 ======== | O.K. |
| INTERLATA: | | | | | | | | | |
| Net Investment Rate of Return | \$37,228 10.40% | P13 | \$24,742 10.40% | \$6,149 10.40% | \$0 10.40% | \$6,336 10.40% | \$0 10.40% | \$0 10.40% | O.K. |
| Return on Rate Base Return Adjustments | \$3,872 0 | P18-20 | \$2,573 0 | \$640 0 | \$0 0 | \$659 0 | \$0 0 | \$0 0 | O.K. O.K. |
| Net Return on Rate Base Income Taxes Expenses and Other Taxes | \$3,872 1,895 20,803 | P31-32 P33-35, 40 | \$2,573 1,259 12,953 | \$640 313 4,026 | \$0 0 3 | \$659 322 3,359 | \$0 0 462 | \$0 0 0 | 0.K. 0.K. 0.K. |
| Total InterLATA Rev. Req. | \$26,570 | | \$16,786 | \$4,979 ====== | \$3 ==================================== | \$4,340 ====== | \$462 ==================================== | \$0 ========= | O.K. |
| TOTAL INTRASTATE REV. REQ. | \$446,743 ******** | | \$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 | \$0.136445 | | \$0.063617 | \$0.021673 | | \$0.051155 | | | |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME PERIOD ADDRESSED RUN DATE AND TIME Union Telephone Company
ENDING DECEMBER 31, 2001
10-Sep-03

10:17:19 AM

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

| | | | _ , | | Message Telephone Service | | Private Line | | | | то | TAL | | | |
|----|------------------------------------|------------------|----------------------|-------------------------|---------------------------|---------|--------------|---------|-----|---------|--------|---------|-----|------------|---|
| | ****** FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Interstate and Other | | InterLA | TA | IntraLA | ATA | InterLA | ATA | IntraLA | ATA | INTRASTATE | |
| | (A) | (B) | (C) | (D) | ••• | (E) | | (F |) | (G | i) | (H) | | (1) | |
| | 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 | O | | | | | | | | ***** | | | | | |
| 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. Aliocable | 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 |

10-Sep-03 10:17:19 AM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| | | | | | | Messa | age Telep | ohone Servic | — :e | | Priv | vate Line | | | |
|-----|---------------------------------------|------------------|----------------------|---------------------|---|-------------|-----------|--------------|---------|-------------|------|-----------|-----|-------------------|----|
| | ****** FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Intersta and Oth | | InterLA | .TA | IntraLA | TA | InterLA | TA | IntraLA | TA | TOTAL INTRASTA | |
| | (A) | (B) | (C) | (D) | | (E) |) | (F) | | (G) | | (H |) | (1) | - |
| 70 | CAT 2 CP Equipment | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 71 | Reserved | 0 | | | Ū | | U | | · | | Ū | | ŭ | **** | Ū |
| 72 | Reserved | 0 | | | | | | | | | | | | | |
| 73 | CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL | 2,177,249 | | | | | | | | | | | | | |
| 74 | Other CAT 1 C&WF | 2,177,249 | _ | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 75 | CAT 2 C&WF | 22,928 | | | U | | U | - | J | | Ū | | J | | • |
| 76 | CAT 2 C&WF, Wideband | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 77 | CAT 3 Joint Message & PL/WATS | 69,124 | | _ | · | | U | | Ū | | · | | Ū | | Ū |
| 78 | Reserved | 03,124 N | | | | | | | | | | | | | |
| 79 | CAT 3 Direct | n | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 80 | CAT 4 Message | n | | | U | | U | | Ü | | Ü | - | J | | · |
| 81 | CAT 4 WATS | ň | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 82 | CAT 4 Direct | 0 | | | 0 | | 0 | | 0 | | Ö | | Ő | | ñ |
| 83 | Allocable Support Leases | 0 | | | U | | U | _ | Ü | | Ü | | Ū | | Ū |
| 84 | Direct Support Leases | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 85 | COE Operator | 0 | | | U | | U | | U | | Ü | | Ü | | Ū |
| 86 | COE Tandem Switch | ñ | | | | | | | | _ | | | | | |
| 87 | COE Local Switch | 0 | | | | | | | | | | | | | |
| 88 | COE Transmission | 0 | | | | | | | | | | | | | |
| 89 | COE Direct | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 90 | IOT Leases | n | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 91 | C&WF Leases | 0 | | | 0 | | 0 | | n | | D D | | 0 | | 0 |
| 92 | Leasehold Imp. Land etc. | 0 | | | U | | U | _ | U | | U | | υ | | U |
| 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 | | Ω | | Ω | | 0 | | 0 | | 0 |
| 98 | Leasehold Imp. Other | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 99 | Allocable Acct. No. 2690 | 0 | | | U | | U | | U | | U | | U | | U |
| | | 567 | | | 0 | | ^ | | ^ | _ | 0 | | 567 | | 67 |
| 100 | Direct Acct. No. 2690 | | | | 0 | | 0 | | 0 | | U | | 707 | 5 | 0/ |
| 101 | Materials and Supplies | 40,369 | _ | | | | | | | | | _ | | _ | |
| 102 | RTB Stock | 0 | | | | | | | | | | | | | |
| 103 | Tele. Plt. Adjust Alloc. | 0 | | | • | | | | • | | | | • | | |
| 104 | Tele. Plt. Adjust Direct | 0 | | | Ü | | 0 | | 0 | | 0 | | 0 | | 0 |
| 105 | Other Assets, Net | 0 | | | U | | 0 | | 0 | | 0 | | 0 | | U |
| 106 | Other Liab., Def. Cr., Net | 0 | | | U | | 0 | | 0 | | 0 | | 0 | | U |

10-Sep-03 10:17:19 AM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| | | | | ••• | Message Tele | phone Service | Pri | vate Line | |
|-----|--------------------------------------|------------------|----------------------|-------------------------|--------------|---------------|-----------|----------------|---------------------|
| | ****** FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Interstate and Other | InterLATA | IntraLATA | InterLATA | IntraLATA | TOTAL INTRASTATE |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) |
| 123 | TPUC Short Term, Alloc. | 0 | | | | | _ | | |
| 124 | TPUC Short Term, Direct | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | TPUC Long Term, Alloc. | 108 | | | | | ***** | distribution (| |
| 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 |

10-Sep-03 10:17:19 AM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| | | T0=41 | | | | Mes | sage Tele | phone Serv | rice | | Priv | ate Line | | · | OTAL |
|-----|--|------------------|----------------------|--------------------|-----|-----------|-----------|------------|------|---------|------|----------|-----|------------------|------|
| | ****** FCC PART 36 ****** | TOTAL COMPANY | Source/ Allocator | Intersta and Ot | | InterLATA | | IntraLA | ATA | InterLA | | IntraLA | ATA | TOTAL INTRASTATE | |
| | (A) | (B) | (C) | (D |) | (E | E) | (F |) | (G | i) | (H | 1) | | (1) |
| 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 | | | | | | | | | | | | | | |
| 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 | | | | | | | | | _ | | | | | |
| 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 | 00,0.0 | | | | | | | | | | | | | |
| 202 | Bus. Ofc., IXC Switched Access | 0 | distant. | | | | | _ | | _ | | | | | |
| 203 | Bus. Ofc., IXC B & C Services | n | | | | | | | | | | | | | |
| 204 | Coin Collect & Admin. | 0 | | | | | | | | | | | | | |
| 205 | Cust. Svc., Direct | 0 | | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 206 | Cust. Serv., Msg. Process | 6,646 | _ | | Ū | | U | | U | | J | | U | | U |
| 207 | Cust. Serv., Other B&C | 11,254 | | | | | | | | | | | | | |
| 208 | Cust. Serv., CABS | 41,776 | | | | | | | | | | | | | |
| 209 | Cust. Serv., EU Common Line | 41,770 | | _ | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 210 | Other Cust. Serv., Alloc. | 0 | | | U | | U | | U | | U | | U | | U |
| 210 | Other Cust. Serv., Alloc. Other Cust. Serv., Direct | 71 | | | 71 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 211 | Exec. and Planning, Alloc. | | | | 7.1 | | U | | U | | U . | | U | | υ |
| 212 | Exec. and Planning, Alloc. Exec. and Planning, Direct | 15,550 0 | **** | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 213 | Liveo, and Planning, Direct | U | | | U | | U | | U | | U | | 0 | | 0 |

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Union Telephone Company ENDING DECEMBER 31, 2001

| 10-Sep-03 | 10:17:19 AM |
|-----------|-----------------|
| | |

| | | TOTAL | Course | Interstate | Message | e Telepl | none Service | | Priv | vate Line | | TOTA | N I |
|------------|-----------------------------|---------|----------------------|------------|----------|----------|--------------|---------|--------|-----------|-----|---------|------------|
| | ****** FCC PART 36 ****** | COMPANY | Source/ Allocator | and Other | InterLAT | Α | IntraLATA | InterLA | ATA | IntraLA | ATA | INTRAST | |
| | (A) | (B) | (C) | (D) | (E) | - | (F) | (G | i) | (H |) | (1) | |
| 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 | | materia. | | | | | | | | | |
| 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 |
| 251 252 | Other Revenue Taxes | 0 | _ | 0 | | 0 | 0 | | 0 | | 0 | | 0 |

| | | | | TOTAL | INTRASTATE | (1) | 14 | 619 | 92 |
|---------------------------------------|---|---|------------|--------------|---------------------------|-----|---------------|-------------------------------------|------------------------------------|
| | | | Intrastate | Private Line | IntraLATA | Î | 14 | 619 | 92 |
| | | | Ħ | ŢĠ | InterLATA | (O) | 0 | 0 | 0 |
| 10-17-19 AM | | | Interstate | Private Line | IntraLATA | (F) | 0 | 0 | 0 |
| | | | Int | Priv | InterLATA | (E) | 33 | 1,442 | 212 |
| 10-Sen-03 | | | | ı | Other | (0) | က | 0 | 0 |
| | 岀. | | | | source/ Allocator | 0 | - | - | 1 |
| | CCESS COST MOD | | | H | COMPANY | (B) | 1,901 | 9,300 | 841 |
| Sheet "V" Input Documentation, Page 6 | SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL | Union Telephone Company ENDING DECEMBER 31, 2001 | | | ****** FCC PART 36 ****** | (A) | Working Loops | Equivalent Interexchange Cct. Miles | Interexchange Circuit Terminations |
| | | | | | | | 271 | 272 | 273 |

COMPANY: UNION TELEPHONE COMPANY

YEAR:

2001

DISTRIBUTION OF ACCOUNT 6610 &6620

| DISTRIBUTION OF ACCOUNT 66 to 85020 | | | | | | | |
|-------------------------------------|---|-------|---------|--------------|--|-------------|--|
| | | TIME | % | DISTRIBUTION | | | |
| ACCT | | STUDY | TOTAL | OF | | DISTRIBUTED | |
| NO. | · | HOURS | HOURS | UNIDENTIFIED | EXPENSE | EXPENSE | |
| | MARKETING EXPENSE | | | | \$12,063 | \$12,063 | |
| | | | | | \$264 | \$264 | |
| | PUBLISHED DIRECTORY ALPHA (Directories) | | | | \$400 | \$400 | |
| | CALL COMPLETION (Operator Expense) | 17.75 | 22.61% | \$35,978 | 4.13. | \$35,978 | |
| 6620 | END USER SERVICE ORDER PROCESSING (Cat 1) | | | | | \$77,023 | |
| | END USER PAYMENT COLLECTION (Cat 1) | 38.00 | 48.41% | | | \$7,601 | |
| 6620 | END USER BILLING INQUIRY (Cat 1) | 3.75 | 4.78% | | | | |
| 6620 | END USER COIN COLLECTION (Cat 1) | 4.25 | 5.41% | | | \$8,614 | |
| 6620 | END USER ACCESS (Cat 1) (Not Used) | 0.00 | 0.00% | | | \$0 | |
| | MESSAGE PROCESSING (Cat 2) | 0.00 | 0.00% | | \$6,646 | | |
| | CABS (Cat 2) | 14.75 | 18.79% | \$29,897 | \$11,879 | | |
| | OTHER BILLING & COLLECTION (Cat 2) | 0.00 | 0.00% | \$0 | \$11,254 | \$11,254 | |
| | TRS Fee | 0.00 | 0.00% | \$0 | \$71 | \$71 | |
| 0020 | TOTAL | 78.50 | 100.00% | \$159,113 | \$42,577 | \$201,690 | |
| | TOTAL | 1 | | <u> </u> | | | |

6610 & 6620 AS ACCOUNTED IDENTIFIED EXP UNIDENTIFIED TOTAL

\$201,690 \$42,577 \$159,113



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

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

500 East Capitol Avenue Pierre, South Dakota 57501-5070 www.state.sd.us/puc Capitol Office (605) 773-3201 (605) 773-3809 fax

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

Consumer Hotline 1-800-332-1782

MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Harlan Best

RE: 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

DEFORE 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 2314 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.

Date

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

ROBERT K. SAHR, Chairman

GARY HANSON, Commissioner