

TC02-079

KC/KS

TC02-079

DOCKET NO. _____

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

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/27 02	Filed and Docketed;
7/3 02	Weekly Filing;
7/15 02	H.S. Communications' Petition to Intervene;
8/7 02	Order Granting Petition to Intervene; Order Assessing Filing Fee;
8/26 02	Notice of Appearance and Request for Service;
9/6 02	H.S.' Request for Access to Confidential Information;
10/23 02	Revised Cost Studies;
2/27 03	Revised Cost Studies;
7/11 03	Motion to Dismiss and Motion for Extension of Time to Respond to ^{Second Discovery Request;} Intervenor's Brief in Resistance to Motion to Dismiss and ^{Extension of Time;} Motion to Dismiss; ^{Order Extending Time for Response;} ^{Order of Entry;}
7/24 03	Intervenor's Brief in Resistance to Motion to Dismiss and Motion to Dismiss; ^{Order of Entry;}
8/8 03	Notice of Intent to Consider Motion as one for summary judgment; ^{Order of Entry;}
8/14 03	Affidavit of Les S. Sumption;
8/18 03	Response of Companies Named in Above Docket to Affidavit of Les S. Sumption;
8/29 03	Revised Cost Studies;
9/9 03	Final Decision and Order Granting Motion to Dismiss on Summary Disposition; ^{Notice of Entry;}
9/23 03	Order Assessing Revenue Requirement;
9/23 03	Docket Closed.

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RESOURCES INC.

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June 26, 2002

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

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

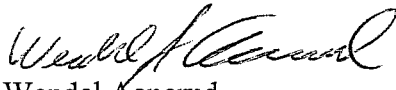
Dear Ms. Elofson:

On behalf of Kennebec 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 2000 study filed in June 2001. The Company is included in the Local Exchange Carriers ("LECA") consolidated tariff filing. Attachment A hereto is provided in lieu of tariff sheets.

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

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

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Mr. Rod Bowar, Kennebec Telephone Company

ATTACHMENT A

TARIFF SHEET

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

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

Switched Access Rates per minute (RPM)¹

	<u>Carrier Common Line</u>	<u>Local Switching</u>	<u>Local Transport</u>
Originating RPM	\$0.061638	\$0.011733	\$0.066912
Terminating RPM	\$0.078020	\$0.014851	\$0.066912

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

By:  _____

Of: TELEC Consulting Resources, Inc.

For: Kennebec Telephone Company

Kenebec Telephone Company

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
INTRALATA:										
15	Net Investment	\$656,428	J13	\$345,933	\$54,625	\$0	\$137,204	\$0	\$118,666	O.K.
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17										
18	Return on Rate Base	\$65,643		\$34,593	\$5,462	\$0	\$13,720	\$0	\$11,867	O.K.
19	Return Adjustments	4,832	J18-20	2,492	406	0	1,034	0	899	O.K.
20										
21	Net Return on Rate Base	\$70,475		\$37,086	\$5,869	\$0	\$14,754	\$0	\$12,766	O.K.
22	Income Taxes	24,377	J31-32	12,820	2,031	0	5,107	0	4,419	O.K.
23	Expenses and Other Taxes	386,639	J33-35, 40	122,571	24,809	118	143,692	36,700	58,750	O.K.
24										
25	Total IntraLATA Rev. Req.	\$481,491		\$172,477	\$32,709	\$118	\$163,553	\$36,700	\$75,935	O.K.
26										
27										
28										
29	INTERLATA:									
30										
31	Net Investment	\$632	P13	\$410	\$69	\$0	\$154	\$0	\$0	O.K.
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33										
34	Return on Rate Base	\$63		\$41	\$7	\$0	\$15	\$0	\$0	O.K.
35	Return Adjustments	5	P18-20	3	1	0	1	0	0	O.K.
36										
37	Net Return on Rate Base	\$68		\$44	\$7	\$0	\$17	\$0	\$0	O.K.
38	Income Taxes	23	P31-32	15	3	0	6	0	0	O.K.
39	Expenses and Other Taxes	369	P33-35, 40	138	31	0	158	36	6	O.K.
40										
41	Total InterLATA Rev. Req.	\$460		\$197	\$41	\$0	\$180	\$36	\$6	O.K.
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$481,951		\$172,673	\$32,750	\$118	\$163,734	\$36,736	\$75,940	
	ACCESS ELEMENT MINUTES OF USE			2,446,989	2,446,989		2,446,989			
	ACCESS RATE PER MINUTE	\$0.150862		\$0.070566	\$0.013384		\$0.066912			

***** FCC PART 36 *****		TOTAL COMPANY		Source/ Allocator		Interstate and Other		sage Telephone Service		Private Line		TOTAL INTRASTATE	
(A)		(B)		(C)		(D)		(E)		(F)		(G)	
Revenue Requirement Summary		TOTAL COMPANY		Source/ Allocator		Interstate and Other		InterLATA		InterLATA		InterLATA	
13	State Income Tax Rate	0.00%	0.00%	---	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	Federal Income Tax Rate	32.61%	32.61%	---	---	32.61%	32.61%	32.61%	32.61%	32.61%	32.61%	32.61%	32.61%
15	Gross Receipts Tax Rate	3.00%	3.00%	---	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
16													
17													
18	Net Investment	\$2,637,855	\$1,980,795	C68		\$1,980,795	\$632	\$556,980	\$99,449	\$0	\$0	\$657,060	O.K.
19	Rate of Return	10.00%	10.00%	---		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
20	Return on Rate Base	\$263,786	\$198,079			\$198,079	\$63	\$55,698	\$9,945	\$0	\$0	\$65,706	O.K.
21													
22	AFUDC	19,357	H43									4,837	O.K.
23	ITC Amortization	0	H36			0	0	0	0	0	0	0	O.K.
24	Other Return Adjustments	0	V242			0	0	0	0	0	0	0	O.K.
25	Net Return	\$283,143	\$212,600			\$212,600	\$68	\$59,740	\$10,735	\$0	\$0	\$70,543	O.K.
26													
27	Contributions	0	H52			0	0	0	0	0	0	0	O.K.
28	Interest Expense	81,331	H44			61,213	19	17,004	3,095	0	0	20,118	O.K.
29	Capital Lease Expense	0	H46			0	0	0	0	0	0	0	O.K.
30	Capitalized Payroll Taxes	0	H36			0	0	0	0	0	0	0	O.K.
31	Depreciation Adjustment	0	H36			0	0	0	0	0	0	0	O.K.
32	Other Income Adjustments	0	V248			0	0	0	0	0	0	0	O.K.
33	After Tax Income	\$201,812	\$151,387			\$151,387	\$48	\$42,736	\$7,640	\$0	\$0	\$50,425	O.K.
34	State Income Taxes	\$0	Formula			\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Federal Income Taxes	97,657	Formula			73,256	23	20,680	3,697	0	0	24,400	O.K.
36	Operating Expenses and Taxes	1,212,439	I196			839,889	356	331,867	40,328	0	0	372,550	O.K.
37	Uncollectibles	0	V249			0	0	0	0	0	0	0	O.K.
38	Other Revenue Adjustments	0	V250			0	0	0	0	0	0	0	O.K.
39	Net Revenue	\$1,593,238	\$1,125,745			\$1,125,745	\$447	\$412,287	\$54,759	\$0	\$0	\$467,493	O.K.
40	Gross Receipts Taxes	49,275	Formula			34,817	14	12,751	1,694	0	0	14,459	O.K.
41	Other Revenue Taxes	0	V251			0	0	0	0	0	0	0	O.K.
42	TOTAL REVENUE REQUIREMENT	\$1,642,513	\$1,160,562			\$1,160,562	\$461	\$425,038	\$56,453	\$0	\$0	\$481,952	O.K.

Intrastate

Kenebec Telephone Company

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Investment	\$719,554	D33	\$539,766	\$171	\$150,262	\$0	\$29,354	\$179,788	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	995,541	D68	917,462	91	77,989	0	0	78,079	O.K.
17	COE Transmission Equipment	668,994	D85	377,517	224	195,629	0	95,624	291,477	O.K.
18										
19	Total COE	\$1,664,535		\$1,294,978	\$315	\$273,618	\$0	\$95,624	\$369,557	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	2,564,700	D137	1,877,541	690	609,561	0	76,908	687,159	O.K.
22										
23	Total COE, IOT, C&WF	\$4,229,235		\$3,172,519	\$1,004	\$883,179	\$0	\$172,532	\$1,056,716	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$4,948,789		\$3,712,285	\$1,175	\$1,033,441	\$0	\$201,887	\$1,236,504	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	504,557	D218-219	378,488	120	105,365	0	20,584	126,069	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$504,557		\$378,488	\$120	\$105,365	\$0	\$20,584	\$126,069	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$5,453,346		\$4,090,774	\$1,295	\$1,138,807	\$0	\$222,470	\$1,362,572	O.K.

Kenebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Message Telephone Service		Private Line		TOTAL INTRASTATE		
(A)	(B)	(C)	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	O.K.	
57	Accumulated Depr./Amort	(2,880,675)	E34	(2,154,593)	(684)	(600,953)	0	(124,445)	O.K.	
58	Accum. Def. Inc. Taxes, Net	(46,950)	E47	(35,219)	(11)	(9,804)	0	(1,915)	O.K.	
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	O.K.	
60										
61	TOTAL NET PLANT	\$2,525,721		\$1,900,961	\$600	\$528,049	\$0	\$96,110	\$624,760	O.K.
62										
63	Materials and Supplies	73,949	H31	54,136	20	17,576	0	2,218	19,813	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	38,185	Formula	25,698	12	11,355	0	1,121	12,488	O.K.
66	Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$2,637,855		\$1,980,795	\$632	\$556,980	\$0	\$99,449	\$657,060	O.K.
69										

Kenebec Telephone Company

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land, Allocable	\$13,073	H33	\$9,807	\$3	\$2,730	\$0	\$533	\$3,266	O.K.
16	Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17										
18	Total Land	\$13,073		\$9,807	\$3	\$2,730	\$0	\$533	\$3,266	O.K.
19										
20	Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Aircraft	0	H33	0	0	0	0	0	0	O.K.
22	Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23	Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24	Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25	Buildings, Allocable	706,481	H33	529,960	168	147,532	0	28,821	176,521	O.K.
26	Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27	Furniture	0	H33	0	0	0	0	0	0	O.K.
28	Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29	General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30										
31	Total Support Assets	\$706,481		\$529,960	\$168	\$147,532	\$0	\$28,821	\$176,521	O.K.
32										
33	Tot. Land and Support Assets	\$719,554		\$539,766	\$171	\$150,262	\$0	\$29,354	\$179,788	O.K.
34										
35										
36	CENTRAL OFFICE EQUIPMENT:									
37										
38	CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40	CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41	CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42										
43	Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46	CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47	CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48										
49	Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
					Message Telephone Service		Private Line		
					InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
***** FCC PART 36 ***** Plant Investment Detail									
CAT 3 Local Sw. Allocable		\$995,541	G15	\$917,462	\$91	\$77,989	\$0	\$0	\$78,079
CAT 3 Local Sw. Direct		0	V40	0	0	0	0	0	0
Total CAT 3		\$995,541		\$917,462	\$91	\$77,989	\$0	\$0	\$78,079
Total COE Sw. CAT 2&3		\$995,541		\$917,462	\$91	\$77,989	\$0	\$0	\$78,079
COE TRANSMISSION:									
CAT 4.12 Exchange Trunk		\$0	123	\$0	\$0	\$0	\$0	\$0	\$0
CAT 4.12 Exch. Tr. Direct		0	V42	0	0	0	0	0	0
CAT 4.13 Exch. Ln. Message		365,760	G13	274,320	106	91,333	0	0	91,440
CAT 4.13 PL, WATS, Local		21,809	F18	14,994	0	0	0	6,815	6,815
CAT 4.13 Direct		0	V45	0	0	0	0	0	0
CAT 4.23 Message		154,667	G18	62,471	107	92,088	0	0	92,196
CAT 4.23 PL, WATS		100,783	F24	11,974	0	0	0	88,809	88,809
CAT 4.23 Direct		0	V48	0	0	0	0	0	0
CAT 4.3 H/R Message		25,975	G29	13,757	11	12,207	0	0	12,218
CAT 4.3 WATS		0	V50	0	0	0	0	0	0
CAT 4.3 Direct		0	V51	0	0	0	0	0	0
Total COE CAT 4		\$668,994		\$377,517	\$224	\$195,629	\$0	\$95,624	\$281,477
INFORMATION ORIGINATION/TERMINATION:									
CAT 1 Other IOT Equipment		\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0
CAT 1 Coinless Pay Phones		0	G18	0	0	0	0	0	0
CAT 2 CP Equipment		0	V70	0	0	0	0	0	0
Total IOT Equipment		\$0		\$0	\$0	\$0	\$0	\$0	\$0

Kenebec Telephone Company

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	CABLE AND WIRE FACILITIES:									
112										
113	CAT 1.1 IntraLATA PL/WATS	64,114	F31	\$25,646	\$0	\$0	\$0	\$38,468	\$38,468	O.K.
114	CAT 1.2 InterLATA PL/WATS	58,985	F31	58,985	0	0	0	0	0	O.K.
115	CAT 1.3 Joint Message	2,064,475	G13	1,548,356	601	515,518	0	0	516,119	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	\$2,187,574		\$1,632,987	\$601	\$515,518	\$0	\$38,468	\$554,587	O.K.
119										
120	CAT 2 C&WF	\$0	G28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121	CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122										
123	Total CAT 2 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125	CAT 3 Joint Message	44,066	G17	17,799	31	26,237	0	0	\$26,267	O.K.
126	CAT 3 PL/WATS etc.	188,777	F36	150,337	0	0	0	38,440	38,440	O.K.
127	CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128										
129	Total CAT 3 C&WF	\$232,843		\$168,136	\$31	\$26,237	\$0	\$38,440	\$64,707	O.K.
130										
131	CAT 4 Message	\$144,283	G29	\$76,418	\$58	\$67,807	\$0	\$0	\$67,865	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	\$144,283		\$76,418	\$58	\$67,807	\$0	\$0	\$67,865	O.K.
136										
137	TOTAL C&WF	\$2,564,700		\$1,877,541	\$690	\$609,561	\$0	\$76,908	\$687,159	O.K.
138										
139										
140	CAPITAL LEASES:									
141										
142	Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143	Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144										
145	Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	Intrastate								TOTAL INTRASTATE (I)	
	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
				(A)	(B)	(C)	(D)				(E)	(F)	(G)	(H)	(I)
160										
161	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										
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										
186	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188										
189	TPIS, EXCL. ACCT. No. 2690	\$4,948,789		\$3,712,285	\$1,175	\$1,033,441	\$0	\$201,887	\$1,236,504	O.K.

ENDING DECEMBER 31, 2001 Kenebec Telephone Company

	Intrastate									
	message Telephone Service			Private Line			TOTAL			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntralATA	InterLATA	IntralATA	InterLATA	IntralATA	INTRASTATE
***** FCC PART 36 *****										
Plant Investment Detail										
INTANGIBLE ASSETS:										
204 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	0	0
206										
207										
208										
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210										
211										
212										
213										
OTHER TELEPHONE PLANT:										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	0
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	0
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	0
218 TPUC, Long-term - Alloc.	504,557	H35	378,488	120	105,365	0	20,584	0	126,069	126,069
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	0
220 Tele. Pil. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	0
221 Tele. Pil. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	0
222										
223 Total Other Telephone Plant	\$504,557		\$378,488	\$120	\$105,365	\$0	\$20,584	\$0	\$126,069	\$126,069

Kenebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Reserves and Deferrals		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$360,966	H13	\$270,775	\$86	\$75,379	\$0	\$14,726	\$90,191	O.K.
16	COE Switching	620,529	H19	571,862	56	48,611	0	0	48,667	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	467,179	H20	263,631	157	136,614	0	66,777	203,548	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	1,432,001	H31	1,048,325	385	340,349	0	42,942	383,676	O.K.
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$2,880,675		\$2,154,593	\$684	\$600,953	\$0	\$124,445	\$726,082	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$2,880,675		\$2,154,593	\$684	\$600,953	\$0	\$124,445	\$726,082	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	H19	0	0	0	0	0	0	O.K.
41	COE Operator	0	H16	0	0	0	0	0	0	O.K.
42	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.
45	Unclassified	46,950	V145	35,219	11	9,804	0	1,915	11,731	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$46,950		\$35,219	\$11	\$9,804	\$0	\$1,915	\$11,731	O.K.

Kenebec Telephone Company

Private Line

***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Private Line				Extended Area Service (H)	Other (I)	
			Interstate		Intrastate				
			InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)			
13 TRANS. CCT EQUIPMENT:									
14 Working Loops	853	805	23	0	0	15	0	10	O.K.
15 Avg. Cost per Loop	454.36	454.36	454.36	454.36	454.36	454.36	454.36	454.36	
16									
17									
18 CAT 4.13 Exch Ln. Invest.	\$387,569	\$365,760	\$10,450	\$0	\$0	\$6,815	\$0	\$4,544	
19									
20									
21 Circuit Terminations	256	155	12	0	0	89	0	0	O.K.
22 Avg. Cost per Termination	997.85	997.85	997.85	997.85	997.85	997.85	997.85	997.85	
23									
24 CAT 4.23 Other IX	\$255,450	\$154,667	\$11,974	\$0	\$0	\$88,809	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	853	805	23	0	0	15	0	10	
30 Loops Factor	1.000000	0.943728	0.026964	0.000000	0.000000	0.017585	0.000000	0.011723	
31 CAT 1 Exchange C&WF	\$2,187,574	\$2,064,475	\$58,985	\$0	\$0	\$38,468	\$0	\$25,646	O.K.
32									
33									
34 Equivalent IX Circuit Miles	16,058	3,039	10,368	0	0	2,651	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	0.189251	0.645659	0.000000	0.000000	0.165089	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$232,843	\$44,066	\$150,337	\$0	\$0	\$38,440	\$0	\$0	

Kenebec Telephone Company

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Physical Allocation Factors	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000291	0.249709	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.921571	0.000091	0.078338	0.000000	0.000000	0.078429	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.403909	0.000693	0.595398	0.000000	0.000000	0.596091	O.K.
18	Conversation Minutes	1.000000	CM	0.403909	0.000693	0.595398	0.000000	0.000000	0.596091	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.769914	0.000267	0.229819	0.000000	0.000000	0.230086	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.529639	0.000405	0.469956	0.000000	0.000000	0.470361	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	0.690590	0.000309	0.266067	0.000000	0.043034	0.309410	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	0.690590	0.000309	0.266067	0.000000	0.043034	0.309410	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.690590	0.000309	0.266067	0.000000	0.043034	0.309410	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	0.123593	0.001019	0.875388	0.000000	0.000000	0.876407	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.000387	0.332947	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000581	0.499419	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.

Kenebec Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$29,495	H14	\$22,125	\$7	\$6,159	\$0	\$1,203	\$7,370	O.K.
21	General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$29,495		\$22,125	\$7	\$6,159	\$0	\$1,203	\$7,370	O.K.
24										
25	Central Office Eq., Alloc.	\$79,598	H21	\$61,926	\$15	\$13,084	\$0	\$4,573	\$17,672	O.K.
26	Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$79,598		\$61,926	\$15	\$13,084	\$0	\$4,573	\$17,672	O.K.
29										
30	Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32	Other IOT	0	H23	0	0	0	0	0	0	O.K.
33	IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34										
35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37	Cable & Wire, Alloc.	\$150,243	H31	\$109,988	\$40	\$35,709	\$0	\$4,505	\$40,255	O.K.
38	Cable & Wire, Direct	73,776	V159	29,799	51	43,926	0	0	43,977	O.K.
39										
40	Total C&WF Exp.	\$224,019		\$139,787	\$91	\$79,635	\$0	\$4,505	\$84,232	O.K.
41										
42	TOTAL PLT. SPEC. OPER. EXP.	\$333,112		\$223,839	\$113	\$98,879	\$0	\$10,281	\$109,273	O.K.
43										
44	TOTAL PLT. SPEC., ex SUPPORT	\$303,617		\$201,713	\$106	\$92,719	\$0	\$9,078	\$101,904	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$41,940	H33	\$31,461	\$10	\$8,758	\$0	\$1,711	\$10,479	\$10,479	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$41,940		\$31,461	\$10	\$8,758	\$0	\$1,711	\$10,479	\$10,479	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$75,144	H13	\$56,369	\$18	\$15,692	\$0	\$3,066	\$18,775	\$18,775	O.K.
73 Depr., COE Switching	96,993	H19	89,386	9	7,598	0	0	7,607	7,607	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	64,699	H20	36,510	22	18,919	0	9,248	28,189	28,189	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	127,761	H31	93,530	34	30,365	0	3,831	34,231	34,231	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$364,597		\$275,794	\$83	\$72,575	\$0	\$16,145	\$88,803	\$88,803	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$364,597		\$275,794	\$83	\$72,575	\$0	\$16,145	\$88,803	\$88,803	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$406,537		\$307,255	\$93	\$81,333	\$0	\$17,856	\$99,282	\$99,282	O.K.

Kenebec Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105	CUSTOMER OPERATIONS EXPENSE:									
106										
107	Marketing, Allocable	\$9,338	G35	\$6,449	\$3	\$2,485	\$0	\$402	\$2,889	O.K.
108	Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109										
110	Total Marketing Expense	\$9,338		\$6,449	\$3	\$2,485	\$0	\$402	\$2,889	O.K.
111										
112	Operator Service, Alloc.	\$1,852	G24	\$1,852	\$0	\$0	\$0	\$0	\$0	O.K.
113	Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114										
115	Total Operator Service	\$1,852		\$1,852	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118	Alphabetical Directory	269	G19	207	0	62	0	0	62	O.K.
119	Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120										
121	Total Directory	\$269		\$207	\$0	\$62	\$0	\$0	\$62	O.K.
122										
123	Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	Bus. Ofc., EU MTS & WATS	37,824	G37	26,121	12	10,064	0	1,628	11,703	O.K.
125	Bus. Ofc., EU Access, P/L & all Other	10,481	G38	7,238	3	2,789	0	451	3,243	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	\$48,305		\$33,359	\$15	\$12,852	\$0	\$2,079	\$14,946	O.K.
132										
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134	Cust. Serv., Msg. Process	6,601	G43	816	7	5,778	0	0	5,785	O.K.
135	Cust. Serv., Other B&C	5,600	G44	3,733	2	1,865	0	0	1,867	O.K.
136	Cust. Serv., CABS	17,735	G45	8,868	10	8,857	0	0	8,868	O.K.
137	Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
138										
139	Total Customer Service	\$29,936		\$13,417	\$19	\$16,500	\$0	\$0	\$16,519	O.K.
140										
141	Total Bus. Ofc., Cust. Serv.	\$78,241		\$46,776	\$34	\$29,352	\$0	\$2,079	\$31,465	O.K.
142										

Kenebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	essage Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
				(E)	(F)	(G)	(H)			
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	86	V211	86	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$86		\$86	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$89,786		\$55,369	\$37	\$31,899	\$0	\$2,481	\$34,417	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$303,617	44	\$201,713	\$106	\$92,719	\$0	\$9,078	\$101,904	O.K.
167	Total Network Oper. Exp.	41,940	68	31,461	10	8,758	0	1,711	10,479	O.K.
168	Total Customer Operations	89,786	161	55,369	37	31,899	0	2,481	34,417	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$435,343		\$288,544	\$153	\$133,376	\$0	\$13,270	\$146,799	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$129,576	H50	\$85,882	\$46	\$39,698	\$0	\$3,950	\$43,694	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$129,576		\$85,882	\$46	\$39,698	\$0	\$3,950	\$43,694	O.K.
179										
180	Admin. & General, Allocable	\$188,983	H50	\$125,257	\$67	\$57,899	\$0	\$5,760	\$63,726	O.K.
181	Admin. & General, Direct	64,445	V231	42,286	0	22,159	0	0	22,159	O.K.
182										
183	Total Admin. and Gen.	\$253,428		\$167,543	\$67	\$80,058	\$0	\$5,760	\$85,885	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$383,004		\$253,426	\$112	\$119,756	\$0	\$9,710	\$129,578	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$1,212,439		\$839,889	\$356	\$331,867	\$0	\$40,328	\$372,550	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$656,428	K52	\$345,933	\$54,625	\$0	\$137,204	\$0	\$118,666	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$65,643		\$34,593	\$5,462	\$0	\$13,720	\$0	\$11,867	O.K.
17										
18	AFUDC	4,832	N37	2,492	406	0	1,034	0	899	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$70,475		\$37,086	\$5,869	\$0	\$14,754	\$0	\$12,766	O.K.
23										
24	Interest Expense	20,099	N67	10,592	1,673	0	4,201	0	3,633	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	\$50,376		\$26,494	\$4,196	\$0	\$10,553	\$0	\$9,133	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	24,377	29	12,820	2,031	0	5,107	0	4,419	O.K.
33	Operating Expenses and Taxes	372,194	O195	117,420	23,830	114	138,767	35,588	56,476	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	462,214	6+31+32+33	164,833	31,323	114	157,595	35,588	72,762	O.K.
38										
39										
40	Gross Receipts Tax	14,445	37	5,151	979	4	4,925	1,112	2,274	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$481,491		\$172,477	\$32,709	\$118	\$163,553	\$36,700	\$75,935	O.K.
44										

Kenebec Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment Summary										
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$179,617	L25	\$30,369	\$25,932	\$0	\$65,949	\$0	\$57,368	O.K.
14										
15	Central Office Equipment	\$369,242	L70	\$91,333	\$77,989	\$0	\$104,296	\$0	\$95,624	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	686,470	L117	515,518	0	0	94,043	0	76,908	O.K.
18										
19	Total COE, IOT, C&WF	\$1,055,712		\$606,851	\$77,989	\$0	\$198,339	\$0	\$172,532	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$1,235,328		\$637,220	\$103,920	\$0	\$264,287	\$0	\$229,900	O.K.
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$1,235,328		\$637,220	\$103,920	\$0	\$264,287	\$0	\$229,900	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	125,949	L164	64,968	10,595	0	26,946	0	23,440	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$1,361,277		\$702,188	\$114,516	\$0	\$291,233	\$0	\$253,340	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	725,398	M23	366,855	61,620	0	158,425	0	138,498	O.K.
36	Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	11,720	M47	6,045	986	0	2,507	0	2,181	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$624,159		\$329,288	\$51,910	\$0	\$130,301	\$0	\$112,661	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	19,793	L173	10,210	1,665	0	4,235	0	3,684	O.K.
49	Cash Working Capital	12,476	L175	6,435	1,049	0	2,669	0	2,322	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$656,428		\$345,933	\$54,625	\$0	\$137,204	\$0	\$118,666	O.K.
53										

Kenebec Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment										
Detail										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$2,730	N28	462	394	0	1,002	0	872	O.K.
16	Land Assets, Private Line	533	N28	90	77	0	196	0	170	O.K.
17										
18	Total Land Assets	\$3,263		\$552	\$471	\$0	\$1,198	\$0	\$1,042	O.K.
19										
20	Support Assets, Message	\$147,532	N28	\$24,944	\$21,300	\$0	\$54,168	\$0	\$47,120	O.K.
21	Support Assets, Private Line	28,821	N28	4,873	4,161	0	10,582	0	9,205	O.K.
22										
23	Total Support Assets	\$176,353		\$29,817	\$25,460	\$0	\$64,750	\$0	\$56,326	O.K.
24										
25	Total Land and Supp. Assets	\$179,617		\$30,369	\$25,932	\$0	\$65,949	\$0	\$57,368	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$77,989	(E)	\$0	\$77,989	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$77,989		\$0	\$77,989	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$77,989		\$0	\$77,989	\$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)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	91,333	(D)	91,333	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	6,815	(I)	0	0	0	0	0	6,815	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	92,088	(G)	0	0	0	92,088	0	0	O.K.
63	COE Interexchange, PL	88,809	(I)	0	0	0	0	0	88,809	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	12,207	(G)	0	0	0	12,207	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$291,253		\$91,333	\$0	\$0	\$104,296	\$0	\$95,624	O.K.
69										
70	Total Central Office Equip.	\$369,242		\$91,333	\$77,989	\$0	\$104,296	\$0	\$95,624	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$38,468	(I)	\$0	\$0	\$0	\$0	\$0	\$38,468	O.K.
83	Exchange Message	515,518	(D)	515,518	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	\$553,986		\$515,518	\$0	\$0	\$0	\$0	\$38,468	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$26,237	(G)	\$0	\$0	\$0	\$26,237	\$0	\$0	O.K.
94	Interexchange PL, WATS	38,440	(I)	0	0	0	0	0	38,440	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$64,677		\$0	\$0	\$0	\$26,237	\$0	\$38,440	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****									
IntraLATA Investment Detail									
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	H/R C&WF, Message		\$0	\$0	\$0	\$67,807	\$0	\$0	O.K.
112	H/R C&WF, WATS	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	Direct	0	0	0	0	0	0	O.K.
114									
115	Total Host/Remote C&WF		\$67,807	\$0	\$0	\$67,807	\$0	\$0	O.K.
116									
117	Total Cable and Wire Facil.		\$686,470	\$515,518	\$0	\$94,043	\$0	\$76,908	O.K.
118									
119	TANGIBLE ASSETS:								
120									
121	Land and Support Leases	N28	\$0	0	0	0	0	0	O.K.
122									
123	COE Operator Leases	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	68	0	0	0	0	0	0	O.K.
127									
128	Total COE Leases		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129									
130	IOT Equipment Leases	78	\$0	0	0	0	0	0	O.K.
131									
132	C&WF Leases	117	\$0	0	0	0	0	0	O.K.
133									
134	Total Capital Leases		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135									
136	Leasehold Impr., Alloc.	N37	\$0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	Direct	0	0	0	0	0	0	O.K.
138									
139	Total Leasehold Improvementsa		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140									
141	Total Tangible Assets		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142									
143									
144	TOTAL INTANGIBLE ASSETS	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145									
146									
147	PROPERTY HELD FOR FUTURE US	N46	\$0	0	0	0	0	0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	125,949	N46	64,968	10,595	0	26,946	0	23,440	O.K.
165										
166	Total Plt. Under Const.	\$125,949		\$64,968	\$10,595	\$0	\$26,946	\$0	\$23,440	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	\$19,793	N37	\$10,210	\$1,665	\$0	\$4,235	\$0	\$3,684	O.K.
174										
175	CASH WORKING CAPITAL	\$12,476	N37	\$6,435	\$1,049	\$0	\$2,669	\$0	\$2,322	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****		Part 36								
IntraLATA Reserves and Deferrals		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	ACCUM. DEPRECIATION, TPIS:									
14	Support Assets	\$90,105	N28	\$15,235	\$13,009	\$0	\$33,083	\$0	\$28,779	O.K.
15	COE Switching	48,611	L44	0	48,611	0	0	0	0	O.K.
16	COE Operator	0	L32	0	0	0	0	0	0	O.K.
17	COE Transmission	203,391	L68	63,781	0	0	72,833	0	66,777	O.K.
18	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
19	Cable and Wire Facilities	383,291	L117	287,840	0	0	52,509	0	42,942	O.K.
20	Other Plant	0	N37	0	0	0	0	0	0	O.K.
21										
22	Total Accum. Depr., TPIS	\$725,398		\$366,855	\$61,620	\$0	\$158,425	\$0	\$138,498	O.K.
23										
24	ACCUM. AMORTIZATION:									
25	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26	Accum. Amort., Tangible Inv.	0	N37	0	0	0	0	0	0	O.K.
27	Accum. Amort., Intang. Inv.	0	N37	0	0	0	0	0	0	O.K.
28	Accum. Amort., Other	0	N37	0	0	0	0	0	0	O.K.
29										
30	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32	Total Accum. Depr./Amort.	\$725,398		\$366,855	\$61,620	\$0	\$158,425	\$0	\$138,498	O.K.
33										
34	ACCUM. DEF. INC. TAXES, NET:									
35	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36	COE Switching	0	L44	0	0	0	0	0	0	O.K.
37	COE Operator	0	L32	0	0	0	0	0	0	O.K.
38	COE Transmission	0	L68	0	0	0	0	0	0	O.K.
39	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
40	Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
41	Unclassified	11,720	N37	6,045	986	0	2,507	0	2,181	O.K.
42										
43	Total Accum. Def. Inc. Taxes	\$11,720		\$6,045	\$986	\$0	\$2,507	\$0	\$2,181	O.K.
44										
45										
46										
47										

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$369,242	L70	\$91,333	\$77,989	\$0	\$104,296	\$0	\$95,624	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	686,470	L117	515,518	0	0	94,043	0	76,908	O.K.
16										
17	Total	\$1,055,712		\$606,851	\$77,989	\$0	\$198,339	\$0	\$172,532	O.K.
18	Factor	1.000000		0.574827	0.073873	0.000000	0.187872	0.000000	0.163428	O.K.
19										
20	Sum: Sw., Trans., Other	\$448,860	17	\$0	\$77,989	\$0	\$198,339	\$0	\$172,532	O.K.
21	Factor	1.000000		0.000000	0.173748	0.000000	0.441872	0.000000	0.384379	O.K.
22										
23	Central Office Equipment	\$369,242	L70	\$91,333	\$77,989	\$0	\$104,296	\$0	\$95,624	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	170,952	L117-83	0	0	0	94,043	0	76,908	O.K.
26										
27	Total	\$540,194		\$91,333	\$77,989	\$0	\$198,339	\$0	\$172,532	O.K.
28	Factor	1.000000		0.169075	0.144372	0.000000	0.367163	0.000000	0.319390	O.K.
29										
30	General Support Facilities	\$179,617	L25	\$30,369	\$25,932	\$0	\$65,949	\$0	\$57,368	O.K.
31	Central Office Equipment	369,242	13	91,333	77,989	0	104,296	0	95,624	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	686,470	15	515,518	0	0	94,043	0	76,908	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$1,235,328		\$637,220	\$103,920	\$0	\$264,287	\$0	\$229,900	O.K.
37	Factor	1.000000		0.515831	0.084124	0.000000	0.213941	0.000000	0.186105	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$1,005,428	36	\$637,220	\$103,920	\$0	\$264,287	\$0	\$0	O.K.
40	Factor	1.000000		0.633780	0.103359	0.000000	0.262861	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$1,235,328	K26	\$637,220	\$103,920	\$0	\$264,287	\$0	\$229,900	O.K.
46	Factor	1.000000		0.515831	0.084124	0.000000	0.213941	0.000000	0.186105	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$154,009	O171	\$43,319	\$7,347	\$62	\$63,624	\$19,334	\$20,322	O.K.
64	Factor	1.000000		0.281276	0.047706	0.000401	0.413121	0.125541	0.131954	0
65										
66	Net Investment	\$656,428	J13	\$345,933	\$54,625	\$0	\$137,204	\$0	\$118,666	O.K.
67	Factor	1.000000		0.526993	0.083215	0.000000	0.209016	0.000000	0.180776	O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$7,363	N30	\$1,245	\$1,063	\$0	\$2,703	\$0	\$2,352	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$7,363		\$1,245	\$1,063	\$0	\$2,703	\$0	\$2,352	O.K.
24										
25	Central Office Eq., Alloc.	\$17,657	N31	\$4,368	\$3,729	\$0	\$4,987	\$0	\$4,573	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$17,657		\$4,368	\$3,729	\$0	\$4,987	\$0	\$4,573	O.K.
29										
30	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	N43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$40,214	N33	\$30,200	\$0	\$0	\$5,509	\$0	\$4,505	O.K.
37	Cable & Wire, Direct	43,926	Direct	0	0	0	43,926	0	0	O.K.
38										
39	Total C&WF Exp.	\$84,140		\$30,200	\$0	\$0	\$49,435	\$0	\$4,505	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$109,160		\$35,812	\$4,792	\$0	\$57,126	\$0	\$11,430	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$101,797		\$34,567	\$3,729	\$0	\$54,423	\$0	\$9,078	O.K.

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***** FCC PART 69 *****		Part 36	Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		IntraLATA	Line	Switching		Transport	Collection		
(A)	(B)	Apportion	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER. EXP.:								
58									
59	Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	O.K.
61									
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
63									
64	Network Operations, Alloc.	\$10,469	N18	\$6,018	\$773	\$1,967	\$0	\$1,711	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	O.K.
66									
67	Total Network Oper. Exp.	\$10,469		\$6,018	\$773	\$1,967	\$0	\$1,711	O.K.
68									
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71	Depr., Support Assets	\$18,758	L23	\$3,171	\$2,708	\$6,887	\$0	\$5,991	O.K.
72	Depr., COE Switching	7,598	L44	0	7,598	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	O.K.
74	Depr., COE Transmission	28,167	L68	8,833	0	10,087	0	9,248	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	34,197	L117	25,681	0	4,685	0	3,831	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	O.K.
78									
79	Total Depreciation Expense	\$88,720		\$37,685	\$10,306	\$21,658	\$0	\$19,070	O.K.
80									
81	Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	L144	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	O.K.
85									
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
87									
88	Total Depr. and Amort.	\$88,720		\$37,685	\$10,306	\$21,658	\$0	\$19,070	O.K.
89									
90	TOTAL NON-SPEC. OPER. EXP.	\$99,189		\$43,703	\$11,080	\$23,625	\$0	\$20,781	O.K.

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***** FCC PART 69 *****		Part 36 IntraLATA	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
Operating Expenses and Taxes		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$2,886	N37	\$1,489	\$243	\$0	\$618	\$0	\$537	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$2,886		\$1,489	\$243	\$0	\$618	\$0	\$537	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	62	(F)	0	0	62	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$62		\$0	\$0	\$62	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	3,240	(H)	0	0	0	0	0	3,240	O.K.
125	Bus. Ofc., EU Message	11,691	(H)	0	0	0	0	11,691	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$14,931		\$0	\$0	\$0	\$0	\$11,691	\$3,240	O.K.
134										
135	Cust. Serv., Msg. Process	\$5,778	(H)	0	0	0	0	5,778	0	O.K.
136	Cust. Serv., Other B&C	1,865	(H)	0	0	0	0	1,865	0	O.K.
137	Cust. Serv., CABS	8,857	N21	0	1,539	0	3,914	0	3,405	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$16,500		\$0	\$1,539	\$0	\$3,914	\$7,643	\$3,405	O.K.
141										
142	Total BO, CS, OS, Dir.	\$31,493		\$0	\$1,539	\$62	\$3,914	\$19,334	\$6,644	O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$34,379		\$1,489	\$1,782	\$62	\$4,531	\$19,334	\$7,181	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$109,160	41	\$35,812	\$4,792	\$0	\$57,126	\$0	\$11,430	O.K.
168	Total Plt Non-specific Exp.	10,469	62 + 67 +69	6,018	773	0	1,967	0	1,711	O.K.
169	Total Customer Operations	34,379	163	1,489	1,782	62	4,531	19,334	7,181	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$154,009		\$43,319	\$7,347	\$62	\$63,624	\$19,334	\$20,322	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$43,648	N64	\$12,277	\$2,082	\$18	\$18,032	\$5,480	\$5,760	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$43,648		\$12,277	\$2,082	\$18	\$18,032	\$5,480	\$5,760	O.K.
179										
180	Admin. & General, Allocable	\$63,659	N64	\$17,906	\$3,037	\$26	\$26,299	\$7,992	\$8,400	O.K.
181	Admin. & General, Direct	22,159	Direct	6,233	1,057	9	9,154	2,782	2,924	O.K.
182										
183	Total Admin. and Gen.	\$85,818		\$24,139	\$4,094	\$34	\$35,453	\$10,774	\$11,324	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$129,466		\$36,416	\$6,176	\$52	\$53,485	\$16,253	\$17,084	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$372,194		\$117,420	\$23,830	\$114	\$138,767	\$35,588	\$56,476	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$632	Q52	\$410	\$69	\$0	\$154	\$0	\$0	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$63		\$41	\$7	\$0	\$15	\$0	\$0	O.K.
17										
18	AFUDC	\$5	T37	3	1	0	1	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$68		\$44	\$7	\$0	\$17	\$0	\$0	O.K.
23										
24	Interest Expense	\$19	T67	13	2	0	5	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$48		\$31	\$5	\$0	\$12	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	23	29	15	3	0	6	0	0	O.K.
33	Operating Expenses and Taxes	356	U195	132	30	0	153	35	6	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	442	6+31+32+33	188	40	0	174	35	6	O.K.
38										
39										
40	Gross Receipts Tax	13	37	6	1	0	5	1	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$460		\$197	\$41	\$0	\$180	\$36	\$6	O.K.
44										

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***** FCC PART 69 *****										
InterLATA Investment Summary										
	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	R25	\$45	\$38	\$0	\$87	\$0	\$0	\$0	O.K.
14										
15	Central Office Equipment	R70	\$106	\$91	\$0	\$118	\$0	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	R78	0	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	R117	601	0	0	89	0	0	0	O.K.
18										
19	Total COE, IOT, C&WF		\$707	\$91	\$0	\$207	\$0	\$0	\$0	O.K.
20										
21	Total Tangible Assets	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.		\$752	\$129	\$0	\$294	\$0	\$0	\$0	O.K.
24	Total Intangible Assets	R144	0	0	0	0	0	0	0	O.K.
25										
26	Total Plant in Service		\$752	\$129	\$0	\$294	\$0	\$0	\$0	O.K.
27	Total Plt. Held Future Use	R147	0	0	0	0	0	0	0	O.K.
28	Total ST PUC	R163	0	0	0	0	0	0	0	O.K.
29	Total LT PUC	R164	77	13	0	30	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	R169	0	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT		\$829	\$142	\$0	\$324	\$0	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	S23	432	76	0	176	0	0	0	O.K.
36	Accum. Depr. PHFU	S27	0	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	S28	0	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	S29	0	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	S30	0	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	S47	7	1	0	3	0	0	0	O.K.
41										
42	plus:									
43	Other Assets	Direct	0	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT		\$600	\$389	\$0	\$146	\$0	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	R171	0	0	0	0	0	0	0	O.K.
48	Materials and Supplies	R173	13	2	0	5	0	0	0	O.K.
49	Cash Working Capital	R175	8	1	0	3	0	0	0	O.K.
50	Equal Access Investment	R177	0	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT		\$632	\$410	\$0	\$154	\$0	\$0	\$0	O.K.
53										

***** FCC PART 69 *****									
Part 36									
InterLATA Investment									
Detail									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
LAND AND SUPPORT ASSETS:	Total InterLATA	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13									
14									
15	\$3	T28	\$1	\$1	\$0	\$2	\$0	\$0	O.K.
16	0	T28	0	0	0	0	0	0	O.K.
17									
18	\$3		\$1	\$1	\$0	\$2	\$0	\$0	O.K.
19									
20	168	T28	\$44	\$38	\$0	\$86	\$0	\$0	O.K.
21									
22	0	T28	0	0	0	0	0	0	O.K.
23	\$168		\$44	\$38	\$0	\$86	\$0	\$0	O.K.
24									
25	\$171		\$45	\$38	\$0	\$87	\$0	\$0	O.K.
26									
27									
28									
29	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30									
31	0	(I)	0	0	0	0	0	0	O.K.
32	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36	0	Direct	0	0	0	0	0	0	O.K.
37	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39	\$91	(E)	\$0	\$91	\$0	\$0	\$0	\$0	O.K.
40									
41	0	Direct	0	0	0	0	0	0	O.K.
42	\$91		\$0	\$91	\$0	\$0	\$0	\$0	O.K.
43									
44	\$91		\$0	\$91	\$0	\$0	\$0	\$0	O.K.

Telephone Company

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	106	(D)	106	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	107	(G)	0	0	0	107	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	11	(G)	0	0	0	11	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$224		\$106	\$0	\$0	\$118	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$315		\$106	\$91	\$0	\$118	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	601	(D)	601	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	\$601		\$601	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$31	(G)	\$0	\$0	\$0	\$31	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$31		\$0	\$0	\$0	\$31	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
InterLATA Investment		InterLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$58	(G)	\$0	\$0	\$0	\$58	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$58		\$0	\$0	\$0	\$58	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$690		\$601	\$0	\$0	\$89	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

lephone Company

***** FCC PART 69 *****
 Part 36
 InterLATA Investment
 Detail

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT UNDER CONSTRUCTION:	InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
161								
162								
163	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0
164	120	T46	77	13	0	30	0	0
165								
166	\$120		\$77	\$13	\$0	\$30	\$0	\$0
167								
168								
169	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0
170								
171	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0
172								
173	\$20	T37	\$13	\$2	\$0	\$5	\$0	\$0
174								
175	\$12	T37	\$8	\$1	\$0	\$3	\$0	\$0
176								
177	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

Kenebec Telephone Company

***** FCC PART 69 *****										
InterLATA Reserves and Deferrals										
	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$86	T28	\$23	\$19	\$0	\$44	\$0	\$0	O.K.
16	COE Switching	56	R44	0	56	0	0	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	157	R68	74	0	0	82	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	385	R117	335	0	0	50	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$684		\$432	\$76	\$0	\$176	\$0	\$0	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$684		\$432	\$76	\$0	\$176	\$0	\$0	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	R44	0	0	0	0	0	0	O.K.
41	COE Operator	0	R32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45	Unclassified	11	T37	7	1	0	3	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$11		\$7	\$1	\$0	\$3	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$315	R70	\$106	\$91	\$0	\$118	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	690	R117	601	0	0	89	0	0	O.K.
16										
17	Total	\$1,004		\$707	\$91	\$0	\$207	\$0	\$0	O.K.
18	Factor	1.000000		0.704052	0.090191	0.000000	0.205757	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$297	17	\$0	\$91	\$0	\$207	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.304753	0.000000	0.695247	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$315	R70	\$106	\$91	\$0	\$118	\$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	89	R117-83	0	0	0	89	0	0	O.K.
26										
27	Total	\$404		\$106	\$91	\$0	\$207	\$0	\$0	O.K.
28	Factor	1.000000		0.263647	0.224406	0.000000	0.511947	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$171	R25	\$45	\$38	\$0	\$87	\$0	\$0	O.K.
31	Central Office Equipment	315	13	106	91	0	118	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	690	15	601	0	0	89	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$1,175		\$752	\$129	\$0	\$294	\$0	\$0	O.K.
37	Factor	1.000000		0.640017	0.109706	0.000000	0.250277	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$1,175	36	\$752	\$129	\$0	\$294	\$0	\$0	O.K.
40	Factor	1.000000		0.640017	0.109706	0.000000	0.250277	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$1,175	Q26	\$752	\$129	\$0	\$294	\$0	\$0	O.K.
46	Factor	1.000000		0.640017	0.109706	0.000000	0.250277	0.000000	0.000000	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$161	U171	\$51	\$10	\$0	\$75	\$21	\$3	O.K.
64	Factor	1.000000		0.317607	0.064553	0.000447	0.469233	0.128224	0.020178	(0)
65										
66	Net Investment	632	P13	410	69	0	154	0	0	O.K.
67	Factor	1.000000		0.648404	0.108621	0.000000	0.242975	0.000000	0.000000	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$7	T30	\$2	\$2	\$0	\$4	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$7		\$2	\$2	\$0	\$4	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$15	T31	\$5	\$4	\$0	\$6	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$15		\$5	\$4	\$0	\$6	\$0	\$0	O.K.
29										
30	Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	T43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$40	T33	\$35	\$0	\$0	\$5	\$0	\$0	O.K.
37	Cable & Wire, Direct	51	Direct	0	0	0	51	0	0	O.K.
38										
39	Total C&WF Exp.	\$91		\$35	\$0	\$0	\$56	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$113		\$42	\$6	\$0	\$65	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$106		\$40	\$4	\$0	\$62	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$10	T18	\$7	\$1	\$0	\$2	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$10		\$7	\$1	\$0	\$2	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$18	R23	\$5	\$4	\$0	\$9	\$0	\$0	O.K.
72	Depr., COE Switching	9	R44	0	9	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	22	R68	10	0	0	11	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	34	R117	30	0	0	4	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$83		\$45	\$13	\$0	\$25	\$0	\$0	O.K.
80										
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Total Depr. and Amort.	\$83		\$45	\$13	\$0	\$25	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$93		\$52	\$14	\$0	\$27	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****		Part 36	Common		Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		InterLATA	Line	Switching			Transport	Collection		
(A)	(B)	Apportion	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$3	T37	\$2	\$0	\$0	\$1	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$3		\$2	\$0	\$0	\$1	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	3	(H)	0	0	0	0	0	3	O.K.
125	Bus. Ofc., EU Message	12	(H)	0	0	0	0	12	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$15		\$0	\$0	\$0	\$0	\$12	\$3	O.K.
134										
135	Cust. Serv., Msg. Process	\$7	(H)	0	0	0	0	7	0	O.K.
136	Cust. Serv., Other B&C	2	(H)	0	0	0	0	2	0	O.K.
137	Cust. Serv., CABS	10	T21	0	3	0	7	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$19		\$0	\$3	\$0	\$7	\$9	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$34		\$0	\$3	\$0	\$7	\$21	\$3	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****		Part 36		Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		InterLATA	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
163	TOTAL CUSTOMER OPER. EXP.	\$37		\$2	\$3	\$0	\$8	\$21	\$3	O.K.
165	"BIG-THREE" EXPENSES:									
167	Total Plt. Specific Exp.	\$113	41	\$42	\$6	\$0	\$65	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	10	62 + 67 + 69	7	1	0	2	0	0	O.K.
169	Total Customer Operations	37	163	2	3	0	8	21	3	O.K.
171	TOTAL "BIG THREE" EXPENSES	\$161		\$51	\$10	\$0	\$75	\$21	\$3	O.K.
173	CORPORATE OPERATIONS EXPENSE:									
175	Exec. and Planning, Alloc.	\$46	T64	\$15	\$3	\$0	\$21	\$6	\$1	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
178	Total Exec. and Planning	\$46		\$15	\$3	\$0	\$21	\$6	\$1	O.K.
180	Admin. & General, Allocable	\$67	T64	\$21	\$4	\$0	\$31	\$9	\$1	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
183	Total Admin. and Gen.	\$67		\$21	\$4	\$0	\$31	\$9	\$1	O.K.
185	TOTAL CORPORATE OPERATIONS	\$112		\$36	\$7	\$0	\$53	\$14	\$2	O.K.
187	NON-INCOME TAXES:									
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
195	TOTAL OPER. EXP. AND TAXES	\$356		\$132	\$30	\$0	\$153	\$35	\$6	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Kenebec Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 11-Jun-02 11:54:30 AM

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

	TOTAL COMPANY	Source/ Allocator	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
				Message Telephone Service	Private Line	InterLATA (G)	IntraLATA (H)	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)
***** FCC PART 36 *****								
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	13,073							
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	706,481							
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	0							
38 CAT 2 Tandem Sw, Direct	0		0	0	0	0	0	0
39 CAT 3 Local Sw, Allocable	995,541							
40 CAT 3 Local Sw, Direct	0		0	0	0	0	0	0
41 CAT 4-12 Exchange Trunk	0							
42 CAT 4-12 Exch. Tr. Direct	0		0	0	0	0	0	0
43 CAT 4-13 Exch. Ln. Msg., PL & WATS	387,569							
44 Reserved	0							
45 CAT 4-13 Direct	0		0	0	0	0	0	0
46 CAT 4-23 Message, PL & WATS	255,450							
47 Reserved	0							
48 CAT 4-23 Direct	0		0	0	0	0	0	0
49 CAT 4.3 H/R Message	25,975							
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

Kenebec Telephone Company
ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA	IntraLATA	(I)
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	2,187,574	---	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0	0
75	CAT 2 C&WF	0	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	232,843	---	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0	0
80	CAT 4 Message	144,283	---	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	0	0	0	0	0	0
85	COE Operator	0	---	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---	---
89	COE Direct	0	---	0	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0	0
101	Materials and Supplies	73,949	---	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---	---
103	Tele. Pll. Adjust. - Alloc.	0	---	---	---	---	---	---	---	---
104	Tele. Pll. Adjust. - Direct	0	---	0	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
 ENDING DECEMBER 31, 2001

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123	TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---
124	TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	504,557	---	---	---	---	---	---	---
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	360,966	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	620,529	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	467,179	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	1,432,001	---	---	---	---	---	---	---
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	46,950	---	35,219	11	9,804	0	1,915	11,731
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	---	---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0	0
150	General Support, Alloc.	29,495	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0	0
152	Central Office Eq., Alloc.	79,598	---	---	---	---	---	---	---
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.	150,243	---	---	---	---	---	---	---
159	Cable & Wire, Direct	73,776	---	29,799	51	43,926	0	0	43,977

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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

Kenebec Telephone Company
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
176	0	---	---	---	---	---	---	---
177	0	---	0	0	0	0	0	0
178	41,940	---	---	---	---	---	---	---
179	0	---	0	0	0	0	0	0
180	0	---	0	0	0	0	0	0
181	75,144	---	---	---	---	---	---	---
182	96,993	---	---	---	---	---	---	---
183	0	---	---	---	---	---	---	---
184	64,699	---	---	---	---	---	---	---
185	0	---	---	---	---	---	---	---
186	127,761	---	---	---	---	---	---	---
187	0	---	---	---	---	---	---	---
188	0	---	---	---	---	---	---	---
189	0	---	0	0	0	0	0	0
190	0	---	0	0	0	0	0	0
191	9,338	---	---	---	---	---	---	---
192	0	---	0	0	0	0	0	0
193	1,852	---	---	---	---	---	---	---
194	0	---	0	0	0	0	0	0
195	0	---	0	0	0	0	0	0
196	269	---	---	---	---	---	---	---
197	0	---	---	---	---	---	---	---
198	0	---	---	---	---	---	---	---
199	37,824	---	---	---	---	---	---	---
200	10,481	---	---	---	---	---	---	---
201	0	---	---	---	---	---	---	---
202	0	---	---	---	---	---	---	---
203	0	---	---	---	---	---	---	---
204	0	---	---	---	---	---	---	---
205	0	---	0	0	0	0	0	0
206	6,601	---	---	---	---	---	---	---
207	5,600	---	---	---	---	---	---	---
208	17,735	---	---	---	---	---	---	---
209	0	---	0	0	0	0	0	0
210	0	---	---	---	---	---	---	---
211	86	---	86	0	0	0	0	0
212	129,576	---	---	---	---	---	---	---
213	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA	IntraLATA	(I)
230	Admin. & General, Allocable	188,983	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	64,445	---	42,286	0	22,159	0	0	0	22,159
232	Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	---
233	Non-income Taxes, Direct	0	---	0	0	0	0	0	0	0
234										
235	OTHER INCOME STATEMENT:									
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---	---
237	Federal Income Tax Rate	32.61%	---	---	---	---	---	---	---	---
238	Gross Receipts Tax Rate	3.00%	---	---	---	---	---	---	---	---
239	Rate of Return	10.00%	---	---	---	---	---	---	---	---
240	AFUDC	19,357	---	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	0	0	0	0	0	0
243	Contributions	0	---	---	---	---	---	---	---	---
244	Interest Expense	81,331	---	---	---	---	---	---	---	---
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	0
249	Uncollectibles	0	---	0	0	0	0	0	0	0
250	Other Revenue Adjustments	0	---	0	0	0	0	0	0	0
251	Other Revenue Taxes	0	---	0	0	0	0	0	0	0
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
				Other	Private Line		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
271 Working Loops	853	---	10	23	0	0	15	15		
272 Equivalent Interexchange Cct. Miles	16,058	---	0	10,368	0		2,651	2,651		
273 Interexchange Circuit Terminations	256	---	0	12	0	0	89	89		

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 lonex. By switching to lonex, 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 lonex representative then told the Complainant to write a letter of termination to McLeodUSA. Complainant was then double billed from McLeodUSA and lonex 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

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REPLY TO: BELLE FOURCHE OFFICE

July 12, 2002

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JUL 15 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

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

Dear Debra:

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

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

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

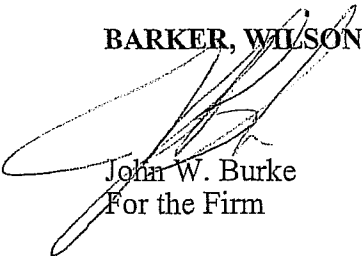
By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

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

Best regards.

Sincerely,

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



John W. Burke
For the Firm

JWB/bb

Enclosures

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

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

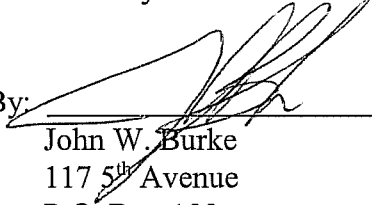
5. In addition to the fact that the Commission's decision will directly and immediately affect the pecuniary interests of S&S Communications, the Commission's decision will directly and immediately affect the customers of switched access services in general.

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

Dated this 12th day of July, 2002.

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

By: _____


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

CERTIFICATE OF SERVICE

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

Rod Bowar, General Manager
Kennebec Telephone Company
P.O. Box 158
Kennebec, SD 57544-0158

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 KENNEBEC TELEPHONE)	ORDER ASSESSING FILING
COMPANY)	FEE
)	TC02-079

On June 27, 2002, Kennebec Telephone Company (Kennebec) 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 Kennebec 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 Kennebec shall deposit an initial assessment of \$1,000 in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the Executive Director up to the statutory limit of \$100,000.

Dated at Pierre, South Dakota, this 7th day of August, 2002.

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

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Robert K. Sahr *by*
ROBERT K. SAHR, Commissioner *sk*

TELEC CONSULTING RESOURCES INC

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

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

August 7, 2002

FAX Received AUG 07 2002

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

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
Kennebec Telephone Company* (the "Company"); TC02-079

Dear Ms. Elofson:

In connection with the Company's 2001 intrastate switched access cost study filed with the Commission at docket TC02-079, we hereby affirm that said cost study and all work papers and documents submitted to the Commission relating to the cost study are considered by the Company to be proprietary and constitute trade secrets of the Company. Accordingly, we request that all such information, as well as any information that might be submitted to the Commission in response to staff data requests in the above-referenced docket, be treated as confidential by the Commission.

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED
AUG 26 2002
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

Docket No. TC02-079

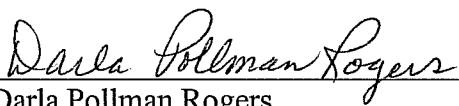
NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE

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

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

DATED this 26th day of August, 2002.



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

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

REPLY TO: BELLE FOURCHE OFFICE

September 4, 2002

RECEIVED

SEP 06 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

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

Dear Debra:

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

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

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

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

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

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

Best regards.

Sincerely,

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



John W. Burke
For the Firm

JWB/bb

Enclosures

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

RECEIVED

SEP 06 2002

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

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

)	
	)	TC02-079
IN THE MATTER OF THE ESTABLISHMENT OF)	
SWITCHED ACCESS REVENUE REQUIREMENT	)	S&S COMMUNICATIONS'
FOR KENNEBEC TELEPHONE COMPANY	)	REQUEST FOR ACCESS
	)	TO CONFIDENTIAL
	)	INFORMATION
)	

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

This request is based upon the following.

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

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

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

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

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

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

(Response to REQUEST NO. 1):

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

Kennebec 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 Kennebec; (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 Kennebec, 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):

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

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

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

Dated this 4th day of September, 2002.

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

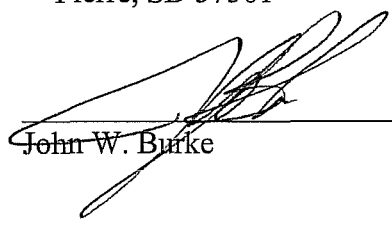
By: 

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

CERTIFICATE OF SERVICE

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

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


John W. Burke

TELEC CONSULTING RESOURCES INC.

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

RECEIVED

OCT 23 2002

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

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

October 22, 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:

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

COST STUDY CHECKLIST

COMPANY Kennebec Telephone Company
 YEAR 2001

<u>Ck</u>	<u>Tab</u>	<u>Description</u>	<u>Source (Workbook, sheets)</u>
<u>X</u>	1	SDPUC cost study & disk	COS98_OCT._REV.WK4
<u>X</u>	2	SDPUC rate development	Stdy_sup_OCT._REV.xls, Rate Dev
<u> </u>	3	Financial statement from accountant	Accountant
<u> </u>	4	Trial balance from accountant	Kennebec
<u> </u>	5	Account adjustment & average spreadsheet	Account adjustments worksheet.xls, Inv, Adj
<u> </u>	6	Capital investment support (average)	Stdy_sup.xls, COE_Avg, OSP_Avg, Mat_Supl
<u> </u>	7	COE adjustments for Common and Power	COMM_POW.WK4
<u> </u>	8	Land and Building adjustment for Non-Reg	L&B_ADJ.xls
<u> </u>	9	Expense adjustment support (6620)	01_Time.xls, Dist, MACC Inv, Express Bills
<u>X</u>	10	Minutes of use factors	01_Traf_OCT._REV.wk4, Factors, SLU, SPF, I CM_CMM, H_R, CABS, Usage
<u> </u>	11	Loops worksheet	10_Facts.xls, Loops
<u> </u>	12	Circuit terminations and miles	Stdy_sup.xls, Term_Miles
<u> </u>	13	Lease expense adjustment	Frrpa.xls, Filed copy
<u> </u>	14	Misc. factor support	Stdy_sup.xls, Factor_Sup, EU_Bill

RECEIVED

OCT 23 2002

**SOUTH DAKOTA PUBLIC
 UTILITIES COMMISSION**

Kenebec Telephone Company

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

Intrastate Toll Revenue Requirement Summary	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15 Net Investment	\$733,485	J13	\$319,845	\$187,351	\$0	\$113,363	\$0	\$112,925	O.K.
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17									
18 Return on Rate Base	\$73,348		\$31,985	\$18,735	\$0	\$11,336	\$0	\$11,293	O.K.
19 Return Adjustments	5,467	J18-20	2,321	1,412	0	865	0	868	O.K.
20									
21 Net Return on Rate Base	\$78,816		\$34,306	\$20,147	\$0	\$12,202	\$0	\$12,160	O.K.
22 Income Taxes	27,203	J31-32	11,832	6,956	0	4,214	0	4,201	O.K.
23 Expenses and Other Taxes	419,883	J33-35, 40	113,433	83,399	106	131,603	36,282	55,061	O.K.
24									
25 Total IntraLATA Rev. Req.	\$525,902		\$159,571	\$110,503	\$106	\$148,019	\$36,282	\$71,422	O.K.
26									
27									
28									
INTERLATA:									
29									
30									
31 Net Investment	\$42,886	P13	\$21,620	\$12,991	\$0	\$8,274	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$4,289		\$2,162	\$1,299	\$0	\$827	\$0	\$0	O.K.
35 Return Adjustments	319	P18-20	158	98	0	63	0	0	O.K.
36									
37 Net Return on Rate Base	\$4,608		\$2,320	\$1,397	\$0	\$891	\$0	\$0	O.K.
38 Income Taxes	1,585	P31-32	798	481	0	307	0	0	O.K.
39 Expenses and Other Taxes	15,373	P33-35, 40	7,105	4,947	6	3,076	234	5	O.K.
40									
41 Total InterLATA Rev. Req.	\$21,566		\$10,222	\$6,825	\$6	\$4,273	\$234	\$5	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$547,468		\$169,793	\$117,328	\$112	\$152,292	\$36,516	\$71,427	
ACCESS ELEMENT MINUTES OF USE			2,450,782	2,450,782		2,450,782			
ACCESS RATE PER MINUTE	\$0.179295		\$0.069281	\$0.047874		\$0.062140			

Kenebec Telephone Company

		Intrastate								
		Message Telephone Service				Private Line				
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	32.61%	---	32.61%	32.61%	32.61%	32.61%	32.61%	32.61%	
15	Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18	Net Investment	\$2,637,855	C68	\$1,861,485	\$42,886	\$634,036	\$0	\$99,449	\$776,371	O.K.
19	Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20										
21	Return on Rate Base	\$263,786		\$186,148	\$4,289	\$63,404	\$0	\$9,945	\$77,637	O.K.
22										
23	AFUDC	19,357	H43	13570.6379851427	319.314441024007	4677.37485938122	0	789.672714452037	5,786	O.K.
24	ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26										
27	Net Return	\$283,143		\$199,719	\$4,608	\$68,081	\$0	\$10,735	\$83,423	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	81,331	H44	57,400	1,332	19,505	0	3,095	23,931	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$201,812		\$142,319	\$3,276	\$48,576	\$0	\$7,640	\$59,492	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	97,657	Formula	68,868	1,585	23,506	0	3,697	28,788	O.K.
40	Operating Expenses and Taxes	1,212,439	I196	793,605	14,727	363,779	0	40,328	418,834	O.K.
41	Uncollectibles	0	V249	0	0	0	0	0	0	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$1,593,238		\$1,062,193	\$20,920	\$455,366	\$0	\$54,759	\$531,045	O.K.
45	Gross Receipts Taxes	49,275	Formula	32,851	647	14,083	0	1,694	16,424	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$1,642,513		\$1,095,044	\$21,567	\$469,449	\$0	\$56,453	\$547,469	O.K.

Kenebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Land and Support Investment	\$719,554	D33	\$504,459	\$11,870	\$173,871	\$0	\$29,354	\$215,095	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	995,541	D68	695,698	19,016	280,827	0	0	299,843	O.K.
17	COE Transmission Equipment	668,994	D85	385,570	11,991	175,808	0	95,624	283,424	O.K.
18										
19	Total COE	\$1,664,535		\$1,081,268	\$31,007	\$456,636	\$0	\$95,624	\$583,267	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	2,564,700	D137	1,883,727	38,759	565,306	0	76,908	680,973	O.K.
22										
23	Total COE, IOT, C&WF	\$4,229,235		\$2,964,995	\$69,766	\$1,021,941	\$0	\$172,532	\$1,264,240	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$4,948,789		\$3,469,454	\$81,636	\$1,195,812	\$0	\$201,887	\$1,479,335	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	504,557	D218-219	353,730	8,323	121,920	0	20,584	150,827	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$504,557		\$353,730	\$8,323	\$121,920	\$0	\$20,584	\$150,827	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$5,453,346		\$3,823,185	\$89,959	\$1,317,732	\$0	\$222,470	\$1,630,161	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Investment Summary	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(2,880,675)	E34	(2,007,732)	(47,822)	(700,676)	0	(124,445)	(872,943)	(872,943)	O.K.
58 Accum. Def. Inc. Taxes, Net	(46,950)	E47	(32,915)	(774)	(11,345)	0	(1,915)	(14,035)	(14,035)	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$2,525,721		\$1,782,537	\$41,362	\$605,712	\$0	\$96,110	\$743,184	\$743,184	O.K.
62										
63 Materials and Supplies	73,949	H31	54,314	1,118	16,300	0	2,218	19,635	19,635	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	O.K.
65 Cash Working Capital	38,185	Formula	24,634	406	12,025	0	1,121	13,552	13,552	O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$2,637,855		\$1,861,485	\$42,886	\$634,036	\$0	\$99,449	\$776,371	\$776,371	O.K.
69										

Kenebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$13,073	H33	\$9,165	\$216	\$3,159	\$0	\$533	\$3,908	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$13,073		\$9,165	\$216	\$3,159	\$0	\$533	\$3,908	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	706,481	H33	495,294	11,654	170,712	0	28,821	211,187	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$706,481		\$495,294	\$11,654	\$170,712	\$0	\$28,821	\$211,187	O.K.
32									
33 Tot. Land and Support Assets	\$719,554		\$504,459	\$11,870	\$173,871	\$0	\$29,354	\$215,095	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$995,541	G15	\$695,698	\$19,016	\$280,827	\$0	\$0	\$299,843	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$995,541		\$695,698	\$19,016	\$280,827	\$0	\$0	\$299,843	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$995,541		\$695,698	\$19,016	\$280,827	\$0	\$0	\$299,843	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	365,760	G13	274,320	5,799	85,641	0	0	91,440	O.K.
76	CAT 4.13 PL, WATS, Local	21,809	F18	14,994	0	0	0	6,815	6,815	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	154,667	G18	69,787	5,383	79,497	0	0	84,880	O.K.
79	CAT 4.23 PL, WATS	100,783	F24	11,974	0	0	0	88,809	88,809	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	25,975	G29	14,496	809	10,670	0	0	11,479	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$668,994		\$385,570	\$11,991	\$175,808	\$0	\$95,624	\$283,424	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

Kenebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	64,114	F31	\$25,646	\$0	\$0	\$0	\$38,468	\$38,468	O.K.	
114 CAT 1.2 InterLATA PL/WATS	58,985	F31	58,985	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	2,064,475	G13	1,548,356	32,732	483,386	0	0	516,119	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	\$2,187,574		\$1,632,987	\$32,732	\$483,386	\$0	\$38,468	\$554,587	O.K.	
119										
120 CAT 2 C&WF	\$0	G28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.	
122										
123 Total CAT 2 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	44,066	G17	19,883	1,534	22,649	0	0	\$24,183	O.K.	
126 CAT 3 PL/WATS etc.	188,777	F36	150,337	0	0	0	38,440	38,440	O.K.	
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.	
128										
129 Total CAT 3 C&WF	\$232,843		\$170,220	\$1,534	\$22,649	\$0	\$38,440	\$62,623	O.K.	
130										
131 CAT 4 Message	\$144,283	G29	\$80,520	\$4,493	\$59,270	\$0	\$0	\$63,763	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	\$144,283		\$80,520	\$4,493	\$59,270	\$0	\$0	\$63,763	O.K.	
136										
137 TOTAL C&WF	\$2,564,700		\$1,883,727	\$38,759	\$565,306	\$0	\$76,908	\$680,973	O.K.	
138	=====		=====	=====	=====	=====	=====	=====		
139										
140 CAPITAL LEASES:										
141										
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.	
144										
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

Kenebec Telephone Company

	(A)	(B)	(C)	(D)	Message Telephone Service			Private Line		TOTAL INTRASTATE (I)	
					Interstate and Other		InterLATA		IntraLATA		
					(E)	(F)	(G)	(H)			
160	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
161	COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.	
162	COE Local Switch	0	H18	0	0	0	0	0	0	O.K.	
163	COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
164	COE Direct	0	V89	0	0	0	0	0	0	O.K.	
165	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
166	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
167	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
168	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
169	LEASEHOLD IMPROVEMENTS:										
170	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
171	COE Switching	0	H18	0	0	0	0	0	0	O.K.	
172	COE Operator	0	H16	0	0	0	0	0	0	O.K.	
173	COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
174	IOT	0	V96	0	0	0	0	0	0	O.K.	
175	C&WF	0	V97	0	0	0	0	0	0	O.K.	
176	Other	0	V98	0	0	0	0	0	0	O.K.	
177	TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
178	TPIS, EXCL. ACCT. No. 2690	\$4,948,789		\$3,469,454	\$81,636	\$1,195,812	\$0	\$201,887	\$1,479,335	O.K.	
179	TOTAL	\$4,948,789		\$3,469,454	\$81,636	\$1,195,812	\$0	\$201,887	\$1,479,335	O.K.	

Kenebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	0	O.K.
208										
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210	=====		=====	=====	=====	=====	=====	=====	=====	
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	504,557	H35	353,730	8,323	121,920	0	20,584	150,827		O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$504,557		\$353,730	\$8,323	\$121,920	\$0	\$20,584	\$150,827		O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$360,966	H13	\$253,063	\$5,955	\$87,223	\$0	\$14,726	\$107,903	O.K.	
16 COE Switching	620,529	H19	433,634	11,853	175,042	0	0	186,895	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	467,179	H20	269,256	8,374	122,772	0	66,777	197,923	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	1,432,001	H31	1,051,780	21,641	315,639	0	42,942	380,221	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$2,880,675		\$2,007,732	\$47,822	\$700,676	\$0	\$124,445	\$872,943	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$2,880,675		\$2,007,732	\$47,822	\$700,676	\$0	\$124,445	\$872,943	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	46,950	V145	32,915	774	11,345	0	1,915	14,035	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$46,950		\$32,915	\$774	\$11,345	\$0	\$1,915	\$14,035	O.K.	

Kenebec Telephone Company

Private Line

	(A)	TOTAL COMPANY	(B)	Joint Use Message	(C)	Private Line						Other (I)	
						Interstate		Intrastate		Extended Area Service			
						InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA		(H)
13	TRANS. CCT EQUIPMENT:												
14	Working Loops	853	805	23	0	0	15	0	0	10	O.K.		
15	Avg. Cost per Loop	454.36	454.36	454.36	454.36	454.36	454.36	454.36	454.36	454.36			
16	CAT 4.13 Exch Ln. Invest.	\$387,569	\$365,760	\$10,450	\$0	\$0	\$6,815	\$0	\$0	\$4,544			
17													
18	Circuit Terminations	256	155	12	0	0	89	0	0	0	O.K.		
19	Avg. Cost per Termination	997.85	997.85	997.85	997.85	997.85	997.85	997.85	997.85	997.85			
20	CAT 4.23 Other IX	\$255,450	\$154,667	\$11,974	\$0	\$0	\$88,809	\$0	\$0	\$0			
21													
22	C&WF INVESTMENT:												
23	Working Loops	853	805	23	0	0	15	0	0	10			
24	Loops Factor	1,000,000	0.943728	0.026964	0.000000	0.000000	0.017565	0.000000	0.000000	0.011723			
25	CAT 1 Exchange C&WF	\$2,187,574	\$2,064,475	\$58,985	\$0	\$0	\$38,468	\$0	\$0	\$25,646	O.K.		
26													
27	Equivalent IX Circuit Miles	16,058	3,039	10,368	0	0	2,651	0	0	0	O.K.		
28	IX Cct. Miles Factor	1,000,000	0.189251	0.645659	0.000000	0.000000	0.155089	0.000000	0.000000	0.000000			
29	CAT 3 Interexch. C&WF	\$232,843	\$44,066	\$150,337	\$0	\$0	\$38,440	\$0	\$0	\$0			

Kenebec Telephone Company

		Intrastate								
					Message Telephone Service		Private Line			
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.015855	0.234145	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.698814	0.019101	0.282085	0.000000	0.000000	0.301186	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.451205	0.034805	0.513990	0.000000	0.000000	0.548795	O.K.
18	Conversation Minutes	1.000000	CM	0.451205	0.034805	0.513990	0.000000	0.000000	0.548795	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.777496	0.014111	0.208393	0.000000	0.000000	0.222504	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.558072	0.031139	0.410789	0.000000	0.000000	0.441928	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	0.690590	0.000309	0.266067	0.000000	0.043034	0.309410	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	0.690590	0.000309	0.266067	0.000000	0.043034	0.309410	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.690590	0.000309	0.266067	0.000000	0.043034	0.309410	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	0.123593	0.001019	0.875388	0.000000	0.000000	0.876407	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.021140	0.312194	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000581	0.499419	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.

Kenebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				(C)	(D)	InterLATA	IntraLATA			InterLATA	IntraLATA	(I)
13	Support Assets	1.000000	D31	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
14	Land and Support Assets	1.000000	D33	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	1.000000	D66	0.698814	0.019101	0.282085	0.000000	0.000000	0.301186	O.K.
19	COE Total Switching	1.000000	D68	0.698814	0.019101	0.282085	0.000000	0.000000	0.301186	O.K.
20	COE Transmission	1.000000	D85	0.576343	0.017924	0.262795	0.000000	0.142937	0.423657	O.K.
21	Total COE	1.000000	C19	0.649592	0.018628	0.274332	0.000000	0.057448	0.350408	O.K.
22										
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26										
27	C&WF CAT 1	1.000000	D118	0.746483	0.014963	0.220969	0.000000	0.017585	0.253517	O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.731051	0.006587	0.097273	0.000000	0.165089	0.268949	O.K.
30	C&WF CAT 4	1.000000	D135	0.558072	0.031139	0.410789	0.000000	0.000000	0.441928	O.K.
31	Total C&WF	1.000000	D137	0.734482	0.015112	0.220418	0.000000	0.029987	0.265518	O.K.
32										
33	Total Equipment	1.000000	C23	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
34										
35	TPIS	1.000000	C32	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
44	Net Telephone Plant	1.000000	C61	0.705754	0.016376	0.239817	0.000000	0.038053	0.294246	O.K.
45	Total Net Investment	1.000000	C68	0.705681	0.016258	0.240360	0.000000	0.037701	0.294319	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.597840	0.001921	0.373670	0.000000	0.026569	0.402160	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.635431	0.010688	0.323399	0.000000	0.030481	0.364569	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.638918	0.008890	0.326839	0.000000	0.025352	0.361082	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$29,495	H14	\$20,678	\$487	\$7,127	\$0	\$1,203	\$8,817	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$29,495		\$20,678	\$487	\$7,127	\$0	\$1,203	\$8,817	O.K.
24									
25 Central Office Eq., Alloc.	\$79,598	H21	\$51,706	\$1,483	\$21,836	\$0	\$4,573	\$27,892	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$79,598		\$51,706	\$1,483	\$21,836	\$0	\$4,573	\$27,892	O.K.
29									
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.
34									
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36									
37 Cable & Wire, Alloc.	\$150,243	H31	\$110,351	\$2,271	\$33,116	\$0	\$4,505	\$39,892	O.K.
38 Cable & Wire, Direct	73,776	V159	29,799	51	43,926	0	0	43,977	O.K.
39									
40 Total C&WF Exp.	\$224,019		\$140,150	\$2,322	\$77,042	\$0	\$4,505	\$83,869	O.K.
41									
42 TOTAL PLT. SPEC. OPER. EXP.	\$333,112		\$212,534	\$4,291	\$106,006	\$0	\$10,281	\$120,578	O.K.
43									
44 TOTAL PLT. SPEC., ex SUPPORT	\$303,617		\$191,856	\$3,804	\$98,879	\$0	\$9,078	\$111,761	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$41,940	H33	\$29,403	\$692	\$10,134	\$0	\$1,711	\$12,537	\$12,537	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$41,940		\$29,403	\$692	\$10,134	\$0	\$1,711	\$12,537	\$12,537	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$75,144	H13	\$52,681	\$1,240	\$18,158	\$0	\$3,066	\$22,463	\$22,463	O.K.
73 Depr., COE Switching	96,993	H19	67,780	1,853	27,360	0	0	29,213	29,213	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	64,699	H20	37,289	1,160	17,003	0	9,248	27,410	27,410	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	127,761	H31	93,838	1,931	28,161	0	3,831	33,923	33,923	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$364,597		\$251,588	\$6,183	\$90,681	\$0	\$16,145	\$113,009	\$113,009	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$364,597		\$251,588	\$6,183	\$90,681	\$0	\$16,145	\$113,009	\$113,009	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$406,537		\$280,991	\$6,875	\$100,816	\$0	\$17,856	\$125,546	\$125,546	O.K.

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***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$9,338	G35	\$6,449	\$3	\$2,485	\$0	\$402	\$2,889	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$9,338		\$6,449	\$3	\$2,485	\$0	\$402	\$2,889	O.K.	
111										
112 Operator Service, Alloc.	\$1,852	G24	\$1,852	\$0	\$0	\$0	\$0	\$0	O.K.	
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.	
114										
115 Total Operator Service	\$1,852		\$1,852	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	269	G19	209	4	56	0	0	60	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$269		\$209	\$4	\$56	\$0	\$0	\$60	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	37,824	G37	26,121	12	10,064	0	1,628	11,703	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	10,481	G38	7,238	3	2,789	0	451	3,243	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	\$48,305		\$33,359	\$15	\$12,852	\$0	\$2,079	\$14,946	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	6,601	G43	816	7	5,778	0	0	5,785	O.K.	
135 Cust. Serv., Other B&C	5,600	G44	3,733	118	1,748	0	0	1,867	O.K.	
136 Cust. Serv., CABS	17,735	G45	8,868	10	8,857	0	0	8,868	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$29,936		\$13,417	\$135	\$16,384	\$0	\$0	\$16,519	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$78,241		\$46,776	\$150	\$29,236	\$0	\$2,079	\$31,465	O.K.	
142										

Kenebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	86	V211	86	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$86		\$86	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$89,786		\$55,371	\$157	\$31,777	\$0	\$2,481	\$34,415	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$303,617	44	\$191,856	\$3,804	\$98,879	\$0	\$9,078	\$111,761	O.K.
167	Total Network Oper. Exp.	41,940	68	29,403	692	10,134	0	1,711	12,537	O.K.
168	Total Customer Operations	89,786	161	55,371	157	31,777	0	2,481	34,415	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$435,343		\$276,630	\$4,653	\$140,790	\$0	\$13,270	\$158,713	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$129,576	H50	\$82,337	\$1,385	\$41,905	\$0	\$3,950	\$47,239	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$129,576		\$82,337	\$1,385	\$41,905	\$0	\$3,950	\$47,239	O.K.
179										
180	Admin. & General, Allocable	\$188,983	H50	\$120,086	\$2,020	\$61,117	\$0	\$5,760	\$68,897	O.K.
181	Admin. & General, Direct	64,445	V231	42,286	0	22,159	0	0	22,159	O.K.
182										
183	Total Admin. and Gen.	\$253,428		\$162,372	\$2,020	\$83,276	\$0	\$5,760	\$91,056	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$383,004		\$244,708	\$3,405	\$125,181	\$0	\$9,710	\$138,296	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$1,212,439		\$793,605	\$14,727	\$363,779	\$0	\$40,328	\$418,834	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$733,485	K52	\$319,845	\$187,351	\$0	\$113,363	\$0	\$112,925	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$73,348		\$31,985	\$18,735	\$0	\$11,336	\$0	\$11,293	O.K.
17										
18	AFUDC	5,467	N37	2,321	1,412	0	865	0	868	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$78,816		\$34,306	\$20,147	\$0	\$12,202	\$0	\$12,160	O.K.
23										
24	Interest Expense	22,599	N67	9,855	5,772	0	3,493	0	3,479	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	\$56,216		\$24,451	\$14,375	\$0	\$8,709	\$0	\$8,681	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	27,203	29	11,832	6,956	0	4,214	0	4,201	O.K.
33	Operating Expenses and Taxes	404,106	O195	108,666	80,092	103	127,142	35,182	52,922	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	504,658	16+31+32+33	152,482	105,784	103	142,693	35,182	68,415	O.K.
38										
39										
40	Gross Receipts Tax	15,777	37	4,767	3,307	3	4,461	1,100	2,139	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$525,902		\$159,571	\$110,503	\$106	\$148,019	\$36,282	\$71,422	O.K.
44										

Kenebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$203,225	L25	\$24,476	\$80,259	\$0	\$49,182	\$0	\$49,309	O.K.	
14										
15 Central Office Equipment	\$552,260	L70	\$85,641	\$280,827	\$0	\$90,168	\$0	\$95,624	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	642,214	L117	483,386	0	0	81,919	0	76,908	O.K.	
18										
19 Total COE, IOT, C&WF	\$1,194,474		\$569,027	\$280,827	\$0	\$172,087	\$0	\$172,532	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$1,397,699		\$593,503	\$361,086	\$0	\$221,268	\$0	\$221,841	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$1,397,699		\$593,503	\$361,086	\$0	\$221,268	\$0	\$221,841	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	142,503	L164	60,511	36,815	0	22,560	0	22,618	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$1,540,203		\$654,014	\$397,901	\$0	\$243,828	\$0	\$244,459	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	825,121	M23	341,983	215,304	0	133,378	0	134,455	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	13,260	M47	5,631	3,426	0	2,099	0	2,105	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$701,822		\$306,400	\$179,171	\$0	\$108,350	\$0	\$107,900	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	18,517	L173	7,863	4,784	0	2,931	0	2,939	O.K.	
49 Cash Working Capital	13,146	L175	5,582	3,396	0	2,081	0	2,086	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$733,485		\$319,845	\$187,351	\$0	\$113,363	\$0	\$112,925	O.K.	
53										

Kenebec Telephone Company

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$3,159	N28	380	1,248	0	764	0	766	O.K.
16 Land Assets, Private Line	533	N28	64	211	0	129	0	129	O.K.
17									
18 Total Land Assets	\$3,692		\$445	\$1,458	\$0	\$894	\$0	\$896	O.K.
19									
20 Support Assets, Message	\$170,712	N28	\$20,560	\$67,419	\$0	\$41,313	\$0	\$41,420	O.K.
21 Support Assets, Private Line	28,821	N28	3,471	11,382	0	6,975	0	6,993	O.K.
22									
23 Total Support Assets	\$199,533		\$24,031	\$78,801	\$0	\$48,288	\$0	\$48,413	O.K.
24									
25 Total Land and Supp. Assets	\$203,225		\$24,476	\$80,259	\$0	\$49,182	\$0	\$49,309	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$280,827	(E)	\$0	\$280,827	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$280,827		\$0	\$280,827	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$280,827		\$0	\$280,827	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	85,641	(D)	85,641	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	6,815	(I)	0	0	0	0	0	6,815	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	79,497	(G)	0	0	0	79,497	0	0	O.K.
63	COE Interexchange, PL	88,809	(I)	0	0	0	0	0	88,809	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	10,670	(G)	0	0	0	10,670	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$271,433		\$85,641	\$0	\$0	\$90,168	\$0	\$95,624	O.K.
69										
70	Total Central Office Equip.	\$552,260		\$85,641	\$280,827	\$0	\$90,168	\$0	\$95,624	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$38,468	(I)	\$0	\$0	\$0	\$0	\$0	\$38,468	O.K.
83	Exchange Message	483,386	(D)	483,386	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	\$521,855		\$483,386	\$0	\$0	\$0	\$0	\$38,468	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$22,649	(G)	\$0	\$0	\$0	\$22,649	\$0	\$0	O.K.
94	Interexchange PL, WATS	38,440	(I)	0	0	0	0	0	38,440	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$61,089		\$0	\$0	\$0	\$22,649	\$0	\$38,440	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$59,270	(G)	\$0	\$0	\$0	\$59,270	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$59,270		\$0	\$0	\$0	\$59,270	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$642,214		\$483,386	\$0	\$0	\$81,919	\$0	\$76,908	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	142,503	N46	60,511	36,815	0	22,560	0	22,618	O.K.
165										
166	Total Plt. Under Const.	\$142,503		\$60,511	\$36,815	\$0	\$22,560	\$0	\$22,618	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	\$18,517	N37	\$7,863	\$4,784	\$0	\$2,931	\$0	\$2,939	O.K.
174										
175	CASH WORKING CAPITAL	\$13,146	N37	\$5,582	\$3,396	\$0	\$2,081	\$0	\$2,086	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****		Part 36									
IntralATA Reserves and Deferrals		IntralATA Total									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
		Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other			
13 ACCUM. DEPRECIATION, TPIS:											
14											
15 Support Assets	\$101,949	N28	\$12,278	\$40,262	\$0	\$24,672	\$0	\$24,736	O.K.		
16 COE Switching	175,042	L44	0	175,042	0	0	0	0	O.K.		
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.		
18 COE Transmission	189,550	L68	59,806	0	0	62,967	0	66,777	O.K.		
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.		
20 Cable and Wire Facilities	358,580	L117	259,899	0	0	45,740	0	42,942	O.K.		
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.		
22											
23 Total Accum. Depr., TPIS	\$825,121		\$341,983	\$215,304	\$0	\$133,378	\$0	\$134,455	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.	\$825,121		\$341,983	\$215,304	\$0	\$133,378	\$0	\$134,455	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	13,260	N37	5,631	3,426	0	2,099	0	2,105	O.K.		
46											
47 Total Accum. Def. Inc. Taxes	\$13,260		\$5,631	\$3,426	\$0	\$2,099	\$0	\$2,105	O.K.		

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$552,260	L70	\$85,641	\$280,827	\$0	\$90,168	\$0	\$95,624	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	642,214	L117	483,386	0	0	81,919	0	76,908	O.K.
16										
17	Total	\$1,194,474		\$569,027	\$280,827	\$0	\$172,087	\$0	\$172,532	O.K.
18	Factor	1.000000		0.476383	0.235105	0.000000	0.144069	0.000000	0.144442	O.K.
19										
20	Sum: Sw., Trans., Other	\$625,446	17	\$0	\$280,827	\$0	\$172,087	\$0	\$172,532	O.K.
21	Factor	1.000000		0.000000	0.449003	0.000000	0.275142	0.000000	0.275855	O.K.
22										
23	Central Office Equipment	\$552,260	L70	\$85,641	\$280,827	\$0	\$90,168	\$0	\$95,624	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	158,828	L117-83	0	0	0	81,919	0	76,908	O.K.
26										
27	Total	\$711,087		\$85,641	\$280,827	\$0	\$172,087	\$0	\$172,532	O.K.
28	Factor	1.000000		0.120436	0.394926	0.000000	0.242005	0.000000	0.242632	O.K.
29										
30	General Support Facilities	\$203,225	L25	\$24,476	\$80,259	\$0	\$49,182	\$0	\$49,309	O.K.
31	Central Office Equipment	552,260	13	85,641	280,827	0	90,168	0	95,624	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	642,214	15	483,386	0	0	81,919	0	76,908	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$1,397,699		\$593,503	\$361,086	\$0	\$221,268	\$0	\$221,841	O.K.
37	Factor	1.000000		0.424629	0.258343	0.000000	0.158309	0.000000	0.158719	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$1,175,858	36	\$593,503	\$361,086	\$0	\$221,268	\$0	\$0	O.K.
40	Factor	1.000000		0.504740	0.307083	0.000000	0.188176	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$1,397,699	K26	\$593,503	\$361,086	\$0	\$221,268	\$0	\$221,841	O.K.
46	Factor	1.000000		0.424629	0.258343	0.000000	0.158309	0.000000	0.158719	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$162,390	O171	\$40,285	\$24,227	\$56	\$59,654	\$19,218	\$18,951		O.K.
64 Factor	1.000000		0.248073	0.149188	0.000345	0.367349	0.118346	0.116703		(0)
65										
66 Net Investment	\$733,485	J13	\$319,845	\$187,351	\$0	\$113,363	\$0	\$112,925		O.K.
67 Factor	1.000000		0.436063	0.255426	0.000000	0.154554	0.000000	0.153957		O.K.

Kenebec 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)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
***** FCC PART 69 *****															
Operating Expenses and Taxes															
13	PLANT SPEC. OPER. EXPENSE:														
14	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15	Network Support, Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
16	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17	General Support, Alloc.	\$8,330	N30	\$1,003	\$3,290	\$2,016	\$0	\$0	\$0	\$2,016	\$0	\$0	\$2,021	\$0	O.K.
18	General Support, Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
19	Total General Support Exp.	\$8,330		\$1,003	\$3,290	\$2,016	\$0	\$0	\$0	\$2,016	\$0	\$0	\$2,021	\$0	O.K.
20	Central Office Eq., Alloc.	\$26,409	N31	\$4,095	\$13,429	\$4,312	\$0	\$0	\$0	\$4,312	\$0	\$0	\$4,573	\$0	O.K.
21	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
22	Total COE Exp.	\$26,409		\$4,095	\$13,429	\$4,312	\$0	\$0	\$0	\$4,312	\$0	\$0	\$4,573	\$0	O.K.
23	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24	Other IOT	0	N43	0	0	0	0	0	0	0	0	0	0	0	O.K.
25	IOT Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
26	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27	Cable & Wire, Alloc.	\$37,622	N33	\$28,317	\$0	\$4,799	\$0	\$0	\$0	\$4,799	\$0	\$0	\$4,505	\$0	O.K.
28	Cable & Wire, Direct	43,926	Direct	0	0	43,926	0	0	0	43,926	0	0	0	0	O.K.
29	Total C&WF Exp.	\$81,548		\$28,317	\$0	\$48,725	\$0	\$0	\$0	\$48,725	\$0	\$0	\$4,505	\$0	O.K.
30	TOTAL PLT. SPEC. OPER. EXP.	\$116,287		\$33,416	\$16,719	\$55,053	\$0	\$0	\$0	\$55,053	\$0	\$0	\$11,099	\$0	O.K.
31	TOTAL PLT. SPEC., ex SUPPORT	\$107,957		\$32,413	\$13,429	\$53,037	\$0	\$0	\$0	\$53,037	\$0	\$0	\$9,078	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$11,845	N18	\$5,643	\$2,785	\$0	\$1,707	\$0	\$1,711	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$11,845		\$5,643	\$2,785	\$0	\$1,707	\$0	\$1,711	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$21,223	L23	\$2,556	\$8,382	\$0	\$5,136	\$0	\$5,149	O.K.
72 Depr., COE Switching	27,360	L44	0	27,360	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	26,250	L68	8,282	0	0	8,720	0	9,248	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	31,992	L117	24,080	0	0	4,081	0	3,831	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$106,826		\$34,918	\$35,742	\$0	\$17,937	\$0	\$18,229	O.K.
80									
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$106,826		\$34,918	\$35,742	\$0	\$17,937	\$0	\$18,229	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$118,671		\$40,561	\$38,527	\$0	\$19,644	\$0	\$19,939	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****									
Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	* Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$2,886	N37	\$1,226	\$746	\$0	\$457	\$0	\$458	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$2,886		\$1,226	\$746	\$0	\$457	\$0	\$458	O.K.
110									
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	56	(F)	0	0	56	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$56		\$0	\$0	\$56	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	3,240	(H)	0	0	0	0	0	3,240	O.K.
125 Bus. Ofc., EU Message	11,691	(H)	0	0	0	0	11,691	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$14,931		\$0	\$0	\$0	\$0	\$11,691	\$3,240	O.K.
134									
135 Cust. Serv., Msg. Process	\$5,778	(H)	0	0	0	0	5,778	0	O.K.
136 Cust. Serv., Other B&C	1,748	(H)	0	0	0	0	1,748	0	O.K.
137 Cust. Serv., CABS	8,857	N21	0	3,977	0	2,437	0	2,443	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$16,384		\$0	\$3,977	\$0	\$2,437	\$7,527	\$2,443	O.K.
141									
142 Total BO, CS, OS, Dir.	\$31,371		\$0	\$3,977	\$56	\$2,437	\$19,218	\$5,683	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$34,257		\$1,226	\$4,723	\$56	\$2,894	\$19,218	\$6,141		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$116,287	41	\$33,416	\$16,719	\$0	\$55,053	\$0	\$11,099		O.K.
168 Total Plt Non-specific Exp.	11,845	62 + 67 + 69	5,643	2,785	0	1,707	0	1,711		O.K.
169 Total Customer Operations	34,257	163	1,226	4,723	56	2,894	19,218	6,141		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$162,390		\$40,285	\$24,227	\$56	\$59,654	\$19,218	\$18,951		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$45,854	N64	\$11,375	\$6,841	\$16	\$16,845	\$5,427	\$5,351		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$45,854		\$11,375	\$6,841	\$16	\$16,845	\$5,427	\$5,351		O.K.
179										
180 Admin. & General, Allocable	\$66,877	N64	\$16,591	\$9,977	\$23	\$24,567	\$7,915	\$7,805		O.K.
181 Admin. & General, Direct	22,159	Direct	5,497	3,306	8	8,140	2,622	2,586		O.K.
182										
183 Total Admin. and Gen.	\$89,036		\$22,088	\$13,283	\$31	\$32,707	\$10,537	\$10,391		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$134,891		\$33,463	\$20,124	\$47	\$49,552	\$15,964	\$15,742		O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0		O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$404,106		\$108,666	\$80,092	\$103	\$127,142	\$35,182	\$52,922		O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$42,886	Q52	\$21,620	\$12,991	\$0	\$8,274	\$0	\$0	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$4,289		\$2,162	\$1,299	\$0	\$827	\$0	\$0	O.K.
17										
18	AFUDC	\$319	T37	158	98	0	63	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$4,608		\$2,320	\$1,397	\$0	\$891	\$0	\$0	O.K.
23										
24	Interest Expense	\$1,332	T67	671	403	0	257	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$3,276		\$1,649	\$994	\$0	\$634	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	1,585	29	798	481	0	307	0	0	O.K.
33	Operating Expenses and Taxes	14,727	U195	6,799	4,742	6	2,948	227	5	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	20,601	16+31+32+33	9,758	6,522	6	4,082	227	5	O.K.
38										
39										
40	Gross Receipts Tax	646	37	306	205	0	128	7	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$21,566		\$10,222	\$6,825	\$6	\$4,273	\$234	\$5	O.K.
44										

Kenebec Telephone Company

***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$11,870	R25	\$1,859	\$6,095	\$0	\$3,916	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$31,007	R70	\$5,799	\$19,016	\$0	\$6,192	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	38,759	R117	32,732	0	0	6,027	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$69,766		\$38,531	\$19,016	\$0	\$12,219	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Tele. Plt. ex Intang.	\$81,636		\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	0	O.K.
25										
26 Total Plant In Service	\$81,636		\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	\$0	O.K.
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	R163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	8,323	R164	4,118	2,560	0	1,645	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$89,959		\$44,508	\$27,671	\$0	\$17,780	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	47,822	S23	23,258	14,910	0	9,654	0	0	0	O.K.
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	774	S47	383	238	0	153	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$41,362		\$20,867	\$12,522	\$0	\$7,973	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	R171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	1,118	R173	553	344	0	221	0	0	0	O.K.
49 Cash Working Capital	406	R175	201	125	0	80	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$42,886		\$21,620	\$12,991	\$0	\$8,274	\$0	\$0	\$0	O.K.
53										

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)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$216	T28	\$34	\$111	\$0	\$71	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$216		\$34	\$111	\$0	\$71	\$0	\$0	O.K.
19										
20	Support Assets, Message	11,654	T28	\$1,825	\$5,984	\$0	\$3,845	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$11,654		\$1,825	\$5,984	\$0	\$3,845	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$11,870		\$1,859	\$6,095	\$0	\$3,916	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$19,016	(E)	\$0	\$19,016	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$19,016		\$0	\$19,016	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$19,016		\$0	\$19,016	\$0	\$0	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	5,799	(D)	5,799	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	5,383	(G)	0	0	0	5,383	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	809	(G)	0	0	0	809	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$11,991		\$5,799	\$0	\$0	\$6,192	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$31,007		\$5,799	\$19,016	\$0	\$6,192	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	32,732	(D)	32,732	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	\$32,732		\$32,732	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$1,534	(G)	\$0	\$0	\$0	\$1,534	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$1,534		\$0	\$0	\$0	\$1,534	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$4,493	(G)	\$0	\$0	\$0	\$4,493	\$0	\$0		O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0		O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0		O.K.
114										
115 Total Host/Remote C&WF	\$4,493		\$0	\$0	\$0	\$4,493	\$0	\$0		O.K.
116										
117 Total Cable and Wire Facil.	\$38,759		\$32,732	\$0	\$0	\$6,027	\$0	\$0		O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0		O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0		O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0		O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
129										
130 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
131										
132 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
135										
136 Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0		O.K.
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0		O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0		O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	8,323	T46	4,118	2,560	0	1,645	0	0	O.K.
165										
166	Total Plt. Under Const.	\$8,323		\$4,118	\$2,560	\$0	\$1,645	\$0	\$0	O.K.
167										
168	TELEPHONE PLANT ADJUSTMENT									
169		\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$1,118	T37	\$553	\$344	\$0	\$221	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$406	T37	\$201	\$125	\$0	\$80	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$5,955	T28	\$932	\$3,058	\$0	\$1,965	\$0	\$0	O.K.
16 COE Switching	11,853	R44	0	11,853	0	0	0	0	O.K.
17 COE Operator	0	R32	0	0	0	0	0	0	O.K.
18 COE Transmission	8,374	R68	4,050	0	0	4,324	0	0	O.K.
19 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	21,641	R117	18,276	0	0	3,365	0	0	O.K.
21 Other Plant	0	T37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$47,822		\$23,258	\$14,910	\$0	\$9,654	\$0	\$0	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$47,822		\$23,258	\$14,910	\$0	\$9,654	\$0	\$0	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	R44	0	0	0	0	0	0	O.K.
41 COE Operator	0	R32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45 Unclassified	774	T37	383	238	0	153	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$774		\$383	\$238	\$0	\$153	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$31,007	R70	\$5,799	\$19,016	\$0	\$6,192	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	38,759	R117	32,732	0	0	6,027	0	0	O.K.
16										
17	Total	\$69,766		\$38,531	\$19,016	\$0	\$12,219	\$0	\$0	O.K.
18	Factor	1.000000		0.552296	0.272567	0.000000	0.175137	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$31,234	17	\$0	\$19,016	\$0	\$12,219	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.608811	0.000000	0.391189	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$31,007	R70	\$5,799	\$19,016	\$0	\$6,192	\$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	6,027	R117-83	0	0	0	6,027	0	0	O.K.
26										
27	Total	\$37,034		\$5,799	\$19,016	\$0	\$12,219	\$0	\$0	O.K.
28	Factor	1.000000		0.156591	0.513476	0.000000	0.329933	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$11,870	R25	\$1,859	\$6,095	\$0	\$3,916	\$0	\$0	O.K.
31	Central Office Equipment	31,007	13	5,799	19,016	0	6,192	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	38,759	15	32,732	0	0	6,027	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$81,636		\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.
37	Factor	1.000000		0.494761	0.307595	0.000000	0.197644	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$81,636	36	\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.
40	Factor	1.000000		0.494761	0.307595	0.000000	0.197644	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$81,636	Q26	\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.
46	Factor	1.000000		0.494761	0.307595	0.000000	0.197644	0.000000	0.000000	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$5,140	U171	\$2,654	\$1,355	\$4	\$986	\$137	\$3	O.K.
64	Factor	1.000000		0.516455	0.263698	0.000739	0.191893	0.026616	0.000630	(0)
65										
66	Net Investment	42,886	P13	21,620	12,991	0	8,274	0	0	O.K.
67	Factor	1.000000		0.504141	0.302922	0.000000	0.192938	0.000000	0.000000	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Apportion	Common	Local	Information	Common	Billing and	Other	
	Total	Line	Switching		Transport	Collection		
13 PLANT SPEC. OPER. EXPENSE:								
14								
15 Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	O.K.
17								
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
19								
20 General Support, Alloc.	\$487	T30	\$76	\$250	\$0	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	O.K.
22								
23 Total General Support Exp.	\$487		\$76	\$250	\$0	\$0	\$0	O.K.
24								
25 Central Office Eq., Alloc.	\$1,483	T31	\$277	\$909	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	O.K.
27								
28 Total COE Exp.	\$1,483		\$277	\$909	\$0	\$0	\$0	O.K.
29								
30 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	T43	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	O.K.
33								
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
35								
36 Cable & Wire, Alloc.	\$2,271	T33	\$1,917	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct	51	Direct	0	0	0	0	0	O.K.
38								
39 Total C&WF Exp.	\$2,322		\$1,917	\$0	\$0	\$0	\$0	O.K.
40								
41 TOTAL PLT. SPEC. OPER. EXP.	\$4,291		\$2,271	\$1,159	\$0	\$0	\$0	O.K.
42								
43 TOTAL PLT. SPEC., ex SUPPORT	\$3,804		\$2,195	\$909	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
57 NON-SPECIFIC OPER. EXP.:								
58 Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0
59 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0
60								
61 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
62								
63 Network Operations, Alloc.	\$692	T18	\$382	\$189	\$0	\$121	\$0	\$0
64 Network Operations, Direct	0	Direct	0	0	0	0	0	0
65								
66 Total Network Oper. Exp.	\$692		\$382	\$189	\$0	\$121	\$0	\$0
67								
68 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
69								
70 Depr., Support Assets	\$1,240	R23	\$194	\$636	\$0	\$409	\$0	\$0
71 Depr., COE Switching	1,853	R44	0	1,853	0	0	0	0
72								
73 Depr., COE Operator	0	R32	0	0	0	0	0	0
74 Depr., COE Transmission	1,160	R68	561	0	0	599	0	0
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0
76 Depr., C&W Facilities	1,931	R117	1,631	0	0	300	0	0
77 Depr., PHFU	0	R147	0	0	0	0	0	0
78								
79 Total Depreciation Expense	\$6,183		\$2,386	\$2,489	\$0	\$1,308	\$0	\$0
80								
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0
82 Amort., Intangible Assets	0	R144	0	0	0	0	0	0
83 Other Amortization	0	Direct	0	0	0	0	0	0
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0
85								
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
87								
88 Total Depr. and Amort.	\$6,183		\$2,386	\$2,489	\$0	\$1,308	\$0	\$0
89								
90 TOTAL NON-SPEC. OPER. EXP.	\$6,875		\$2,768	\$2,678	\$0	\$1,429	\$0	\$0

Kenebec Telephone Company

***** FCC PART 69 *****		Part 36	Common		Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		InterLATA	Line	Switching		Transport	Collection			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$3	T37	\$1	\$1	\$0	\$1	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$3		\$1	\$1	\$0	\$1	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	4	(F)	0	0	4	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$4		\$0	\$0	\$4	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	3	(H)	0	0	0	0	0	3	O.K.
125	Bus. Ofc., EU Message	12	(H)	0	0	0	0	12	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$15		\$0	\$0	\$0	\$0	\$12	\$3	O.K.
134										
135	Cust. Serv., Msg. Process	\$7	(H)	0	0	0	0	7	0	O.K.
136	Cust. Serv., Other B&C	118	(H)	0	0	0	0	118	0	O.K.
137	Cust. Serv., CABS	10	T21	0	6	0	4	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$135		\$0	\$6	\$0	\$4	\$125	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$154		\$0	\$6	\$4	\$4	\$137	\$3	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$157		\$1	\$7	\$4	\$5	\$137	\$3	\$3	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$4,291	41	\$2,271	\$1,159	\$0	\$861	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	692	62 + 67 + 69	382	189	0	121	0	0	0	O.K.
169 Total Customer Operations	157	163	1	7	4	5	137	3	3	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$5,140		\$2,654	\$1,355	\$4	\$986	\$137	\$3	\$3	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$1,385	T64	\$715	\$365	\$1	\$266	\$37	\$1	\$1	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$1,385		\$715	\$365	\$1	\$266	\$37	\$1	\$1	O.K.
179										
180 Admin. & General, Allocable	\$2,020	T64	\$1,043	\$533	\$1	\$388	\$54	\$1	\$1	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$2,020		\$1,043	\$533	\$1	\$388	\$54	\$1	\$1	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$3,405		\$1,758	\$898	\$3	\$653	\$91	\$2	\$2	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$14,727		\$6,799	\$4,742	\$6	\$2,948	\$227	\$5	\$5	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 COMPANY NAME Kenebec Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 18-Oct-02 10:27:40 AM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	13,073	---	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	0	0	0	0	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---	---
27 Other Work Equipment	0	---	---	---	---	---	---	---	---
28 Buildings, Allocable	706,481	---	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	0	0	0	0	0	0
30 Furniture	0	---	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---	---
32 General Purpose Computers	0	---	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	995,541	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	387,569	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	255,450	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	0	0	0	0	0	0	0
49 CAT 4.3 H/R Message	25,975	---	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	0	0	0	0	0	0
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
 ENDING DECEMBER 31, 2001

	***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service			Private Line			TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(I)	
70	CAT 2 CP Equipment	0	--	0	0	0	0	0	0	0	
71	Reserved	0	--	--	--	--	--	--	--	--	
72	Reserved	0	--	--	--	--	--	--	--	--	
73	CAT 1,3 Joint Msg., Cat. 1.1 & 1.2 PL	2,187,574	--	--	--	--	--	--	--	--	
74	Other CAT 1 C&WF	0	--	0	0	0	0	0	0	0	
75	CAT 2 C&WF	0	--	0	0	0	0	0	0	0	
76	CAT 2 C&WF, Wideband	0	--	0	0	0	0	0	0	0	
77	CAT 3 Joint Message & PL/WATS	232,843	--	--	--	--	--	--	--	--	
78	Reserved	0	--	--	--	--	--	--	--	--	
79	CAT 3 Direct	0	--	0	0	0	0	0	0	0	
80	CAT 4 Message	144,283	--	--	--	--	--	--	--	--	
81	CAT 4 WATS	0	--	0	0	0	0	0	0	0	
82	CAT 4 Direct	0	--	0	0	0	0	0	0	0	
83	Allocable Support Leases	0	--	--	--	--	--	--	--	--	
84	Direct Support Leases	0	--	--	--	--	--	--	--	--	
85	COE Operator	0	--	--	--	--	--	--	--	--	
86	COE Tandem Switch	0	--	--	--	--	--	--	--	--	
87	COE Local Switch	0	--	--	--	--	--	--	--	--	
88	COE Transmission	0	--	--	--	--	--	--	--	--	
89	COE Direct	0	--	0	0	0	0	0	0	0	
90	IOT Leases	0	--	0	0	0	0	0	0	0	
91	C&WF Leases	0	--	0	0	0	0	0	0	0	
92	Leasehold Imp. Land etc.	0	--	--	--	--	--	--	--	--	
93	Leasehold Imp. COE Switching	0	--	--	--	--	--	--	--	--	
94	Leasehold Imp. COE Operator	0	--	--	--	--	--	--	--	--	
95	Leasehold Imp. COE Trans.	0	--	--	--	--	--	--	--	--	
96	Leasehold Imp. IOT	0	--	0	0	0	0	0	0	0	
97	Leasehold Imp. C&WF	0	--	0	0	0	0	0	0	0	
98	Leasehold Imp. Other	0	--	0	0	0	0	0	0	0	
99	Allocable Acct. No. 2690	0	--	--	--	--	--	--	--	--	
100	Direct Acct. No. 2690	0	--	0	0	0	0	0	0	0	
101	Materials and Supplies	73,949	--	--	--	--	--	--	--	--	
102	RTB Stock	0	--	--	--	--	--	--	--	--	
103	Tele. Plt. Adjust. - Alloc.	0	--	--	--	--	--	--	--	--	
104	Tele. Plt. Adjust. - Direct	0	--	0	0	0	0	0	0	0	
105	Other Assets, Net	0	--	0	0	0	0	0	0	0	
106	Other Liab., Def. Cr., Net	0	--	0	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
ENDING DECEMBER 31, 2001

				Intrastate					
				Message Telephone Service		Private 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	0
125 TPUC -- Long Term, Alloc.	504,557	---	---	---	---	---	---	---	---
126 TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0	0
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	360,966	---	---	---	---	---	---	---	---
130 Acc. Depr. COE Switching	620,529	---	---	---	---	---	---	---	---
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	---
132 Acc. Depr. COE Transmission	467,179	---	---	---	---	---	---	---	---
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	---
134 Acc. Depr. Cable and Wire Facilities	1,432,001	---	---	---	---	---	---	---	---
135 Acc. Depr. Other Plant	0	---	0	0	0	0	0	0	0
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---	---
137 Accum. Amort., Intang. Inv.	0	---	---	---	---	---	---	---	---
138 Accum. Amort., Other	0	---	0	0	0	0	0	0	0
139 Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---	---
140 Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---	---
141 Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---	---
142 Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---	---
143 Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---	---
144 Acc. Def. IT C&WF	0	---	---	---	---	---	---	---	---
145 Acc. Def. IT Unclassified	46,950	---	32,915	774	11,345	0	1,915	14,035	
146									
147 OPERATING EXPENSES AND TAXES:									
148 Network Support, Alloc.		---	---	---	---	---	---	---	---
149 Network Support, Direct	0	---	0	0	0	0	0	0	0
150 General Support, Alloc.	29,495	---	---	---	---	---	---	---	---
151 General Support, Direct	0	---	0	0	0	0	0	0	0
152 Central Office Eq., Alloc.	79,598	---	---	---	---	---	---	---	---
153 Central Office Eq., Direct	0	---	0	0	0	0	0	0	0
154 Cust. Premises Equip.	0	---	---	---	---	---	---	---	---
155 Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---	---
156 Other IOT	0	---	---	---	---	---	---	---	---
157 IOT Direct	0	---	0	0	0	0	0	0	0
158 Cable & Wire, Alloc.	150,243	---	---	---	---	---	---	---	---
159 Cable & Wire, Direct	73,776	---	29,799	51	43,926	0	0	43,977	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY	Intrastate						TOTAL INTRASTATE	
		Source/ Allocator	Interstate and Other	Message Telephone Service			Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA		InterLATA	IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176 Oth. Ptl. and Equip., Alloc.	0								
177 Oth. Ptl. and Equip., Direct	0		0				0	0	
178 Network Operations, Alloc.	41,940								
179 Network Operations, Direct	0		0				0	0	
180 Total Access Expense	0		0				0	0	
181 Depr., Support Assets	75,144								
182 Depr., COE Switching	96,993								
183 Depr., COE Operator	0								
184 Depr., COE Transmission	64,699								
185 Depr., IOT Equipment	0								
186 Depr., C&W Facilities	127,761								
187 Amort., Tangible Assets	0								
188 Amort., Intangible Assets	0								
189 Other Amortization	0		0				0	0	
190 Direct Assigned Amort.	0		0				0	0	
191 Marketing, Allocable	9,338								
192 Marketing, Direct	0		0				0	0	
193 Operator Service, Alloc.	1,852								
194 Operator Service, Direct	0		0				0	0	
195 Classified Directory	0		0				0	0	
196 Alphabetical Directory	269								
197 Foreign Directory	0								
198 Bus. Ofc., EU Presubscription	0								
199 Bus. Ofc., EU MTS & WATS	37,824								
200 Bus. Ofc., EU Access, P/L & all Other	10,481								
201 Bus. Ofc., IXC Special Access	0								
202 Bus. Ofc., IXC Switched Access	0								
203 Bus. Ofc., IXC B & C Services	0								
204 Coin Collect & Admin.	0								
205 Cust. Svc., Direct	0		0				0	0	
206 Cust. Serv., Msg. Process	6,601								
207 Cust. Serv., Other B&C	5,600								
208 Cust. Serv., CABS	17,735								
209 Cust. Serv., EU Common Line	0		0				0	0	
210 Other Cust. Serv., Alloc.	0								
211 Other Cust. Serv., Direct	86		86				0	0	
212 Exec. and Planning, Alloc.	129,576								
213 Exec. and Planning, Direct	0		0				0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230	Admin. & General, Allocable	188,983	--	--	--	--	--	--	--
231	Admin. & General, Direct	64,445	--	42,286	0	22,159	0	0	22,159
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	32.61%	--	--	--	--	--	--	--
238	Gross Receipts Tax Rate	3.00%	--	--	--	--	--	--	--
239	Rate of Return	10.00%	--	--	--	--	--	--	--
240	AFUDC	19,357	--	--	--	--	--	--	--
241	ITC Amortization	0	--	--	--	--	--	--	--
242	Other Return Adjustments	0	--	0	0	0	0	0	0
243	Contributions	0	--	--	--	--	--	--	--
244	Interest Expense	81,331	--	--	--	--	--	--	--
245	Capital Lease Expense	0	--	--	--	--	--	--	--
246	Capitalized Payroll taxes	0	--	--	--	--	--	--	--
247	Depreciation Adjustment	0	--	--	--	--	--	--	--
248	Other Income Adjustments	0	--	0	0	0	0	0	0
249	Uncollectibles	0	--	0	0	0	0	0	0
250	Other Revenue Adjustments	0	--	0	0	0	0	0	0
251	Other Revenue Taxes	0	--	0	0	0	0	0	0
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
				Private Line		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	853	—	10	23	0	0	15	15
272 Equivalent Interexchange Cct. Miles	16,058	—	0	10,368	0	0	2,651	2,651
273 Interexchange Circuit Terminations	256	—	0	12	0	0	89	89

INTRASTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE: 10/18/02
 COMPANY: Kennebec Telephone Company
 YEAR: 2001

	Revenue Requirement	Originating MOU	Terminating MOU	Total MOU	Originating Rate	Terminating Rate
1 Carrier Common Line	\$169,793	1,290,221	1,160,561	2,450,782	\$0.063823	\$0.075350
2 Local Switching *	\$117,440	1,290,221	1,160,561	2,450,782	\$0.044144	\$0.052117
3 Local Transport	\$152,292	1,290,221	1,160,561	2,450,782	\$0.062140	\$0.062140
4 Total	\$439,525				\$0.170107	\$0.189607

* INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT

TRAFFIC STUDY

Company: Kennebec Telephone Company
 Study Year: 2001 Method 3

FACTORS	IS	ST-ER	ST-RA	EAS	LOCAL	TOTAL STATE
DEM	0.182938	0.014111	0.208393	0.057108	0.537450	0.222505
SPF	0.250000	0.015855	0.234145	0.048026	0.451974	0.250000
WEIGHTED DEM	0.548814	0.019101	0.282085	0.014409	0.135591	0.301186
CONVERSATION MINUTES	0.451205	0.034805	0.513990	X	X	0.548795
CONVERSATION MINUTE MILES	0.451205	0.034805	0.513990	X	X	0.548795
HOST-REMOTE	0.370181	0.031139	0.410789	0.187891	X	0.441928
SLU MINUTES	2,156,021	166,310	2,456,027	673,050	6,334,137	11,785,545

Company: Kennebec Telephone Company
Study Year: 2001 Method 3

HOST REMOTE STUDY FACTORS

	IS-ER	IS-RA	ST-ER	ST-RA	LOCAL *	TOTAL
PRESHO SLU MINUTES	1,325,129	906	111,542	1,471,495	673,050	3,582,122
MILES	9.9	9.9	9.9	9.9	9.9	
MOU MILES	13,118,777	8,969	1,104,266	14,567,801	6,663,197	35,463,010
TOTAL COMPANY MOUM	13,118,777	8,969	1,104,266	14,567,801	6,663,197	35,463,010
MOUM FACTORS	0.369928	0.000253	0.031139	0.410789	0.187891	1.000000

* EAS TRAFFIC ONLY

TRAFFIC STUDY

Company: Kennebec Telephone Company
 Study Year: 2001 Method 3

SLU DEVELOPMENT (Minutes of use)

	IS-ER	IS-RA	ST-ER	ST-RA	EAS	EXCHANGE	TOTAL
FGC & D	2,152,772	3,249	166,310	2,456,027	673,050	6,334,137	11,785,545
FGA	0	0	0	0	0	0	0
FGB & Int 800	0	0	0	0	0	0	0
SLU MOU	2,152,772	3,249	166,310	2,456,027	673,050	6,334,137	11,785,545
SLU	0.182662	0.000276	0.014111	0.208393	0.057108	0.537450	1.000000

TRAFFIC STUDY

Company: Kennebec Telephone Company
 Study Year: 2001 Method 3

SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF)

1 INTERSTATE FROZEN SPF	0.250000
2 INTRASTATE FROZEN SPF	<u>0.250000</u>
3 TOLL	0.500000
4 LOCAL	0.500000

	SLU MIN	% TOTAL	SPF
ST-ER	166,310	0.063421	0.015855
ST-RA	<u>2,456,027</u>	<u>0.936579</u>	<u>0.234145</u>
	2,622,337	1.000000	0.250000
LOCAL	6,334,137	0.903949	0.451974
EAS	<u>673,050</u>	<u>0.096051</u>	<u>0.048026</u>
TOTAL	7,007,187	1.000000	0.500000

TRAFFIC STUDY

Company: Kennebec Telephone Company
 Study Year: 2001 Method 3

PHASED DEM FACTORS PART 36.125 (f)

INTERSTATE

		SLU
1	IS-ER	0.182662
2	IS-RA	<u>0.000276</u>
3	TOTAL	0.182938

IS WDEM CALCULATION

4	IS (SLU) TOTAL Times 3	0.548814
5	ST+LOCAL	<u>0.451186</u>
		1.000000

INTRASTATE

	SLU	WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	WEIGHTED DEM
6	ST-ER	0.014111	2.000000	0.028223	0.063421
7	ST-RA	<u>0.208393</u>	<u>2.000000</u>	<u>0.416786</u>	<u>0.936579</u>
8	TOTAL	0.222505	0.445009	1.000000	0.301186
9	TOTAL INTERSTATE			0.548814	
10	TOTAL LDS ER			0.019101	
11	TOTAL LDS RA			<u>0.282085</u>	
12	TOTAL WEIGHTED DEM			0.850000	

WEIGHTED DEM FOR COST STUDY

13	TOTAL INTERSTATE	0.548814
14	TOTAL LDS ER	0.019101
15	TOTAL LDS RA	0.282085
16	EAS	0.014409
17	LOCAL	<u>0.135591</u>
	TOTAL	1.000000

* 85% maximum intrastate plus interstate

TRAFFIC STUDY

Company: Kennebec Telephone Company
 Study Year: 2001 Method 3

CM STUDY FACTORS

	IS-ER	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	2,156,021	166,310	2,456,027	4,778,358
CM FACTOR	0.451205	0.034805	0.513990	1.000000

CMM STUDY FACTORS	LDI ER	LDS ER	LDS RA	TOTAL
SLU TOLL MINUTES	2,156,021	166,310	2,456,027	4,778,358
AVERAGE ROUTE MILES	6.0	6.0	6.0	
TOT CO MINUTE MILES	12,936,126	997,860	14,736,162	28,670,148
CMM FACTOR	0.451205	0.034805	0.513990	1.000000

COMPANY: KENNEBEC TELEPHONE CO.
 STUDY YEAR 2001

ACCESS MINUTES

CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Total usage
All FGC/D Carriers (Except US West & Express)														
INTERLATA														
INTERSTATE	157,821	162,962	160,105	154,826	167,514	158,365	172,817	157,929	179,372	179,847	173,329	187,049	2,011,936	2,152,772
INTRASTATE	7,366	8,488	8,133	8,938	12,333	16,431	15,250	15,405	14,778	15,437	17,125	15,746	155,430	166,310
INTRALATA														
INTERSTATE	110	138	187	119	221	248	12	58	1,596	117	19	211	3,036	3,249
INTRASTATE	218,995	216,589	217,801	166,677	180,720	182,407	183,302	178,587	185,398	193,652	180,567	190,657	2,295,352	2,456,027
US WEST														
INTERSTATE													0	0
INTRASTATE													0	0
EXPRESS														
INTERSTATE													0	0
INTRASTATE													0	0
FGA, FGB, INTERIM 800														
INTERSTATE													0	0
INTRASTATE													0	0
TOTALS														
INTERSTATE	157,931	163,100	160,292	154,945	167,735	158,613	172,829	157,987	180,968	179,964	173,348	187,260	2,014,972	2,156,020
INTRASTATE	226,361	225,077	225,934	175,615	193,053	198,838	198,552	193,992	200,176	209,089	197,692	206,403	2,450,782	2,622,337
INTERLATA	7,366	8,488	8,133	8,938	12,333	16,431	15,250	15,405	14,778	15,437	17,125	15,746	155,430	166,310
INTRALATA	218,995	216,589	217,801	166,677	180,720	182,407	183,302	178,587	185,398	193,652	180,567	190,657	2,295,352	2,456,027
TOTAL MINUTES	384,292	388,177	386,226	330,560	360,788	357,451	371,381	351,979	381,144	389,053	371,040	393,663	4,465,754	4,778,357
														Local usage
														6,334,137
														EAS usage
														673,050
														total office usage
														11,785,544

COMPANY: KENNEBEC TELEPHONE CO. (Kennebec Exchange Only)
 STUDY YEAR 2001

ACCESS MINUTES

CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
All FGC/D Carriers (Except US West & Express)													
INTERLATA													
INTERSTATE	57,865	59,889	55,955	54,681	61,502	56,773	74,847	65,734	69,089	72,962	68,321	75,880	773,498
INTRASTATE	2,588	2,702	2,522	2,799	3,007	4,388	4,413	4,988	5,669	5,838	6,639	5,632	51,185
INTRALATA													
INTERSTATE	80	0	43	20	54	104	0	58	1,596	102	13	119	2,189
INTRASTATE	86,164	86,779	91,262	66,988	71,411	74,475	75,395	72,093	77,951	74,209	69,714	73,682	920,123
US WEST													
INTERSTATE													0
INTRASTATE													0
EXPRESS													
INTERSTATE													0
INTRASTATE													0
FGA, FGB, INTERIM 800													
INTERSTATE													0
INTRASTATE													0
TOTALS													
INTERSTATE	57,945	59,889	55,998	54,701	61,556	56,877	74,847	65,792	70,685	73,064	68,334	75,999	775,687
INTRASTATE	88,752	89,481	93,784	69,787	74,418	78,863	79,808	77,081	83,620	80,047	76,353	79,314	971,308
INTERLATA	2,588	2,702	2,522	2,799	3,007	4,388	4,413	4,988	5,669	5,838	6,639	5,632	51,185
INTRALATA	86,164	86,779	91,262	66,988	71,411	74,475	75,395	72,093	77,951	74,209	69,714	73,682	920,123
TOTAL MINUTES	146,697	149,370	149,782	124,488	135,974	135,740	154,655	142,873	154,305	153,111	144,687	155,313	1,746,995

COMPANY: KENNEBEC TELEPHONE CO. (Presto Exchange Only)
 STUDY YEAR: 2001

ACCESS MINUTES

Total usage

CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
All FGC/D Carriers (Except US West & Express)													
INTERLATA													
INTERSTATE	99,956	103,073	104,150	100,145	106,012	101,592	97,970	92,195	110,283	106,885	105,008	111,169	1,325,129
INTRASTATE	4,778	5,786	5,611	6,139	9,326	12,043	10,837	10,417	9,109	9,599	10,486	10,114	111,542
INTRALATA													
INTERSTATE	30	138	144	99	167	144	12	0	0	15	6	92	906
INTRASTATE	132,831	129,810	126,539	99,689	109,309	107,932	107,907	106,494	107,447	119,443	110,853	116,975	1,471,495
US WEST													
INTERSTATE	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	0	0	0	0	0	0	0	0	0	0	0	0	0
EXPRESS													
INTERSTATE	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	0	0	0	0	0	0	0	0	0	0	0	0	0
FGA, FGB, INTERIM 800													
INTERSTATE	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS													
INTERSTATE	99,986	103,211	104,294	100,244	106,179	101,736	97,982	92,195	110,283	106,900	105,014	111,261	1,326,035
INTRASTATE	137,609	135,596	132,150	105,828	118,635	119,975	118,744	116,911	116,556	129,042	121,339	127,089	1,583,037
INTRALATA	4,778	5,786	5,611	6,139	9,326	12,043	10,837	10,417	9,109	9,599	10,486	10,114	111,542
INTRALATA	132,831	129,810	126,539	99,689	109,309	107,932	107,907	106,494	107,447	119,443	110,853	116,975	1,471,495
TOTAL MINUTES	237,595	238,807	236,444	206,072	224,814	221,711	216,726	209,106	226,839	235,942	226,353	238,350	2,909,072

TELEC CONSULTING RESOURCES

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

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

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

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FEB 27 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Dear Ms. Bonrud:

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

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

Sincerely,



Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

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

Global Crossing Uncollectibles
Know and Measurable

Kennebec Telephone Company

Intrastate Uncollectibles (12/01 - 1/28/02)	\$882
Less NECA Settlement (70%)	\$617
1/3 of amount entered on Sheet V Line 249	\$206
1/3 of amount entered on Sheet V Line 100	\$206

Kenebec Telephone Company

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA:											
15	Net Investment	\$733,651	J13	\$319,916	\$187,394	\$0	\$113,389	\$0	\$112,952	O.K.	
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
17											
18	Return on Rate Base	\$73,365		\$31,992	\$18,739	\$0	\$11,339	\$0	\$11,295	O.K.	
19	Return Adjustments	5,468	J18-20	2,322	1,413	0	866	0	868	O.K.	
20											
21	Net Return on Rate Base	\$78,833		\$34,313	\$20,152	\$0	\$12,204	\$0	\$12,163	O.K.	
22	Income Taxes	27,209	J31-32	11,834	6,958	0	4,215	0	4,202	O.K.	
23	Expenses and Other Taxes	418,738	J33-35, 40	113,042	83,370	105	131,172	36,159	54,890	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$524,780		\$159,190	\$110,480	\$105	\$147,591	\$36,159	\$71,255	O.K.	
26											
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$42,886	P13	\$21,620	\$12,991	\$0	\$8,274	\$0	\$0	O.K.	
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
33											
34	Return on Rate Base	\$4,289		\$2,162	\$1,299	\$0	\$827	\$0	\$0	O.K.	
35	Return Adjustments	319	P18-20	158	98	0	63	0	0	O.K.	
36											
37	Net Return on Rate Base	\$4,608		\$2,320	\$1,397	\$0	\$891	\$0	\$0	O.K.	
38	Income Taxes	1,585	P31-32	798	481	0	307	0	0	O.K.	
39	Expenses and Other Taxes	15,377	P33-35, 40	7,107	4,948	6	3,076	235	5	O.K.	
40											
41	Total InterLATA Rev. Req.	\$21,570		\$10,225	\$6,826	\$6	\$4,274	\$235	\$5	O.K.	
42											
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$546,350		\$169,414	\$117,306	\$112	\$151,865	\$36,394	\$71,260		
	ACCESS ELEMENT MINUTES OF USE			2,450,782	2,450,782		2,450,782				
	ACCESS RATE PER MINUTE	\$0.178957		\$0.069127	\$0.047865		\$0.061966				

Kenebec Telephone Company

***** FCC PART 36 ***** Revenue Requirement Summary	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	32.61%	---	32.61%	32.61%	32.61%	32.61%	32.61%	32.61%	32.61%	
15 Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18 Net Investment	\$2,637,988	C68	\$1,861,452	\$42,886	\$634,204	\$0	\$99,447	\$776,536	O.K.	
19 Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
20										
21 Return on Rate Base	\$263,799		\$186,145	\$4,289	\$63,420	\$0	\$9,945	\$77,654	O.K.	
22										
23 AFUDC	19,357	H43	13570.073112593	319.30114968408	4677.9858930919	0	789.63984463116	5,787	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$283,156		\$199,715	\$4,608	\$68,098	\$0	\$10,734	\$83,441	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	81,331	H44	57,395	1,332	19,510	0	3,095	23,936	O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.	
32 Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35										
36 After Tax Income	\$201,825		\$142,321	\$3,276	\$48,588	\$0	\$7,640	\$59,504	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	97,663	Formula	68,869	1,585	23,512	0	3,697	28,794	O.K.	
40 Operating Expenses and Taxes	1,210,664	I196	793,146	14,730	362,492	0	40,296	417,518	O.K.	
41 Uncollectibles	206	V249	0	0	206	0	0	206	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$1,591,689		\$1,061,730	\$20,923	\$454,308	\$0	\$54,727	\$529,959	O.K.	
45 Gross Receipts Taxes	49,227	Formula	32,837	647	14,051	0	1,693	16,390	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$1,640,917		\$1,094,567	\$21,570	\$468,359	\$0	\$56,420	\$546,349	O.K.	

25-Feb-03

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Kenebec Telephone Company

	***** FCC PART 36 *****		Source/ Allocator	Interstate and Other	Message Telephone Service				TOTAL INTRASTATE	O.K.
	Investment Summary	TOTAL COMPANY			Intrastate		Private Line			
	(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
13 Land and Support Investment		\$719,554	D33	\$504,459	\$11,870	\$173,871	\$0	\$29,354	\$215,095	O.K.
14 COE Operator Equipment		\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 COE Switching Equipment		995,541	D68	695,698	19,016	280,827	0	0	299,843	O.K.
17 COE Transmission Equipment		668,994	D85	385,570	11,991	175,808	0	95,624	283,424	O.K.
18 Total COE		\$1,664,535		\$1,081,268	\$31,007	\$456,636	\$0	\$95,624	\$583,267	O.K.
20 Info. Orig./Term. Equipment		0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities		2,564,700	D137	1,883,727	38,759	565,306	0	76,908	680,973	O.K.
22 Total COE, IOT, C&WF		\$4,229,235		\$2,964,995	\$69,766	\$1,021,941	\$0	\$172,532	\$1,264,240	O.K.
24 Total Capital Leases		\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
25 Leasehold Improvements		\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 Intangible Assets		\$206	D209	\$0	\$0	\$206	\$0	\$0	\$206	O.K.
28										
29										
30										
31										
32 Total Tele. Plt. In Service		\$4,948,995		\$3,469,454	\$81,636	\$1,196,018	\$0	\$201,887	\$1,479,541	O.K.
33 Plant Held, Future Use		\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 TPUC, Short-term		0	D216-217	0	0	0	0	0	0	O.K.
35 TPUC, Long-term		504,557	D218-219	353,716	8,323	121,936	0	20,583	150,841	O.K.
36 Tel. Plt. Adjustment		0	D220-221	0	0	0	0	0	0	O.K.
37										
38 Total Other Tel. Plt.		\$504,557		\$353,716	\$8,323	\$121,936	\$0	\$20,583	\$150,841	O.K.
39										
40										
41										
42 TOTAL TELEPHONE PLANT		\$5,453,552		\$3,823,170	\$89,958	\$1,317,954	\$0	\$222,469	\$1,630,382	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE	
				Interstate	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(2,880,675)	E34	(2,007,732)	(47,822)	(700,676)	0	(124,445)	(872,943)	O.K.
58	Accum. Def. Inc. Taxes, Net	(46,950)	E47	(32,914)	(774)	(11,346)	0	(1,915)	(14,036)	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	\$2,525,927		\$1,782,524	\$41,362	\$605,932	\$0	\$96,109	\$743,403	O.K.
62										
63	Materials and Supplies	73,949	H31	54,314	1,118	16,300	0	2,218	19,635	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	38,112	Formula	24,614	406	11,972	0	1,120	13,498	O.K.
66	Equal Access Investment	0	--	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$2,637,988		\$1,861,452	\$42,886	\$634,204	\$0	\$99,447	\$776,536	O.K.
69										

Kenebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land, Allocable	\$13,073	H33	\$9,165	\$216	\$3,159	\$0	\$533	\$3,908	O.K.
16	Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17										
18	Total Land	\$13,073		\$9,165	\$216	\$3,159	\$0	\$533	\$3,908	O.K.
19										
20	Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Aircraft	0	H33	0	0	0	0	0	0	O.K.
22	Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23	Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24	Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25	Buildings, Allocable	706,481	H33	495,294	11,654	170,712	0	28,821	211,187	O.K.
26	Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27	Furniture	0	H33	0	0	0	0	0	0	O.K.
28	Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29	General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30										
31	Total Support Assets	\$706,481		\$495,294	\$11,654	\$170,712	\$0	\$28,821	\$211,187	O.K.
32										
33	Tot. Land and Support Assets	\$719,554		\$504,459	\$11,870	\$173,871	\$0	\$29,354	\$215,095	O.K.
34										
35										
36	CENTRAL OFFICE EQUIPMENT:									
37										
38	CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40	CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41	CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42										
43	Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46	CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47	CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48										
49	Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

		Intrastate								
				Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$995,541	G15	\$695,698	\$19,016	\$280,827	\$0	\$0	\$299,843	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$995,541		\$695,698	\$19,016	\$280,827	\$0	\$0	\$299,843	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$995,541		\$695,698	\$19,016	\$280,827	\$0	\$0	\$299,843	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	365,760	G13	274,320	5,799	85,641	0	0	91,440	O.K.
76	CAT 4.13 PL, WATS, Local	21,809	F18	14,994	0	0	0	6,815	6,815	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	154,667	G18	69,787	5,383	79,497	0	0	84,880	O.K.
79	CAT 4.23 PL, WATS	100,783	F24	11,974	0	0	0	88,809	88,809	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	25,975	G29	14,496	809	10,670	0	0	11,479	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$668,994		\$385,570	\$11,991	\$175,808	\$0	\$95,624	\$283,424	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

Kenebec Telephone Company

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
				InterLATA	IntralATA	InterLATA	IntralATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
CABLE AND WIRE FACILITIES:										
111										
112										
113	CAT 1.1 IntraLATA PLWATS	F31	\$25,646	\$0	\$0	\$0	\$38,468	\$38,468	O.K.	
114	CAT 1.2 IntraLATA PLWATS	F31	58,985	0	0	0	0	0	O.K.	
115	CAT 1.3 Joint Message	G13	1,548,356	32,732	483,386	0	0	516,119	O.K.	
116	Other CAT 1 C&WF	V74	0	0	0	0	0	0	O.K.	
117										
118	Total CAT 1 C&WF		\$1,632,987	\$32,732	\$483,386	\$0	\$38,468	\$554,587	O.K.	
119										
120	CAT 2 C&WF	G28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
121	CAT 2 C&WF, Wideband	V76	0	0	0	0	0	0	O.K.	
122										
123	Total CAT 2 C&WF		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125	CAT 3 Joint Message	G17	44,066	19,883	22,649	0	0	\$24,183	O.K.	
126	CAT 3 PLWATS etc.	F36	188,777	150,337	0	0	38,440	38,440	O.K.	
127	CAT 3 Direct	V79	0	0	0	0	0	0	O.K.	
128										
129	Total CAT 3 C&WF		\$232,843	\$170,220	\$22,649	\$0	\$38,440	\$62,623	O.K.	
130										
131	CAT 4 Message	G29	\$144,283	\$80,520	\$59,270	\$0	\$0	\$63,763	O.K.	
132	CAT 4 WATS	V81	0	0	0	0	0	0	O.K.	
133	CAT 4 Direct	V82	0	0	0	0	0	0	O.K.	
134										
135	Total CAT 4 C&WF		\$144,283	\$80,520	\$59,270	\$0	\$0	\$63,763	O.K.	
136										
137	TOTAL C&WF		\$2,564,700	\$1,883,727	\$38,759	\$565,306	\$76,908	\$680,973	O.K.	
138										
139										
140	CAPITAL LEASES:									
141										
142	Allocable Support Leases	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
143	Direct Support Leases	V84	0	0	0	0	0	0	O.K.	
144										
145	Total Support Leases		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

Kenebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
160									
161	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	0	H17	0	0	0	0	0	0	O.K.
163	0	H18	0	0	0	0	0	0	O.K.
164	0	H20	0	0	0	0	0	0	O.K.
165	0	V89	0	0	0	0	0	0	O.K.
166									
167	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174	=====		=====	=====	=====	=====	=====	=====	
175									
176		LEASEHOLD IMPROVEMENTS:							
177									
178	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	0	H18	0	0	0	0	0	0	O.K.
180	0	H16	0	0	0	0	0	0	O.K.
181	0	H20	0	0	0	0	0	0	O.K.
182	0	V96	0	0	0	0	0	0	O.K.
183	0	V97	0	0	0	0	0	0	O.K.
184	0	V98	0	0	0	0	0	0	O.K.
185									
186	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	
188									
189	\$4,948,789		\$3,469,454	\$81,636	\$1,195,812	\$0	\$201,887	\$1,479,335	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	206	V100	0	0	206	0	0	206	206	O.K.
208										
209 Total Intangible Assets	\$206		\$0	\$0	\$206	\$0	\$0	\$206	\$206	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	504,557	H35	353,716	8,323	121,936	0	20,583	150,841	150,841	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$504,557		\$353,716	\$8,323	\$121,936	\$0	\$20,583	\$150,841	\$150,841	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals (A)	Intrastate								TOTAL INTRASTATE (I)	
	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$360,966	H13	\$253,063	\$5,955	\$87,223	\$0	\$14,726	\$107,903	O.K.	
16 COE Switching	620,529	H19	433,634	11,853	175,042	0	0	186,895	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	467,179	H20	269,256	8,374	122,772	0	66,777	197,923	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	1,432,001	H31	1,051,780	21,641	315,639	0	42,942	380,221	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$2,880,675		\$2,007,732	\$47,822	\$700,676	\$0	\$124,445	\$872,943	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$2,880,675		\$2,007,732	\$47,822	\$700,676	\$0	\$124,445	\$872,943	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	46,950	V145	32,914	774	11,346	0	1,915	14,036	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$46,950		\$32,914	\$774	\$11,346	\$0	\$1,915	\$14,036	O.K.	

Kenebec Telephone Company

Private Line

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

	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other	
			InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	853	805	23	0	0	15	0	10	O.K.
16 Avg. Cost per Loop	454.36	454.36	454.36	454.36	454.36	454.36	454.36	454.36	
17									
18 CAT 4.13 Exch Ln. Invest.	\$387,569	\$365,760	\$10,450	\$0	\$0	\$6,815	\$0	\$4,544	
19									
20									
21 Circuit Terminations	256	155	12	0	0	89	0	0	O.K.
22 Avg. Cost per Termination	997.85	997.85	997.85	997.85	997.85	997.85	997.85	997.85	
23									
24 CAT 4.23 Other IX	\$255,450	\$154,667	\$11,974	\$0	\$0	\$88,809	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	853	805	23	0	0	15	0	10	
30 Loops Factor	1.000000	0.943728	0.026964	0.000000	0.000000	0.017585	0.000000	0.011723	
31 CAT 1 Exchange C&WF	\$2,187,574	\$2,064,475	\$58,985	\$0	\$0	\$38,468	\$0	\$25,646	O.K.
32									
33									
34 Equivalent IX Circuit Miles	16,058	3,039	10,368	0	0	2,651	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	0.189251	0.645659	0.000000	0.000000	0.165089	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$232,843	\$44,066	\$150,337	\$0	\$0	\$38,440	\$0	\$0	

Kenebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.015855	0.234145	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.698814	0.019101	0.282085	0.000000	0.000000	0.301186	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.451205	0.034805	0.513990	0.000000	0.000000	0.548795	O.K.
18	Conversation Minutes	1.000000	CM	0.451205	0.034805	0.513990	0.000000	0.000000	0.548795	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.777496	0.014111	0.208393	0.000000	0.000000	0.222504	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.558072	0.031139	0.410789	0.000000	0.000000	0.441928	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	0.690590	0.000309	0.266067	0.000000	0.043034	0.309410	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	0.690590	0.000309	0.266067	0.000000	0.043034	0.309410	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.690590	0.000309	0.266067	0.000000	0.043034	0.309410	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	0.123593	0.001019	0.875388	0.000000	0.000000	0.876407	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.021140	0.312194	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000581	0.499419	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.

Kenebec Telephone Company

***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
14	Land and Support Assets	1.000000	D33	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	1.000000	D66	0.698814	0.019101	0.282085	0.000000	0.000000	0.301186	O.K.
19	COE Total Switching	1.000000	D68	0.698814	0.019101	0.282085	0.000000	0.000000	0.301186	O.K.
20	COE Transmission	1.000000	D85	0.576343	0.017924	0.262795	0.000000	0.142937	0.423657	O.K.
21	Total COE	1.000000	C19	0.649592	0.018628	0.274332	0.000000	0.057448	0.350408	O.K.
22										
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26										
27	C&WF CAT 1	1.000000	D118	0.746483	0.014963	0.220969	0.000000	0.017585	0.253517	O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.731051	0.006587	0.097273	0.000000	0.165089	0.268949	O.K.
30	C&WF CAT 4	1.000000	D135	0.558072	0.031139	0.410789	0.000000	0.000000	0.441928	O.K.
31	Total C&WF	1.000000	D137	0.734482	0.015112	0.220418	0.000000	0.029987	0.265518	O.K.
32										
33	Total Equipment	1.000000	C23	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
34										
35	TPIS	1.000000	C32	0.701042	0.016495	0.241669	0.000000	0.040794	0.298958	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	1.000000	C29	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.701042	0.016495	0.241669	0.000000	0.040794	0.298958	O.K.
44	Net Telephone Plant	1.000000	C61	0.705691	0.016375	0.239885	0.000000	0.038049	0.294309	O.K.
45	Total Net Investment	1.000000	C68	0.705633	0.016257	0.240412	0.000000	0.037698	0.294367	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.597840	0.001921	0.373670	0.000000	0.026569	0.402160	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.635362	0.010701	0.323471	0.000000	0.030465	0.364638	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.640758	0.008927	0.324902	0.000000	0.025413	0.359242	O.K.

Kenebec Telephone Company

			Intrastate						
			Message Telephone Service		Private Line		TOTAL		
***** FCC PART 36 ***** Operating Expenses and Taxes			Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:								
14									
15	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	0	V149	0	0	0	0	0	0	O.K.
17									
18	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20	\$29,495	H14	\$20,678	\$487	\$7,127	\$0	\$1,203	\$8,817	O.K.
21	0	V151	0	0	0	0	0	0	O.K.
22									
23	\$29,495		\$20,678	\$487	\$7,127	\$0	\$1,203	\$8,817	O.K.
24									
25	\$79,598	H21	\$51,706	\$1,483	\$21,836	\$0	\$4,573	\$27,892	O.K.
26	0	V153	0	0	0	0	0	0	O.K.
27									
28	\$79,598		\$51,706	\$1,483	\$21,836	\$0	\$4,573	\$27,892	O.K.
29									
30	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	0	G18	0	0	0	0	0	0	O.K.
32	0	H23	0	0	0	0	0	0	O.K.
33	0	V157	0	0	0	0	0	0	O.K.
34									
35	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36									
37	\$150,243	H31	\$110,351	\$2,271	\$33,116	\$0	\$4,505	\$39,892	O.K.
38	73,776	V159	29,799	51	43,926	0	0	43,977	O.K.
39									
40	\$224,019		\$140,150	\$2,322	\$77,042	\$0	\$4,505	\$83,869	O.K.
41									
42	\$333,112		\$212,534	\$4,291	\$106,006	\$0	\$10,281	\$120,578	O.K.
43									
44	\$303,617		\$191,856	\$3,804	\$98,879	\$0	\$9,078	\$111,761	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.	\$41,940	H33	\$29,403	\$692	\$10,134	\$0	\$1,711	\$12,537	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$41,940		\$29,403	\$692	\$10,134	\$0	\$1,711	\$12,537	O.K.
69									
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$75,144	H13	\$52,681	\$1,240	\$18,158	\$0	\$3,066	\$22,463	O.K.
73 Depr., COE Switching	96,993	H19	67,780	1,853	27,360	0	0	29,213	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	64,699	H20	37,289	1,160	17,003	0	9,248	27,410	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	127,761	H31	93,838	1,931	28,161	0	3,831	33,923	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$364,597		\$251,588	\$6,183	\$90,681	\$0	\$16,145	\$113,009	O.K.
81									
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.
86									
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88									
89 Total Depr. and Amort.	\$364,597		\$251,588	\$6,183	\$90,681	\$0	\$16,145	\$113,009	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$406,537		\$280,991	\$6,875	\$100,816	\$0	\$17,856	\$125,546	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$8,797	G35	\$6,075	\$3	\$2,341	\$0	\$379	\$2,722	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$8,797		\$6,075	\$3	\$2,341	\$0	\$379	\$2,722	O.K.
111									
112 Operator Service, Alloc.	\$1,852	G24	\$1,852	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114									
115 Total Operator Service	\$1,852		\$1,852	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	269	G19	209	4	56	0	0	60	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$269		\$209	\$4	\$56	\$0	\$0	\$60	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	37,824	G37	26,121	12	10,064	0	1,628	11,703	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	10,481	G38	7,238	3	2,789	0	451	3,243	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	\$48,305		\$33,359	\$15	\$12,852	\$0	\$2,079	\$14,946	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	6,601	G43	816	7	5,778	0	0	5,785	O.K.
135 Cust. Serv., Other B&C	5,600	G44	3,733	118	1,748	0	0	1,867	O.K.
136 Cust. Serv., CABS	17,735	G45	8,868	10	8,857	0	0	8,868	O.K.
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$29,936		\$13,417	\$135	\$16,384	\$0	\$0	\$16,519	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$78,241		\$46,776	\$150	\$29,236	\$0	\$2,079	\$31,465	O.K.
142									

Kenebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	86	V211	86	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$86		\$86	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$89,245		\$54,998	\$157	\$31,633	\$0	\$2,457	\$34,247	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$303,617	44	\$191,856	\$3,804	\$98,879	\$0	\$9,078	\$111,761	O.K.
167	Total Network Oper. Exp.	41,940	68	29,403	692	10,134	0	1,711	12,537	O.K.
168	Total Customer Operations	89,245	161	54,998	157	31,633	0	2,457	34,247	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$434,802		\$276,257	\$4,653	\$140,646	\$0	\$13,246	\$158,545	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$129,475	H50	\$82,264	\$1,386	\$41,881	\$0	\$3,945	\$47,212	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$129,475		\$82,264	\$1,386	\$41,881	\$0	\$3,945	\$47,212	O.K.
179										
180	Admin. & General, Allocable	\$188,983	H50	\$120,073	\$2,022	\$61,130	\$0	\$5,757	\$68,910	O.K.
181	Admin. & General, Direct	63,312	V231	42,286	0	21,026	0	0	21,026	O.K.
182										
183	Total Admin. and Gen.	\$252,295		\$162,359	\$2,022	\$82,156	\$0	\$5,757	\$89,936	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$381,770		\$244,622	\$3,408	\$124,038	\$0	\$9,702	\$137,148	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$1,210,664		\$793,146	\$14,730	\$362,492	\$0	\$40,296	\$417,518	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****		Part 36		Kenebec Telephone Company						
IntralATA Revenue Requirement Summary		IntralATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$733,651	K52	\$319,916	\$187,394	\$0	\$113,389	\$0	\$112,952	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$73,365		\$31,992	\$18,739	\$0	\$11,339	\$0	\$11,295	O.K.
17										
18	AFUDC	5,468	N37	2,322	1,413	0	866	0	868	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$78,833		\$34,313	\$20,152	\$0	\$12,204	\$0	\$12,163	O.K.
23										
24	Interest Expense	22,605	N67	9,857	5,774	0	3,494	0	3,480	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	\$56,228		\$24,456	\$14,378	\$0	\$8,711	\$0	\$8,683	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	27,209	29	11,834	6,958	0	4,215	0	4,202	O.K.
33	Operating Expenses and Taxes	402,788	O195	108,285	79,862	102	126,722	35,062	52,755	O.K.
34	Uncollectibles	206	Direct	0	206	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	503,362	16+31+32+33	152,111	105,559	102	142,276	35,062	68,252	O.K.
38										
39										
40	Gross Receipts Tax	15,744	37	4,757	3,302	3	4,450	1,097	2,135	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$524,780		\$159,190	\$110,480	\$105	\$147,591	\$36,159	\$71,255	O.K.
44										

Kenebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$203,225	L25	\$24,476	\$80,259	\$0	\$49,182	\$0	\$49,309	O.K.
14										
15	Central Office Equipment	\$552,260	L70	\$85,641	\$280,827	\$0	\$90,168	\$0	\$95,624	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	642,214	L117	483,386	0	0	81,919	0	76,908	O.K.
18										
19	Total COE, IOT, C&WF	\$1,194,474		\$569,027	\$280,827	\$0	\$172,087	\$0	\$172,532	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$1,397,699		\$593,503	\$361,086	\$0	\$221,268	\$0	\$221,841	O.K.
24	Total Intangible Assets	206	L144	87	53	0	33	0	33	O.K.
25										
26	Total Plant in Service	\$1,397,905		\$593,591	\$361,140	\$0	\$221,301	\$0	\$221,874	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	142,518	L164	60,517	36,819	0	22,562	0	22,620	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$1,540,424		\$654,108	\$397,958	\$0	\$243,863	\$0	\$244,495	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	825,121	M23	341,983	215,304	0	133,378	0	134,455	O.K.
36	Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	13,262	M47	5,631	3,426	0	2,099	0	2,105	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$702,042		\$306,494	\$179,228	\$0	\$108,385	\$0	\$107,935	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	18,517	L173	7,863	4,784	0	2,931	0	2,939	O.K.
49	Cash Working Capital	13,092	L175	5,559	3,382	0	2,073	0	2,078	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$733,651		\$319,916	\$187,394	\$0	\$113,389	\$0	\$112,952	O.K.
53										

Kenebec Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$3,159	N28	380	1,248	0	764	0	766	O.K.
16	Land Assets, Private Line	533	N28	64	211	0	129	0	129	O.K.
17										
18	Total Land Assets	\$3,692		\$445	\$1,458	\$0	\$894	\$0	\$896	O.K.
19										
20	Support Assets, Message	\$170,712	N28	\$20,560	\$67,419	\$0	\$41,313	\$0	\$41,420	O.K.
21	Support Assets, Private Line	28,821	N28	3,471	11,382	0	6,975	0	6,993	O.K.
22										
23	Total Support Assets	\$199,533		\$24,031	\$78,801	\$0	\$48,288	\$0	\$48,413	O.K.
24										
25	Total Land and Supp. Assets	\$203,225		\$24,476	\$80,259	\$0	\$49,182	\$0	\$49,309	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$280,827	(E)	\$0	\$280,827	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$280,827		\$0	\$280,827	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$280,827		\$0	\$280,827	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment Detail										
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
59	COE Exch. Line - Message	(D)	85,641	0	0	0	0	0	O.K.	
60	COE Exch. Line - PL etc.	(I)	0	0	0	0	0	6,815	O.K.	
61	COE Exch. Line - Assigned	Direct	0	0	0	0	0	0	O.K.	
62	COE Interexchange, Message	(G)	0	0	0	79,497	0	0	O.K.	
63	COE Interexchange, PL	(I)	0	0	0	0	0	88,809	O.K.	
64	COE Interexchange, Assigned	(G)	0	0	0	0	0	0	O.K.	
65	COE H/R Message	(G)	0	0	0	10,670	0	0	O.K.	
66	COE H/R Assigned	Direct	0	0	0	0	0	0	O.K.	
67										
68	Total COE Transmission		\$271,433	\$85,641	\$0	\$90,168	\$0	\$95,624	O.K.	
69										
70	Total Central Office Equip.		\$552,260	\$85,641	\$280,827	\$0	\$90,168	\$0	\$95,624	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
75	Coinless Pay Phone	(D)	0	0	0	0	0	0	O.K.	
76	Customer Premises Equipment	N60	0	0	0	0	0	0	O.K.	
77										
78	Total IOT Equipment		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	(I)	\$38,468	\$0	\$0	\$0	\$0	\$38,468	O.K.	
83	Exchange Message	(D)	483,386	0	0	0	0	0	O.K.	
84	Exchange Assigned	Direct	0	0	0	0	0	0	O.K.	
85										
86	Total Exchange Line C&WF		\$521,855	\$483,386	\$0	\$0	\$0	\$38,468	O.K.	
87										
88	Exchange Trunk, Message	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
89	Exchange Trunk, PL	Direct	0	0	0	0	0	0	O.K.	
90										
91	Total Exchange Trunk C&WF		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
92										
93	Interexchange Message	(G)	\$22,649	\$0	\$0	\$22,649	\$0	\$0	O.K.	
94	Interexchange PL, WATS	(I)	38,440	0	0	0	0	38,440	O.K.	
95	Interexchange Assigned	(G)	0	0	0	0	0	0	O.K.	
96										
97	Total Interexchange C&WF		\$61,089	\$0	\$0	\$22,649	\$0	\$38,440	O.K.	

Kenebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$59,270	(G)	\$0	\$0	\$0	\$59,270	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$59,270		\$0	\$0	\$0	\$59,270	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$642,214		\$483,386	\$0	\$0	\$81,919	\$0	\$76,908	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$206	N37	\$87	\$53	\$0	\$33	\$0	\$33	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USI	\$0	N46	0	0	0	0	0	0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	142,518	N46	60,517	36,819	0	22,562	0	22,620	O.K.
165										
166	Total Plt. Under Const.	\$142,518		\$60,517	\$36,819	\$0	\$22,562	\$0	\$22,620	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	\$18,517	N37	\$7,863	\$4,784	\$0	\$2,931	\$0	\$2,939	O.K.
174										
175	CASH WORKING CAPITAL	\$13,092	N37	\$5,559	\$3,382	\$0	\$2,073	\$0	\$2,078	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****										
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$101,949	N28	\$12,278	\$40,262	\$0	\$24,672	\$0	\$24,736	O.K.
16	COE Switching	175,042	L44	0	175,042	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	189,550	L68	59,806	0	0	62,967	0	66,777	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	358,580	L117	269,899	0	0	45,740	0	42,942	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$825,121		\$341,983	\$215,304	\$0	\$133,378	\$0	\$134,455	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.	\$825,121		\$341,983	\$215,304	\$0	\$133,378	\$0	\$134,455	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	13,262	N37	5,631	3,426	0	2,099	0	2,105	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$13,262		\$5,631	\$3,426	\$0	\$2,099	\$0	\$2,105	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$552,260	L70	\$85,641	\$280,827	\$0	\$90,168	\$0	\$95,624	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	642,214	L117	483,386	0	0	81,919	0	76,908	O.K.
16										
17	Total	\$1,194,474		\$569,027	\$280,827	\$0	\$172,087	\$0	\$172,532	O.K.
18	Factor	1.000000		0.476383	0.235105	0.000000	0.144069	0.000000	0.144442	O.K.
19										
20	Sum: Sw., Trans., Other	\$625,446	17	\$0	\$280,827	\$0	\$172,087	\$0	\$172,532	O.K.
21	Factor	1.000000		0.000000	0.449003	0.000000	0.275142	0.000000	0.275855	O.K.
22										
23	Central Office Equipment	\$552,260	L70	\$85,641	\$280,827	\$0	\$90,168	\$0	\$95,624	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	158,828	L117-83	0	0	0	81,919	0	76,908	O.K.
26										
27	Total	\$711,087		\$85,641	\$280,827	\$0	\$172,087	\$0	\$172,532	O.K.
28	Factor	1.000000		0.120436	0.394926	0.000000	0.242005	0.000000	0.242632	O.K.
29										
30	General Support Facilities	\$203,225	L25	\$24,476	\$80,259	\$0	\$49,182	\$0	\$49,309	O.K.
31	Central Office Equipment	552,260	13	85,641	280,827	0	90,168	0	95,624	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	642,214	15	483,386	0	0	81,919	0	76,908	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$1,397,699		\$593,503	\$361,086	\$0	\$221,268	\$0	\$221,841	O.K.
37	Factor	1.000000		0.424629	0.258343	0.000000	0.158309	0.000000	0.158719	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$1,175,858	36	\$593,503	\$361,086	\$0	\$221,268	\$0	\$0	O.K.
40	Factor	1.000000		0.504740	0.307083	0.000000	0.188176	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$1,397,905	K26	\$593,591	\$361,140	\$0	\$221,301	\$0	\$221,874	O.K.
46	Factor	1.000000		0.424629	0.258343	0.000000	0.158309	0.000000	0.158719	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****		Part 36													
Apportionment Factors		InitialATA	Source	Common	Local	Information	Common	Billing and	Other						
		Total	(C)	Line	Switching	(F)	Transport	Collection	(I)						
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)						
		(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)						
60	Interstate Equip. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			0.000000			O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000			0.000000			O.K.
62															
63	"BIG THREE" Expenses	\$162,223	O171	\$40,214	\$24,183	\$56	\$59,627	\$19,218	\$18,925						O.K.
64	Factor	1.000000		0.247892	0.149076	0.000346	0.367564	0.118468	0.116660						
65															
66	Net Investment	\$733,651	J13	\$319,916	\$187,394	\$0	\$113,389	\$0	\$112,952						O.K.
67	Factor	1.000000		0.436060	0.255427	0.000000	0.154555	0.000000	0.153958						O.K.

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Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$8,330	N30	\$1,003	\$3,290	\$0	\$2,016	\$0	\$2,021	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$8,330		\$1,003	\$3,290	\$0	\$2,016	\$0	\$2,021	O.K.
24										
25	Central Office Eq., Alloc.	\$26,409	N31	\$4,095	\$13,429	\$0	\$4,312	\$0	\$4,573	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$26,409		\$4,095	\$13,429	\$0	\$4,312	\$0	\$4,573	O.K.
29										
30	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	N43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$37,622	N33	\$28,317	\$0	\$0	\$4,799	\$0	\$4,505	O.K.
37	Cable & Wire, Direct	43,926	Direct	0	0	0	43,926	0	0	O.K.
38										
39	Total C&WF Exp.	\$81,548		\$28,317	\$0	\$0	\$48,725	\$0	\$4,505	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$116,287		\$33,416	\$16,719	\$0	\$55,053	\$0	\$11,099	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$107,957		\$32,413	\$13,429	\$0	\$53,037	\$0	\$9,078	O.K.

Kenabec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58	Oth. Ptl. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	Oth. Ptl. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61	Total Oth. Ptl. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63	Network Operations, Alloc.	\$11,845	N18	\$5,643	\$2,785	\$0	\$1,707	\$0	\$1,711	O.K.
64	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66	Total Network Oper. Exp.	\$11,845		\$5,643	\$2,785	\$0	\$1,707	\$0	\$1,711	O.K.
68	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70	Depr., Support Assets	\$21,223	L23	\$2,556	\$8,382	\$0	\$5,136	\$0	\$5,149	O.K.
72	Depr., COE Switching	27,360	L44	0	27,360	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	26,250	L68	8,282	0	8,720	0	0	9,248	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	31,992	L117	24,080	0	4,081	0	0	3,831	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78	Total Depreciation Expense	\$106,826		\$34,918	\$35,742	\$0	\$17,937	\$0	\$18,229	O.K.
80	Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
81	Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
82	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
83	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
86	Total Depr. and Amort.	\$106,826		\$34,918	\$35,742	\$0	\$17,937	\$0	\$18,229	O.K.
87	TOTAL NON-SPEC. OPER. EXP.	\$118,671		\$40,561	\$38,527	\$0	\$19,644	\$0	\$19,939	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$2,719	N37	\$1,155	\$702	\$0	\$430	\$0	\$432	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$2,719		\$1,155	\$702	\$0	\$430	\$0	\$432	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	56	(F)	0	0	56	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$56		\$0	\$0	\$56	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	3,240	(H)	0	0	0	0	0	3,240	O.K.
125	Bus. Ofc., EU Message	11,691	(H)	0	0	0	0	11,691	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$14,931		\$0	\$0	\$0	\$0	\$11,691	\$3,240	O.K.
134										
135	Cust. Serv., Msg. Process	\$5,778	(H)	0	0	0	0	5,778	0	O.K.
136	Cust. Serv., Other B&C	1,748	(H)	0	0	0	0	1,748	0	O.K.
137	Cust. Serv., CABS	8,857	N21	0	3,977	0	2,437	0	2,443	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$16,384		\$0	\$3,977	\$0	\$2,437	\$7,527	\$2,443	O.K.
141										
142	Total BO, CS, OS, Dir.	\$31,371		\$0	\$3,977	\$56	\$2,437	\$19,218	\$5,683	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$34,090		\$1,155	\$4,679	\$56	\$2,867	\$19,218	\$6,115	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$116,287	41	\$33,416	\$16,719	\$0	\$55,053	\$0	\$11,099	O.K.
168	Total Plt Non-specific Exp.	11,845	62 + 67 + 69	5,643	2,785	0	1,707	0	1,711	O.K.
169	Total Customer Operations	34,090	163	1,155	4,679	56	2,867	19,218	6,115	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$162,223		\$40,214	\$24,183	\$56	\$59,627	\$19,218	\$18,925	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$45,826	N64	\$11,360	\$6,832	\$16	\$16,844	\$5,429	\$5,346	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$45,826		\$11,360	\$6,832	\$16	\$16,844	\$5,429	\$5,346	O.K.
179										
180	Admin. & General, Allocable	\$66,888	N64	\$16,581	\$9,971	\$23	\$24,586	\$7,924	\$7,803	O.K.
181	Admin. & General, Direct	21,026	Direct	5,212	3,134	7	7,728	2,491	2,453	O.K.
182										
183	Total Admin. and Gen.	\$87,914		\$21,793	\$13,106	\$30	\$32,314	\$10,415	\$10,256	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$133,740		\$33,153	\$19,937	\$46	\$49,158	\$15,844	\$15,602	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$402,788		\$108,285	\$79,862	\$102	\$126,722	\$35,062	\$52,755	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$42,886	Q52	\$21,620	\$12,991	\$0	\$8,274	\$0	\$0	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$4,289		\$2,162	\$1,299	\$0	\$827	\$0	\$0	O.K.
17										
18	AFUDC	\$319	T37	158	98	0	63	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$4,608		\$2,320	\$1,397	\$0	\$891	\$0	\$0	O.K.
23										
24	Interest Expense	\$1,332	T67	671	403	0	257	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$3,276		\$1,649	\$994	\$0	\$634	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	1,585	29	798	481	0	307	0	0	O.K.
33	Operating Expenses and Taxes	14,730	U195	6,800	4,743	6	2,948	228	5	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	20,604	16+31+32+33	9,760	6,523	6	4,082	228	5	O.K.
38										
39										
40	Gross Receipts Tax	647	37	307	205	0	128	7	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$21,570		\$10,225	\$6,826	\$6	\$4,274	\$235	\$5	O.K.
44										

Kenebec Telephone Company

***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$11,870	R25	\$1,859	\$6,095	\$0	\$3,916	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$31,007	R70	\$5,799	\$19,016	\$0	\$6,192	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	38,759	R117	32,732	0	0	6,027	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$69,766		\$38,531	\$19,016	\$0	\$12,219	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$81,636		\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$81,636		\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	8,323	R164	4,118	2,560	0	1,645	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$89,958		\$44,508	\$27,671	\$0	\$17,780	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	47,822	S23	23,258	14,910	0	9,654	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	774	S47	383	238	0	153	0	0	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$41,362		\$20,867	\$12,522	\$0	\$7,973	\$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	1,118	R173	553	344	0	221	0	0	O.K.
49	Cash Working Capital	406	R175	201	125	0	80	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$42,886		\$21,620	\$12,991	\$0	\$8,274	\$0	\$0	O.K.
53										

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$216	T28	\$34	\$111	\$0	\$71	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$216		\$34	\$111	\$0	\$71	\$0	\$0	O.K.
19										
20	Support Assets, Message	11,654	T28	\$1,825	\$5,984	\$0	\$3,845	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$11,654		\$1,825	\$5,984	\$0	\$3,845	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$11,870		\$1,859	\$6,095	\$0	\$3,916	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$19,016	(E)	\$0	\$19,016	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$19,016		\$0	\$19,016	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$19,016		\$0	\$19,016	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 *****		Part 36								
InterLATA Investment Detail		InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	5,799	(D)	5,799	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	5,383	(G)	0	0	0	5,383	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	809	(G)	0	0	0	809	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$11,991		\$5,799	\$0	\$0	\$6,192	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$31,007		\$5,799	\$19,016	\$0	\$6,192	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	32,732	(D)	32,732	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	\$32,732		\$32,732	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$1,534	(G)	\$0	\$0	\$0	\$1,534	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$1,534		\$0	\$0	\$0	\$1,534	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$4,493	(G)	\$0	\$0	\$0	\$4,493	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$4,493		\$0	\$0	\$0	\$4,493	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$38,759		\$32,732	\$0	\$0	\$6,027	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USI	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

telephone Company

***** FCC PART 69 *****		Part 36										
InterLATA Investment Detail		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)				
PLANT UNDER CONSTRUCTION:												
161												
162	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
163	Long-term	8,323	T46	4,118	2,560	0	1,645	0	0	0	O.K.	
164												
165	Total Pll. Under Const.	\$8,323		\$4,118	\$2,560	\$0	\$1,645	\$0	\$0	\$0	O.K.	
166												
167												
168	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
169												
170	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
171												
172	MATERIALS AND SUPPLIES	\$1,118	T37	\$553	\$344	\$0	\$221	\$0	\$0	\$0	O.K.	
173												
174	CASH WORKING CAPITAL	\$406	T37	\$201	\$125	\$0	\$80	\$0	\$0	\$0	O.K.	
175												
176	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
177												

Kenebec Telephone Company

***** FCC PART 69 *****										
InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$5,955	T28	\$932	\$3,058	\$0	\$1,965	\$0	\$0	O.K.
16	COE Switching	11,853	R44	0	11,853	0	0	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	8,374	R68	4,050	0	0	4,324	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	21,641	R117	18,276	0	0	3,365	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$47,822		\$23,258	\$14,910	\$0	\$9,654	\$0	\$0	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$47,822		\$23,258	\$14,910	\$0	\$9,654	\$0	\$0	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	R44	0	0	0	0	0	0	O.K.
41	COE Operator	0	R32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45	Unclassified	774	T37	383	238	0	153	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$774		\$383	\$238	\$0	\$153	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$31,007	R70	\$5,799	\$19,016	\$0	\$6,192	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	38,759	R117	32,732	0	0	6,027	0	0	O.K.
16										
17	Total	\$69,766		\$38,531	\$19,016	\$0	\$12,219	\$0	\$0	O.K.
18	Factor	1.000000		0.552296	0.272567	0.000000	0.175137	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$31,234	17	\$0	\$19,016	\$0	\$12,219	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.608811	0.000000	0.391189	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$31,007	R70	\$5,799	\$19,016	\$0	\$6,192	\$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	6,027	R117-83	0	0	0	6,027	0	0	O.K.
26										
27	Total	\$37,034		\$5,799	\$19,016	\$0	\$12,219	\$0	\$0	O.K.
28	Factor	1.000000		0.156591	0.513476	0.000000	0.329933	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$11,870	R25	\$1,859	\$6,095	\$0	\$3,916	\$0	\$0	O.K.
31	Central Office Equipment	31,007	13	5,799	19,016	0	6,192	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	38,759	15	32,732	0	0	6,027	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$81,636		\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.
37	Factor	1.000000		0.494761	0.307595	0.000000	0.197644	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$81,636	36	\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.
40	Factor	1.000000		0.494761	0.307595	0.000000	0.197644	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$81,636	Q26	\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.
46	Factor	1.000000		0.494761	0.307595	0.000000	0.197644	0.000000	0.000000	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)	
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$5,140	U171	\$2,654	\$1,355	\$4	\$986	\$137	\$3	O.K.
64	Factor	1.000000		0.516455	0.263697	0.000739	0.191893	0.026616	0.000630	(0)
65										
66	Net Investment	42,886	P13	21,620	12,991	0	8,274	0	0	O.K.
67	Factor	1.000000		0.504141	0.302922	0.000000	0.192938	0.000000	0.000000	O.K.

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***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$487	T30	\$76	\$250	\$0	\$161	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$487		\$76	\$250	\$0	\$161	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$1,483	T31	\$277	\$909	\$0	\$296	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$1,483		\$277	\$909	\$0	\$296	\$0	\$0	O.K.
29										
30	Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	T43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$2,271	T33	\$1,917	\$0	\$0	\$353	\$0	\$0	O.K.
37	Cable & Wire, Direct	51	Direct	0	0	0	51	0	0	O.K.
38										
39	Total C&WF Exp.	\$2,322		\$1,917	\$0	\$0	\$404	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$4,291		\$2,271	\$1,159	\$0	\$861	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$3,804		\$2,195	\$909	\$0	\$700	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	InterLATA Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$692	T18	\$382	\$189	\$0	\$121	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$692		\$382	\$189	\$0	\$121	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$1,240	R23	\$194	\$636	\$0	\$409	\$0	\$0	O.K.
72 Depr., COE Switching	1,853	R44	0	1,853	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	1,160	R68	561	0	0	599	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	1,931	R117	1,631	0	0	300	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$6,183		\$2,386	\$2,489	\$0	\$1,308	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$6,183		\$2,386	\$2,489	\$0	\$1,308	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$6,875		\$2,768	\$2,678	\$0	\$1,429	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$3	T37	\$1	\$1	\$0	\$1	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$3		\$1	\$1	\$0	\$1	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	4	(F)	0	0	4	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$4		\$0	\$0	\$4	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	3	(H)	0	0	0	0	0	3	O.K.
125	Bus. Ofc., EU Message	12	(H)	0	0	0	0	12	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$15		\$0	\$0	\$0	\$0	\$12	\$3	O.K.
134										
135	Cust. Serv., Msg. Process	\$7	(H)	0	0	0	0	7	0	O.K.
136	Cust. Serv., Other B&C	118	(H)	0	0	0	0	118	0	O.K.
137	Cust. Serv., CABS	10	T21	0	6	0	4	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$135		\$0	\$6	\$0	\$4	\$125	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$154		\$0	\$6	\$4	\$4	\$137	\$3	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$157		\$1	\$7	\$4	\$5	\$137	\$3	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$4,291	41	\$2,271	\$1,159	\$0	\$861	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	692	62 + 67 +69	382	189	0	121	0	0	O.K.
169	Total Customer Operations	157	163	1	7	4	5	137	3	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$5,140		\$2,654	\$1,355	\$4	\$986	\$137	\$3	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$1,386	T64	\$716	\$365	\$1	\$266	\$37	\$1	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$1,386		\$716	\$365	\$1	\$266	\$37	\$1	O.K.
179										
180	Admin. & General, Allocable	\$2,022	T64	\$1,044	\$533	\$1	\$388	\$54	\$1	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$2,022		\$1,044	\$533	\$1	\$388	\$54	\$1	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$3,408		\$1,760	\$899	\$3	\$654	\$91	\$2	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$14,730		\$6,800	\$4,743	\$6	\$2,948	\$228	\$5	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Kenebec Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 25-Feb-03 04:53:16 PM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	13,073	---	---	---	---	---	---	---
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	706,481	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	995,541	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	387,569	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	255,450	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	0	0	0	0	0	0
49 CAT 4.3 H/R Message	25,975	---	---	---	---	---	---	---
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
 Kenebec Telephone Company
 ENDING DECEMBER 31, 2001

25-Feb-03

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	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
***** FCC PART 36 *****	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70 CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71 Reserved	0	---	---	---	---	---	---	---
72 Reserved	0	---	---	---	---	---	---	---
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	2,187,574	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	0	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	232,843	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	0	---	0	0	0	0	0	0
80 CAT 4 Message	144,283	---	---	---	---	---	---	---
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	---	0	0	0	0	0	0
84 Direct Support Leases	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	---	0	0	206	0	0	206
100 Direct Acct. No. 2690	206	---	---	---	---	---	---	---
101 Materials and Supplies	73,949	---	---	---	---	---	---	---
102 RTB Stock	0	---	---	---	---	---	---	---
103 Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104 Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0
105 Other Assets, Net	0	---	0	0	0	0	0	0
106 Other Lab., Def. Cr., Net	0	---	0	0	0	0	0	0

Intrastate

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
 ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
123	TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---	
124	TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0	
125	TPUC -- Long Term, Alloc.	504,557	---	---	---	---	---	---	---	
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0	
127										
128	RESERVES AND DEFERRALS:									
129	Acc. Depr. Support Assets	360,966	---	---	---	---	---	---	---	
130	Acc. Depr. COE Switching	620,529	---	---	---	---	---	---	---	
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	
132	Acc. Depr. COE Transmission	467,179	---	---	---	---	---	---	---	
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	
134	Acc. Depr. Cable and Wire Facilities	1,432,001	---	---	---	---	---	---	---	
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	46,950	---	32,914	774	11,346	0	1,915	14,036	
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.	29,495	---	---	---	---	---	---	---	
151	General Support, Direct	0	---	0	0	0	0	0	0	
152	Central Office Eq., Alloc.	79,598	---	---	---	---	---	---	---	
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.	150,243	---	---	---	---	---	---	---	
159	Cable & Wire, Direct	73,776	---	29,799	51	43,926	0	0	43,977	

25-Feb-03

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

Intrastate

	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service			Private Line		TOTAL INTRASTATE (I)
					InterLATA (E)	InitialATA (F)	InterLATA (G)	InterLATA (H)		
176 Oth. Plt. and Equip. Alloc.		0		0					0	
177 Oth. Plt. and Equip. Direct		41,940								
178 Network Operations, Alloc.		0		0					0	
179 Network Operations, Direct		0		0					0	
180 Total Access Expense		75,144		0					0	
181 Depr., Support Assets		96,993								
182 Depr., COE Switching		0								
183 Depr., COE Operator		64,699								
184 Depr., COE Transmission		0								
185 Depr., IOT Equipment		127,761								
186 Depr., C&W Facilities		0								
187 Amort., Tangible Assets		0								
188 Amort., Intangible Assets		0		0					0	
189 Other Amortization		0		0					0	
190 Direct Assigned Amort.		8,797								
191 Marketing, Allocable		0		0					0	
192 Marketing, Direct		0								
193 Operator Service, Alloc.		1,852		0					0	
194 Operator Service, Direct		0		0					0	
195 Classified Directory		0		0					0	
196 Alphabetical Directory		269								
197 Foreign Directory		0								
198 Bus. Ofc., EU Presubscription		0								
199 Bus. Ofc., EU MTS & WATS		37,824								
200 Bus. Ofc., EU Access, P/L & all Other		10,481								
201 Bus. Ofc., IXC Special Access		0								
202 Bus. Ofc., IXC Switched Access		0								
203 Bus. Ofc., IXC B & C Services		0								
204 Coin Collect & Adm'n.		0								
205 Cust. Svc., Direct		6,601		0					0	
206 Cust. Serv., Msg. Process		5,600								
207 Cust. Serv., Other B&C		17,735								
208 Cust. Serv., CABS		0		0					0	
209 Cust. Serv., EU Common Line		0								
210 Other Cust. Serv., Alloc.		86		86					0	
211 Other Cust. Serv., Direct		0								
212 Exec. and Planning, Alloc.		129,475								
213 Exec. and Planning, Direct		0		0					0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230	Admin. & General, Allocable	188,983	---	---	---	---	---	---	---
231	Admin. & General, Direct	63,312	---	42,286	0	21,026	0	0	21,026
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	32.61%	---	---	---	---	---	---	---
238	Gross Receipts Tax Rate	3.00%	---	---	---	---	---	---	---
239	Rate of Return	10.00%	---	---	---	---	---	---	---
240	AFUDC	19,357	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	0	0	0	0	0
243	Contributions	0	---	---	---	---	---	---	---
244	Interest Expense	81,331	---	---	---	---	---	---	---
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	206	---	0	0	206	0	0	206
250	Other Revenue Adjustments	0	---	0	0	0	0	0	0
251	Other Revenue Taxes	0	---	0	0	0	0	0	0
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate		TOTAL INTRASTATE
				Other	Private Line		Private Line			
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(H)	(I)	
271 Working Loops	853	---	10	23	0	0	15	15	15	
272 Equivalent Interexchange Cct. Miles	16,058	---	0	10,368	0		2,651	2,651	2,651	
273 Interexchange Circuit Terminations	256	---	0	12	0	0	89	89	89	

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July 11, 2003

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JUL 11 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

OF COUNSEL:
Brian B. Meyer
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Pam Bonrud
Public Utilities Commission
500 East Capitol Avenue
Pierre, South Dakota 57501

Re: 2001 Cost Study Dockets as follows:

TC02-087
TC02-078
TC02-080
TC02-071
TC02-089
TC02-064
TC02-072
TC02-053
TC02-079
TC02-090

Dear Pam:

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

Sincerely yours,



Darla Pollman Rogers
Attorney at Law

DPR/ph

Enclosures

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BEFORE THE PUBLIC UTILITIES COMMISSION

JUL 11 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 KENNEBEC
TELEPHONE COMPANY

Docket No. TC02-079
MOTION TO DISMISS AND MOTION
FOR EXTENSION
OF TIME TO RESPOND TO
SECOND DISCOVERY REQUEST

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

A. Background

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

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

B. Argument for Dismissal of Petition to Intervene

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

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

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

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

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

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

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

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

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

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

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

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

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

C. Argument for Extension of Time

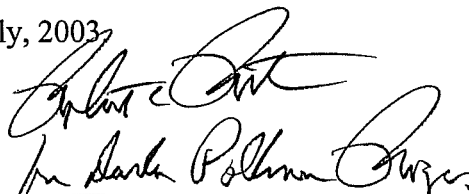
Prior to the hearings on June 30, 2003, and July 2, 2003, that culminated in the Commission revoking S&S's Certificate of Authority, S&S served Second Discovery Requests upon Company. The Discovery Requests are dated June 12, 2003, and under the rules of civil procedure, responses are due within thirty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

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

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

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

Dated this eleventh day of July, 2003



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

CERTIFICATE OF SERVICE

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

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

Dated this eleventh day of July, 2003.



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

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BELLE FOURCHE, SD 57717-0100
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REPLY TO: BELLE FOURCHE OFFICE

July 22, 2003

RECEIVED

JUL 24 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

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

Dear Debra:

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

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

Debra Elofson
July 22, 2003
Page 2

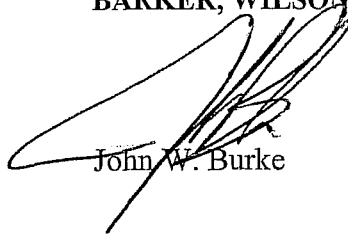
By copy of this letter, copies of the same are being served upon counsel for the opposing Petitioner via facsimile and first class mail.

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

Best regards.

Sincerely,

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

A handwritten signature in black ink, appearing to be "John W. Burke", written over a printed name.

John W. Burke

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

RECEIVED

JUL 24 2003

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

)
) TC02-079
)
) INTERVENOR'S BRIEF IN
) RESISTANCE TO MOTION
) TO DISMISS AND MOTION
) FOR EXTENSION OF TIME
)

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

ARGUMENT AND AUTHORITIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

intervenor status.

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

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

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

continue to participate and assist the Commission.²

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

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

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

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

Dated this 22nd day of July, 2003.

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

By: 

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

CERTIFICATE OF SERVICE

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

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


John W. Burke

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

www.courtroomcounselors.com

4200 BEACH DRIVE
P.O. Box 9335
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211 ZINNIA STREET
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BELLE FOURCHE, SD 57717-0100
605.723.8000 ♦ FAX: 605.723.8010

KENNETH E. BARKER*

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS**

JOHN W. BURKE***

JEFFERY D. COLLINS

REPLY TO: BELLE FOURCHE OFFICE

November 15, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: S&S Communications/RLECs

Dear Ms. Rogers:

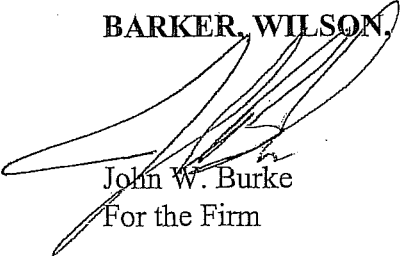
As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if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

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

Best regards.

Sincerely,

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


John W. Burke
For the Firm

JWB/bb

cc: S&S Communications

Attachment
A

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

www.courtroomcounselors.com

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605.723.8000 ♦ FAX: 605.723.8010

KENNETH E. BARKER"

MICHAEL A. WILSON'

MICHAEL P. REYNOLDS"

JOHN W. BURKE""

JEFFERY D. COLLINS

REPLY TO: BELLE FOURCHE OFFICE

December 13, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: S&S Communications/RLECs

Dear Darla:

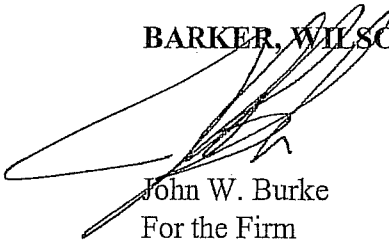
Enclosed please find a copy of the proposed Protective Agreement you faxed to me earlier this week with various modifications. I would sincerely appreciate it if you would review these modifications and let me know on Monday whether they are acceptable to you.

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

Best regards.

Sincerely,

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


John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
B

KENNETH E. BARKER*

MICHAEL A. WILSON'

MICHAEL P. REYNOLDS**

JOHN W. BURKE***

JEFFERY D. COLLINS

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

www.courtroomcounselors.com

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

REPLY TO: BELLE FOURCHE OFFICE

December 31, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: Protective Agreement

Dear Darla:

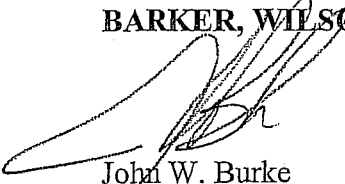
I am in receipt of your facsimile dated December 18, 2002, as well as the accompanying revised draft of the Protective Agreement. After reviewing the Protective Agreement, and given the number of changes that have been made, I took the liberty of revising the Protective Agreement. I am enclosing a draft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

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

Best regards.

Sincerely,

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


John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
C

BARKER WILSON REYNOLDS & BURKE
LAWYERS

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605.723.8000 ♦ FAX: 605.723.8010

www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

January 17, 2003

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: S&S Communications v. RLEC's

Dear Darla:

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

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

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

Best regards.

Sincerely,

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


John W. Burke
For the Firm

JWB/bb

Attachment
D

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

IN THE MATTER OF THE ESTABLISHMENT	)	NOTICE OF INTENT TO
OF SWITCHED ACCESS REVENUE	)	CONSIDER MOTION AS ONE
REQUIREMENT FOR KENNEBEC TELEPHONE	)	FOR SUMMARY
COMPANY	)	JUDGMENT; ORDER FOR
	)	AND NOTICE OF HEARING;
	)	ORDER EXTENDING TIME
		FOR RESPONSE
		TC02-079

On June 27, 2002, Kennebec 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 24, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

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

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

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

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

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

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

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

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

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

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

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

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

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

BARKER WILSON REYNOLDS & BURKE
LAWYERS

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

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REPLY TO: BELLE FOURCHE OFFICE

August 14, 2003

VIA FACSIMILE ONLY

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

Re: Affidavit of Les S. Sumption

Dear Ms. Bonrud:

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

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

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

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

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

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, LLP



John W. Burke

JWB/bb
Enclosure

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

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

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

AFFIDAVIT OF LES S. SUMPTION


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

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

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

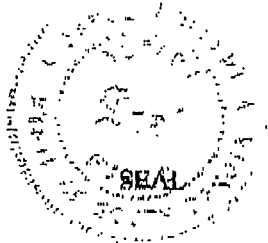
Further your affiant sayeth not.

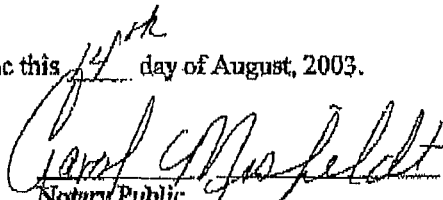
Dated this 14 day of August, 2003.



Les S. Sumption

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





Notary Public
My Commission Expires: 1-23-2006

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION

AUG 18 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

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

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

Relevant Background

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

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

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

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

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

Issue

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

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

Argument

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

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

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

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

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

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

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

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

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

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

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

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

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

Conclusion

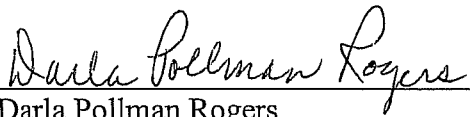
Since S&S has failed to establish that a genuine issue of material fact exists as to its current interest in the proceeding, the Commission can proceed to determine

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

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

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

Respectfully submitted this eighteenth day of August, 2003.



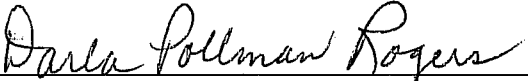
Darla Pollman Rogers
Riter, Rogers, Wattier & Brown
P. O. Box 280
Pierre, South Dakota 57501
Telephone (605) 224-7889
Attorney for Companies

CERTIFICATE OF SERVICE

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

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

Dated this eighteenth day of August, 2003.



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

TELEC CONSULTING RESOURCES INC

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9300 Underwood Avenue
Omaha, NE 68114
402.398.0062
Fax 402.398.0065

August 28, 2003

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

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

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AUG 29 2003

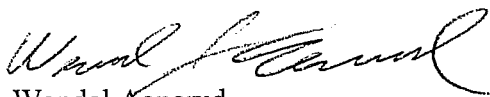
**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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 Aanerud
TELEC Consulting Resources, Inc.

Enclosures

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

Kenebec Telephone Company

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

Intrastate Toll Revenue Requirement Summary	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15 Net Investment	\$733,431	J13	\$319,822	\$187,337	\$0	\$113,354	\$0	\$112,917	O.K.
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17									
18 Return on Rate Base	\$73,343		\$31,982	\$18,734	\$0	\$11,335	\$0	\$11,292	O.K.
19 Return Adjustments	5,467	J18-20	2,321	1,412	0	865	0	868	O.K.
20									
21 Net Return on Rate Base	\$78,810		\$34,304	\$20,146	\$0	\$12,201	\$0	\$12,159	O.K.
22 Income Taxes	27,200	J31-32	11,831	6,955	0	4,214	0	4,200	O.K.
23 Expenses and Other Taxes	418,524	J33-35, 40	113,040	83,162	105	131,170	36,158	54,889	O.K.
24									
25 Total IntraLATA Rev. Req.	\$524,535		\$159,174	\$110,264	\$105	\$147,585	\$36,158	\$71,249	O.K.
26									
27									
28									
INTERLATA:									
31 Net Investment	\$42,886	P13	\$21,620	\$12,991	\$0	\$8,274	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$4,289		\$2,162	\$1,299	\$0	\$827	\$0	\$0	O.K.
35 Return Adjustments	319	P18-20	158	98	0	63	0	0	O.K.
36									
37 Net Return on Rate Base	\$4,608		\$2,320	\$1,397	\$0	\$891	\$0	\$0	O.K.
38 Income Taxes	1,585	P31-32	798	481	0	307	0	0	O.K.
39 Expenses and Other Taxes	15,377	P33-35, 40	7,107	4,948	6	3,076	235	5	O.K.
40									
41 Total InterLATA Rev. Req.	\$21,570		\$10,225	\$6,826	\$6	\$4,274	\$235	\$5	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$546,105		\$169,399	\$117,090	\$112	\$151,858	\$36,393	\$71,255	
ACCESS ELEMENT MINUTES OF USE			2,450,782	2,450,782		2,450,782			
ACCESS RATE PER MINUTE	\$0.178860		\$0.069120	\$0.047777		\$0.061963			

Kenebec Telephone Company

	***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
					Message Telephone Service		Private Line				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O.K.
14	Federal Income Tax Rate	32.61%	---	32.61%	32.61%	32.61%	32.61%	32.61%	32.61%	32.61%	O.K.
15	Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	O.K.
16											
17											
18	Net Investment	\$2,637,782	C68	\$1,861,466	\$42,886	\$633,983	\$0	\$99,448	\$776,316		O.K.
19	Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		O.K.
20											
21	Return on Rate Base	\$263,778		\$186,147	\$4,289	\$63,398	\$0	\$9,945	\$77,632		O.K.
22											
23	AFUDC	19,357	H43	13570.637985143	319.31444102401	4677.3748593812	0	789.67271445204	5,786		O.K.
24	ITC Amortization	0	H36	0	0	0	0	0	0		O.K.
25	Other Return Adjustments	0	V242	0	0	0	0	0	0		O.K.
26											
27	Net Return	\$283,135		\$199,717	\$4,608	\$68,076	\$0	\$10,734	\$83,418		O.K.
28											
29	Contributions	0	H52	0	0	0	0	0	0		O.K.
30	Interest Expense	81,331	H44	57,400	1,332	19,505	0	3,095	23,931		O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0		O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0		O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0		O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0		O.K.
35											
36	After Tax Income	\$201,804		\$142,318	\$3,276	\$48,571	\$0	\$7,640	\$59,487		O.K.
37											
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0		O.K.
39	Federal Income Taxes	97,653	Formula	68,867	1,585	23,504	0	3,697	28,786		O.K.
40	Operating Expenses and Taxes	1,210,664	1196	793,146	14,730	362,492	0	40,296	417,518		O.K.
41	Uncollectibles	0	V249	0	0	0	0	0	0		O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0		O.K.
43											
44	Net Revenue	\$1,591,453		\$1,061,731	\$20,923	\$454,071	\$0	\$54,727	\$529,722		O.K.
45	Gross Receipts Taxes	49,220	Formula	32,837	647	14,043	0	1,693	16,383		O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0		O.K.
47											
	TOTAL REVENUE REQUIREMENT	\$1,640,673		\$1,094,568	\$21,570	\$468,115	\$0	\$56,420	\$546,105		O.K.

Kenebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13	Land and Support Investment	\$719,554	D33	\$504,459	\$11,870	\$173,871	\$0	\$29,354	\$215,095	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	995,541	D68	695,698	19,016	280,827	0	0	299,843	O.K.
17	COE Transmission Equipment	668,994	D85	385,570	11,991	175,808	0	95,624	283,424	O.K.
18										
19	Total COE	\$1,664,535		\$1,081,268	\$31,007	\$456,636	\$0	\$95,624	\$583,267	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	2,564,700	D137	1,883,727	38,759	565,306	0	76,908	680,973	O.K.
22										
23	Total COE, IOT, C&WF	\$4,229,235		\$2,964,995	\$69,766	\$1,021,941	\$0	\$172,532	\$1,264,240	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$4,948,789		\$3,469,454	\$81,636	\$1,195,812	\$0	\$201,887	\$1,479,335	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	504,557	D218-219	353,730	8,323	121,920	0	20,584	150,827	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$504,557		\$353,730	\$8,323	\$121,920	\$0	\$20,584	\$150,827	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$5,453,346		\$3,823,185	\$89,959	\$1,317,732	\$0	\$222,470	\$1,630,161	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Investment Summary	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(2,880,675)	E34	(2,007,732)	(47,822)	(700,676)	0	(124,445)	(872,943)	O.K.	
58 Accum. Def. Inc. Taxes, Net	(46,950)	E47	(32,915)	(774)	(11,345)	0	(1,915)	(14,035)	O.K.	
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.	
60										
61 TOTAL NET PLANT	\$2,525,721		\$1,782,537	\$41,362	\$605,712	\$0	\$96,110	\$743,184	O.K.	
62										
63 Materials and Supplies	73,949	H31	54,314	1,118	16,300	0	2,218	19,635	O.K.	
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.	
65 Cash Working Capital	38,112	Formula	24,615	406	11,972	0	1,120	13,498	O.K.	
66 Equal Access Investment	0	--	0	0	0	0	0	0	O.K.	
67										
68 TOTAL NET INVESTMENT	\$2,637,782		\$1,861,466	\$42,886	\$633,983	\$0	\$99,448	\$776,316	O.K.	
69										

Kenebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$13,073	H33	\$9,165	\$216	\$3,159	\$0	\$533	\$3,908	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$13,073		\$9,165	\$216	\$3,159	\$0	\$533	\$3,908	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	706,481	H33	495,294	11,654	170,712	0	28,821	211,187	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$706,481		\$495,294	\$11,654	\$170,712	\$0	\$28,821	\$211,187	O.K.
32									
33 Tot. Land and Support Assets	\$719,554		\$504,459	\$11,870	\$173,871	\$0	\$29,354	\$215,095	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$995,541	G15	\$695,698	\$19,016	\$280,827	\$0	\$0	\$299,843	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$995,541		\$695,698	\$19,016	\$280,827	\$0	\$0	\$299,843	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$995,541		\$695,698	\$19,016	\$280,827	\$0	\$0	\$299,843	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	365,760	G13	274,320	5,799	85,641	0	0	91,440	O.K.
76	CAT 4.13 PL, WATS, Local	21,809	F18	14,994	0	0	0	6,815	6,815	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	154,667	G18	69,787	5,383	79,497	0	0	84,880	O.K.
79	CAT 4.23 PL, WATS	100,783	F24	11,974	0	0	0	88,809	88,809	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	25,975	G29	14,496	809	10,670	0	0	11,479	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$668,994		\$385,570	\$11,991	\$175,808	\$0	\$95,624	\$283,424	O.K.
86										
87										
88	INFORMATION ORIGATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

Kenebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	64,114	F31	\$25,646	\$0	\$0	\$0	\$38,468	\$38,468	O.K.
114 CAT 1.2 InterLATA PL/WATS	58,985	F31	58,985	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	2,064,475	G13	1,548,356	32,732	483,386	0	0	516,119	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	\$2,187,574		\$1,632,987	\$32,732	\$483,386	\$0	\$38,468	\$554,587	O.K.
119									
120 CAT 2 C&WF	\$0	G28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	44,066	G17	19,883	1,534	22,649	0	0	\$24,183	O.K.
126 CAT 3 PL/WATS etc.	188,777	F36	150,337	0	0	0	38,440	38,440	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$232,843		\$170,220	\$1,534	\$22,649	\$0	\$38,440	\$62,623	O.K.
130									
131 CAT 4 Message	\$144,283	G29	\$80,520	\$4,493	\$59,270	\$0	\$0	\$63,763	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	\$144,283		\$80,520	\$4,493	\$59,270	\$0	\$0	\$63,763	O.K.
136									
137 TOTAL C&WF	\$2,564,700		\$1,883,727	\$38,759	\$565,306	\$0	\$76,908	\$680,973	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
160									
161 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									
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									
186 TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189 TPIS, EXCL. ACCT. No. 2690	\$4,948,789		\$3,469,454	\$81,636	\$1,195,812	\$0	\$201,887	\$1,479,335	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208									
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210									
211									
212 OTHER TELEPHONE PLANT:									
213									
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	504,557	H35	353,730	8,323	121,920	0	20,584	150,827	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	\$504,557		\$353,730	\$8,323	\$121,920	\$0	\$20,584	\$150,827	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$360,966	H13	\$253,063	\$5,955	\$87,223	\$0	\$14,726	\$107,903	O.K.	
16 COE Switching	620,529	H19	433,634	11,853	175,042	0	0	186,895	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	467,179	H20	269,256	8,374	122,772	0	66,777	197,923	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	1,432,001	H31	1,051,780	21,641	315,639	0	42,942	380,221	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$2,880,675		\$2,007,732	\$47,822	\$700,676	\$0	\$124,445	\$872,943	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$2,880,675		\$2,007,732	\$47,822	\$700,676	\$0	\$124,445	\$872,943	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	46,950	V145	32,915	774	11,345	0	1,915	14,035	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$46,950		\$32,915	\$774	\$11,345	\$0	\$1,915	\$14,035	O.K.	

Kenebec Telephone Company

***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Private Line				Extended Area Service (H)	Other (I)	
			Interstate		Intrastate				
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	853	805	23	0	0	15	0	10	O.K.
16 Avg. Cost per Loop	454.36	454.36	454.36	454.36	454.36	454.36	454.36	454.36	
17									
18 CAT 4.13 Exch Ln. Invest.	\$387,569	\$365,760	\$10,450	\$0	\$0	\$6,815	\$0	\$4,544	
19									
20									
21 Circuit Terminations	256	155	12	0	0	89	0	0	O.K.
22 Avg. Cost per Termination	997.85	997.85	997.85	997.85	997.85	997.85	997.85	997.85	
23									
24 CAT 4.23 Other IX	\$255,450	\$154,667	\$11,974	\$0	\$0	\$88,809	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	853	805	23	0	0	15	0	10	
30 Loops Factor	1.000000	0.943728	0.026964	0.000000	0.000000	0.017585	0.000000	0.011723	
31 CAT 1 Exchange C&WF	\$2,187,574	\$2,064,475	\$58,985	\$0	\$0	\$38,468	\$0	\$25,646	O.K.
32									
33									
34 Equivalent IX Circuit Miles	16,058	3,039	10,368	0	0	2,651	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	0.189251	0.645659	0.000000	0.000000	0.165089	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$232,843	\$44,066	\$150,337	\$0	\$0	\$38,440	\$0	\$0	

Kenebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.015855	0.234145	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.698814	0.019101	0.282085	0.000000	0.000000	0.301186	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.451205	0.034805	0.513990	0.000000	0.000000	0.548795	O.K.
18	Conversation Minutes	1.000000	CM	0.451205	0.034805	0.513990	0.000000	0.000000	0.548795	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.777496	0.014111	0.208393	0.000000	0.000000	0.222504	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.558072	0.031139	0.410789	0.000000	0.000000	0.441928	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	0.690590	0.000309	0.266067	0.000000	0.043034	0.309410	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	0.690590	0.000309	0.266067	0.000000	0.043034	0.309410	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.690590	0.000309	0.266067	0.000000	0.043034	0.309410	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	0.123593	0.001019	0.875388	0.000000	0.000000	0.876407	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.021140	0.312194	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000581	0.499419	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.

Kenebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
14	Land and Support Assets	1.000000	D33	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	1.000000	D66	0.698814	0.019101	0.282085	0.000000	0.000000	0.301186	O.K.
19	COE Total Switching	1.000000	D68	0.698814	0.019101	0.282085	0.000000	0.000000	0.301186	O.K.
20	COE Transmission	1.000000	D85	0.576343	0.017924	0.262795	0.000000	0.142937	0.423657	O.K.
21	Total COE	1.000000	C19	0.649592	0.018628	0.274332	0.000000	0.057448	0.350408	O.K.
22										
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26										
27	C&WF CAT 1	1.000000	D118	0.746483	0.014963	0.220969	0.000000	0.017585	0.253517	O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.731051	0.006587	0.097273	0.000000	0.165089	0.268949	O.K.
30	C&WF CAT 4	1.000000	D135	0.558072	0.031139	0.410789	0.000000	0.000000	0.441928	O.K.
31	Total C&WF	1.000000	D137	0.734482	0.015112	0.220418	0.000000	0.029987	0.265518	O.K.
32										
33	Total Equipment	1.000000	C23	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
34										
35	TPIS	1.000000	C32	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.701071	0.016496	0.241637	0.000000	0.040795	0.298929	O.K.
44	Net Telephone Plant	1.000000	C61	0.705754	0.016376	0.239817	0.000000	0.038053	0.294246	O.K.
45	Total Net Investment	1.000000	C68	0.705693	0.016258	0.240347	0.000000	0.037701	0.294307	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.597840	0.001921	0.373670	0.000000	0.026569	0.402160	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.635362	0.010701	0.323471	0.000000	0.030465	0.364638	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.640758	0.008927	0.324902	0.000000	0.025413	0.359242	O.K.

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***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$29,495	H14	\$20,678	\$487	\$7,127	\$0	\$1,203	\$8,817	\$8,817	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$29,495		\$20,678	\$487	\$7,127	\$0	\$1,203	\$8,817	\$8,817	O.K.
24										
25 Central Office Eq., Alloc.	\$79,598	H21	\$51,706	\$1,483	\$21,836	\$0	\$4,573	\$27,892	\$27,892	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$79,598		\$51,706	\$1,483	\$21,836	\$0	\$4,573	\$27,892	\$27,892	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$150,243	H31	\$110,351	\$2,271	\$33,116	\$0	\$4,505	\$39,892	\$39,892	O.K.
38 Cable & Wire, Direct	73,776	V159	29,799	51	43,926	0	0	43,977	43,977	O.K.
39										
40 Total C&WF Exp.	\$224,019		\$140,150	\$2,322	\$77,042	\$0	\$4,505	\$83,869	\$83,869	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$333,112		\$212,534	\$4,291	\$106,006	\$0	\$10,281	\$120,578	\$120,578	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$303,617		\$191,856	\$3,804	\$98,879	\$0	\$9,078	\$111,761	\$111,761	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$41,940	H33	\$29,403	\$692	\$10,134	\$0	\$1,711	\$12,537	\$12,537	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$41,940		\$29,403	\$692	\$10,134	\$0	\$1,711	\$12,537	\$12,537	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$75,144	H13	\$52,681	\$1,240	\$18,158	\$0	\$3,066	\$22,463	\$22,463	O.K.
73 Depr., COE Switching	96,993	H19	67,780	1,853	27,360	0	0	29,213	29,213	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	64,699	H20	37,289	1,160	17,003	0	9,248	27,410	27,410	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	127,761	H31	93,838	1,931	28,161	0	3,831	33,923	33,923	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$364,597		\$251,588	\$6,183	\$90,681	\$0	\$16,145	\$113,009	\$113,009	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$364,597		\$251,588	\$6,183	\$90,681	\$0	\$16,145	\$113,009	\$113,009	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$406,537		\$280,991	\$6,875	\$100,816	\$0	\$17,856	\$125,546	\$125,546	O.K.

Kenebec Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
105 CUSTOMER OPERATIONS EXPENSE:									
106									
107 Marketing, Allocable	\$8,797	G35	\$6,075	\$3	\$2,341	\$0	\$379	\$2,722	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
109									
110 Total Marketing Expense	\$8,797		\$6,075	\$3	\$2,341	\$0	\$379	\$2,722	O.K.
111									
112 Operator Service, Alloc.	\$1,852	G24	\$1,852	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
114									
115 Total Operator Service	\$1,852		\$1,852	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	269	G19	209	4	56	0	0	60	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
120									
121 Total Directory	\$269		\$209	\$4	\$56	\$0	\$0	\$60	O.K.
122									
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	37,824	G37	26,121	12	10,064	0	1,628	11,703	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	10,481	G38	7,238	3	2,789	0	451	3,243	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	\$48,305		\$33,359	\$15	\$12,852	\$0	\$2,079	\$14,946	O.K.
132									
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	6,601	G43	816	7	5,778	0	0	5,785	O.K.
135 Cust. Serv., Other B&C	5,600	G44	3,733	118	1,748	0	0	1,867	O.K.
136 Cust. Serv., CABS	17,735	G45	8,868	10	8,857	0	0	8,868	O.K.
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.
138									
139 Total Customer Service	\$29,936		\$13,417	\$135	\$16,384	\$0	\$0	\$16,519	O.K.
140									
141 Total Bus. Ofc., Cust. Serv.	\$78,241		\$46,776	\$150	\$29,236	\$0	\$2,079	\$31,465	O.K.
142									

Kenebec Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	86	V211	86	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$86		\$86	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$89,245		\$54,998	\$157	\$31,633	\$0	\$2,457	\$34,247	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$303,617	44	\$191,856	\$3,804	\$98,879	\$0	\$9,078	\$111,761	O.K.
167	Total Network Oper. Exp.	41,940	68	29,403	692	10,134	0	1,711	12,537	O.K.
168	Total Customer Operations	89,245	161	54,998	157	31,633	0	2,457	34,247	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$434,802		\$276,257	\$4,653	\$140,646	\$0	\$13,246	\$158,545	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$129,475	H50	\$82,264	\$1,386	\$41,881	\$0	\$3,945	\$47,212	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$129,475		\$82,264	\$1,386	\$41,881	\$0	\$3,945	\$47,212	O.K.
179										
180	Admin. & General, Allocable	\$188,983	H50	\$120,073	\$2,022	\$61,130	\$0	\$5,757	\$68,910	O.K.
181	Admin. & General, Direct	63,312	V231	42,286	0	21,026	0	0	21,026	O.K.
182										
183	Total Admin. and Gen.	\$252,295		\$162,359	\$2,022	\$82,156	\$0	\$5,757	\$89,936	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$381,770		\$244,622	\$3,408	\$124,038	\$0	\$9,702	\$137,148	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$1,210,664		\$793,146	\$14,730	\$362,492	\$0	\$40,296	\$417,518	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$733,431	K52	\$319,822	\$187,337	\$0	\$113,354	\$0	\$112,917	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$73,343		\$31,982	\$18,734	\$0	\$11,335	\$0	\$11,292	O.K.
17										
18	AFUDC	5,467	N37	2,321	1,412	0	865	0	868	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$78,810		\$34,304	\$20,146	\$0	\$12,201	\$0	\$12,159	O.K.
23										
24	Interest Expense	22,599	N67	9,855	5,772	0	3,493	0	3,479	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	\$56,211		\$24,449	\$14,374	\$0	\$8,708	\$0	\$8,680	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	27,200	29	11,831	6,955	0	4,214	0	4,200	O.K.
33	Operating Expenses and Taxes	402,788	O195	108,285	79,862	102	126,722	35,062	52,755	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	503,332	16+31+32+33	152,098	105,552	102	142,271	35,062	68,247	O.K.
38										
39										
40	Gross Receipts Tax	15,736	37	4,755	3,300	3	4,448	1,096	2,134	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$524,535		\$159,174	\$110,264	\$105	\$147,585	\$36,158	\$71,249	O.K.
44										

Kenebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$203,225	L25	\$24,476	\$80,259	\$0	\$49,182	\$0	\$49,309	O.K.
14										
15	Central Office Equipment	\$552,260	L70	\$85,641	\$280,827	\$0	\$90,168	\$0	\$95,624	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	642,214	L117	483,386	0	0	81,919	0	76,908	O.K.
18										
19	Total COE, IOT, C&WF	\$1,194,474		\$569,027	\$280,827	\$0	\$172,087	\$0	\$172,532	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$1,397,699		\$593,503	\$361,086	\$0	\$221,268	\$0	\$221,841	O.K.
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
25										
26	Total Plant in Service	\$1,397,699		\$593,503	\$361,086	\$0	\$221,268	\$0	\$221,841	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	142,503	L164	60,511	36,815	0	22,560	0	22,618	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$1,540,203		\$654,014	\$397,901	\$0	\$243,828	\$0	\$244,459	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	825,121	M23	341,983	215,304	0	133,378	0	134,455	O.K.
36	Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	13,260	M47	5,631	3,426	0	2,099	0	2,105	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$701,822		\$306,400	\$179,171	\$0	\$108,350	\$0	\$107,900	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	18,517	L173	7,863	4,784	0	2,931	0	2,939	O.K.
49	Cash Working Capital	13,092	L175	5,559	3,382	0	2,073	0	2,078	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$733,431		\$319,822	\$187,337	\$0	\$113,354	\$0	\$112,917	O.K.
53										

Kenebec Telephone Company

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$3,159	N28	380	1,248	0	764	0	766	O.K.
16 Land Assets, Private Line	533	N28	64	211	0	129	0	129	O.K.
17									
18 Total Land Assets	\$3,692		\$445	\$1,458	\$0	\$894	\$0	\$896	O.K.
19									
20 Support Assets, Message	\$170,712	N28	\$20,560	\$67,419	\$0	\$41,313	\$0	\$41,420	O.K.
21 Support Assets, Private Line	28,821	N28	3,471	11,382	0	6,975	0	6,993	O.K.
22									
23 Total Support Assets	\$199,533		\$24,031	\$78,801	\$0	\$48,288	\$0	\$48,413	O.K.
24									
25 Total Land and Supp. Assets	\$203,225		\$24,476	\$80,259	\$0	\$49,182	\$0	\$49,309	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$280,827	(E)	\$0	\$280,827	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$280,827		\$0	\$280,827	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$280,827		\$0	\$280,827	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	(D)	85,641	0	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	(I)	0	0	0	0	0	6,815	0	O.K.
61	COE Exch. Line - Assigned	Direct	0	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	(G)	0	0	0	79,497	0	0	0	O.K.
63	COE Interexchange, PL	(I)	0	0	0	0	0	88,809	0	O.K.
64	COE Interexchange, Assigned	(G)	0	0	0	0	0	0	0	O.K.
65	COE H/R Message	(G)	0	0	0	10,670	0	0	0	O.K.
66	COE H/R Assigned	Direct	0	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission		\$271,433	\$85,641	\$0	\$0	\$90,168	\$0	\$95,624	O.K.
69										
70	Total Central Office Equip.		\$552,260	\$85,641	\$280,827	\$0	\$90,168	\$0	\$95,624	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	N43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	(D)	0	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	N60	0	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	(I)	\$38,468	\$0	\$0	\$0	\$0	\$0	\$38,468	O.K.
83	Exchange Message	(D)	483,386	0	0	0	0	0	0	O.K.
84	Exchange Assigned	Direct	0	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF		\$521,855	\$483,386	\$0	\$0	\$0	\$0	\$38,468	O.K.
87										
88	Exchange Trunk, Message	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	Direct	0	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	(G)	\$22,649	\$0	\$0	\$22,649	\$0	\$0	\$0	O.K.
94	Interexchange PL, WATS	(I)	38,440	0	0	0	0	38,440	0	O.K.
95	Interexchange Assigned	(G)	0	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF		\$61,089	\$0	\$0	\$0	\$22,649	\$0	\$38,440	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$59,270	(G)	\$0	\$0	\$0	\$59,270	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$59,270		\$0	\$0	\$0	\$59,270	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$642,214		\$483,386	\$0	\$0	\$81,919	\$0	\$76,908	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USI	\$0	N46	0	0	0	0	0	0	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****		Part 36														
IntralATA Investment		IntralATA		Source or		Common		Local		Information		Common		Billing and		
Detail		Total		Apportion		Line		Switching				Transport		Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)								
PLANT UNDER CONSTRUCTION:																
161																
162	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	Long-term	142,503	N46	60,511	0	22,560	0	22,560	0	0	22,560	0	22,560	0	22,618	O.K.
164																
165	Total P/L Under Const.	\$142,503		\$60,511		\$22,560		\$36,815		\$0	\$22,560		\$0	\$22,618		O.K.
166																
167	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168																
169	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170																
171	MATERIALS AND SUPPLIES	\$18,517	N37	\$7,863	\$4,784	\$2,931	\$0	\$4,784	\$2,931	\$0	\$2,931	\$0	\$0	\$2,939	\$0	O.K.
172																
173	CASH WORKING CAPITAL	\$13,092	N37	\$5,559	\$3,382	\$2,073	\$0	\$3,382	\$2,073	\$0	\$2,073	\$0	\$0	\$2,078	\$0	O.K.
174																
175	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176																
177																

Kenebec Telephone Company

***** FCC PART 69 *****										
Part 36 IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$101,949	N28	\$12,278	\$40,262	\$0	\$24,672	\$0	\$24,736	O.K.
16	COE Switching	175,042	L44	0	175,042	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	189,550	L68	59,806	0	0	62,967	0	66,777	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	358,580	L117	269,899	0	0	45,740	0	42,942	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$825,121		\$341,983	\$215,304	\$0	\$133,378	\$0	\$134,455	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.	\$825,121		\$341,983	\$215,304	\$0	\$133,378	\$0	\$134,455	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	13,260	N37	5,631	3,426	0	2,099	0	2,105	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$13,260		\$5,631	\$3,426	\$0	\$2,099	\$0	\$2,105	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$552,260	L70	\$85,641	\$280,827	\$0	\$90,168	\$0	\$95,624	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	642,214	L117	483,386	0	0	81,919	0	76,908	O.K.
16										
17	Total	\$1,194,474		\$569,027	\$280,827	\$0	\$172,087	\$0	\$172,532	O.K.
18	Factor	1.000000		0.476383	0.235105	0.000000	0.144069	0.000000	0.144442	O.K.
19										
20	Sum: Sw., Trans., Other	\$625,446	17	\$0	\$280,827	\$0	\$172,087	\$0	\$172,532	O.K.
21	Factor	1.000000		0.000000	0.449003	0.000000	0.275142	0.000000	0.275855	O.K.
22										
23	Central Office Equipment	\$552,260	L70	\$85,641	\$280,827	\$0	\$90,168	\$0	\$95,624	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	158,828	L117-83	0	0	0	81,919	0	76,908	O.K.
26										
27	Total	\$711,087		\$85,641	\$280,827	\$0	\$172,087	\$0	\$172,532	O.K.
28	Factor	1.000000		0.120436	0.394926	0.000000	0.242005	0.000000	0.242632	O.K.
29										
30	General Support Facilities	\$203,225	L25	\$24,476	\$80,259	\$0	\$49,182	\$0	\$49,309	O.K.
31	Central Office Equipment	552,260	13	85,641	280,827	0	90,168	0	95,624	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	642,214	15	483,386	0	0	81,919	0	76,908	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$1,397,699		\$593,503	\$361,086	\$0	\$221,268	\$0	\$221,841	O.K.
37	Factor	1.000000		0.424629	0.258343	0.000000	0.158309	0.000000	0.158719	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$1,175,858	36	\$593,503	\$361,086	\$0	\$221,268	\$0	\$0	O.K.
40	Factor	1.000000		0.504740	0.307083	0.000000	0.188176	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$1,397,699	K26	\$593,503	\$361,086	\$0	\$221,268	\$0	\$221,841	O.K.
46	Factor	1.000000		0.424629	0.258343	0.000000	0.158309	0.000000	0.158719	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$162,223	O171	\$40,214	\$24,183	\$56	\$59,627	\$19,218	\$18,925	O.K.
64	Factor	1.000000		0.247892	0.149076	0.000346	0.367564	0.118468	0.116660	(0)
65										
66	Net Investment	\$733,431	J13	\$319,822	\$187,337	\$0	\$113,354	\$0	\$112,917	O.K.
67	Factor	1.000000		0.436064	0.255426	0.000000	0.154553	0.000000	0.153957	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$8,330	N30	\$1,003	\$3,290	\$0	\$2,016	\$0	\$2,021	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$8,330		\$1,003	\$3,290	\$0	\$2,016	\$0	\$2,021	O.K.
24										
25	Central Office Eq., Alloc.	\$26,409	N31	\$4,095	\$13,429	\$0	\$4,312	\$0	\$4,573	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$26,409		\$4,095	\$13,429	\$0	\$4,312	\$0	\$4,573	O.K.
29										
30	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	N43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$37,622	N33	\$28,317	\$0	\$0	\$4,799	\$0	\$4,505	O.K.
37	Cable & Wire, Direct	43,926	Direct	0	0	0	43,926	0	0	O.K.
38										
39	Total C&WF Exp.	\$81,548		\$28,317	\$0	\$0	\$48,725	\$0	\$4,505	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$116,287		\$33,416	\$16,719	\$0	\$55,053	\$0	\$11,099	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$107,957		\$32,413	\$13,429	\$0	\$53,037	\$0	\$9,078	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$11,845	N18	\$5,643	\$2,785	\$0	\$1,707	\$0	\$1,711	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$11,845		\$5,643	\$2,785	\$0	\$1,707	\$0	\$1,711	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$21,223	L23	\$2,556	\$8,382	\$0	\$5,136	\$0	\$5,149	O.K.
72	Depr., COE Switching	27,360	L44	0	27,360	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	26,250	L68	8,282	0	0	8,720	0	9,248	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	31,992	L117	24,080	0	0	4,081	0	3,831	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$106,826		\$34,918	\$35,742	\$0	\$17,937	\$0	\$18,229	O.K.
80										
81	Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Total Depr. and Amort.	\$106,826		\$34,918	\$35,742	\$0	\$17,937	\$0	\$18,229	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$118,671		\$40,561	\$38,527	\$0	\$19,644	\$0	\$19,939	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$2,719	N37	\$1,155	\$702	\$0	\$430	\$0	\$432	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$2,719		\$1,155	\$702	\$0	\$430	\$0	\$432	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	56	(F)	0	0	56	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$56		\$0	\$0	\$56	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	3,240	(H)	0	0	0	0	0	3,240	O.K.
125	Bus. Ofc., EU Message	11,691	(H)	0	0	0	0	11,691	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$14,931		\$0	\$0	\$0	\$0	\$11,691	\$3,240	O.K.
134										
135	Cust. Serv., Msg. Process	\$5,778	(H)	0	0	0	0	5,778	0	O.K.
136	Cust. Serv., Other B&C	1,748	(H)	0	0	0	0	1,748	0	O.K.
137	Cust. Serv., CABS	8,857	N21	0	3,977	0	2,437	0	2,443	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$16,384		\$0	\$3,977	\$0	\$2,437	\$7,527	\$2,443	O.K.
141										
142	Total BO, CS, OS, Dir.	\$31,371		\$0	\$3,977	\$56	\$2,437	\$19,218	\$5,683	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$34,090		\$1,155	\$4,679	\$56	\$2,867	\$19,218	\$6,115	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Pll. Specific Exp.	\$116,287	41	\$33,416	\$16,719	\$0	\$55,053	\$0	\$11,099	O.K.
168	Total Pll Non-specific Exp.	11,845	62 + 67 +69	5,643	2,785	0	1,707	0	1,711	O.K.
169	Total Customer Operations	34,090	163	1,155	4,679	56	2,867	19,218	6,115	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$162,223		\$40,214	\$24,183	\$56	\$59,627	\$19,218	\$18,925	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$45,826	N64	\$11,360	\$6,832	\$16	\$16,844	\$5,429	\$5,346	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$45,826		\$11,360	\$6,832	\$16	\$16,844	\$5,429	\$5,346	O.K.
179										
180	Admin. & General, Allocable	\$66,888	N64	\$16,581	\$9,971	\$23	\$24,586	\$7,924	\$7,803	O.K.
181	Admin. & General, Direct	21,026	Direct	5,212	3,134	7	7,728	2,491	2,453	O.K.
182										
183	Total Admin. and Gen.	\$87,914		\$21,793	\$13,106	\$30	\$32,314	\$10,415	\$10,256	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$133,740		\$33,153	\$19,937	\$46	\$49,158	\$15,844	\$15,602	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$402,788		\$108,285	\$79,862	\$102	\$126,722	\$35,062	\$52,755	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****		Part 36																
InterLATA Revenue Requirement Summary		InterLATA Total		Source		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
13	Net Investment	\$42,886		Q52	\$21,620		\$12,991		\$0		\$8,274		\$0			\$0		
14	Rate of Return	10.00%		B19	10.00%		10.00%		10.00%		10.00%		10.00%			10.00%		
15																		
16	Return on Rate Base	\$4,289			\$2,162		\$1,299		\$0		\$827		\$0			\$0		
17																		
18	AFUDC	\$319		T37	158		98		0		63		0		0	0		
19	ITC Amortization	0		T37	0		0		0		0		0		0	0		
20	Other Return Adjustments	0		Direct	0		0		0		0		0		0	0		
21																		
22	Net Return	\$4,608			\$2,320		\$1,397		\$0		\$891		\$0			\$0		
23																		
24	Interest Expense	\$1,332		T67	671		403		0		257		0		0	0		
25	Capitalized Payroll Taxes	0		T37	0		0		0		0		0		0	0		
26	Depreciation Adjustment	0		T37	0		0		0		0		0		0	0		
27	Other Income Adjustments	0		Direct	0		0		0		0		0		0	0		
28																		
29	After Tax Income	\$3,276			\$1,649		\$994		\$0		\$634		\$0			\$0		
30																		
31	State Income Taxes	\$0		29	\$0		\$0		\$0		\$0		\$0		0	\$0		
32	Federal Income Taxes	1,585		29	798		481		0		307		0		0	0		
33	Operating Expenses and Taxes	14,730		U195	6,800		4,743		6		2,948		228		5	5		
34	Uncollectibles	0		Direct	0		0		0		0		0		0	0		
35	Other Revenue Adjustments	0		Direct	0		0		0		0		0		0	0		
36																		
37	Basis for Gross Receipts Tax	20,604		16+31+32+33	9,760		6,523		6		4,082		228		5	5		
38																		
39																		
40	Gross Receipts Tax	647		37	307		205		0		128		7		0	0		
41																		
42																		
43	TOTAL REVENUE REQUIREMENT	\$21,570			\$10,225		\$6,826		\$6		\$4,274		\$235		\$5	\$5		
44																		

Kenebec Telephone Company

***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$11,870	R25	\$1,859	\$6,095	\$0	\$3,916	\$0	\$0	O.K.	
14										
15 Central Office Equipment	\$31,007	R70	\$5,799	\$19,016	\$0	\$6,192	\$0	\$0	O.K.	
16 Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	38,759	R117	32,732	0	0	6,027	0	0	O.K.	
18										
19 Total COE, IOT, C&WF	\$69,766		\$38,531	\$19,016	\$0	\$12,219	\$0	\$0	O.K.	
20										
21 Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$81,636		\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.	
24 Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant In Service	\$81,636		\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.	
27 Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	R163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	8,323	R164	4,118	2,560	0	1,645	0	0	O.K.	
30 Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$89,959		\$44,508	\$27,671	\$0	\$17,780	\$0	\$0	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	47,822	S23	23,258	14,910	0	9,654	0	0	O.K.	
36 Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	774	S47	383	238	0	153	0	0	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$41,362		\$20,867	\$12,522	\$0	\$7,973	\$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	1,118	R173	553	344	0	221	0	0	O.K.	
49 Cash Working Capital	406	R175	201	125	0	80	0	0	O.K.	
50 Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$42,886		\$21,620	\$12,991	\$0	\$8,274	\$0	\$0	O.K.	
53										

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$216	T28	\$34	\$111	\$0	\$71	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$216		\$34	\$111	\$0	\$71	\$0	\$0	O.K.
19										
20	Support Assets, Message	11,654	T28	\$1,825	\$5,984	\$0	\$3,845	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$11,654		\$1,825	\$5,984	\$0	\$3,845	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$11,870		\$1,859	\$6,095	\$0	\$3,916	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$19,016	(E)	\$0	\$19,016	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$19,016		\$0	\$19,016	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$19,016		\$0	\$19,016	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	5,799	(D)	5,799	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	5,383	(G)	0	0	0	5,383	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	809	(G)	0	0	0	809	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$11,991		\$5,799	\$0	\$0	\$6,192	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$31,007		\$5,799	\$19,016	\$0	\$6,192	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	32,732	(D)	32,732	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	\$32,732		\$32,732	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$1,534	(G)	\$0	\$0	\$0	\$1,534	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$1,534		\$0	\$0	\$0	\$1,534	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$4,493	(G)	\$0	\$0	\$0	\$4,493	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$4,493		\$0	\$0	\$0	\$4,493	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$38,759		\$32,732	\$0	\$0	\$6,027	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	8,323	T46	4,118	2,560	0	1,645	0	0	O.K.
165										
166	Total Pll. Under Const.	\$8,323		\$4,118	\$2,560	\$0	\$1,645	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$1,118	T37	\$553	\$344	\$0	\$221	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$406	T37	\$201	\$125	\$0	\$80	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 *****		Part 36																				
InterLATA Reserves and Deferrals		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)														
ACCU. DEPRECIATION, TPIS:																						
13	Support Assets	\$5,955	T28	\$932	\$3,058	\$0	\$1,955	\$0	\$0													
15	COE Switching	11,853	R44	0	11,853	0	0	0	0													
16	COE Operator	0	R32	0	0	0	0	0	0													
17	COE Transmission	8,374	R68	4,050	0	4,324	0	0	0													
18	COE Transmission	0	R68	0	0	0	0	0	0													
19	IOT Equipment	0	R78	0	0	0	0	0	0													
20	Cable and Wire Facilities	21,641	R117	18,276	0	3,365	0	0	0													
21	Other Plant	0	T37	0	0	0	0	0	0													
22																						
23	Total Accum. Depr., TPIS	\$47,822		\$23,258	\$14,910	\$0	\$9,654	\$0	\$0													
24																						
25	ACCU. AMORTIZATION:																					
26	Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0													
27	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0													
28	Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0													
29	Accum. Amort., Other	0	T37	0	0	0	0	0	0													
30																						
31																						
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0													
33																						
34	Total Accum. Depr./Amort.	\$47,822		\$23,258	\$14,910	\$0	\$9,654	\$0	\$0													
35																						
36																						
37	ACCU. DEF. INC. TAXES, NET:																					
38	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0													
39	COE Switching	0	R44	0	0	0	0	0	0													
40	COE Operator	0	R32	0	0	0	0	0	0													
41	COE Transmission	0	R68	0	0	0	0	0	0													
42	COE Transmission	0	R68	0	0	0	0	0	0													
43	IOT Equipment	0	R78	0	0	0	0	0	0													
44	Cable and Wire Fac.	0	R117	0	0	0	0	0	0													
45	Unclassified	774	T37	383	238	0	153	0	0													
46																						
47	Total Accum. Def. Inc. Taxes	\$774		\$383	\$238	\$0	\$153	\$0	\$0													

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$31,007	R70	\$5,799	\$19,016	\$0	\$6,192	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	38,759	R117	32,732	0	0	6,027	0	0	O.K.
16										
17	Total	\$69,766		\$38,531	\$19,016	\$0	\$12,219	\$0	\$0	O.K.
18	Factor	1.000000		0.552296	0.272567	0.000000	0.175137	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$31,234	17	\$0	\$19,016	\$0	\$12,219	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.608811	0.000000	0.391189	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$31,007	R70	\$5,799	\$19,016	\$0	\$6,192	\$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	6,027	R117-83	0	0	0	6,027	0	0	O.K.
26										
27	Total	\$37,034		\$5,799	\$19,016	\$0	\$12,219	\$0	\$0	O.K.
28	Factor	1.000000		0.156591	0.513476	0.000000	0.329933	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$11,870	R25	\$1,859	\$6,095	\$0	\$3,916	\$0	\$0	O.K.
31	Central Office Equipment	31,007	13	5,799	19,016	0	6,192	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	38,759	15	32,732	0	0	6,027	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$81,636		\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.
37	Factor	1.000000		0.494761	0.307595	0.000000	0.197644	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$81,636	36	\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.
40	Factor	1.000000		0.494761	0.307595	0.000000	0.197644	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$81,636	Q26	\$40,390	\$25,111	\$0	\$16,135	\$0	\$0	O.K.
46	Factor	1.000000		0.494761	0.307595	0.000000	0.197644	0.000000	0.000000	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$5,140	U171	\$2,654	\$1,355	\$4	\$986	\$137	\$3	O.K.
64	Factor	1.000000		0.516455	0.263697	0.000739	0.191893	0.026616	0.000630	(0)
65										
66	Net Investment	42,886	P13	21,620	12,991	0	8,274	0	0	O.K.
67	Factor	1.000000		0.504141	0.302922	0.000000	0.192938	0.000000	0.000000	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$487	T30	\$76	\$250	\$0	\$161	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$487		\$76	\$250	\$0	\$161	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$1,483	T31	\$277	\$909	\$0	\$296	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$1,483		\$277	\$909	\$0	\$296	\$0	\$0	O.K.
29										
30	Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	T43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$2,271	T33	\$1,917	\$0	\$0	\$353	\$0	\$0	O.K.
37	Cable & Wire, Direct	51	Direct	0	0	0	51	0	0	O.K.
38										
39	Total C&WF Exp.	\$2,322		\$1,917	\$0	\$0	\$404	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$4,291		\$2,271	\$1,159	\$0	\$861	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$3,804		\$2,195	\$909	\$0	\$700	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$692	T18	\$382	\$189	\$0	\$121	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$692		\$382	\$189	\$0	\$121	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$1,240	R23	\$194	\$636	\$0	\$409	\$0	\$0	O.K.
72	Depr., COE Switching	1,853	R44	0	1,853	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	1,160	R68	561	0	0	599	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	1,931	R117	1,631	0	0	300	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$6,183		\$2,386	\$2,489	\$0	\$1,308	\$0	\$0	O.K.
80										
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Total Depr. and Amort.	\$6,183		\$2,386	\$2,489	\$0	\$1,308	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$6,875		\$2,768	\$2,678	\$0	\$1,429	\$0	\$0	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$3	T37	\$1	\$1	\$0	\$1	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$3		\$1	\$1	\$0	\$1	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	4	(F)	0	0	4	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$4		\$0	\$0	\$4	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	3	(H)	0	0	0	0	0	3	O.K.
125	Bus. Ofc., EU Message	12	(H)	0	0	0	0	12	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$15		\$0	\$0	\$0	\$0	\$12	\$3	O.K.
134										
135	Cust. Serv., Msg. Process	\$7	(H)	0	0	0	0	7	0	O.K.
136	Cust. Serv., Other B&C	118	(H)	0	0	0	0	118	0	O.K.
137	Cust. Serv., CABS	10	T21	0	6	0	4	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$135		\$0	\$6	\$0	\$4	\$125	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$154		\$0	\$6	\$4	\$4	\$137	\$3	O.K.

Kenebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$157		\$1	\$7	\$4	\$5	\$137	\$3	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$4,291	41	\$2,271	\$1,159	\$0	\$861	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	692	62 + 67 +69	382	189	0	121	0	0	O.K.
169	Total Customer Operations	157	163	1	7	4	5	137	3	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$5,140		\$2,654	\$1,355	\$4	\$986	\$137	\$3	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$1,386	T64	\$716	\$365	\$1	\$266	\$37	\$1	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$1,386		\$716	\$365	\$1	\$266	\$37	\$1	O.K.
179										
180	Admin. & General, Allocable	\$2,022	T64	\$1,044	\$533	\$1	\$388	\$54	\$1	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$2,022		\$1,044	\$533	\$1	\$388	\$54	\$1	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$3,408		\$1,760	\$899	\$3	\$654	\$91	\$2	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$14,730		\$6,800	\$4,743	\$6	\$2,948	\$228	\$5	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Kenebec Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 28-Aug-03 09:48:11 AM

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

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA		(G)	(H)	(I)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
PLANT INVESTMENT DETAIL:											
21	Land, Allocable	13,073	---	---	---	---	---	---	---	---	0
22	Land, Direct	0	---	0	0	0	0	0	0	0	0
23	Motor Vehicles	0	---	---	---	---	---	---	---	---	0
24	Aircraft	0	---	---	---	---	---	---	---	---	0
25	Special Purpose Vehicles	0	---	---	---	---	---	---	---	---	0
26	Garage Work Equipment	0	---	---	---	---	---	---	---	---	0
27	Other Work Equipment	0	---	---	---	---	---	---	---	---	0
28	Buildings, Allocable	706,481	---	---	---	---	---	---	---	---	0
29	Buildings, Direct	0	---	0	0	0	0	0	0	0	0
30	Furniture	0	---	---	---	---	---	---	---	---	0
31	Office Equipment	0	---	---	---	---	---	---	---	---	0
32	General Purpose Computers	0	---	---	---	---	---	---	---	---	0
33	CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---	---	0
34	CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---	---	0
35	CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---	---	0
36	CAT 1 Oper. Sys., Other	0	---	0	0	0	0	0	0	0	0
37	CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---	---	0
38	CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0	0	0
39	CAT 3 Local Sw. Allocable	995,541	---	---	---	---	---	---	---	---	0
40	CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0	0	0
41	CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---	---	0
42	CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0	0	0
43	CAT 4.13 Exch. Ln. Msg., PL & WATS	387,569	---	---	---	---	---	---	---	---	0
44	Reserved	0	---	---	---	---	---	---	---	---	0
45	CAT 4.13 Direct	0	---	0	0	0	0	0	0	0	0
46	CAT 4.23 Message, PL & WATS	255,450	---	---	---	---	---	---	---	---	0
47	Reserved	0	---	---	---	---	---	---	---	---	0
48	CAT 4.23 Direct	0	---	0	0	0	0	0	0	0	0
49	CAT 4.3 H/R Message	25,975	---	---	---	---	---	---	---	---	0
50	CAT 4.3 WATS	0	---	0	0	0	0	0	0	0	0
51	CAT 4.3 Direct	0	---	0	0	0	0	0	0	0	0
52	CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---	0
53	CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	2,187,574	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	0	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	232,843	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	144,283	---	---	---	---	---	---	---
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	73,949	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenabec Telephone Company
ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123	TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---
124	TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	504,557	---	---	---	---	---	---	---
126	TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	360,966	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	620,529	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	467,179	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	1,432,001	---	---	---	---	---	---	---
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	46,950	---	32,915	774	11,345	0	1,915	14,035
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.		---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0	0
150	General Support, Alloc.	29,495	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0	0
152	Central Office Eq., Alloc.	79,598	---	---	---	---	---	---	---
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.	150,243	---	---	---	---	---	---	---
159	Cable & Wire, Direct	73,776	---	29,799	51	43,926	0	0	43,977

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176	Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	41,940	---	---	---	---	---	---	---
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	75,144	---	---	---	---	---	---	---
182	Depr., COE Switching	96,993	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---
184	Depr., COE Transmission	64,699	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---
186	Depr., C&W Facilities	127,761	---	---	---	---	---	---	---
187	Amort., Tangible Assets	0	---	---	---	---	---	---	---
188	Amort., Intangible Assets	0	---	---	---	---	---	---	---
189	Other Amortization	0	---	0	0	0	0	0	0
190	Direct Assigned Amort.	0	---	0	0	0	0	0	0
191	Marketing, Allocable	8,797	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0
193	Operator Service, Alloc.	1,852	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0
196	Alphabetical Directory	269	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	0	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	37,824	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	10,481	---	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---
202	Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---
203	Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---
204	Coin Collect & Admin.	0	---	---	---	---	---	---	---
205	Cust. Svc., Direct	---	---	0	0	0	0	0	0
206	Cust. Serv., Msg. Process	6,601	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	5,600	---	---	---	---	---	---	---
208	Cust. Serv., CABS	17,735	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	0	---	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	86	---	86	0	0	0	0	0
212	Exec. and Planning, Alloc.	129,475	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230	Admin. & General, Allocable	188,983	---	---	---	---	---	---	---
231	Admin. & General, Direct	63,312	---	42,286	0	21,026	0	0	21,026
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	32.61%	---	---	---	---	---	---	---
238	Gross Receipts Tax Rate	3.00%	---	---	---	---	---	---	---
239	Rate of Return	10.00%	---	---	---	---	---	---	---
240	AFUDC	19,357	---	---	---	---	---	---	---
241	ITC Amortization	0	---	---	---	---	---	---	---
242	Other Return Adjustments	0	---	0	0	0	0	0	0
243	Contributions	---	---	---	---	---	---	---	---
244	Interest Expense	81,331	---	---	---	---	---	---	---
245	Capital Lease Expense	0	---	---	---	---	---	---	---
246	Capitalized Payroll taxes	0	---	---	---	---	---	---	---
247	Depreciation Adjustment	0	---	---	---	---	---	---	---
248	Other Income Adjustments	0	---	0	0	0	0	0	0
249	Uncollectibles	0	---	0	0	0	0	0	0
250	Other Revenue Adjustments	0	---	0	0	0	0	0	0
251	Other Revenue Taxes	0	---	0	0	0	0	0	0
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kenebec Telephone Company
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	853	---	10	23	0	0	15	15	
272 Equivalent Interexchange Cct. Miles	16,058	---	0	10,368	0		2,651	2,651	
273 Interexchange Circuit Terminations	256	---	0	12	0	0	89	89	



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

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

MEMORANDUM

TO: Commissioners Sahr, Hanson and Burg

FROM: Keith Senger 

RE: TC02-079 – Kennebec Telephone Company, Intrastate Switched Access Revenue Requirement

DATE: September 2, 2003

On June 27, 2002, Kennebec Telephone Company (Kennebec) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules and based on the twelve months ended December 31, 2001. The cost study submitted by Kennebec developed a revenue requirement of \$369,275. Kennebec's access minutes of use for 2001 were 2,446,989. Kennebec is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Kennebec's revenue requirement and intrastate switched access minutes of use are part of the total revenue requirement and total intrastate switched 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's Intervention and ordered Kennebec to deposit an initial assessment of \$1000 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. On August 19, 2003, the Commission issued a summary disposition to dismiss S&S as an intervening party.

Staff has reviewed the cost study and supporting documentation and sent three data requests. Kennebec responded to Staff data requests in a timely manner.

During this review, Staff requested Kennebec to submit an amended Intrastate Switched Access Cost Study to adjust traffic factors not properly accounted for in the original filing. This amended cost study was filed on October 23, 2002 and increased the revenue requirement to \$439,413. This amended study also revised the access minutes of use to 2,450,782.

Staff further requested Kennebec to remove (1) \$642 for dues, contributions, etc., and (2) to amortize non-recurring cost study expense of \$1,700 over three years. Kennebec agreed to these changes but requested recovery of the intrastate Global Crossing uncollectible expense of \$617. Staff opposed the addition of the Global Crossing uncollectible. On February 27, 2003 Kennebec submitted another revised study containing these adjustments which decreased the revenue requirement to \$438,585. On August 26, 2003, Kennebec, through the LECA attorney Darla Rogers, agreed to remove the Global Crossing adjustment, which further reduces the revenue requirement to \$438,459.

Staff recommends the Commission approve the adjusted revenue requirement of \$438,459 for Kennebec Telephone Company.

C: Wendel Aanerud, TELEC Consulting Resources, Inc.
Rod Bowar, Kennebec Telephone Company

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

IN THE MATTER OF THE)	FINAL DECISION AND ORDER
ESTABLISHMENT OF SWITCHED)	GRANTING MOTION TO DISMISS
ACCESS REVENUE REQUIREMENT)	ON SUMMARY DISPOSITION;
FOR KENNEBEC TELEPHONE)	NOTICE OF ENTRY
COMPANY)	
)	
)	TC02-079

On June 27, 2002, Kennebec 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 24, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

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

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

FINDINGS OF FACT

1. On July 15, 2002, S&S filed a Petition to Intervene (Petition) with the Commission. At its regular meeting on July 23, 2002, the Commission voted unanimously to grant S&S's Motion to Intervene, and on August 7, 2002, the Commission issued an Order Granting Petition to Intervene. S&S has been a party to this proceeding since then.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CONCLUSIONS OF LAW

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

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

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

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

12. Company's Motion to Dismiss is granted.

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

It is therefore

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

NOTICE OF ENTRY OF ORDER

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

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

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

BY ORDER OF THE COMMISSION:

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

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

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

IN THE MATTER OF THE ESTABLISHMENT) OF SWITCHED ACCESS REVENUE) REQUIREMENT FOR KENNEBEC TELEPHONE) COMPANY)	ORDER APPROVING REVENUE REQUIREMENT TC02-079
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On June 27, 2002, Kennebec Telephone Company (Kennebec) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On October 23, 2002, February 27, 2003 and August 29, 2003, Kennebec 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 Kennebec. At its regularly scheduled meeting of August 19, 2003, the Commission granted the Motion to Dismiss. Staff filed a memorandum on September 2, 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 Kennebec'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 Kennebec's revenue requirement and minutes of use are hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC02-090.)

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

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

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner