

OLSEN THIELEN & CO., LTD.

Certified Public Accountants & Consultants

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SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

June 28, 2002

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

The accompanying Switched Access Filing material on behalf of Roberts County Telephone Cooperative Association & RC Communications, Inc. is sent pursuant to the rules established by the Commission. Revenue requirements were included in the LECA Switched Access Rate Filing. Enclosed are five copies of the material and one program diskette.

Please contact me with any questions concerning this filing.

Sincerely,

John W Coleman

Certified Public Accountant

cc: Pamela Harrington

ROBERTS COUNTY TELEPHONE COOPERATIVE ASSOCIATION & RC COMMUNICATIONS, INC.

SWITCHED ACCESS FILING YEAR ENDED DECEMBER 31, 2001



OLSEN THIELEN & CO., LTD.

Certified Public Accountants & Consultants

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26-Jun-2002

¥	TOTAL BOTTE		-	•	Roberts County Telep	Roberts County Telephone & RC Communications	ications			
	Intrastate Toll Revenue Requirement Summary	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
ì	(A)	(B)	<u>(</u>)	(a)	(E)	(F)	(9)	£	8	
=	INTRALATA:									
Z II.	Net Investment Rate of Return	\$2,522,511 10.00%	J13	\$1,647,707 10.00%	\$214,912 10.00%	\$0 10.00%	\$659,892 10.00%	\$0 10.00%	\$0 10.00%	O. K
IL IX	Return on Rate Base Return Adjustments	\$252,251	J18-20	\$164,771	\$21,491	0 0	\$65,989	0\$	0 0	0 0 7 7
∠ <u>≒</u> Ш	Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$252,251 64,519 580,238	J31-32 J33-35, 40	\$164,771 42,144 268,105	\$21,491 5,497 92,359	\$0 0 4,112	\$65,989 16,878 188,573	\$0 0 27,088	00	0 0 0 X X X
-	Total IntraLATA Rev. Req.	\$897,008		\$475,020	\$119,347	\$4,112	\$271,441	\$27,088	\$0	O.K.
≤	INTERLATA:									
ZΥ	Net Investment Rate of Return	\$0 10.00%	P13	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	O.K.
\mathbf{x}	Return on Rate Base Return Adjustments	0 9	P18-20	0\$	\$0	0,0	\$0	0\$	0\$	0 0 7 7
マミ山	Net Return on Rate Base Income Taxes Expenses and Other Taxes	0\$	P31-32 P33-35, 40	000	0.5	00	<u>о</u>	0 0	0,00	0 0 0 X X X
—	Total InterLATA Rev. Req.	\$0		0\$	0\$	0\$	0\$	0\$	0\$	O. Ä.
Ĕ.	TOTAL INTRASTATE REV. REQ.	\$897,008		\$475,020	\$119,347	\$4,112	\$271,441	\$27,088	0\$	
ā ā	ACCESS ELEMENT MINUTES OF USE ACCESS RATE PER MINUTE	\$0.218715		3,958,615	3,958,615		3,958,615			

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4 Federal Income Tax Rate 34,00% — 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 30,00% 3,00%						In	trastate		
Revenue Requirement Summary COMPANY Allocator InterLATA	****** FCC PART 36 ******	TOTAL	Source/	Interstate -	Message Teleph	one Service	Priva	ate Line	TOTAL
State Income Tax Rate					InterLATA	IntraLATA	InterLATA	IntraLATA	
4 Federal Income Tax Rate 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 34,00% 30,00%	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
Second S	3 State Income Tax Rate	0.00%		0.00%	0,00%	0.00%	0.00%	0.00%	0.00%
Note	4 Federal Income Tax Rate								
Net Investment \$9,953,512 C68 \$7,431,001 \$0 \$2,522,511 \$0 \$0 \$10,00%		3.00%	_	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
8 Net Investment \$9,953,512 C68 \$7,431,001 \$0 \$2,522,511 \$0 \$0 \$0 \$2,522,511 \$0 Return 10.00%									
Return on Rate Base \$995,351 \$743,100 \$0 \$252,251 \$0 \$0 \$252,251 \$0 \$0 \$252,251 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		\$9,953,512	C68	\$7,431,001	\$0	\$2,522,511	\$0	\$0	\$2,522,511
Return on Rate Base	9 Rate of Return				10.00%	10.00%	10.00%	10.00%	10.00%
A FUDC O H43 O H36 O H36 O H36 O H36 O H37 Net Return S995,351 O H52 O H52 O O O O O O O O O O O O O O O O O O O	0								4050.054
3 AFUDC		\$995,351		\$743,100	\$0	\$252,251	. \$0	\$0	\$252,251
ITC Amortization		0	H43	n	n	0		n	0
Other Return Adjustments O V242 O O O O O O O O O O O O O O O O O O O		-					-		
Net Return \$995,351 \$743,100 \$0 \$252,251 \$0 \$0 \$0 \$252,251 \$0 Contributions 0 H52 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		_			_	Ö			o o
Net Return									
S Contributions 0 H52 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7 Net Return	\$995,351		\$743,100	\$0	\$252,251	\$0	\$0	\$252,251
Interest Expense	В .								
Capital Lease Expense 0 H46 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					. 0	•	. 0	: 0	•
Capitalized Payroll taxes 0 H36 0<		501,165		374,157	0	127,008	0	0	127,008
Depreciation Adjustment				0	0	0		. 0	0
Other Income Adjustments 0 V248 0<		0		0	0	. 0	0	0	. • 0
After Tax Income \$494,186 \$368,943 \$0 \$125,243 \$0 \$0 \$125,243 \$0 State Income Taxes \$0 Formula \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				0	0	. 0	0	0	0
After Tax Income \$494,186 \$368,943 \$0 \$125,243 \$0 \$0 \$125,243 \$0 State Income Taxes \$0 Formula \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		0	V248	. 0	0	0	0	. 0	. 0
\$ State Income Taxes \$ \$0 Formula \$ \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				***************************************			· ———		
State Income Taxes		\$494,186		\$368,943	\$0	\$125,243	\$0	\$0	\$125,243
Federal Income Taxes 254,581 Formula 190,061 0 64,519 0 0 64,519 0 Operating Expenses and Taxes 2,257,645 1196 1,675,393 0 582,252 0 0 0 582,252 0 Uncollectibles 0 0 V249 0 0 0 0 0 0 0 0 0 0 0 Other Revenue Adjustments (126,577) V250 (96,758) 0 (29,819) 0 0 (29,819) 0 Net Revenue \$3,507,577 \$2,608,554 \$0 \$899,022 \$0 \$0 \$899,022 C Gross Receipts Taxes 108,482 Formula 80,677 0 27,805 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		e 0	Carrella :		**			60	
Operating Expenses and Taxes 2,257,645 1196 1,675,393 0 582,252 0 0 0 582,252 0 0 0 0 0 0 0 0 0									
Uncollectibles 0 V249 0					-				
Other Revenue Adjustments (126,577) V250 (96,758) 0 (29,819) 0 0 (29,819) 0 Net Revenue \$3,507,577 \$2,608,554 \$0 \$899,022 \$0 \$0 \$899,022 Construction Gross Receipts Taxes 108,482 Formula 80,677 0 27,805 0							· ·		
Net Revenue \$3,507,577 \$2,608,554 \$0 \$899,022 \$0 \$0 \$899,022 C Gross Receipts Taxes 108,482 Formula 80,677 0 27,805 0 0 27,805 C Other Revenue Taxes 0 V251 0 0 0 0 0 0 0 0 0		-			•	-	•	-	
Net Revenue \$3,507,577 \$2,608,554 \$0 \$899,022 \$0 \$0 \$899,022 C Gross Receipts Taxes 108,482 Formula 80,677 0 27,805 0 0 0 27,805 0 Other Revenue Taxes 0 V251 0 0 0 0 0 0 0 0		(120,377)	V 2.30	(30,130)		(23,019)	U		(25,019)
Gross Receipts Taxes 108,482 Formula 80,677 0 27,805 0 0 27,805 C Cother Revenue Taxes 0 V251 0 0 0 0 0 0 0 C		\$3,507,577		\$2,608,554	\$0	\$899,022	\$0	\$0	\$899.022
Other Revenue Taxes 0 V251 0 0 0 0 0 0 0 0	Gross Receipts Taxes	108,482	Formula		the state of the s		•		
<u> </u>	Other Revenue Taxes		V251	0	0	•	0	0	
TOTAL REVENUE REQUIREMENT \$3,616,059 \$2,689,231 \$0 \$926,827 \$0 \$0 \$926.827 C	7	· ; ————							
	TOTAL REVENUE REQUIREMENT	\$3,616,059		\$2,689,231	\$0	\$926,827	\$0	\$0	\$926,827

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Roberts County Telephone & RC Communications

						In	trastate			
					Message Telep	hone Service	Priv	rate Line	TOTAL	
	******** FCC PART 36 ******** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate — and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	Land and Support Investment	\$1,382,948	D33	\$1,035,085	\$0	\$347,863	\$0	\$0	\$347,863	O.K.
15 16 17 18	COE Operator Equipment COE Switching Equipment COE Transmission Equipment	\$0 2,472,652 3,135,681	D43 D68 D85	\$0 1,907,291 2,259,066	\$0 0 0	\$0 565,361 876,615	\$0 0 0	\$0 0 0	\$0 565,361 876,615	O.K. O.K. O.K.
19 20 21	Total COE Info. Orig./Term. Equipment Cable and Wire Facilities	\$5,608,333 0 9,780,187	D94 D137	\$4,166,356 0 7,351,374	\$0 0 0	\$1,441,977 0 2,428,813	\$0 0 0	\$0 0 0	\$1,441,977 0 2,428,813	O.K. O.K. O.K.
22 23	Total COE, IOT, C&WF	\$15,388,520		\$11,517,730	\$0	\$3,870,790	\$0	\$0	\$3,870,790	O.K.
24 25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 27 28	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 30	Intangible Assets	\$3,726	D209	\$2,789	\$0	\$937	\$0	\$0	\$937	O.K.
31 32 33	Total Tele. Plt. In Service	\$16,775,194		\$12,555,604	\$0	\$4,219,590	\$0	\$0	\$4,219,590	О.К.
34 35 36 37	Plant Held, Future Use TPUC, Short-term TPUC, Long-term Tel. Pit. Adjustment	\$0 61,897 0 0	D214-215 D216-217 D218-219 D220-221	\$0 46,328 0 0	\$0 0 0 0	\$0 15,569 0 0	\$0 0 0	\$0 0 0 0	\$0 15,569 0 0	O.K. O.K. O.K. O.K.
38 39 40	Total Other Tel. Pit.	\$61,897		\$46,328	\$0	\$15,569	\$0	\$0	\$15,569	O.K.
41 42	TOTAL TELEPHONE PLANT	\$16,837,091		\$12,601,931	\$0	\$4,235,160	\$0	\$0	\$4,235,160	O.K.

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								Intrastate			
					Message 1	elepl	hone Service	Priv	ate Line	TOTAL	
	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA		IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(1)	
56 57 58 59	Other Assets, Net Accumulated Depr./Amort Accum. Def. Inc. Taxes, Net Oth. Liab. & Def. Cr., Net	0 (6,878,302) (165,064) (18,589)	V105 E34 E47 V106	0 (5,160,960) (124,509) (18,589)		0 0 0	0 (1,717,342) (40,555) 0	0 0 0	0 0 0	0 (1,717,342) (40,555) 0	O.K. O.K. O.K. O.K.
60 61 62	TOTAL NET PLANT	\$9,775,136	1,00	\$7,297,873		 60	\$2,477,263	\$0	\$0	\$2,477,263	О.К.
63 64 65 66	Materials and Supplies Rural Tel. Bank Stock Cash Working Capital Equal Access Investment	104,747 0 73,629 0	H31 H35 Formula	78,734 0 54,394 0		0 0 0	26,013 0 19,235 0	0 0 0	0 0 0	26,013 0 19,235 0	O.K. O.K. O.K. O.K.
68 69	TOTAL NET INVESTMENT	\$9,953,512 ========		\$7,431,001 ========		0 ==	\$2,522,511 =======	\$0 =========	\$0 ============	\$2,522,511 ======	O.K.

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											In	trastate						
	******* FCC PART 36 ******	TOTAL	Source/		Interstate -		Messag	e Telep	hone S	Service			Pri	vate Line) 		TOTAL	
	Plant Investment Detail	COMPANY	Allocator		and Other	į (n	terLAT	Α,	Int	raLATA	4	InterLA	TA	Intra	aLATA		RASTATE	
	(A)	(B)	(C)	•	(D)		(E)			(F)		(G)			(H)		(1)	
13	LAND AND SUPPORT ASSETS:										,							
14 15	Land, Allocable	\$0	H33		\$0			\$0			\$0		\$0		\$0		\$0	O.K.
16	Land, Direct	0	V22		0			0 .			0	1	. 0		0		0	O.K.
17 18 19	Total Land	\$0			\$0			\$0			\$0		\$0		\$0		\$0	O.K.
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. O.K.
24	Other Work Equipment	0	H33		0			. 0		0.47	0		U		. 0		347,863	O.K.
25	Buildings, Allocable	1,382,948	H33		1,035,085			0		347	,863		0		0		347,003	O.K.
26	Buildings, Direct Furniture	0	V29 H33		. 0			. 0			0		0				. 0	O.K.
27 28	Office Equipment	0	H33		. 0			. 0			0		0		0		Ö	O.K.
29	General Purpose Computers	. 0	H33		0			n			ň		0		0		ŏ	O.K.
30	General Purpose Computers		1155															0.,
31 32	Total Support Assets	\$1,382,948			\$1,035,085			\$0		\$347	,863		\$0		\$0		\$347,863	O.K.
33 34	Tot. Land and Support Assets	\$1,382,948 =======		===	\$1,035,085			\$0 ====		\$347	.863 ====		\$0 =====	=====	\$0 =======	====	\$347,863 =======	O.K.
35																		
36 37	CENTRAL OFFICE EQUIPMENT:																	
38	CAT 1 Oper. Sys., TSPS	\$0	G22		\$0			\$0			\$0		\$0		\$0		\$0	O.K.
39	CAT 1 Oper. Sys., Other TSPS	. 0	G21		. 0			0			0		0		0		Ö	O.K.
40	CAT 1 Oper. Sys., Aux. Pos.	, · ō	G23		ō			0			ō		ō		o		Ō	O.K.
41	CAT 1 Oper. Sys., Other	Ö	V36		Ō			0			ō		Ō		0		0	O.K.
42	• • •	-					-			· <u> </u>					<u> </u>			
43	Total CAT 1	\$0			\$0			\$0			\$0		\$0		\$0		\$0	O.K.
44				===		====			====		===			=====	=======	====	*********	
45	047.07	****			*105.715			••		***			••				0440.000	0.14
46	CAT 2 Tandem Sw. Allocable	\$338,145	G26		\$195,749			\$0		\$142			\$0		\$0		\$142,396	O.K.
47 48	CAT 2 Tandem Sw. Direct	0	V38		0			0			0		0		0		. 0	O.K.
	Total CAT 2	\$338,145			\$195,749			\$0		\$142	396		\$0		\$0		\$142,396	O.K.

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							Intrastate			
		TOTAL	0/		Message T	elephone Service	Priv	rate Line	TOTAL	
	Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
63 64	CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct	\$2,134,507 0	G15 V40	\$1,711,542 0	\$0 0	\$422,965 0	\$0 0	\$0 0	\$422,965 0	0.I 0.I
65 66	Total CAT 3	\$2,134,507		\$1,711,542	\$0	\$422,965	\$0	\$0	\$422,965	O.I O.I
67 68 69	Total COE Sw. CAT 2&3	\$2,472,652		\$1,907,291	\$0 ========	\$565,361 ========	\$0	\$0	\$565,361 =======	0.1
70 71 72	COE TRANSMISSION:									
73	CAT 4.12 Exchange Trunk	\$139,070	123	\$139,070	\$0	\$0	\$0	\$0	\$0	0.1
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	· . 0	0	0.1
75	CAT 4.13 Exch. Ln. Message	1,642,993	G13	1,232,244	. 0	410,748	. 0	0	410,748	0.1
76	CAT 4.13 PL, WATS, Local	32,437	F18	32,437	0	0	0	0	0	0.1
77	CAT 4.13 Direct	0	V45	0	0	0	0	0 a	0	0.
78	CAT 4.23 Message	1,140,911	G18	694,730	0	446,181	0	0	446,181	0.1
79	CAT 4.23 PL, WATS	26,657	F24	26,657	0	• . 0	0	. 0	0	0.1
80	CAT 4.23 Direct	0	V48	. 0	0	0	0	0	0	0.1
81	CAT 4.3 H/R Message	153,613	G29	133,926	0	19,687	0	0	19,687	0.1
82	CAT 4.3 WATS	. 0	V50	0	0	0	0	0	. 0	0.
83 84	CAT 4.3 Direct	0	V51	0	0	0	. 0	0	0	0.1
85 86	Total COE CAT 4	\$3,135,681 		\$2,259,066	\$0	\$876,615	\$0	\$0 ======	\$876,615	0.1
87 88	INFORMATION ORIGINATION/TERMIN	NATION:								
89 90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	0.1
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	0.1
92 93	CAT 2 CP Equipment	0	V70	[11] A. [1] O.	0	0	0	0	. 0	0.1
94 95	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	0.1

		 								Intrastate					
							Messa	ge Tel	ephone Service		Priv	ate Line		TOTAL	
	Plant Investment Detail	 TOTAL COMPANY	Source/ Allocator		nterstate and Other		InterLAT	Α	IntraLATA	InterLA	TA	IntraLA	ГА	INTRASTATE	
	(A)	 (B)	(C)	-	(D)		(E)	•	(F)	(G) .	(H)		(1)	
111	CABLE AND WIRE FACILITIES:														
112 113 114 115 116	CAT 1.1 IntraLATA PL/WATS CAT 1.2 InterLATA PL/WATS CAT 1.3 Joint Message Other CAT 1 C&WF	166,960 0 8,456,714 0	F31 F31 G13 V74		\$166,960 0 6,342,536 0			\$0 0 0	\$0 0 2,114,179 0		\$0 0 0		\$0 0 0	\$0 0 2,114,179 0	O.K. O.K. O.K. O.K.
117 118	Total CAT 1 C&WF	\$8,623,674			\$6,509,495	•		\$0	\$2,114,179		\$0		\$0	\$2,114,179	O.K.
119 120 121	CAT 2 C&WF CAT 2 C&WF, Wideband	\$177,924 0	G28 V76		\$177,924 0			\$0 0	\$0 0		\$0 0		\$0 0	\$0 0	O.K. O.K.
122 123 124	Total CAT 2 C&WF	\$177,924			\$177,924	•	**********	\$0	\$0		\$0		\$0	\$0	O.K.
125 126 127	CAT 3 Joint Message CAT 3 PL/WATS etc. CAT 3 Direct	760,198 18,227 0	G17 F36 V79		471,215 18,227 0			0 0 0	288,982 0 0		0 0 0		0 0 0	\$288,982 0 0	O.K. O.K. O.K.
128 129	Total CAT 3 C&WF	\$778,425			\$489,443	-		\$0	\$288,982		\$0		\$0	\$288,982	O.K.
130 131 132 133	CAT 4 Message CAT 4 WATS CAT 4 Direct	\$200,164 0 0	G29 V81 V82		\$174,512 0 0			\$0 0 0	\$25,652 0 0		\$0 0 0		\$0 0 0	\$25,652 0 0	O.K. O.K. O.K.
134 135 136	Total CAT 4 C&WF	\$200,164			\$174,512			\$0	\$25,652		\$0		\$0	\$25,652	O.K.
137 138	TOTAL C&WF	 \$9,780,187		===	\$7,351,374 =======	==		\$0 ====	\$2,428,813 ======		\$0 		\$0	\$2,428,813 ========	O.K.
139 140 141	CAPITAL LEASES:											•			
142 143 144	Allocable Support Leases Direct Support Leases	\$0 0	H14 V84		\$0 0			\$0 0	\$0 0		\$0 0		\$0 0	\$0 0	0.K. 0.K.
145	Total Support Leases	\$0			\$0		· · · · · · · · · · · · · · · · · · ·	\$0	\$0		\$0		\$0	\$0	O.K.

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		-											Intrastate						
									Mess	age Tel	lephone Se	vice		Priv	ate Line		тот	۸۱	
	Plant Investment Detail		COMP		Source/ Allocator		Intersta and Ot		InterLA	TA	IntraL	ATA	InterLA	ГА	IntraLA	TA	INTRAST		
	(A)		(B)	(C)		(D)	(E))	(F	=	(G)		(H)	(1)	'	
160																			
161	COE Operator			\$0	H16			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
162	COE Tandem Switch			0	H17			0		0		0		0		0		0	O.K.
163	COE Local Switch			0	H18			0		0		0		0		0		0	O.K.
164	COE Transmission			0	H20			. 0		0		0		0		0		0	O.K.
165	COE Direct			. 0	V89			0		0		- 0		0		0		0	O.K.
166																			
167 168	Total COE Leases			\$0				\$0		\$0		\$0		\$0		\$0		\$0	O.K.
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																			
176 177	LEASEHOLD IMPROVEMENTS:																		
178	Land and Support Assets			\$0	H14			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
179	COE Switching			Õ	H18			Ō		. 0		Ō		Ō		Ö		Ö	O.K.
180	COE Operator			Ŏ	H16			ō		0		Ō		0		0		0	O.K.
181	COE Transmission			0	H20			Ō		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			ō	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		\$16,77	1,468			\$12,5	52,815		\$0	\$4,2	18,653		\$0		\$0	\$4,2	18,653	O.K.

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		 						Intrastate			
						Message Tele	ephone Service	Priv	vate Line	TOTAL	
	Plant Investment Detail	TOTAL COMPANY	Source/ Allocator		Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	 (B)	(C)		(D)	(E)	(F)	(G)	(H)	(1)	
204	INTANGIBLE ASSETS:										
205 206 207	Allocable Acct. No. 2690 Direct Acct. No. 2690	\$3,726 0	H36 V100		\$2,789 0	\$0 0	\$937 0	\$0 0	\$0 0	\$937 0	0.K 0.K
208 209 210	Total Intangible Assets	\$3,726		-	\$2,789	\$0	\$937	\$0	\$0 =======	\$937	O.K
211 212 213	OTHER TELEPHONE PLANT:										
214 215	Held for Fut. Use - Alloc. Held for Fut. Use - Direct	\$0 0			\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K 0.K
216 217	TPUC, Short-term - Alloc. TPUC, Short-term - Direct	61,897 0	H35 V124		46,328 0	0 0	15,569 0	0	0	15,569 0	0.K 0.K
218 219	TPUC, Long-term - Alloc. TPUC, Long-term - Direct	0	H35 V126		0	0	0	0	0	0	0.K 0.K 0.K
220 221 222	Tele. Plt. Adjust Alloc. Tele. Plt. Adjust Direct	0	H35 V104		0	0	0	0	0	0	O.K
223	Total Other Telephone Plant	\$61,897			\$46,328	\$0	\$15,569	\$0	\$0	\$15,569	O.K

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	****** FOO DART SO ******	TOTAL	C1		Message Tele	phone Service	Priva	te Line	TOTAL	
	******* FCC PART 36 ******* Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate — and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13										
14 15		\$553,294	H13	\$414,120	\$0	\$139,174	\$0	\$0	\$139,174	O.K.
16		1,502,308	H19	1,158,812	0	343,496	0	0	343,496	O.K.
17		0	H16	0	0	0	0	0	0	O.K.
18		1,184,967	H20	853,696	0	331,271	0	0	331,271	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20		3,636,189	H31	2,733,177	0	903,012	0	0	903,012	O.K.
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22		· · · · · · · · · · · · · · · · · · ·								
23 24	Total Accum. Depr., TPIS	\$6,876,758		\$5,159,805	\$0	\$1,716,953	\$0	\$0	\$1,716,953	O.K.
25 26	ACCUM. AMORTIZATION:									
27	Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28		0	H40	0	0	0	. 0	Ō	Ō	O.K.
29	Accum, Amort., Intang. Inv.	1,544	H41	1,156	· . ō	388	. 0	0	388	O.K.
30		0	V138	.,	Ō	0	ō	Ō	. 0	O.K.
31	, , , , , , , , , , , , , , , , , ,		*							
32	Tot. Accum. Amortization	\$1,544		\$1,156	\$0	\$388	\$0	\$0	\$388	O.K.
33		*			***	*	*-	*-		
34	Total Accum. Depr./Amort.	\$6,878,302		\$5,160,960	\$0	\$1,717,342	\$0	\$0	\$1,717,342	O.K.
35		, -,,				* - 1	• -			
36										
37	ACCUM, DEF, INC. TAXES, NET:									
38	·									
39	Support Assets	9.135	H13	\$6,837	\$0	\$2,298	\$0	\$0	\$2,298	O.K.
40	COE Switching	47,580	H19	36,701	0	10,879	0	0	10,879	O.K.
41	COE Operator	0	H16	0	0	0	Ō	Ō	0	O.K.
42	•	15,074	H20	10,860	Ô	4,214	ō	Ō	4,214	O.K.
43	IOT Equipment	0	H25	0	Ö	0	Õ	Ď	0	O.K.
44	Cable and Wire Fac.	93,275	H31	70,111	ñ	23,164	Ö	Ö	23,164	O.K.
45	Unclassified	0	V145	0	Ŏ	20,.01	. 0	Ō	20,101	O.K.
46										O., .,
47	Total Accum. Def. Inc. Taxes	\$165,064		\$124,509	\$0	\$40,555	\$0	\$0	\$40,555	O.K.

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					Priva	ate Line				
	******* FCC PART 36 ******	TOTAL		Int	erstate	Int	trastate	Extended Area		
	Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	InterLATA	IntraLATA	InterLATA	IntraLATA	Service	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	TRANS. CCT EQUIPMENT:									
14 15 16 17		2,221 754.36	2,178 754.36	0 754.36	0 754.36	0 754.36	754.36	754.36	43 754.36	O.K.
18 19		\$1,675,430	\$1,642,993	\$0	\$0	\$0	\$0	\$0	\$32,437	
20 21 22 23	Circuit Terminations Avg. Cost per Termination	438 2,665.68	428 2,665.68	0 2,665.68	0 2,665.68	0 2,665.68	0 2,665.68	2,665.68	10 2,665.68	O.K.
24 25		\$1,167,568	\$1,140,911	\$0	\$0	\$0	\$0	\$0	\$26,657	
26 27 28	C&WF INVESTMENT:									
29 30 31 32	Loops Factor CAT 1 Exchange C&WF	2,221 1.000000 \$8,623,674	2,178 0,980639 \$8,456,714	0 0.000000 \$0	0.000000 \$0	0.000000 \$0	0.000000 \$0	0.000000 \$0	43 0.019361 \$166,960	О.К.
33 34 35 36	Equivalent IX Circuit Miles IX Cct. Miles Factor	74,841 1.000000 \$778,425	73,089 0.976584 \$760,198	0 0.000000 \$0	0.000000 \$0	0.000000 \$0	0.000000 \$0	0.000000 \$0	1,752 0.023416 \$18,227	O.K.

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	; ;			Message Telephone Service	hone Service	Priv	Private Line	INTOT		
Physical Allocation Factors	COMPANY	Source/ Allocator	interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(g)	(E)	(F)	(9)	Œ	€		
Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	0.K	
Dial Equipment Minutes (DEM)	1.000000	DEM	0.801844	0.000000	0.198156	0.000000	0.000000	0.198156	0.K	
Conversation Minute-Miles Conversation Minutes Subscriber Minutes (SLU)	1.000000 1.000000 1.000000	CMM	0.619859 0.608926 0.900922	0.000000	0.380141 0.391074 0.099078	0.000000	0.000000	0.380141 0.391074 0.099078	0 0 0 7, 7, 7,	
TSPS Processor Time Wtd. Stand. Work Sec., Toll Wtd. Stand. Work Sec., Aux. Wtd. Stand. Work Sec., Comb.	00000000	TSP WST WSA WSC	0.000000	0.000000	0.000000 0.000000 0.000000 0.000000	0.00000 0.00000 0.00000 0.000000	0.000000	0.000000 0.000000 0.000000 0.000000	0 0 0 0 7 7 7 7 8	
COE CAT 2 Minutes	1.000000	CT2	0.578891	0.000000	0.421109	0.000000	0.000000	0.421109	O.K.	
Exchange Trunk Minutes MOU-Mi., Host/Remote	1.000000	ETM	1.000000 0.871843	0.000000	0.000000	0.000000	0.000000	0.000000	0.0 7. 7.	
C&WF CAT 4, WATS	0.00000	CT4	0.000000	0.000000	0.00000	0.00000	0.00000	0.000000	O.K.	
Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.00000	0.000000	0.000000	0.000000	O.K	
Current Billings EU Presubscription Factor EU MTS & WATS Factor EU Access, P/L and All Other Factor IX Special Access Factor IX Switched Access Factor IX Billing & Collection Services Factor Coin Revenue Percent Relative Toli/Local Mags. Relative Users Percent CABS Percent	1.000000 1.000000 0.000000 0.000000 0.000000 0.000000	CB EPRE EMTS EPLO ISPA ISWA IBC CR TLM RUP	0.795487 1.000000 0.903199 0.000000 0.000000 0.000000 0.316361 0.772120 0.500000	0.000000 0.000000 0.000000 0.000000 0.000000	0.204513 0.000000 0.096801 0.000000 0.000000 0.000000 0.683639 0.227880 0.500000 0.683639	0.00000.0 0.00000.0 0.00000.0 0.00000.0 0.00000.0 0.00000.0 0.00000.0 0.000000	0.000000 0.000000 0.000000 0.000000 0.000000	0.204513 0.000000 0.096801 0.000000 0.000000 0.000000 0.683639 0.527880	00000000000 XXXXXXXXXXX	
Foreign Directories Percent	0.00000	ß	0.00000	0.000000	0.000000	0.000000	0.00000	0.000000	O.K.	

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								in	trastate				
	******* FOO DADT 40 *******	TOTAL	Saurani	Interstate		Message Tel	ephor	e Service	Priv	ate Line		TOTAL	
	Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate - and Other	. li	nterLATA	In	traLATA	InterLATA	IntraLATA	INT	TRASTATE	
	(A)	(B)	(C)	(D)	.	(E)		(F)	(G)	(H)		(1)	
13 14 15	Land and Support Assets	1.000000 1.000000	D31 D33	0.748462 0.748462		0.000000 0.000000		0.251538 0.251538	0.000000 0.000000	0.000000		0.251538 0.251538	O.K. O.K.
16 17 18 19 20 21	COE Operator COE Tandem Switching COE Local Switching	0.000000 1.000000 1.000000 1.000000 1.000000 1.000000	D43 D49 D66 D68 D85 C19	0.000000 0.578891 0.801844 0.771354 0.720439 0.742887		0.000000 0.000000 0.000000 0.000000 0.000000		0.000000 0.421109 0.198156 0.228646 0.279561 0.257113	0.000000 0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000 0.000000		0.000000 0.421109 0.198156 0.228646 0.279561 0.257113	O.K. O.K. O.K. O.K. O.K. O.K.
22 23 24 25 26	Info. Orig./Term. CAT 1 Info. Orig./Term. CAT 2 Total IOT	0.000000 0.000000 0.000000	D90 D92 D94	0.000000 0.000000 0.000000		0.000000 0.000000 0.000000		0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000		0.000000 0.000000 0.000000	O.K. O.K. O.K.
27 28 29 30 31	C&WF CAT 1 C&WF CAT 2 C&WF CAT 3 C&WF CAT 4 Total C&WF	1.000000 1.000000 1.000000 1.000000	D118 D120 D129 D135 D137	0.754840 1.000000 0.628760 0.871843 0.751660		0.000000 0.000000 0.000000 0.000000		0.245160 0.000000 0.371240 0.128157 0.248340	0.000000 0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000) v 	0.245160 0.000000 0.371240 0.128157 0.248340	O.K. O.K. O.K. O.K. O.K.
32 33	Total Equipment	1.000000	C23	0.748462		0.000000		0.251538	0.000000	0.000000		0.251538	O.K.
34 35 36 37	TPIS TPIS, excl. Acct. No. 2690	1.000000 1.000000	C32 D189	0.748462 0.748462		0.000000 0.00000		0.251538 0.251538	0.000000 0.000000	0.000000		0.251538 0.251538	O.K. O.K.
38 39	Pit. Held, Fut. Use	0.000000	D215	0.000000		0.000000		0.000000	0.000000	0.000000		0.000000	O.K.
40 41 42	Total Tangible Assets Total Intangible Assets	0.000000 1.000000	C25 C29	0.000000 0.748462		0.000000 0.000000		0.000000 0.251538	0.000000 0.000000	0.000000		0.000000 0.251538	O.K. O.K.
43 44 45 46 47	Long-term PUC Net Telephone Plant Total Net Investment Capital Leases	0.000000 1.000000 1.000000 0.000000	C36 C61 C68 D173	0.000000 0.746575 0.746571 0.000000		0.000000 0.000000 0.000000 0.000000		0.000000 0.253425 0.253429 0.000000	0.000000 0.000000 0.000000 0.000000	0.00000.0 0.00000.0 0.00000.0		0.000000 0.253425 0.253429 0.000000	O.K. O.K. O.K. O.K.
48 49	Tot. Bus. Ofc., Cust. Serv.	1.000000	1141	0.780979		0.000000		0.219021	0.000000	0.000000	,	0.219021	O.K.
50 51	Total "BIG THREE" Expenses	1.000000	1170	0.753384		0.000000		0.246616	0.000000	0.000000	· .	0.246616	O.K.
52	Corporate Operations Expense	1.000000	1185	0.712986		0.000000		0.287014	0.000000	0.000000		0.287014	О.К.

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			_		- 	Messa	ge Tele	phone S	ervice		Pri	vate Line)	т	OTAL	
	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Inters and C		InterLAT.	٩	Intra	ILATA	InterLA	TA	Intra	LATA		ASTATE	
	(A)	(B)	(C)	(1	D)	(E)	•		(F)	(G	1		(H)		(1)	
13 14	PLANT SPEC. OPER. EXPENSE:															
15 16	Network Support, Alloc. Network Support, Direct	\$655 0	H14 V149		\$490 0		\$0 0		\$165 0		\$0 0		\$0 0		\$165 0	O.K. O.K.
17 18 19	Total Network Support Exp.	\$655			\$490		\$0		\$165		\$0		\$0		\$165	О.К.
20 21	General Support, Alloc. General Support, Direct	\$37,183 0	H14 V151	\$	\$27,830 0		\$0 0		\$9,353 0		\$0 0		\$0 0		\$9,353 0	O.K. O.K.
22 23 24	Total General Support Exp.	\$37,183		-	27,830	en e	\$0		\$9,353		\$0		\$0		\$9,353	О.К.
25 26 27	Central Office Eq., Alloc. Central Office Eq., Direct	\$208,594 0	H21 V153	\$1	154,962 0		\$0 0		\$53,632 0		\$0 0		\$0 0		\$53,632 0	0.K. 0.K.
28 29	Total COE Exp.	\$208,594		\$1	154,962		\$0		\$53,632		\$0		\$0		\$53,632	O.K.
30 31 32 33 34	Cust. Premises Equip. Coinless Pay Phone Other IOT IOT Direct	\$0 0 0	H24 G18 H23 V157		\$0 0 0 0		\$0 0 0		\$0 0 0		\$0 0 0 0		\$0 0 0		\$0 0 0 0	O.K. O.K. O.K. O.K.
35 36	Total IOT Exp.	\$0		-	\$0		\$0		\$0		\$0		\$0		\$0	O.K.
37 38 39	Cable & Wire, Alloc. Cable & Wire, Direct	\$210,159 34,392	H31 V159		157,968 21,624		\$0 0		\$52,191 12,768		\$0 0		\$0 0		\$52,191 12,768	0.K. 0.K.
40 41	Total C&WF Exp.	\$244,551		\$1	79,592		\$0		\$64,959		\$0		\$0		\$64,959	О.К.
42 43	TOTAL PLT. SPEC. OPER. EXP.	\$490,983		\$3	862,874		\$0	:	\$128,109		\$0		\$0		\$128,109	О.К.
44	TOTAL PLT. SPEC., ex SUPPORT	\$453,145		\$3	34,554		\$0	;	\$118,591		\$0		\$0		\$118,591	О.К.

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	****** FCC PART 36 ******	TOTAL	Source/		Inte	rstate -	Messa	ge Te	ephone S	Service		Pri	vate Line			OTAL	
	Operating Expenses and Taxes	COMPANY	Allocator		and	Other	InterLAT	Ά	Intr	aLATA	InterL	ATA	IntraL	ATA	INTR	ASTATE	
	(A)	 (B)	(C)	•		(D)	(E)	-		(F)	((3)	(H	1)	-	(1)	
58	NON-SPECIFIC OPER. EXP.:																
59 60 61 62	Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct	\$116 0	H36 V177			\$87 0		\$0 0		\$29 0		\$0 0		\$0 0		\$29 0	O.K. O.K.
63 64	Total Oth. Plt. & Equip.	\$116				\$87		\$0		\$29		\$0		\$0		\$29	O.K.
65 66 67	Network Operations, Alloc. Network Operations, Direct	\$78,390 0	H33 V179			\$58,672 0		\$0 0		\$19,718 0		\$0 0		\$0 0		\$19,718 0	O.K. O.K.
68 69	Total Network Oper. Exp.	\$78,390				\$58,672		\$0		\$19,718		\$0		\$0		\$19,718	O.K.
70 71	Total Access Expenses	\$0	V180			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
72	Depr., Support Assets	\$85,864	H13			\$64,266		\$0		\$21,598		\$0		\$0		\$21,598	O.K.
73	Depr., COE Switching	303,251	H19			233,914		0		69,337		0		0		69,337	O.K.
74	Depr., COE Operator	. 0	H16			. 0		0		. 0		0		0		. 0	O.K.
75	Depr., COE Transmission	215,223	H20			155,055		0		60,168		0		0		60,168	O.K.
76	Depr., IOT Equipment	. 0	H25			0		0		0		0		0		0	O.K.
77	Depr., C&W Facilities	361,990	H31			272,093		. 0		89,897		0		0		89,897	O.K.
78 79	Depr., PHFU	0	H38			0		0		0		0		0		- 0	O.K.
80 81	Total Depreciation Expense	\$966,328				\$725,328		\$0		\$241,000		\$0		\$0		\$241,000	O.K.
82	Amort., Tangible Assets	\$0	H40			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
83	Amort., Intangible Assets	141	H41			106		Ō		35		Ō		0		35	O.K.
84	Other Amortization	0	V189			0		0		. 0		. 0		. 0		0	O.K.
85	Direct Assigned Amort.		V190			0		0		0		0		0		0	O.K.
86 87 88	Total Amortization Exp.	\$141				\$106		\$0		\$35		\$0	-	\$0		\$35	O.K.
89 90	Total Depr. and Amort.	\$966,469				\$725,434		\$0		\$241,035		\$0		\$0		\$241,035	O.K.
91	TOTAL NON-SPEC. OPER. EXP.	\$1,044,975				\$784,193		\$0		\$260,782		\$0		\$0		\$260,782	O.K.

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	· · · · · · · · · · · · · · · · · · ·	TOTAL			Message Tele	ephone Service	Private Line	TOTAL	•
	Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA IntraLA		
	(A)	(B)	(C)	(D)	(E)	(F)	(G) (H	1) (1)	
	105 CUSTOMER OPERATIONS EXPENS	E:							
1	107 Marketing, Allocable 108 Marketing, Direct	\$25,404 0	G35 V192	\$20,209 0	\$0 0	\$5,195 0	\$0 0	\$0 \$5,195 0 0	O.K. O.K.
. 1	109 110 Total Marketing Expense 111	\$25,404		\$20,209	\$0	\$5,195	\$0	\$0 \$5,195	O.K.
1	112 Operator Service, Alloc. 113 Operator Service, Direct 114	\$0 0	G24 V194	\$0 0	\$0 0	\$0 0	\$0 0	\$0 \$0 0 0	
1	114 115 Total Operator Service 116	\$0		\$0	\$0	\$0	\$0	\$0 \$0	
1 1	117 Classified Directory 118 Alphabetical Directory 119 Foreign Directory 120	\$0 19,833 0	V195 G19 G46	\$0 17,868 0	\$0 0 0	\$0 1,965 0	\$0 0 0	\$0 \$0 0 1,965 0 0	O.K.
. 1	120 121 Total Directory 122	\$19,833		\$17,868	\$0	\$1,965	\$0	\$0 \$1,965	О.К.
1	123 Bus. Ofc., EU Presubscription 124 Bus. Ofc., EU MTS & WATS	\$10,984 22,071	G36 G37	\$10,984 19,935	\$0 0	\$0 2,136	\$0 0 0	\$0 \$0 0 2,136 0 0	O.K.
1	 Bus. Ofc., EU Access, P/L & all Other Bus. Ofc., IXC Special Access Bus. Ofc., IXC Switched Access 	0 0 1,076	G38 G39 G40	0 0 687	0 0 0	0 0 389	0	0 0 0 389	O.K. O.K.
1	128 Bus. Ofc., IXC B & C Services 129 Coin Collect & Admin. 130	0	G41 G42	0	0 0	0 0	0	0 0 0 0	
1	131 Total Business Office 132	\$34,131		\$31,605	\$0	\$2,526	\$0	\$0 \$2,526	O.K.
1 1 1 1	133 Cust. Svc., Direct Cust. Serv., Msg. Process 135 Cust. Serv., Other B&C 136 Cust. Serv., CABS 137 Cust. Serv., EU Common Line	\$0 0 53,402 18,124 2,811	V205 G43 G44 G45 V209	\$0 0 41,233 9,062 2,811	\$0 0 0 0	\$0 0 12,169 9,062 0	\$0 0 0 0 0	\$0 \$0 0 0 0 12,169 0 9,062 0 0	O.K. O.K. O.K.
1	138 139 Total Customer Service 140	\$74,337		\$53,106	\$0	\$21,231	\$0	\$0 \$21,231	О.К.
1	141 Total Bus. Ofc., Cust. Serv. 142	\$108,468		\$84,711	\$0	\$23,757	\$0	\$0 \$23,757	O.K.

02:11:51 PM

							Intrastate	
	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message To	elephone Service - IntraLATA	Private Line	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G) (H)	(I)
156 157	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$7,706 91	H48 V211	\$6,018 91			\$0 0	\$0 \$1,688 O.K. 0 O.K.
158 159 160	Total Other Cust. Serv.	\$7,797		\$6,109	\$0	\$1,688	\$0	\$0 \$1,688 O.K.
161 162 163	TOTAL CUSTOMER OPER. EXP.	\$161,502		\$128,897	\$0	\$32,605	\$0	\$0 \$32,605 O.K.
164 165	"BIG-THREE" EXPENSES:							
166 167 168	Total Plt. Spec., ex Support Total Network Oper. Exp. Total Customer Operations	\$453,145 78,390 161,502	44 68 161	\$334,554 58,672 128,897	0	19,718	\$0 0 0	\$0 \$118,591 O.K. 0 19,718 O.K. 0 32,605 O.K.
169 170 171	TOTAL "BIG THREE" EXPENSES	\$693,037		\$522,123	\$0	\$170,914	\$0	\$0 \$170,914 O.K.
172 173 174	CORPORATE OPERATIONS EXPENSE:							
175 176 177	Exec. and Planning, Alloc. Exec. and Planning, Direct	\$127,203 0	H50 V213	\$95,833 0	\$0 0		\$0 0	\$0 \$31,370 O.K. 0 0 O.K.
178 179	Total Exec. and Planning	\$127,203		\$95,833	\$0	\$31,370	\$0	\$0 \$31,370 O.K.
180 181 182	Admin. & General, Allocable Admin. & General, Direct	\$402,278 30,000	H50 V231	\$303,070 0			\$0 0	\$0 \$99,208 O.K. 0 30,000 O.K.
183	Total Admin. and Gen.	\$432,278		\$303,070	\$0	\$129,208	\$0	\$0 \$129,208 O.K.
185 186 187	TOTAL CORPORATE OPERATIONS	\$559,481		\$398,902	\$0	\$160,579	\$0	\$0 \$160,579 O.K.
188 189	NON-INCOME TAXES:							
190 191 192	Non-income Taxes, Allocable Non-income Taxes, Direct	\$704 0	H36 V233	\$527 0	\$0 0		\$0 0	\$0 \$177 O.K. 0 0 O.K.
193 194 195	Total Non-income Taxes	\$704		\$527	\$0	\$177	\$0	\$0 \$177 O.K.
196	TOTAL OPER. EXP. AND TAXES	\$2,257,645		\$1,675,393	\$0	\$582,252	\$0	\$0 \$582,252 O.K.

Sheet "J" ENDING DECEMBER 31, 2001

Roberts County Telephone & RC Communications

	IntraLATA Revenue Requirement Summary	 Part 36 IntraLATA Total	Source		Common Line	 Local Switching	lnfo	rmation	Common ransport	ing and llection	Other		
	(A)	 (B)	(C)	-	(D)	 (E)		(F)	(G)	(H)	(1)		
13 14	Net Investment Rate of Return	\$2,522,511 10.00%	K52 B19		\$1,647,707 10.00%	\$214,912 10.00%		\$0 10.00%	\$659,892 10.00%	\$0 10.00%	10.	\$0 00%	0.K. 0.K.
15 16	Return on Rate Base	\$252,251			\$164,771	\$21,491		\$0	\$65,989	\$0		\$0	O.K.
17 18 19 20 21	AFUDC ITC Amortization Other Return Adjustments	0 0 0	N37 N37 Direct		0 0 0	0 0 0		0 0 0	0 0 0	0 0 0		0 0	0.K. 0.K. 0.K.
22	Net Return	\$252,251			\$164,771	\$21,491		\$0	\$65,989	\$0		\$0	O.K.
23 24 25 26 27	Interest Expense Capitalized Payroll Taxes Depreciation Adjustment Other Income Adjustments	127,008 0 0 0	N67 N37 N37 Direct		82,962 0 0 0	10,821 0 0 0		0 0 0 0	33,225 0 0 0	0 0 0 0		0	O.K. O.K. O.K. O.K.
28 29	After Tax Income	\$125,243			\$81,809	\$10,670		\$0	\$32,764	\$0		\$0	O.K.
30 31 32 33 34 35	State Income Taxes Federal Income Taxes Operating Expenses and Taxes Uncollectibles Other Revenue Adjustments	\$0 64,519 582,252 0 (29,819)	29 29 O195 Direct Direct		0 42,144 262,788 0 (9,210)	0 5,497 102,575 0 (14,223)		0 0 3,989 0 0	0 16,878 186,624 0 (6,386)	0 0 26,275 0 0		0 0 0	O.K. O.K. O.K. O.K.
36 37 38	Basis for Gross Receipts Tax	899,022 1	6+31+32+33		469,703	129,563		3,989	269,492	26,275		0	O.K.
39 40 41 42	Gross Receipts Tax	27,805	37		14,527	4,007		123	8,335	813		0	O.K.
43	TOTAL REVENUE REQUIREMENT	\$897,008		1	\$475,020	 \$119,347		\$4,112	 \$271,441	 \$27,088		\$0	O.K.

	IntraLATA Investment Summary	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Informati	ion	Common Transport	ng and lection	 Other	
	(A)	 (B)	(C)	(D)	(E)	(F)		(G)	(H)	(I)	
13 14	Land and Support Assets	\$347,863	L25	\$81,341	\$83,760		\$0	\$182,762	\$0	\$0	O.K.
15	Central Office Equipment	\$1,441,977	L70	\$410,748	\$422,965		\$0	\$608,263	\$0	\$0	O.K.
16 17 18	Info. Term./Orig. Equipment Cable and Wire Facilities	2,428,813	L78 L117	2,114,179	0		0	0 314,635	0	0	O.K. O.K.
19	Total COE, IOT, C&WF	\$3,870,790		\$2,524,927	\$422,965		\$0	\$922,898	\$0	\$0	O.K.
21	Total Tangible Assets	\$0	L141	\$0	\$0		\$0	\$0	\$0	\$0	O.K.
23 24 25	Total Tele. Pit. ex Intang. Total Intangible Assets	\$4,218,653 937	L144	\$2,606,267 579	\$506,726 113		\$0 0	\$1,105,660 246	\$0 0	\$0 0	O.K. O.K.
26	Total Plant In Service	\$4,219,590		\$2,606,846	\$506,838		\$0	\$1,105,906	\$0	\$0	O.K.
27	Total Plt, Held Future Use	0	L147	. 0	0		0	0	0	. 0	O.K.
28	Total ST PUC	15,569	L163	9,619	1,870		. 0	4,081	. 0	0	O.K.
29	Total LT PUC	0	L164	0	0		0	0	0	0	O.K.
30 31	Total Tel. Plt. Adjust.	0	L169	0	0		0	. 0	0	0	O.K.
32 33	TOTAL TELEPHONE PLANT	\$4,235,160		\$2,616,465	\$508,708		\$0	\$1,109,986	\$0	\$0	O.K.
34	less:									. 2	
35	Accum. Depr., Plt. in Serv.	1,716,953	M23	973,797	290,492		. 0	452,664	. 0	0	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	Ü	0	0.K.
38	Accum. Amort. Intangibles	388	M29	240	47		. 0	102	Ü	0	O.K.
39	Accum. Amort. Other	- 0	M30	0	0		. 0	0	. 0	0	O.K.
40 41	Accum. Def. Inc. Taxes, Net	40,555	M47	22,675	8,692		. 0	9,188	, . O	. 0	O.K.
42	plus:								- 1		
43 44	Other Assets	0	Direct	- 0	0		0	0		0	O.K.
45 46	NET TELEPHONE PLANT plus:	\$2,477,263		\$1,619,753	\$209,478		\$0	\$648,033	\$0	\$0	O.K.
47	Class B RTB Stock	0	L171	0	0		0	. 0	- 0	0	O.K.
48	Materials and Supplies	26,013	L173	16,071	3,125		0	6,818	. 0	0	O.K.
49	Cash Working Capital	19,235	L175	11,883	2,310		0	5,041	0	0	O.K.
50 51	Equal Access Investment	0	L177	0	0		0	0	0	0	O.K.
52 53	NET INVESTMENT	 \$2,522,511		 \$1,647,707	\$214,912 ========		\$0	\$659,892	 \$0	 \$0	O.K.

	******* FCC PART 69 ******* IntraLATA Investment	Pari Intral	t 36 -ATA	Source or		Cor	nmon		Local	 				ommon	Bill	ing and	i	 		
	Detail	To	otal	Apportion		L	_ine	Sv	vitching	Inform	ation		Tr	ransport	Co	llection		Other		
	(A)	(B)	(C)	_		(D)		(E)	(1	F)			(G)		(H)		(1)		
13 14	LAND AND SUPPORT ASSETS:																			
15 16 17	Land Assets, Message Land Assets, Private Line	. ·	\$0 0	N28 N28			0		0			0		0 0			0		0	O.K. O.K.
18	Total Land Assets		\$0				\$0		\$0			\$0		\$0			\$0		\$0	O.K.
19 20 21	Support Assets, Message Support Assets, Private Line	\$:	347,863 0	N28 N28			\$81,341 0		\$83,760 0			\$0 0		\$182,762 0		. <u> </u>	\$0 0		\$0 0	O.K. O.K.
22	Total Support Assets	\$:	347,863				\$81,341		\$83,760			\$0		\$182,762			\$0		\$0	O.K.
24 25 26	Total Land and Supp. Assets	\$	347,863				\$81,341		\$83,760			\$0		\$182,762			\$0		\$0	O.K.
27 28	CENTRAL OFFICE EQUIPMENT:																			
29 30	Operator Sys., DA Operator Sys., Other		\$0 0	(F) (I)			0		0			0 0		0			0		0	O.K. O.K.
31	Total Operator Systems		\$0				\$0		\$0	-		\$0		\$0			\$0		\$0	O.K.
33 34 35 36	Tandem Switching Tandem Assigned	\$	142,396 0	(G) Direct			\$0 0		\$0 0			\$0 0		\$142,396 0			\$0 0		\$0 0	O.K. O.K.
37	Total Tandem Switching	\$	142,396			•	\$0		\$0			\$0		\$142,396			\$0		\$0	О.К.
38 39 40	Local Switching Local Assigned	\$4	422,965 0	(E) Direct			\$0 0		\$422,965 0			\$0 0		\$0 0			\$0 0		\$0 0	O.K. O.K.
41 42	Total Local Switching	\$4	422,965			•	\$0		\$422,965	-		\$0		\$0			\$0		\$0	О.К.
43 44	Total Switching	\$5	565,361				\$0		\$422,965			\$0		\$142,396			\$0		\$0	O.K.

	******* FCC PART 69 ******* IntraLATA Investment Detail	 Part 36 IntraLATA Total	Source or Apportion		Common Line	 Local Switching	Informatio	п	Common Transport	ling and ollection	 Other	-	
	(A)	 (B)	(C)	_	(D)	(E)	(F)		(G)	 (H)	(1)		
58 59	COE Exch. Trunk COE Exch. Line - Message	\$0 410,748	Direct (D)		\$0 410,748	\$0 0		\$0 0	\$0 0	\$0 0		\$0 0	O.K. O.K.
60	COE Exch. Line - PL etc.	0	(1)		0	Ō		0	0	0		0	O.K.
61	COE Exch. Line - Assigned	0	Direct		0	0		0		0		0	O.K.
62	COE Interexchange, Message	446,181	(G)		0	0		0	446,181	0		. 0	O.K.
63	COE Interexchange, PL	0	(1)		0	0		0	0	0		. 0	O.K.
64	COE Interexchange, Assigned	0	(G)		0	0		. 0	. 0	0		0	O.K.
65	COE H/R Message	19,687	(G)		0	0		. 0	19,687	0		0	O.K.
66	COE H/R Assigned	0	Direct		0	0		. 0	0	0		0	O.K.
67					· · · · · · · · · · · · · · · · · · ·				***************************************				
68	Total COE Transmission	\$876,615			\$410,748	\$0		\$0	\$465,867	\$0		\$0	O.K.
69													
70	Total Central Office Equip.	\$1,441,977			\$410,748	\$422,965		\$0	\$608,263	\$0		\$0	O.K.
71 72 73	IOT EQUIPMENT:												
74	Public Telephone	\$0	N43		\$0	\$0		\$0	\$0	\$0		\$0	O.K.
75	Coinless Pay Phone	Ö	(D)		ő	0		0	Ö	0		0	O.K.
76	Customer Premises Equipment	Ö	N60		ŏ	Ö		Ö	Ŏ	0		Ö	O.K.
77	Customer Fremoco Equipment		1100										0.14.
78 79	Total IOT Equipment	\$0			\$0	\$0		\$0	\$0	\$0		\$0	O.K.
80	CABLE AND WIRE FACILITIES:												
81													
82	Exchange PL and WATS	\$0	(I)		\$0	\$0		\$0	\$0	\$0		\$0	O.K.
83	Exchange Message	2,114,179	(D)		2,114,179	0		. 0	0	0		0	O.K.
84	Exchange Assigned	0	Direct		0	0		0	0	0		0	O.K.
. 85		· · .							· · · · · · · · · · · · · · · · · · ·				
86	Total Exchange Line C&WF	\$2,114,179			\$2,114,179	\$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	\$288,982	(G)		. \$0	\$0		\$0	\$288,982	\$0		\$0	O.K.
94	Interexchange PL, WATS	. 0	(1)		0	0		0	0	. 0		0	O.K.
95	Interexchange Assigned	0	(G)		0	0		0	0	0		0	O.K.
96					•			 .			· —		
97	Total Interexchange C&WF	\$288,982			\$0	\$0		\$0	\$288,982	\$0		\$0	O.K.

Sheet "L" ENDING DECEMBER 31, 2001

	and the second s				 							 					
	IntraLATA Investment Detail	Part 3 IntraLA Tota	ГА	Source or Apportion	Common Line		Local Switching		Information		nmon isport	ing and lection		Ot	ther		
	(A)	(B)		(C)	(D)		(E)		(F)	j. ((G)	(H)			(I) .		
111	H/R C&WF, Message	\$2	5,652	(G)		\$0		\$0	\$0		\$25,652		\$0			\$0	O.K.
112	H/R C&WF, WATS		Ò	(1)		0		0	0		0		0			0	O.K.
113	H/R C&WF, Assigned		0	Direct		0		0	0		0		0			0	O.K.
114 115 116	Total Host/Remote C&WF	\$2	5,652			\$0		\$0	\$0		\$25,652	***************************************	\$0			\$0	O.K.
.117	Total Cable and Wire Facil.	\$2,42	8,813		\$2,114,1	7 9		\$0	\$0	\$	314,635		\$0		. :	\$0	O.K.
118 119 120	TANGIBLE ASSETS:																
121	Land and Support Leases		\$0	N28		0		0	0		0		0			0	O.K.
123	COE Operator Leases		\$0	32		\$0		\$0	\$0		\$0		\$0		11	\$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																	
132 133	C&WF Leases		\$0	117		0		0	0		0		0			0	O.K.
134 135	Total Capital Leases		\$0			\$0		\$0	\$0		\$0		\$0			\$0	O.K.
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	0.K.
138		. · · · ·												. · -			2
139 140	Total Leasehold Improvementsa		\$0			\$0		\$0	\$0		\$0		\$0			\$0	O.K.
141 142 143	Total Tangible Assets		\$0		981 ()	\$0		\$0	\$0		\$0		\$0			\$0	O.K.
144 145 146	TOTAL INTANGIBLE ASSETS		\$937	N37	\$5	79	\$	113	\$0		\$246		\$0			\$0	O.K.
147	PROPERTY HELD FOR FUTURE US		\$0	N46		0 .		0	0		0		0			0	O.K.

	******** FCC PART 69 ******* IntraLATA Investment Detail	Intra	rt 36 LATA otal	Source of Apportion	Common Line		Local itching	Ini	formatio	n	Comm Transp		ing and llection		Other		
	(A)	formand federa	(B)	(C)	(D)		 (E)	. -	(F)		(G)	(H)		(1)		
161	PLANT UNDER CONSTRUCTION:																
162 163 164	Short-term Long-term		\$15,569 0	N46 N46	\$9,6	619 0	\$1,870 0			\$0 0	\$	4,081 0		\$0 0		\$0 0	O.K. O.K.
165 166 167	Total Pit. Under Const.		\$15,569		\$9,6	519	\$1,870			\$0	\$	4,081		\$0		\$0	O.K.
168 169 170	TELEPHONE PLANT ADJUSTMENT		\$0	N46		\$0	\$0			\$0		\$0		\$0		\$0	O.K.
171	CLASS B RTB STOCK		\$0	N37		\$0	\$0			\$0		\$0		\$0		\$0	O.K.
172 173	MATERIALS AND SUPPLIES		\$26,013	N37	\$16,0	71	\$3,125			\$0	\$	6,818		\$0		\$0	O.K.
174 175	CASH WORKING CAPITAL		\$19,235	N37	\$11,8	883	\$2,310			\$0	\$	5,041		\$0		\$0	O.K.
176 177	EQUAL ACCESS INVESTMENT		\$0	Direct		\$0	\$0			\$0		\$0		\$0		\$0	O.K.

Sheet "M" ENDING DECEMBER 31, 2001

	******* FCC PART 69 ******* IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Co	ommon Line	Local Switching	Infor	mation	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)		(D)	(E)		(F)	(G)	(H)	(1)	
13 14	ACCUM. DEPRECIATION, TPIS:											
15	Support Assets	\$139,174	N28		\$32,543	\$33,5	11	\$0	\$73,120	\$0	\$0	O.K.
. 16	COE Switching	343,496	L44		0	256.9		0	86,515	0	0	O.K.
17	COE Operator	0	L32		0		0	0	0	0	0	O.K.
18	COE Transmission	331,271	L68		155,221		0	0	176,050	. 0	0	O.K.
19	IOT Equipment	0	L78		0		0	0	0	0	0	O.K.
20	Cable and Wire Facilities	903,012	L117		786,033		0	0	116,978	0	0	O.K.
21	Other Plant	0	N37		. 0		0	0	0	0	0	O.K.
22												
23 24	Total Accum. Depr., TPIS	\$1,716,953			\$973,797	\$290,4	92	\$0	\$452,664	\$0	\$0	O.K.
25 26	ACCUM. AMORTIZATION:											
27	Accum. Depreciation, PHFU	\$0	N37		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	N37		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	388	N37		\$240	\$	47	\$0	\$102	\$0	\$0	O.K.
30	Accum. Amort., Other	0	N37		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
31			-								· · ·	
32 33	Tot. Accum. Amortization	\$388			\$240	\$	47	\$0	\$102	\$0	\$0	O.K.
34 35	Total Accum. Depr./Amort.	\$1,717,342			\$974,037	\$290,5	39	\$0	\$452,766	\$0	\$0	O.K.
36												
37	ACCUM, DEF. INC. TAXES, NET:											
38												
39	Support Assets	\$2,298	N28		\$537	\$5	53	\$0	\$1,207	\$0	\$0	O.K.
40	COE Switching	10,879	L44		0	8,1	39	0 -	2,740	0	0	O.K.
41	COE Operator	0	L32		0		0	0	0	0	0	O.K.
42	COE Transmission	4,214	L68		1,975		0	0	2,240	0	0	O.K.
43	IOT Equipment	0	L78		0		0	. 0	0	0	0	O.K.
44	Cable and Wire Fac.	23,164	L117		20,163		0	Ō	3,001	0	0	O.K.
45 46	Unclassified	0	N37		0		0	0	0	0	0	O.K.
47	Total Accum. Def. Inc. Taxes	\$40,555	*		\$22,675	\$8,6	92	\$0	\$9,188	\$0	\$0	O.K.

Sheet "N" ENDING DECEMBER 31, 2001

Roberts County Telephone & RC Communications

		Part 36 IntraLATA		Common	Local		Common	Billing and		
	Apportionment Factors	Total	Source	Line	Switching	Information	Transport	Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14 15 16	Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities	\$1,441,977 0 2,428,813	L70 L78 L117	\$410,748 0 2,114,179	\$422,965 0 0	\$0 0 0	\$608,263 0 314,635	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
17 18 19	Total Factor	\$3,870,790 1.000000		\$2,524,927 0.652303	\$422,965 0.109271	\$0 0.000000	\$922,898 0.238426	\$0 0.000000	0.000000	O.K. O.K.
20 21 22	Sum: Sw., Trans., Other Factor	\$1,345,863 1.000000	17	\$0 0.000000	\$422,965 0.314271	\$0 0.000000	\$922,898 0.685729	\$0 0.000000	\$0 0.000000	O.K. O.K.
23 24 25 26	Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message	\$1,441,977 0 314,635	L70 L78 L117-83	\$410,748 0 0	\$422,965 0 0	\$0 0 0	\$608,263 0 314,635	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
27 28 29	Total Factor	\$1,756,611 1.000000		\$410,748 0.233830	\$422,965 0.240785	\$0 0.000000	\$922,898 0.525385	\$0 0.000000	\$0 0.000000	O.K. O.K.
30 31 32 33 34 35	General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment	\$347,863 1,441,977 0 2,428,813	L25 13 14 15 L177	\$81,341 410,748 0 2,114,179	\$83,760 422,965 0 0	\$0 0 0 0	\$182,762 608,263 0 314,635 0	\$0 0 0 0	\$0 0 0 0	O.K. O.K. O.K. O.K. O.K.
36 37 38	Total Factor	\$4,218,653 1.000000		\$2,606,267 0.617796	\$506,726 0.120115	\$0 0,000000	\$1,105,660 0.262088	\$0 0.000000	\$0 0.000000	O.K. O.K.
39 40 41	Sum: Com. Ln., Sw., Trans. Factor	\$4,218,653 1.000000	36	\$2,606,267 0.617796	\$506,726 0.120115	\$0 0,000000	\$1,105,660 0.262088	\$0 0.000000	\$0 0.000000	O.K. O.K.
42 43 44	COE Cat. 2 Factor IOT Cat. 1 Factor	1.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	1.000000 0.000000	0.000000 0.00000	0.000000	O.K. O.K.
45 46	Total TPIS Factor	\$4,219,590 1.000000	K26	\$2,606,846 0.617796	\$506,838 0.120115	\$0 0.000000	\$1,105,906 0.262088	\$0 0.000000	\$0 0.000000	O.K. O.K.

	******* FCC PART 69 ******* Apportionment Factor		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)	
	Interstate Equiv. Factor Wtd. Std. Work Seconds		0.000000 1.000000	Direct Direct		0.000000 1.000000		0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000		
62 63 64			\$180,461 1.000000	0171		\$79,343 0.439667		\$23,870 0.132273	\$2,094 0.011603	\$59,910 0.331981	\$15,244 0.084475		0
65 66 67	Net Investment Factor		\$2,522,511 1.000000	J13		\$1,647,707 0.653201		\$214,912 0,085198	\$0 0.000000	\$659,892 0.261601	\$0 0.000000		

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion		nmon _ine		_ocal tching	lni	formatio	on .	ommon ansport	ng and lection		 Other		
	(A)	(B)	(C)	-	(D)		(E)	-	(F)	-	 (G)	 (H)		(1)		
13 14	PLANT SPEC. OPER. EXPENSE:															
15 16 17	Network Support, Alloc. Network Support, Direct	\$165 0	N37 Direct		\$102 0		\$20 0			\$0 0	\$43 0		\$0 0		\$0 0	O.K. O.K.
18	Total Network Support Exp.	\$165			\$102		\$20			\$0	\$43		\$0		\$0	O.K.
19 20 21	General Support, Alloc. General Support, Direct	\$9,353 0	N30 Direct		\$2,187 0		\$2,252 0			\$0 0	\$4,914 0		\$0 0		\$0 0	O.K. O.K.
22 23 24	Total General Support Exp.	\$9,353			\$2,187		\$2,252			\$0	\$4,914		\$0		\$0	О.К.
25 26 27	Central Office Eq., Alloc. Central Office Eq., Direct	\$53,632 0	N31 Direct		\$15,277 0		\$15,732 0			\$0 0	\$22,623 0		\$0 0		\$0 0	0.K. 0.K.
28	Total COE Exp.	\$53,632			\$15,277		\$15,732			\$0	\$22,623		\$0		\$0	O.K.
29 30 31 32	Cust. Premises Equip. Other IOT IOT Direct	\$0 0 0	L76 N43 Direct		\$0 0 0		\$0 0 0			\$0 0 0	\$0 0 0		\$0 0 0		\$0 0 0	0.K. 0.K. 0.K.
33 34 35	Total IOT Exp.	\$0		•	\$0		\$0			\$0	\$0		\$0		\$0	O.K.
36 37 38	Cable & Wire, Alloc. Cable & Wire, Direct	\$52,191 12,768	N33 Direct		\$45,430 0		\$0 0			\$0 0	\$6,761 12,768		\$0 0		\$0 0	0.K. 0.K.
39	Total C&WF Exp.	\$64,959			\$45,430		\$0			\$0	\$19,529		\$0		\$0	0.K.
40 41 42	TOTAL PLT. SPEC. OPER. EXP.	\$128,109			\$62,996		\$18,003			\$0	\$47,110	* *	\$0		\$0	O.K.
43	TOTAL PLT. SPEC., ex SUPPORT	\$118,591			\$60,707		\$15,732			\$0	\$42,152		\$0		\$0	O.K.

26-Jun-2002

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	(Common Line		Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)		(D)		(E)	(F)	(G)	(H)	(1)	
57	NON-SPECIFIC OPER. EXP.:											
58 59 60	Oth. Pit. and Equip., Alloc. Oth. Pit. and Equip., Direct	\$29 0	N18 Direct		\$19 0		\$3 0	\$0 0	\$7 0	\$0 0	\$0 0	O.K. O.K.
61 62	Total Oth. Plt. & Equip.	\$29			\$19		\$3	\$0	\$7	\$0	\$0	O.K.
63 64 65	Network Operations, Alloc. Network Operations, Direct	\$19,718 0	N18 Direct		\$12,862 0		\$2,155 0	\$0 0	\$4,701 0	\$0 0	\$0 0	O.K. O.K.
66	Total Network Oper. Exp.	\$19,718			\$12,862		\$2,155	\$0	\$4,701	\$0	\$0	O.K.
68	Total Access Expenses	\$0	Direct		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
70 71 72	Depr., Support Assets Depr., COE Switching	\$21,598 69,337	L23 L44		\$5,050 0		\$5,200 51,873	\$0 0	\$11,347 17,464	\$0 0	\$0 0	O.K. O.K.
73 74	Depr., COE Operator Depr., COE Transmission	0 60,168	L32 L68		0 28,192		0 0	0	0 31,976	0	0	O.K. O.K.
75 76	Depr., IOT Equipment Depr., C&W Facilities	0 89,897	L78 L117		78,251		0	0	0 11,645	0 0	0 0	0.K. 0.K.
77 78	Depr., PHFU	0	L147		0		0	0	<u> </u>	0		O.K.
79 80	Total Depreciation Expense	\$241,000			\$111,494		\$57,074	\$0	\$72,432	\$0	\$0	O.K.
81 82	Amort., Tangible Assets Amort., Intangible Assets	\$0 35	L141 L144		\$0 22		\$0 4	\$0 0	\$0 9	\$0 0	\$0 0	O.K. O.K.
83 84	Other Amortization Direct Assigned Amort.	0	Direct Direct		0		0 0	0 0	0 0	0	0	O.K. O.K.
85 86	Total Amortization Exp.	\$35			\$22	•	\$4	\$0	\$9	\$0	\$0	O.K.
87 88 89	Total Depr. and Amort.	\$241,035			\$111,516		\$57,078	\$0	\$72,441	\$0	\$0	O.K.
90	TOTAL NON-SPEC. OPER. EXP.	\$260,782			\$124,397		\$59,236	\$0	\$77,150	\$0	\$0	O.K.

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 105	CUSTOMER OPERATIONS EXPENSE:									
106 107 108	Marketing, Allocable Marketing, Direct	\$5,195 0	N37 Direct	\$3,210 0	\$624 0	\$0 0	\$1,362 0	\$0 0	\$0 0	O.K. O.K.
109	Total Marketing Expense	\$5,195		\$3,210	\$624	\$0	\$1,362	\$0	\$0	O.K.
111 112 113	Operator Service, Alloc. Operator Service, Direct	\$0 0	N61 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116 117 118 119	Classified Directory Alphabetical Directory Foreign Directory	\$0 1,965 0	Direct (F) Direct	\$0 0 0	\$0 0 0	\$0 1,965 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
120	Total Directory	\$1,965		\$0	\$0	\$1,965	\$0	\$0	\$0	O.K.
122 123 124 125 126 127 128 129 130 131 132 133 134 135 136	Bus. Ofc., EU Presubscription Bus. Ofc., Reserved Bus. Ofc., EU Access PL & All Other Bus. Ofc., EU Message Bus. Ofc., EU Reserved Bus. Ofc., IX Special Access Bus. Ofc., IX Switched Access Bus. Ofc., IX Silling and Collection Bus. Ofc., Coin Collection & Administi Bus. Ofc., Reserved Total Business Office Cust. Serv., Msg. Process Cust. Serv., Other B&C	\$2,526 \$0 2,136 0 0 389 0 0 0 \$2,526	N40 (I) (H) (H) (I) (I) N40 (H) (D) (I)	\$0 0 0 0 0 240 0 0 	\$0 0 0 0 0 0 47 0 0 0 \$47	\$0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 102 0 0 0 \$102	\$0 0 2,136 0 0 0 0 0 0 0 \$2,136	\$0 0 0 0 0 0 0 0 0 0	O.K. O.K. O.K. O.K. O.K. O.K. O.K. O.K.
137 138 139	Cust. Serv., CABS Cust. Serv., EU Common Line	9,062 0	N21 (H)	0	2,848 0	0	6,214 0	0	0	O.K. O.K.
140 141	Total Customer Service	\$21,231		\$0	\$2,848	\$0	\$6,214	\$12,169	\$0	O.K.
142	Total BO, CS, OS, Dir.	\$25,722		\$240	\$2,895	\$1,965	\$6,316	\$14,306	\$0	O.K.

Sneet "O" ENDING DECEMBER 31, 2001

Roberts County Telephone & RC Communications

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 ntraLATA Total	Apportion	mmon Line	Local Switching	Info	mation		ommon ansport	ng and lection		Other	
	(A)	(B)	(C)	(D)	(E)		(F)	-	(G)	(H)		(1)	
158 159 160	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$1,688 0	142 Direct	\$16 0	\$190 0		\$129 0		\$414 0	\$939 0		\$0 0	O.K. O.K.
161	Total Other Cust. Serv.	\$1,688		\$16	\$190		\$129		\$414	\$939		\$0	0.K.
163 164	TOTAL CUSTOMER OPER. EXP.	\$32,605		\$3,466	\$3,709		\$2,094		\$8,092	\$15,244		\$0	O.K.
165 166	"BIG-THREE" EXPENSES:												
167	Total Pit. Specific Exp.	\$128,109	41	\$62,996	\$18,003		\$0		\$47,110	\$0		\$0	O.K.
168	Total Pit Non-specific Exp.	19.747		12,881	2,158		0		4,708	0		0	O.K.
169	Total Customer Operations	32,605	163	3,466	3,709		2,094		8,092	15,244		0	O.K.
171 172	TOTAL "BIG THREE" EXPENSES	\$180,461		\$79,343	\$23,870		\$2,094		\$59,910	\$15,244		\$0	O.K.
173 174	CORPORATE OPERATIONS EXPENSE:												
175	Exec. and Planning, Alloc.	\$31,370	N64	\$13,793	\$4,149		\$364		\$10,414	\$2,650		\$0	O.K.
176 177	Exec. and Planning, Direct	0	Direct	0	0		0		0	0		0	O.K.
178 179	Total Exec. and Planning	\$31,370		\$13,793	\$4,149		\$364		\$10,414	\$2,650		\$0	O.K.
180 181	Admin. & General, Allocable Admin. & General, Direct	\$99,208 30,000	N64 Direct	\$43,619 14,409	\$13,123 4,334		\$1,151 380		\$32,935 10,877	\$8,381 0		\$0 0	O.K. O.K.
182 183	Total Admin. and Gen.	\$129,208	• *	\$58,028	\$17,457		\$1,531		\$43,812	\$8,381		\$0	O.K.
184 185	TOTAL CORPORATE OPERATIONS	\$160,579		\$71,820	\$21,606		\$1,895		\$54,227	\$11,031		\$0	O.K.
186 187 188	NON-INCOME TAXES:												
189 190 191	Non-income Taxes, Allocable Non-income Taxes, Direct	\$177 0	N37 Direct	\$109 0	\$21 0		\$0 0		\$46 0	\$0 0		\$0 0	O.K. O.K. O.K.
192 193 194	Total Non-income Taxes	\$177	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$109	\$21		\$0		\$46	\$0		\$0	O.K.
195	TOTAL OPER. EXP. AND TAXES	\$582,252		 \$262,788 	\$102,575 	====	\$3,989 ======	====	\$186,624	 \$26,275	====	\$0 ======	O.K.

	InterLATA Revenue Requirement Summary	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Othe	er 	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)		
13 14	Net Investment Rate of Return	\$0 10.00%	Q52 B19	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	10	\$0 0.00%	O.K. O.K.
15 16 17	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0		\$0	O.K.
18	AFUDC	\$0	T37		0	0	0	0		0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	e ja 0		0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	. 0		0	O.K.
21											
22 23	Net Return	\$0		\$0	\$0	\$0	\$0	\$0		\$0	O.K.
24	Interest Expense	\$0	T67	0	0	0	0	0		0	O.K.
25	Capitalized Payroll Taxes	0	T37	Ō	0	Ō	0	0		. 0	O.K.
26	Depreciation Adjustment	ō	T37	Ō	0	0	0	0		. 0	O.K.
27	Other Income Adjustments	Ō	Direct	0	0	0	0	0		0	O.K.
28											
29	After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0		\$0	O.K.
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0		\$0	O.K.
32	Federal Income Taxes	0	29	. 0	0	0	0	0		. 0	O.K.
33	Operating Expenses and Taxes	0	U195	0	0	0	0	0		0	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0		0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0		0	O.K.
36	•										
37	Basis for Gross Receipts Tax	0	16+31+32+33	0	0	0	0	0		0	O.K.
38											
39										_	
40	Gross Receipts Tax	0	37	0	0	0	0	0		0	O.K.
41											
42										00	0 1/
43	TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0		\$0	O.K.
44				=========	222222222	=========	========	========	======	=	

	******* FCC PART 69 ****** InterLATA Investment Summary	Part 36 nterLAT/ Total		Source	Comr Lir			Local Switching)	ln	formation	 	Comr Trans		Billing and Collection		Other		
	(A)	(B)	•	(C)	([))		(E)		-	(F)		(G	5)	(H)		(1)		
13 14	Land and Support Assets		\$0	R25		\$0			\$0			\$0		\$0		\$0		\$0	O.K.
15	Central Office Equipment		\$0	R70		\$0			\$0 0			\$0 0		\$0 0		\$0 0		\$0 0	0.K. 0.K.
16 17 18	Info. Term./Orig. Equipment Cable and Wire Facilities		0	R78 R117		0 0			0			0	<u> </u>	0		0	1	Ö	O.K.
19	Total COE, IOT, C&WF		\$0			\$0			\$0			\$0		\$0		\$0		\$0	O.K.
21 22	Total Tangible Assets		\$0	R141		\$0			\$0			\$0		\$0		\$0		\$0	0.K.
23 24 25	Total Tele. Plt. ex Intang. Total Intangible Assets		\$0 0	R144		\$0 0			\$0 0			\$0 0		\$0 0		\$0 0		\$0 0	O.K. O.K.
26	Total Plant In Service		\$0	D4.47		\$0 0			\$0 0			\$0 0		\$0 0		\$ 0		\$0 0	0.K. 0.K.
27 28	Total Pit. Held Future Use Total ST PUC		0	R147 R163		0			0			0		. 0		0		ō	O.K.
29	Total LT PUC		0	R164		0			0			0		0		0		0	O.K.
30 31	Total Tel. Plt. Adjust.		0	R169		0			0		. <u> </u>	0		0		0	· <u></u>	0	O.K.
32 33 34	TOTAL TELEPHONE PLANT		\$0			\$0			\$0			\$0		\$0		\$0		\$0	O.K.
35	Accum. Depr., Plt. in Serv.		. 0	S23		0			0			0		. 0		0		0	O.K.
36	Accum. Depr. PHFU		0	S27		0			0			0		0		. 0		0	0.K. 0.K.
. 37 38	Accum. Amort. Tangible Plt. Accum. Amort. Intangibles		0	S28 S29		0			0			0		0		0		.0	O.K.
39	Accum. Amort. Other		-0	S30		ő			. 0			Ö		ŏ		. 0		0	O.K.
40	Accum. Def. Inc. Taxes, Net		0	S47		0			0			0		0		0		0	O.K.
42 43	plus: Other Assets		0	Direct		0			0			0		0		0		0	О.К.
44 45 46	NET TELEPHONE PLANT plus:		\$0		-	\$0			\$0			\$0		\$0		\$0		\$0	О.К.
47	Class B RTB Stock		0	R171		. 0			0			0		0		0		0	O.K.
48	Materials and Supplies		0	R173		0			. 0			0		0		0		0	O.K.
49	Cash Working Capital		0	R175 R177		0			0			0		0		0		0	0.K. 0.K.
50 51	Equal Access Investment			KIII	·						12 <u>12 1</u>								U.IX.
52 53	NET INVESTMENT	 	\$0 ====		 	\$0 =====	20		\$0 ====			\$0 ===		\$0 =====		\$0 ====	 	\$0 ===	O.K.

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

Sheet "R" ENDING DECEMBER 31, 2001

	******* FCC PART 69 ******		Part 36									auons						
	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)		(1)		
58	COE Exch. Trunk		\$0	Direct			\$0		\$0		\$0		0		\$0		\$0	O.K.
59	COE Exch. Line - Message		0	(D)			0		0		0		0		0		0	0.K. 0.K.
61	COE Exch. Line - PL etc. COE Exch. Line - Assigned		0	(I) Direct			0		n		.0 .		0		0		ő	O.K.
62	COE Interexchange, Message		ŏ	(G)			ŏ		ō		ō		0		Ö		. 0	.O.K.
63	COE Interexchange, PL		0	(1)			0		0		0		0		0		0	O.K.
64	COE Interexchange, Assigned		0	(G)			0		0		0		0		0		. 0	O.K.
65	COE H/R Message		0	_(G)			. 0		0		0		0		0		0	0.K. 0.K.
66	COE H/R Assigned		0	Direct			0		U		0		0		0		. 0	U.K.
67 68 69	Total COE Transmission		\$0				\$0		\$0		\$0	\$	0		\$0		\$0	0.K.
70 71	Total Central Office Equip.		\$0				\$0		\$0		\$0	\$	0		\$0		\$0	O.K.
72 73	IOT EQUIPMENT:																	
74	Public Telephone		\$0	T43			\$0		\$0		\$0		0		\$0		\$0	O.K.
75	Coinless Pay Phone		0	(D)			0		0		0		0		0		. 0	0.K.
76 77	Customer Premises Equipment	•	0	T60			0		0		0		0		0		0	O.K.
78 79	Total IOT Equipment		\$0				\$0		\$0		\$0	\$	0		\$0		\$0	O.K.
80 81	CABLE AND WIRE FACILITIES	S:																
82	Exchange PL and WATS		\$0	(1)			\$0		\$0		\$0		0		\$0		\$0	O.K.
83	Exchange Message		0	(D) Direct			0		0		0		0		0		0	0.K. 0.K.
85	Exchange Assigned			Direct		3 - <u>11 - 12 - 1</u>							0	<u> </u>				U.K.
86 87	Total Exchange Line C&WF		\$0				\$0		\$0		\$0		0		\$0		\$0	O.K.
88 89	Exchange Trunk, Message Exchange Trunk, PL		\$0 0	Direct Direct			\$0 0		\$0 0		\$0 0		0		\$0 0		\$0 0	O.K. O.K.
90 91 92	Total Exchange Trunk C&WF		\$0				\$0		\$0		\$0	\$	0		\$0	4 : - 	\$0	O.K.
93	Interexchange Message		\$0	(G)			\$0		\$0		\$0	\$	0		\$0		\$0	O.K.
94	Interexchange PL, WATS		0	(1)			0		0		0		0		0		0	O.K.
95	Interexchange Assigned		0	(G)			0 .		0		0 .		0		0		0	O.K.
96 97	Total Interexchange C&WF		\$0				\$0		\$0		\$0	<u></u> \$	0		\$0		\$0	О.К.

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

	•			100	1.00									 <u> </u>		 		 		
	******* FCC PART 69 ******* InterLATA Investment Detail	Interl	rt 36 LATA otal	Source or Apportion		Comm Line			Local Switchin	g	in	ormati	on	ommo		illing and		 Othe	r_	
	(A)	. ((B)	(C)		(D)		_	(E)	•		(F)	•	(G)		 (H)	-	(I)		
161 162	PLANT UNDER CONSTRUCTION:	*																		
163 164	Short-term Long-term		\$0 0	T46 T46			\$0 0			\$0 0			\$0 0		\$0 0		\$0 0		\$0 0	O.K. O.K.
165 166 167	Total Plt. Under Const.		\$0				\$0			\$0			\$0		\$0		\$0	:	\$0	O.K.
168 169	TELEPHONE PLANT ADJUSTMENT		\$0	T46			\$0			\$0			\$0		\$0		\$0		\$0	O.K.
170 171 172	CLASS B RTB STOCK		\$0	T37			\$0			\$0			\$0		\$0		\$0		\$0	O.K.
173 174	MATERIALS AND SUPPLIES		\$0	T37			\$0			\$0			\$0		\$0		\$0		\$0	O.K.
175 176	CASH WORKING CAPITAL		\$0	T37			\$0			\$0			\$0		\$0		\$0		\$0	О.К.
.177	EQUAL ACCESS INVESTMENT		\$0	Direct			\$0			\$0			\$0		\$0		\$0		\$0	O.K.

	******* FCC PART 69 ******* InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line		Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)		(E)	(F)	(G)	(H)	(1)	
13 14	ACCUM. DEPRECIATION, TPIS:										
15	Support Assets	\$0	T28		50	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching	Ō	R44		0	0	0	0	0	0	
17	COE Operator	Ō	R32		0	0	0	0	0	0	O.K.
18	COE Transmission	Ō	R68		0	0	0	0	0	0	O.K.
19	IOT Equipment	0	R78		Ō	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	Ō	R117		0	0	0	0	0	0	O.K.
21	Other Plant	Ō	T37		0	0	0	0	0	0	O.K.
22	Outor Fizan								the <u>land</u> of		_
23	Total Accum. Depr., TPIS	\$0			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24	rotal riodani. Dopin, 11 10					•					
25 26	ACCUM. AMORTIZATION:										
27	Accum. Depreciation, PHFU	0	T37		\$O	\$0	\$0	\$0	\$0	\$0	
28	Accum. Amort., Tangible Inv.	0	T37		0 [0	0	0	0	0	
29	Accum. Amort., Intang. Inv.	0	T37		0	0	0	0	0	0	
30	Accum. Amort., Other	0	T37		0	0	0	0	0	0	O.K.
31		· · · · · · · · · · · · · · · · · · ·									-
32	Tot. Accum. Amortization	\$0			\$O .	\$0	\$0	\$0	\$0	\$0	O.K.
33											
34	Total Accum, Depr./Amort.	\$0			\$0	\$0	\$0	\$0	\$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	
44	Cable and Wire Fac.	0	R117		0	0	0	0	0	0	O.K.
45	Unclassified	ō	T37		0	0	0	0	0	0	
46											
	Total Accum. Def. Inc. Taxes	\$0			03	\$0	\$0	\$0	\$0	\$0	O.K.

	FCC PART 69 ******* Apportionment Factors	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information		Billing and Collection	Other
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(i)
13 14 15 16	Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities	\$0 0 0	R70 R78 R117	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 O.K. 0 O.K. 0 O.K.
17 18 19	Total Factor	\$0 0.000000		\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 O.K. 0.000000 O.K.
20 21 22	Sum: Sw., Trans., Other Factor	\$0 0.000000	17	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 O.K. 0,000000 O.K.
23 24 25 26	Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message	\$0 0 0	R70 R78 R117-83	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 O.K. 0 O.K. 0 O.K.
27 28 29	Total Factor	\$0 0.000000		\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 O.K. 0.000000 O.K.
30 31 32 33 34 35	General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment	\$0 0 0 0	R25 13 14 15 R177	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 O.K. 0 O.K. 0 O.K. 0 O.K.
36 37 38	Total Factor	\$0 0.000000		\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 O.K. 0.000000 O.K.
39 40 41	Sum: Com. Ln., Sw., Trans. Factor	\$0 0.000000	36	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 O.K. 0.000000 O.K.
42 43 44	COE Cat. 2 Factor IOT Cat. 1 Factor	1.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	1.000000 0.000000	0.000000 0.000000	0.000000 O.K. 0.000000 O.K.
45 46	Total TPIS Factor	\$0 0.000000	Q26	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 O.K. 0,000000 O.K.

Roberts County Telephone & RC Communications

		0.0 7.7.	0 0 X X	0.0 K.K
Other	8	0.00000	0.000000	0.000000
Billing and Collection	(H)	0.00000	0.000000	0.00000
Common Transport	(9)	0.000000	0.000000	0.00000
Information	(F)	0.000000	\$0 0.000000	0.000000
Local Switching	(E)	0.000000	0.000000	0.00000
Common Line	(Q)	0.000000	\$0 0.000000	0.00000
Source	(<u>O</u>	Direct Direct	U171	P13
Part 36 InterLATA Total	(B)	0.000000	0.00000	0.00000
****** FCC PART 69 ****** Apportionment Factors	(A)	60 Interstate Equiv. Factor 61 Wtd. Std. Work Seconds	62 "BIG THREE" Expenses 64 Factor	65 66 Net Investment 67 Factor
		ΦΦ	63 63	65 67 67

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

	·													
	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 3 InterLA Tota	TA .	Apportion	Common Line	Local Switchin	j	Information	Common Transport		Billing and Collection	Other		
	(A)	(B))	(C)	(D)	(E)		(F)	(G)		(H)	(1)		
57 58	NON-SPECIFIC OPER. EXP.:													
59	Oth. Pit. and Equip., Alloc.		\$0	T18	\$0		\$0	\$0	\$		\$0		\$0	O.K. O.K.
60 61	Oth. Pit. and Equip., Direct	44 ± <u></u>	0	Direct	0		. 0	0	<u> </u>	D — • • •	0		0	U.K.
62	Total Oth. Plt. & Equip.		\$0		\$0		\$0	\$0	\$	0	\$0		\$0	O.K.
64	Network Operations, Alloc.		\$0	T18	\$0		\$0	\$0	\$	0	\$0		\$0	O.K.
65	Network Operations, Direct		Ő	Direct	Ŏ		0	Õ		0	0		o	O.K.
66	Network Operations, Direct			Direct										
67 68	Total Network Oper. Exp.		\$0		\$0		\$0	\$0	*** * * * * * * * * * * * * * * * * *	0	\$0		\$0	O.K.
69 70	Total Access Expenses		\$0	Direct	\$0		\$0	\$0	\$	0	\$0		\$0	O.K.
71	Depr., Support Assets		\$0	R23	\$0		\$0	\$0	\$	0	\$0		\$0	O.K.
72	Depr., COE Switching		0	R44	0		Ö	0		0	0		. 0	O.K.
73	Depr., COE Operator		Ö	R32	Ō		0	Ō		Ō	0		0	O.K.
74	Depr., COE Transmission		0	R68	0		. 0	0		0	0		0	O.K.
75	Depr., IOT Equipment		0	R78	0		0	0		0	0		0	O.K.
76	Depr., C&W Facilities		0	R117	0		0	0		0	0		0	O.K.
77	Depr., PHFU		0	R147	0		0	0		0	0		0	O.K.
78						· · · · · · · · ·			-	_	\$0		\$0	O.K.
79 80	Total Depreciation Expense		\$0		\$0		\$0	\$0	\$				•	
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	9 <u></u>	0	O.K.
85 86 87	Total Amortization Exp.		\$0		\$0		\$0	\$0	\$	0	\$0		\$0	O.K.
88 89	Total Depr. and Amort.		\$0		\$0		\$0	\$0	\$	0	\$0		\$0	О.К.
90	TOTAL NON-SPEC. OPER. EXP.		\$0		\$0		\$0	\$0	\$	0	\$0		\$0	O.K.

Sheet "U" ENDING DECEMBER 31, 2001

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

							·					
	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Co	ommon Line	Local Switching		Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)		(D)	(E)		(F)	(G)	(H)	(1)	
158	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$((\$0 0		\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
160 161 162	Total Other Cust. Serv.	\$0	_)		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
163 164	TOTAL CUSTOMER OPER. EXP.	\$0)		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
165 166	"BIG-THREE" EXPENSES:											
167	Total Plt. Specific Exp.	\$0	41		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	(0		0	0	0	0	0	O.K.
169	Total Customer Operations				0		0	0	0	0	0	O.K.
171 172	TOTAL "BIG THREE" EXPENSES	\$0)		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
173 174	CORPORATE OPERATIONS EXPENSE	:										
175	Exec. and Planning, Alloc.	\$0	T64		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
176 177	Exec. and Planning, Direct		Direct		0		0		0	0	0	O.K.
178 179	Total Exec. and Planning	\$0			\$0		\$0	\$0	\$0	\$0	\$0	O.K.
180	Admin. & General, Allocable	\$0			\$0		\$0	\$0	\$0	\$0	\$0	O.K.
181 182	Admin. & General, Direct		-				0					O.K.
183 184	Total Admin. and Gen.	\$0			\$0		\$0	\$0	\$0	\$0	\$0	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$0)		\$0		\$0	\$0	\$0	\$0	\$0	O.K.
187 188	NON-INCOME TAXES:											
189	Non-income Taxes, Allocable	\$0			\$0		\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	() Direct		0		. 0	0		0	0	O.K. O.K.
192 193 194	Total Non-income Taxes	\$0	<u>, </u>		\$0		\$0	\$0	\$0	\$0	\$0	О.К.
195	TOTAL OPER. EXP. AND TAXES	\$0 ==========	• ■ 1 × 2 ; **	=====	\$0 ======		\$0 ====	\$0 ======	\$0 ========	\$0 =======	\$0 	О.К.

Sheet "V" Input Documentation, Page 1

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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

Intrastate

											ı
					Message Te	Message Telephone Service		Private Line	Line	14101	
****** FCC PART 36 ******	TOTAL	Source/ Allocator	Interstate and Other	state	InterLATA	IntraLATA	InterLATA	Ą.	IntraLATA	INTRASTATE	
(A)	(B)	(0)		(e)	(E)	(E)	(9)		Œ	E	
PLANT INVESTMENT DETAIL:											
Land, Allocable	0 0	1	l	c	1		1	_	۔ ا	l K	
Land, Direct Motor Vehicles	0 0	1 1	1	>	,	1	1)	,	1	,
Aircraft	0	1	1		1	1	1		1	1	
Special Purpose Vehicles	0	1	1		1	1	1			1	
Garage Work Equipment	0 0	1	1		1	1	1.		1.1	1 1	
Other Work Equipment Buildings Allocable	1.382.948	1 1	11		11	1 1			1 1		
Buildings, Direct	0	1		0				0	0		0
Furniture	0		1		i	1	-		1	1	
Office Equipment	0	ı	1		1	1	1			I	
General Purpose Computers	0 (1	l		ı		l		1	I	
CAT 1 Oper. Sys., TSPS	0 (I		1	1	1			I .1	
CAT 1 Oper. Sys., Other 1SPS	o c	1 1			1 1				1 1		
CAT 1 Oper. Sys., Other	0	1		0				0	0		0
CAT 2 Tandem Sw. Allocable	338,145	1	1		1	1	ı		1	1	
CAT 2 Tandem Sw. Direct	0	1		0		_	0	0		1	0
CAL 3 Local Sw. Allocable CAT 3 Local Sw. Direct	7,134,507	1 1	1	0	l	1		0	. •		0
CAT 4.12 Exchange Trunk	139,070	1	1		1		1		1	1	
CAT 4.12 Exch. Tr. Direct	0 27	J		0				0	0		D
CAI 4.13 EXCN. LN. MSg., PL & WAI:	1,6/5,430	1	1 1								
CAT 4.13 Direct				0				0	0		0
CAT 4.23 Message, PL & WATS	1,167,568	1	I		1	1	l			1	
Reserved	0 (1	1	•	ı	1		c		1	
CAT 4.23 Direct CAT 4.3 H/R Message	153.613	1 1	1	>		1	1	>	,	ı	
CAT 4.3 WATS	0	1		0	J			0	0		0
CAT 4.3 Direct	0	1		0				0	0		0
CAT 1 Other IOT Equipment	00	1	I	•	1	-	ا -	c		!	0
Company at 1 100											

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

					-	Message	Telephon	e Service			Priva	ite Line		TOTAL	
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	·	InterLATA		IntraLATA	2.5	InterLATA		IntraLATA	11	NTRASTATE	
	(A)	(B)	(C)	(D)		(E)	•	(F)		(G)		(H)		(1)	
70	CAT 2 CP Equipment	0	4 <u></u>		0		0		0		0		0	· · · · · · · · · · · · ·	
71	Reserved	0				_		<u> </u>		- <u></u> -					
72	Reserved	0		a sa la 1,200											
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	8,623,674						. —						. 	
74	Other CAT 1 C&WF	0			0		0		0		0 : :	1.0	0	0	
75	CAT 2 C&WF	177,924													
76	CAT 2 C&WF, Wideband	0			0		0		0		0	4.0	0		
77	CAT 3 Joint Message & PL/WATS	778,425										-			
78	Reserved	0				. · · · · .									
79	CAT 3 Direct	0			0		0		0		0		0	. 0	
80	CAT 4 Message	200,164											_		
. 81	CAT 4 WATS	0	_ 		0		0		0		0		0	0	
82		0			0		0		0		0 -		0	0	
83	Allocable Support Leases	0	-			e i egelê e	_						0 .		
84	Direct Support Leases	0			0		0		0		0			. 0	
85	COE Operator	0						_				_		-	
86	COE Tandem Switch	U								. -				- <u>-</u>	
87	COE Local Switch	0				- L						. —		_	
88	COE Transmission COE Direct	0	_	· · · · · · · · · · · · · · · · · · ·	0		0		0		0		0	_ 0	
89 90	IOT Leases	0			0		0		0		0		0	ŏ	
91	C&WF Leases	0			0		Ö		ň		0		n	ő	
92	Leasehold Imp. Land etc.	0		14 14 <u>14</u> 4 14 15	Ü	4 <u>1.</u> - 11.	U		. •						
93	Leasehold Imp. COE Switching	0				_		_				· · ·		. <u> </u>	
94	Leasehold Imp. COE Operator	Ô								_					
95	Leasehold Imp. COE Trans.	n n		- 1										* <u></u>	
96	Leasehold Imp. IOT	Ô			0		n		0		0		0	0	
97	Leasehold Imp. C&WF	Õ			0		Ō		ō		ō		0 :	0	
98	Leasehold Imp. Other	Ö			ō		0		Ō		0		0	0	
99	Allocable Acct. No. 2690	3,726			Ī.,	_				<u> </u>		<u></u>			
100	Direct Acct, No. 2690	0			0		0		0		0		0	0	
101	Materials and Supplies	104,747		<u> </u>		_								-	
102	RTB Stock	0		-		* ****						- 			
103	Tele, Plt. Adjust Alloc.	0										<u> </u>		j - 1000 d	
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	(18,589)		(18,5	39)		0		0		0		0	0	

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

					Message Tele	Message Telephone Service	14 P.	Private Line		
		TOTAL	Source/	Interstate		ATA 1-1-1	ATA	ATA lostel	- TOTAL	\L \^TC
	****** FCC PART 36 ******	COMPANY	Allocator	and Other	InterLATA	IntraLAIA	InterLAIA	IntraLAIA	N KAN	AIE
	(A)	(B)	(0)	(C)	(E)	(F)	(9)	£ (£)	8	
123	TPUC - Short Term, Alloc	61.897		: .	1		1	4	I	
124	TPUC Short Term, Direct	0	ı	0	0	0	0	0		
125	TPUC - Long Term, Alloc.	0	-	1	1	•	1	1	1	
126	TPUC - Long Term, Direct	0	1	0	0	0	0	0		0
127										
	RESERVES AND DEFERRALS:									
	Acc. Depr. Support Assets	553,294	1	1	1	1	1	İ	1	
	Acc. Depr. COE Switching	1,502,308	1	-	1	1		1	1	
	Acc. Depr. COE Operator	•	1	ı	1	1	1	1	1	
	Acc. Depr. COE Transmission	1,184,967	1	1	1	1	1	1	1	
133	Acc. Depr. IOT Equipment	0	1		1	1	l	1	1	
134	Acc. Depr. Cable and Wire Facilities	3,636,189	1	1	1	1	ı	1	i	
135	Acc. Depr. Other Plant	0	1	0	0	0	•	•		0
136	Accum. Amort., Tangible Inv.	0	1	1	1	1	1	1	1	
137	Accum. Amort., Intang. Inv.	1,544	1		1	1	1	1	1	
138	Accum. Amort., Other	0	1	0	0	0	•	0		0
139	Acc. Def. IT Support Assets	9,135	1	1	1	ı	ı	1	I	
140	Acc. Def. IT COE Switching	47,580	1	ı	ı	ı	ı	1	1	
141	Acc. Def. IT COE Operator	0	1	1	1		1	1	1	
142	Acc. Def. IT COE Trans.	15,074	1	1	1	1	ı	1	1	
143	Acc. Def. IT IOT Equipment	0	i	1	1	1	ı	1	1	
144	Acc. Def. IT C&WF	93,275	1	1	1		1	ı	1	
145	Acc. Def. IT Unclassified	0	1	0	•	0	0	•		0
146										
147	OPERATING EXPENSES AND TAXES:									
148	Network Support, Alloc.	655	1	1	ı	1	1	1	I	
149	Network Support, Direct			0	0	•	•	•		0
120	General Support, Alloc.	37,183	1	1	1	•	1	1	1	
151	General Support, Direct	0	1	0	•	0	•	0		0
152	Central Office Eq., Alloc.	208,594	1	ı	ı	i	1	1	1	
153	Central Office Eq., Direct	0	ı	0	0	0	0	0		0
154	Cust. Premises Equip.	0	1	1	1	1		1	1	
155	Coinless Pay Phone Exp.	0	ŀ	•	l	•	1	l	1	
156	Other IOT	0	1		ı	1	1	ı	1	
157	IOT Direct	0		•	0	•	•	0		0
158	Cable & Wire, Alloc.	210,159	1	1	1	1	1	1	1	1
159	Cable & Wire, Direct	34,392	l	21,624		12,768	0		•	12,768

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

						<u> </u>	Message Telep	hone Service	Pri	vate Line	
			TOTAL	Source/	Interstate	·					TOTAL
	****** FCC PART 36 ******		COMPANY	Allocator	and Other	- In	terLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
	(A)		(B)	(C)	(D)		(E)	(F)	(G)	(H)	(I)
176	Oth. Plt. and Equip., Alloc.		116	· .	<u> </u>	100 miles 200 <u>2</u>			-		
177	Oth. Plt. and Equip., Direct		· 0)	0	0	0	0	0
178	Network Operations, Alloc.		78,390			- 11 - 11 -	- , •		_		
179	Network Operations, Direct		0		()	0	0	0	0	0
180	Total Access Expense		0		• ()	0	0	0	U	U
181	Depr., Support Assets		85,864	_	· —						
182	Depr., COE Switching		303,251			1 .	 isaga se	art o establish		-	
183	Depr., COE Operator		0			.	-	The second secon			
184	Depr., COE Transmission		215,223			-	-				
185	Depr., IOT Equipment		0			-	-			· · · · · · · · · · · · · · · · · · ·	
186	Depr., C&W Facilities		361,990			•					
187	Amort., Tangible Assets		0	. 		· · · · · ·	-				
188	Amort., Intangible Assets		141							_ 0	0
189	Other Amortization		0	— "	(0	0	0	0	. 0
190	Direct Assigned Amort.		0		()	. 0	0	U	U	U
191	Marketing, Allocable		25,404				_			0	. 0
192	Marketing, Direct		0	****)	0	0	U	U	
193	Operator Service, Alloc.		0				-			0	0
194	Operator Service, Direct		0		(-	0	0	0	0	0
195	Classified Directory		. 0		(,	0	U	U	U	U
196	Alphabetical Directory		19,833			•			_		
197	Foreign Directory		0			-	···-				
198	Bus. Ofc., EU Presubscription		10,984			•	-				
199	Bus. Ofc., EU MTS & WATS	~	22,071		-	•	_	. -	_		
200	Bus. Ofc., EU Access, P/L & all	Other	0		_	-	_	_			- 1 <u></u>
201	Bus. Ofc., IXC Special Access		0			•	_	-	_	<u> </u>	· · · · · · · · · · · · · · · · · · ·
202	Bus. Ofc., IXC Switched Access		1,076			· ·				-	
203	Bus. Ofc., IXC B & C Services		0				-		· · · · · · · · · · · · · · · · · · ·		<u>=</u>
204	Coin Collect & Admin.		0							0	0
205	Cust. Svc., Direct		0			,		U	U	_	_
206	Cust. Serv., Msg. Process				_					·	
207	Cust. Serv., Other B&C		53,402					. * -			
208	Cust. Serv., CABS		18,124	-	2,81		 0	0			0
209	Cust. Serv., EU Common Line		2,811		2,81	1	U	U			
210	Other Cust. Serv., Alloc.		7,706 91		9		_ 0	_ 0		0	0
211	Other Cust. Serv., Direct			_	9	•					
212	Exec. and Planning, Alloc.		127,203 0			, -	o	0		0	0
213	Exec. and Planning, Direct			- 			U	U	U	U	•

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

Intrastate

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		444.7			Message Telephor	ne Service	Private	e Line	TOTAL
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
230 231	Admin. & General, Allocable Admin. & General, Direct	402,278 30,000		· — · · · · · · · · · · · · · · · · · ·	j 0	30,000	0	o	30,000
232 233 234	Non-income Taxes, Allocable Non-income Taxes, Direct	704 0	<u> </u>		0	0	0	0	0
235 236	OTHER INCOME STATEMENT: State Income Tax Rate	0.00%						_	
237 238	Federal Income Tax Rate Gross Receipts Tax Rate	34.00% 3.00%				=	=		<u>=</u>
239 240 241	Rate of Return AFUDC ITC Amortization	10.00% 0 0		<u> </u>				_	
242 243	Other Return Adjustments Contributions	0	_		0 · · · · · · · · · · · · · · · · · · ·	_ 0		0	_ 0
244 245	Interest Expense Capital Lease Expense	501,165 0	_	<u> </u>	<u> </u>	· -	<u> </u>	<u> </u>	- 12. 1 <u></u> 2
246 247 248	Capitalized Payroll taxes Depreciation Adjustment Other Income Adjustments	0	Ξ	= ,		_ 		 	
249 250	Uncollectibles Other Revenue Adjustments	0 (126,577)		(96,758	O O B) O	0 (29,819)	0 0	0	0 (29,819)
251 252	Other Revenue Taxes	O´				0	0	0	0

Sheet "V" Input Documentation, Page 6

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

Interstate

							Private Line		Private Line	TOTAL
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Oth	er -	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
	(A)	(B)	(C)	((D)	(E)	(F)	(G)	(H)	(1)
271	Working Loops	2,221			43		0 0)	. 0	Ü
272	Equivalent Interexchange Cct. Miles	74,841	—		1,752		0 0) נ		0
273	Interexchange Circuit Terminations	438			10		0 0) 0	, 0	U

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

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

CONSUMER COMPLAINTS

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

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

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

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

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

Staff Analyst: Mary Healy

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

TELECOMMUNICATIONS

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

On June 27, 2002, Union Telephone Cooperative, Hartford, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best Staff Attorney: Karen Cremer Date Docketed: 06/27/02

Intervention Deadline: 07/19/02

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

On June 27, 2002, the Bridgewater-Canistota Telephone Company filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Heather Forney Staff Attorney: Karen Cremer Date Docketed: 06/27/02

Intervention Deadline: 07/19/02

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

On June 27, 2002, Kennebec Telephone Company, Kennebec, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Keith Senger Staff Attorney: Karen Cremer Date Docketed: 06/27/02

Intervention Deadline: 07/19/02

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

Requirement for Beresford Municipal Telephone Company.

On June 27, 2002, Beresford Municipal Telephone Company, Beresford, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Harlan Best Staff Attorney: Karen Cremer Date Docketed: 06/27/02

Intervention Deadline: 07/19/02

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

On June 27, 2002, the Commission received for approval a Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation (Qwest) and New Edge Network, Inc. d/b/a New Edge Networks. According to the parties, the Amendment is made in order to add to the Agreement the terms, conditions and rates for Private Line to Unbundled Loop Conversions, as set forth in Exhibit A to the Amendment. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 17, 2002. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier Date Docketed: 06/27/02

Initial Comments Due: 07/17/02

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

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

Staff Analyst: Michele Farris Staff Attorney: Kelly Frazier Date Docketed: 06/28/02

Intervention Deadline: 07/19/02

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

On July 1, 2002, the Commission received for approval a Filing of Wireline Adoption Interconnection Agreement and ISP Amendment to Agreement between VP Telecom (Telecom) and Qwest Corporation (Qwest). According to the parties, Telecom chooses to adopt, in its entirety, the terms and conditions of the Interconnection Agreement and any associated amendments, if applicable, between Sprint Communications Company and Qwest f/k/a US West Communications, Inc. which was approved by the Commission on November 13, 2001, in Docket No. TC01-151. The filing also includes an ISP Bound Traffic Amendment to the Interconnection Agreement between Telecom and Qwest to change the definitions of "Bill and Keep," "Information Service" and "Information Service Access." Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 22, 2002. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier Date Docketed: 07/01/02

Initial Comments Due: 07/22/02

TC02-084

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

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

Staff Attorney: Rolayne Ailts Wiest

Date Docketed: 07/01/02

Intervention Deadline: 07/11/02

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

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

Staff Analyst: Heather Forney Staff Attorney: Karen Cremer Date Docketed: 07/01/02 Intervention Deadline: 07/19/02

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

On July 1, 2002, the Fort Randall Telephone Company and Mount Rushmore Telephone Company filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

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

Intervention Deadline: 07/19/02

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

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

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

Intervention Deadline: 07/19/02

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

On July 1, 2002, Roberts County Telephone Cooperative Association and RC Communications, Inc., New Effington, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Keith Senger Staff Attorney: Karen Cremer Date Docketed: 07/01/02

Intervention Deadline: 07/19/02

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

On July 1, 2002, Tri- County Telecom, Inc., Emery, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue

requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Keith Senger Staff Attorney: Karen Cremer Date Docketed: 07/01/02

Intervention Deadline: 07/19/02

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

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

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

Intervention Deadline: 07/19/02

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

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

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

Intervention Deadline: 07/19/02

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117 5TH AVENUE P.O. Box 100 BELLE FOURCHE, SD 57717-0100 605.892.2743 ◆ Fax: 605.892.4273

REPLY TO: BELLE FOURCHE OFFICE

July 12, 2002

PEGETEN

HL 15 222

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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

KENNETH E. BARKER"

MICHAEL A. WILSON[†]

MICHAEL P. REYNOLDS"

JOHN W. BURKE"

Re: S&S Communications v. Union Telephone Company TC02-077

S&S Communications v. Bridgewater-Canistota Independent Telephone Company TC02-078

S&S Communications v. Kennebec Telephone Company TC02-079

S&S Communications v. Beresford Municipal Telephone Company TC02-080

S&S Communications v. Fort Randall Telephone Company and Mt. Rushmore Telephone Company TC02-086

S&S Communications v. Roberts County Telephone Cooperative Association and RC Communications, Inc. TC02-088

S&S Communications v. Tri-County Telcom, Inc. TC02-089

S&S Communications v. Local Exchange Carriers Association TC02-090

S&S Communications v. South Dakota Network, L.L.C. TC02-091

Dear Debra:

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

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

REG	L	A Party	in a	
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)	
	j	e TC02 =0884KOTA PUBLIC
IN THE MATTER OF THE ESTABLISHMENT OF)	SECO2-088 KOTA PUBLIC UTILITIES COMMISSION
SWITCHED ACCESS REVENUE REQUIREMENT)	S&S COMMUNICATIONS'
FOR ROBERTS COUNTY TELEPHONE)	PETITION TO INTERVENE
COOPERATIVE ASSOCIATION AND RC)	
COMMUNICATIONS, INC.)	
)	

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

- 1. S&S Communications is a switch-based interexchange carrier located in Aberdeen, South Dakota. S&S Communications provides both intra and interstate message telecommunications services to its subscribers.
- 2. To provide intrastate message telecommunications services to its subscribers, S&S Communications requires the following switched access services from the Rural Local Exchange Carriers in South Dakota ("RLECs"): (1) Carrier Common Line Access Service (originating and terminating); (2) Local Switching (originating and terminating); and (3) Local Transport (originating and terminating). The RLECs necessarily includes Roberts County Telephone Cooperative Association and RC Communications, Inc.
- 3. Because S&S Communications purchases switched access services from Roberts County Telephone Cooperative Association and RC Communications, Inc., any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses.
- 4. Tariff filings, including charges for switched access services, always raise important and complex issues which should not be resolved without a careful and thorough

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

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

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

Dated this 12th day of July, 2002.

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

Attorneys for S&S Communications

3y:/__

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:

John W. Coleman Olsen Thielen & Co., Ltd. 223 Little Canada Road St. Paul, MN 55117-1376

Pamela Harrington, General Manager

Roberts Co. Telephone Coop. Assn.

P.O. Box 196

New Effington, SD 57255

John W. Barke

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF **SWITCHED** ACCESS REVENUE REQUIREMENT FOR ROBERTS COUNTY TELEPHONE COOPERATIVE ASSOCIATION AND RC COMMUNICATIONS, INC.

ORDER GRANTING PETITION TO INTERVENE: ORDER ASSESSING FILING FEE TC02-088

On July 1, 2002, Roberts County Telephone Cooperative Association and RC Communications, Inc. (Roberts/RC) filed for approval by the Public Utilities Commission (Commission) their 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 Roberts/RC 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 Roberts/RC 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: 10000165 1 10000
Date: 8/7/02
,
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

PAM NELSON. Commissioner

ROBERT K. SAHR, Commissioner

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BEFORE THE PUBLIC UTILITIES COMMISSION

AUG 2 6 2002

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 ROBERTS COUNTY TELEPHONE COOPERATIVE ASS'N and RC COMMUNICATIONS, INC. Docket No. TC02-088

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 ROB-ERTS COUNTY TELEPHONE COOPERATIVE ASS'N and RC COMMUNICATIONS, INC. 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 <u>36th</u> day of August, 2002.

Dula Pollman Logus
Darla Pollman Rogers

Meyer & Rogers

P. O. Box 1117

Pierre, South Dakota 57501

Attorney for ROBERTS COUNTY

TELEPHONE COOPERATIVE ASS'N and

RC COMMUNICATIONS, INC.



OLSEN THIELEN & CO., LTD.

Certified Public Accountants & Consultants

August 26, 2002

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SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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

On behalf of Roberts Couty Telephone Cooperative and RC Communications, Olsen Thielen & Co., Ltd. requests confidentiality for any and all information provided to the South Dakota Public Utilities Commission pertaining to Docket TC02-089. In accordance with rules ARSD 20:10:01:39 through 20:10:01:45, we request all information be considered confidential including the following:

- The actual Part 36/69 separations run which reflects revenue requirements as well as access minutes and rates
- Any correspondence transmittal letters which include responses to questions concerning the filing which are directed to the South Dakota Public Utilities Commission with reference to the above named docket.

This request applies to any previously sent information provided to the South Dakota Public Utilities Commission, which pertains to this filing.

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

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

In accordance with rule ARSD 20:10:01:41(3) The contact for the confidentiality request is as follows:

John W Coleman Olsen Thielen & Co., Ltd. 223 Little Canada Road St Paul MN 55117

If you have any questions regarding the information provided, please call me @ (651) 481-1789.

Sincerely.

John W Coleman Certified Public Accountant

cc: Harlan Best, South Dakota Public Utilities Commission Kieth Senger, South Dakota Public Utilities Commission Pam Harrington, Roberts County Telephone Cooperative

SEP 0 9 2002

BARKER WILSON REYNOLDS & BURKE SOUTH DAKE TA PUBLIC

211 ZINNIA STREET P.O. Box 100
Belle Fourghe, SD 57717-0100
605.723.8000 • Fax: 605.723.8010

LAWYERS

www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

September 5, 2002

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

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

Dear Debra:

ENNETH E. BARKER"

ICHAEL A. WILSON'

ICHAEL P. REYNOLDS"

OHN W. BURKE'''

EFFERY D. COLLINS

Enclosed please find the original and ten copies of S&S Communications' Request for Access to Confidential Information regarding In the Matter of the Establishment of Switched Access Revenue Requirement for Roberts County Telephone Cooperative Association and RC Communications, Inc.

By copy of this letter, a copy of the same is being served upon the opposing party via first class mail.

By this letter, I would also request that I be advised if the above entity 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, WHZSON, REYNOLDS & BURKE, L.L.P.

ohn W. Burke For the Firm

JWB/bb Enclosures

S&S Communications cc:

Darla Pollman Rogers

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

SEP 0 9 2002 SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

	`	- 1-11-O COM
)	TC02-088
IN THE MATTER OF THE ESTABLISHMENT OF)	
SWITCHED ACCESS REVENUE REQUIREMENT)	S&S COMMUNICATIONS'
FOR ROBERTS COUNTY TELEPHONE)	REQUEST FOR ACCESS
COOPERATIVE ASSOCIATION AND RC)	TO CONFIDENTIAL
COMMUNICATIONS, INC.)	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, Roberts County Telephone Cooperative Association and RC Communications, Inc. responded to the above Requests as follows:

(Response to REQUEST NO. 1):

Roberts County objects to this Request. <u>Reasons for Objection</u>: Roberts County 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):

Roberts County objects to this request. <u>Reasons for Objection</u>: (1) The request is overly broad, vague, and production as requested would be unduly burdensome and work a hardship on Roberts County; (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 Roberts County, 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):

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

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

WHEREFORE, S&S Communications respectfully requests access to the abovedescribed documents which are claimed to be confidential information. Dated this 5th day of September, 2002.

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

Attorneys for S&S Communications

By:

John W. Burke 1175th Avenue P.O. Box 100

Belle Fourche, SD 57717-0100

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

CERTIFICATE OF SERVICE

I, John W. Burke, hereby certify that on the 5th 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

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APR 0 7 2003

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

ROBERTS COUNTY TELEPHONE
COOPERATIVE ASSOCIATION
&
RC COMMUNICATIONS, INC.

SWITCHED ACCESS FILING YEAR ENDED DECEMBER 31, 2001 07:20:31 AM

	******* FCC PART 69 *******									
	Intrastate Toff Revenue Requirement Summary	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
	INTRALATA:									
15 16 17	Net Investment Rate of Return	\$2,535,554 10.00%	J13	\$1,655,836 10.00%	\$216,495 10.00%	\$0 10.00%	\$663,223 10.00%	\$0 10.00%	\$0 10.00%	O.K.
18 19 20	Return on Rate Base Return Adjustments	\$253,555 0	J18-20	\$165,584 0	\$21,650 0	\$0 0	\$66,322 0	\$0 0	\$0 0	O.K. O.K.
21 22 23	Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$253,555 64,968 613,281	J31-32 J33-35, 40	\$165,584 42,427 222,914	\$21,650 5,547 88,725	\$0 0 3,788	\$66,322 16,994 279,582	\$0 0 18,272	\$0 0 0	O.K. O.K. O.K.
24 25 26 27	Total IntraLATA Rev. Req.	\$931,804		\$430,925	\$115,922	\$3,788 ========	\$362,898 ========	\$18,272	\$0	O.K.
28 29 30	INTERLATA:									
31 32	Net Investment Rate of Return	\$0 10.00%	P13	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	O.K.
33 34 35 36	Return on Rate Base Return Adjustments	\$0 0	P18-20	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
37 38 39	Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$0 0 0	P31-32 P33-35, 40	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
40 41 42 43		\$0		\$0 ========	\$0 ======	\$0 =======	\$0 ======	\$0 =========	\$0 ======	O.K.
44 45	TOTAL INTRASTATE REV. REQ.	\$931,804		\$430,925	\$115,922	\$3,788	\$362,898	\$18,272	\$0 ********	
	ACCESS ELEMENT MINUTES OF USE			3,958,615	3,958,615		3,958,615			
	ACCESS RATE PER MINUTE	\$0.229814		\$0.108857	\$0.029284		\$0.091673			

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							In	trastate		
******* FCC PART 36 *******	TOTAL	Source/	. 1	nterstate -	М	essage Telepl	hone Service	Private	e Line	TOTAL
Revenue Requirement Summary	COMPANY	Allocator		and Other	lr	nterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
(A)	(B)	(C)	·	(D)		(E)	(F)	(G)	(H)	(I)
3 State Income Tax Rate 4 Federal Income Tax Rate 5 Gross Receipts Tax Rate 6	0.00% 34.00% 3.00%			0.00% 34.00% 3.00%		0.00% 34.00% 3.00%	0.00% 34.00% 3.00%	0.00% 34.00% 3.00%	0.00% 34.00% 3.00%	0.00% 34.00% 3.00%
7 8 Net Investment 9 Rate of Return 0	\$9,968,358 10.00%	C68		\$7,432,804 10.00%		\$0 10.00%	\$2,535,554 10.00%	\$0 10.00%	\$0 10.00%	\$2,535,554 10.00%
1 Return on Rate Base	\$996,836			\$743,280		\$0	\$253,555	\$0	\$0	\$253,555
2 3 AFUDC 4 ITC Amortization 5 Other Return Adjustments	0 0 0	H43 H36 V242		0 0 0		0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
6 7 Net Return 8	\$996,836			\$743,280		\$0	\$253,555	\$0	\$0	\$253,555
o 9 Contributions 0 Interest Expense 1 Capital Lease Expense	0 501,165 0	H52 H44 H46		0 373,724 0		0 0 0	0 127,441 0	0 0 0	0 0 0	0 127,441 0
Capitalized Payroll taxes Depreciation Adjustment Other Income Adjustments	0 0 0	H36 H36 V248		0 0 0		0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
5 6 After Tax Income	\$495,671			\$369,557		\$0	\$126,114	\$0	\$0	\$126,114
7 8 State Income Taxes 9 Federal Income Taxes 0 Operating Expenses and Taxes 1 Uncollectibles 2 Other Revenue Adjustments	\$0 255,346 2,304,984 3,533 (126,577)	Formula Formula I196 V249 V250		\$0 190,378 1,691,262 3,006 (96,761)		\$0 0 0 0	\$0 64,968 613,722 527 (29,816)	\$0 0 0 0 0	\$0 0 0 0 0	\$0 64,968 613,722 527 (29,816)
3 4 Net Revenue 5 Gross Receipts Taxes 6 Other Revenue Taxes 7	\$3,560,698 110,125 0	Formula V251		\$2,627,926 81,276 0		\$0 0 0	\$932,772 28,849 0	\$0 0 0	\$0 0 0	\$932,772 28,849 0
TOTAL REVENUE REQUIREMENT	\$3,670,823			\$2,709,202		\$0	\$961,621	\$0	\$0	\$961,621

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		 ***************************************			Intrastate Message Telephone Service Private Line													
				-		Messag	ge Tele	phone	Service			Priv	ate Line	B			OTAL	
	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate - and Other		InterLAT	^A	lı	ntraLATA	Inter	LATA	`	Intr	aLA1	 ГА		ASTATE	
	(A)	 (B)	(C)	(D)		(E)	-	-	(F)		(G)			(H)			(1)	
13 14	Land and Support Investment	\$1,382,948	D33	\$1,035,102			\$0		\$347,846			\$0			\$0		\$347,846	O.K.
15 16 17	COE Operator Equipment COE Switching Equipment COE Transmission Equipment	\$0 2,472,652 3,135,681	D43 D68 D85	\$0 1,907,368 2,259,153			\$0 0 0		\$0 565,284 876,528			\$0 0 0			\$0 0 0		\$0 565,284 876,528	O.K. O.K. O.K.
18 19 20 21	Total COE Info. Orig./Term. Equipment Cable and Wire Facilities	\$5,608,333 0 9,780,187	D94 D137	\$4,166,522 0 7,351,396			\$0 0 0		\$1,441,811 0 2,428,791			\$0 0 0			\$0 0 0		1,441,811 0 2,428,791	O.K. O.K. O.K.
22 23 24	Total COE, IOT, C&WF	\$15,388,520		\$11,517,917			\$0		\$3,870,603			\$0		-	\$0	\$:	3,870,603	O.K.
25 26	Total Capital Leases	\$0	D173	\$0			\$0		\$0			\$0			\$0		\$0	O.K.
27	Leasehold Improvements	\$0	D186	\$0			\$0		\$0			.\$0			\$0		\$0	O.K.
28 29 30 31	Intangible Assets	\$16,627	D209	\$3,006			\$0		\$13,621			\$0			\$0		\$13,621	O.K.
32	Total Tele. Plt. In Service	\$16,788,095		\$12,556,025			\$0		\$4,232,070			\$0	•		\$0	\$	1,232,070	O.K.
34 35 36 37	Plant Held, Future Use TPUC, Short-term TPUC, Long-term Tel. Plt. Adjustment	\$0 61,897 0 0	D214-215 D216-217 D218-219 D220-221	\$0 46,294 0 0			\$0 0 0 0		\$0 15,603 0 0			\$0 0 0			\$0 0 0		\$0 15,603 0 0	O.K. O.K. O.K. O.K.
38 39 40	Total Other Tel. Plt.	\$61,897		\$46,294			\$0		\$15,603	•	···	\$0			\$0		\$15,603	O.K.
41 42	TOTAL TELEPHONE PLANT	\$16,849,992		\$12,602,318			\$0		\$4,247,674			\$0			\$0	\$	4,247,674	Ö.K.

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							Intrastate			
		T074			Message Tele	ohone Service	Priv	ate Line	TOTAL	
	Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
56	Other Assets, Net	0	V105	. 0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(6,878,302)	E34	(5,160,179)	0	(1,718,123)	0	0	(1,718,123)	O.K.
58	Accum, Def. Inc. Taxes, Net	(165,064)	E47	(124,511)	0	(40,553)	0	0	(40,553)	O.K.
59	Oth. Liab. & Def. Cr., Net	(18,589)	V106	(18,589)	0	` o	0	0	0	O.K.
60										
61	TOTAL NET PLANT	\$9,788,037		\$7,299,039	. \$0	\$2,488,998	\$0	\$0	\$2,488,998	O.K.
62										
63	Materials and Supplies	104,747	H31	78,734	0	26,013	0.	0	26,013	O.K.
64	Rural Tel. Bank Stock	0	H35	0	. 0	. 0	0	0	0	O.K.
65	Cash Working Capital	75,574	Formula	55,031	0	20,543	. 0	0	20,543	O.K.
66	Equal Access Investment	0		0	0	. 0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$9,968,358		\$7,432,804	\$0	\$2,535,554	\$0	\$0	\$2,535,554	O.K.
69		==========		==========	==========		=========	=======================================	==========	

07:20:31 AM

						Intrastate	***************************************		
****** FOO DADT 80 ******	TOTAL	Source/	Interstate	Message Tele	phone Service	Priva	ite Line	TOTAL	
******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 LAND AND SUPPORT ASSETS:									
15 Land, Allocable 16 Land, Direct	\$0 0	H33 V22	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K
17		V 2.2.							
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.F
21 Aircraft	0	H33	n	0	, To	0	Ō	0	0.8
22 Special Purpose Vehicles	0	H33	ň	Ŏ	0	Ō	Ō	0	0.8
3 Garage Work Equipment	ő	H33	ō	Ō	Ō	Ō	0	0	O.F
4 Other Work Equipment	0	H33	Ō	Ō	0	0	0	0	O.F
5 Buildings, Allocable	1,382,948	H33	1,035,102	Ō	347.846	0	0	347,846	0.1
6 Buildings, Direct	0 0	V29	0	Ō	0	0	0	0	O.F
7 Furniture	Ō	H33	0	0	0	0	0	0	O.F
8 Office Equipment	ñ	H33	0	Ō	Ō	0	0	0	O.F
9 General Purpose Computers	Ŏ	H33	Ō	Ō	0	0	0	0	0.1
30						***************************************			
11 Total Support Assets	\$1,382,948		\$1,035,102	\$0	\$347,846	\$0	\$0	\$347,846	O.Ł
32	* 1,,-								
3 Tot. Land and Support Assets	\$1,382,948		\$1,035,102	\$0	\$347,846	\$0	\$0	\$347,846	0.6
34	=========			=======================================	============		=========	=======================================	
35									
6 CENTRAL OFFICE EQUIPMENT:									
37									
8 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.F
9 CAT 1 Oper. Sys., Other TSPS	. 0	G21	0	0	0	0	. 0	0	O.Ł
0 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	. 0	0	O.F
11 CAT 1 Oper. Sys., Other	0	V36	0	0	0	. 0	0	0	O.Ł
2				***************************************					
13 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.F
14	===========		==========		_==========				
!5									
16 CAT 2 Tandem Sw. Allocable	\$338,145	G26	\$195,827	\$0	\$142,318	\$0	\$0	\$142,318	0.1
17 CAT 2 Tandem Sw. Direct	0	V38	0	. 0	0	0	. 0	· . 0	O.I
18									
19 Total CAT 2	\$338,145		\$195,827	\$0	\$142,318	\$0	\$0	\$142,318	O.F

							Intrastate	
					Message Te	lephone Service	Private Line	TOTAL
	Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate - and Other	InterLATA	IntraLATA	InterLATA IntraLATA	INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G) (H)	(1)
63 64	CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct	\$2,134,507 0	G15 V40	\$1,711,542 0	\$0 0	\$422,965 0	\$0 \$0 0 0	\$422,965 O.I 0 O.I
65 66	Total CAT 3	\$2,134,507		\$1,711,542	\$0	\$422,965	\$0 \$0	\$422,965 O.I
67 68 69	Total COE Sw. CAT 2&3	\$2,472,652 =======		\$1,907,368	\$0 ======	\$565,284 ========	\$0 \$0 ==================================	\$565,284 O.I
70 71 72	COE TRANSMISSION:							
73 74 75 76 77 78 79 80 81 82 83 84	CAT 4.12 Exchange Trunk CAT 4.12 Exch. Tr. Direct CAT 4.13 Exch. Ln. Message CAT 4.13 PL, WATS, Local CAT 4.13 Direct CAT 4.23 Message CAT 4.23 PL, WATS CAT 4.23 Direct CAT 4.3 H/R Message	\$139,070 0 1,642,993 32,437 0 1,140,911 26,657 0 153,613 0 0	123 V42 G13 F18 V45 G18 F24 V48 G29 V50 V51	\$139,070 0 1,232,244 32,437 0 694,818 26,657 0 133,926 0 0	\$0 0 0 0 0 0 0 0 0	\$0 0 410,748 0 0 446,093 0 19,687 0	\$0 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$0 O.I 0 O.I 410,748 O.I 0 O.I 0 O.I 446,093 O.I 0 O.I 19,687 O.I 0 O.I 0 O.I
86 87 88					=======================================	=======================================		
89 90 91 92 93 94		\$0 0 0	G13 G18 V70	\$0 0 0	\$0 0 0	\$0 0 0	\$0 \$0 0 0 0 0	\$0 O.I 0 O.I 0 O.I
95	rota to r Equipment	22222222222		=======================================	===========	=========		: ==========

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			***************************************		 					Intra	state						
	******* FCC PART 36 ******		TOTAL	Source/	 nterstate		Mess	age Te	lephone Service			Pri	vate Line			TOTAL	
	Plant Investment Detail		COMPANY	Allocator	and Other		InterLAT	ГА	IntraLATA	In	nterLATA	١.	IntraL.	ATA	INT	RASTATE	
	(A)		(B)	(C)	 (D)		(E)		(F)		(G)		(H	1)		(1)	
111	CABLE AND WIRE FACILITIES:																
112 113 114	CAT 1.1 IntraLATA PL/WATS CAT 1.2 InterLATA PL/WATS		166,960 0	F31 F31	\$166,960			\$0 0	\$0 0			\$0 0		\$0 0		\$0 0	O.K. O.K.
115 116	CAT 1.3 Joint Message Other CAT 1 C&WF		8,456,714 0	G13 V74	6,342,536 (0	2,114,179 0			0 0		0		2,114,179 0	O.K. O.K.
117 118 119	Total CAT 1 C&WF		\$8,623,674		\$6,509,495	 5		\$0	\$2,114,179			\$0	- 1	\$0		\$2,114,179	O.K.
120 121	CAT 2 C&WF CAT 2 C&WF, Wideband		\$177,924 0	G28 V76	\$177,924 (\$0 0	\$0 0			\$0 0		\$0 0		\$0 0	0.K. 0.K.
122 123 124	Total CAT 2 C&WF		\$177,924		\$177,924	 -	-	\$0	\$0		-	\$0		\$0		\$0	O.K.
125 126 127	CAT 3 Joint Message CAT 3 PL/WATS etc. CAT 3 Direct		760,198 18,227 0	G17 F36 V79	471,237 18,227 (,		0 0 0	288,960 0 0			0		0 0 0		\$288,960 0 0	O.K. O.K. O.K.
128 129 130	Total CAT 3 C&WF		\$778,425		\$489,465	 i		\$0	\$288,960			\$0		\$0		\$288,960	O.K.
131 132 133	CAT 4 Message CAT 4 WATS CAT 4 Direct		\$200,164 0 0	G29 V81 V82	\$174,512 (\$0 0 0	\$25,652 0 0			\$0 0 0		\$0 0 0		\$25,652 0 0	O.K. O.K. O.K.
134 135	Total CAT 4 C&WF		\$200,164		\$174,512	 ?	-	\$0	\$25,652		1	\$0		\$0		\$25,652	О.К.
136 137 138	TOTAL C&WF	=	\$9,780,187		 \$7,351,396			\$0 ====	\$2,428,791 =======	====		\$0 ====	=======	\$0 =====	===:	\$2,428,791	O.K.
139 140 141	CAPITAL LEASES:																
142 143	Allocable Support Leases Direct Support Leases		\$0 0	H14 V84	\$0 0			\$0 0	\$0 0			\$0 0		\$0 0		\$0 0	0.K. 0.K.
144 145	Total Support Leases		\$0		\$0	-)		\$0	\$0			\$0		\$0		\$0	O.K.

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TOTAL	INTRASTATE	()	<u>.</u>	\$0	\$0	0\$	\$0		တ္အဝ	00		\$0	\$4,218,449
e Line	IntraLATA	(H)	0,000	\$0	\$0	\$0	80		0	00	000		\$0
Privat	InterLATA	(9)	<u> </u>	0\$	\$0	0\$	\$0		<u>0</u>	00	006	1 1	0\$
one Service	IntraLATA	(F)	<u> </u>	\$0	80	0\$	0\$		0	00	000	0\$	\$4,218,449
Message Teleph	InterLATA	(E)	<u> </u>	0\$	0\$	0\$	0\$		္တင္	00	000	80	0\$
	Interstate and Other	(a)	O O O	\$0	20	\$0	0\$		O.	0	000	0\$	\$12,553,019
	Source/ Allocator	(C)	H16 H17 H20 V89		V90	160			H14 H18	H16 H20	76A 763	86V	
	TOTAL	(B)	<u> </u>	0\$	80	0\$	0\$		0	0	00		\$16,771,468
	****** FCC PART 36 ****** Plant investment Detail	(A)				0 1 C&WF Leases	TOTAL CAPITAL LEASES	LEASEHOLD IMPROVEMENTS:					187 188 189 TPIS, EXCL. ACCT. No. 2690
	Message Telephone Service Private Line	TOTAL Source/ Interstate Message Telephone Service Private TOTAL Source/ Interstate InterLATA IntraLATA InterLATA	TOTAL Source/ Allocator Interstate and Other Message Telephone Service Private Line (B) (C) (D) (E) (F) (G) (H)	COE Operator Cole Transmission \$0 H16 \$0	COE Operator Color Intersal Color Intersal Color Intersal Color Intersal Color Intersal Color Intersal	COE Operator Control Interside Plant Investment Detail TOTAL TOTAL Source/ and Other Plant Investment Detail Source/ and Other Plant Investment Detail InterLATA IntraLATA I	COE Departor COE Local Switch (F) (F) <td>COE Desirable Total Desiral (A) (B) (C) (D) (E) (F) (F) (G) (H) (TOTAL CAPITAL LEASES TOTAL CAPITAL LEASES TOTAL CAPITAL LEASES TOTAL CAPITAL LEASES Message Telephone Service InterLATA (F) <t< td=""><td>COE Deart of Company Source/ Allocator Infertstate and Other Infert ATA (TA) <</td><td> TOTAL Source Intercate /td><td> TOTAL TOTAL Source Interstate Interstate Interstate Interstate Interstate Interstate Interstate Interstate IntertATA IntertA</td><td> TOTAL Plant Investment Detail TOTAL Allocator Inheristic Inh</td><td> TOTAL TOTAL Allocation Total To</td></t<></td>	COE Desirable Total Desiral (A) (B) (C) (D) (E) (F) (F) (G) (H) (TOTAL CAPITAL LEASES TOTAL CAPITAL LEASES TOTAL CAPITAL LEASES TOTAL CAPITAL LEASES Message Telephone Service InterLATA (F) InterLATA (F) <t< td=""><td>COE Deart of Company Source/ Allocator Infertstate and Other Infert ATA (TA) <</td><td> TOTAL Source Intercate /td><td> TOTAL TOTAL Source Interstate Interstate Interstate Interstate Interstate Interstate Interstate Interstate IntertATA IntertA</td><td> TOTAL Plant Investment Detail TOTAL Allocator Inheristic Inh</td><td> TOTAL TOTAL Allocation Total To</td></t<>	COE Deart of Company Source/ Allocator Infertstate and Other Infert ATA (TA) <	TOTAL Source Intercate Intercate	TOTAL TOTAL Source Interstate Interstate Interstate Interstate Interstate Interstate Interstate Interstate IntertATA IntertA	TOTAL Plant Investment Detail TOTAL Allocator Inheristic Inh	TOTAL TOTAL Allocation Total To

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			4,47				Intrastate			
					Message Te	elephone Service	Priv	ate Line	TOTAL	
	Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
204	INTANGIBLE ASSETS:									
205 206 207	Allocable Acct. No. 2690 Direct Acct. No. 2690	\$0 16,627	H36 V100	\$0 3,006	\$0 0	\$0 13,621	\$0 0	\$0 0	\$0 13,621	O.K. O.K.
208 209 210	Total Intangible Assets	\$16,627		\$3,006	\$0 ==========	\$13,621 ========	\$0 ======	\$0 =======	\$13,621 =======	O.K.
211										
212	OTHER TELEPHONE PLANT:									
213	Haldfor Fed Han Allon	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
214	Held for Fut. Use - Alloc. Held for Fut. Use - Direct	0		Ō	0	0	0	0	0	O.K.
215	TPUC, Short-term - Alloc.	61,897	H35	46,294	0	15,603	0	0	15,603	O.K.
216 217	TPUC, Short-term - Direct	01,007	V124	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	Ö	H35	0	0	0	0	0	0	O.K.
219	TPUC, Long-term - Direct	Ō	V126	0	0	0	0	0	0	O.K.
220	Tele. Plt. Adjust Alloc.	0	H35	0	0	0	0	0	0	O.K.
221	Tele. Pit. Adjust Direct	0	V104	0	0	0	0	0	0	O.K.
222						\$15,603	\$0	\$0	\$15,603	O.K.
223	Total Other Telephone Plant	\$61,897		\$46,294	\$0	\$15,003	φυ	Ψυ	Ψ10,000	J.14.

										lr	ıtrastate					
						_	Me	ssage Tele	phone Se	rvice		Prival	te Line		TOTAL	
	******* FCC PART 36 ******* Reserves and Deferrals	TO COMP		Source/ Allocator	*****	rstate Other	Interl	_ATA	Intral	LATA	InterL	ATA	IntraLAT	Α 	INTRASTATE	
	(A)	(1	B)	(C)		(D)	((E)	((F)	. (0	3)	(H)		(1)	
13	ACCUM. DEPRECIATION, TPIS:															
14 15 16 17 18 19	Support Assets COE Switching COE Operator COE Transmission IOT Equipment	1,5	553,294 502,308 0 184,967	H13 H19 H16 H20 H25		\$414,127 ,158,859 0 853,729 0		\$0 0 0 0		139,167 343,449 0 331,238		\$0 0 0 0		\$0 0 0	\$139,167 343,449 0 331,238 0	O.K. O.K. O.K. O.K. O.K. O.K.
20 21	Cable and Wire Facilities Other Plant	3,6	636,189 0	H31 V135		2,733,185 0		0	_	903,004	. 44	0 0		0 0 	903,004	O.K. O.K.
22 23	Total Accum. Depr., TPIS	\$6,8	876,758		\$5	5,159,900		\$0	\$1,	,716,858		\$0		\$0	\$1,716,858	O.K.
24 25	ACCUM. AMORTIZATION:															
26 27 28 29 30	Accum. Depreciation, PHFU Accum. Amort., Tangible Inv. Accum. Amort., Intang. Inv. Accum. Amort., Other		\$0 0 1,544 0	H38 H40 H41 V138		\$0 0 279 0		\$0 0 0 0		\$0 0 1,265 0		\$0 0 0		\$0 0 0	\$0 0 1,265 0	O.K. O.K. O.K. O.K.
31 32	Tot. Accum. Amortization	- Tagara -	\$1,544			\$279		\$0		\$1,265		\$0		\$0	\$1,265	O.K.
33 34 35	Total Accum. Depr./Amort.	\$6,	878,302		\$	5,160,179		\$0	\$1	,718,123		\$0		\$0	\$1,718,123	O.K.
36 37	ACCUM. DEF. INC. TAXES, NET:															
38 39 40 41 42 43 44	IOT Equipment Cable and Wire Fac. Unclassified		9,135 47,580 0 15,074 0 93,275	H13 H19 H16 H20 H25 H31 V145		\$6,837 36,703 0 10,860 0 70,111		\$0 0 0 0 0		\$2,298 10,877 0 4,214 0 23,164		\$0 0 0 0 0		\$0 0 0 0 0 0	\$2,298 10,877 0 4,214 0 23,164	O.K. O.K. O.K. O.K. O.K. O.K.
46 47		\$	165,064			\$124,511		\$0		\$40,553		\$0		\$0	\$40,553	O.K.

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		 			Pr	ivate Line				
	******* FCC PART 36 ******		- · · · · · -		nterstate	Int	rastate	Extended Area		
	Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	InterLATA	IntraLATA	InterLATA	IntraLATA	Service	Other	
	(A)	 (B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13										
14 15 16	Working Loops	2,221 754.36	2,178 754.36	0 754.36	0 754.36	0 754.36	0 754.36	754.36	43 754.36	O.K.
17 18 19	CAT 4.13 Exch Ln. Invest.	\$1,675,430	\$1,642,993	\$0	\$0	\$0	\$0	\$0	\$32,437	
20 21 22	Circuit Terminations	438 2,665.68	428 2,665.68	0 2,665.68	0 2,665.68	0 2,665.68	0 2,665.68	0 2,665.68	10 2,665.68	O.K.
23 24 25	CAT 4.23 Other IX	\$1,167,568	\$1,140,911	\$0	\$0	\$0	\$0	\$0	\$26,657	
26 27	C&WF INVESTMENT:									
28 29 30 31	Working Loops Loops Factor CAT 1 Exchange C&WF	2,221 1.000000 \$8,623,674	2,178 0.980639 \$8,456,714	0.000000 \$0	0.000000 \$0	0.000000 \$0	0.000000 \$0	0.000000 \$0	43 0.019361 \$166,960	о.к.
32 33 34 35	Equivalent IX Circuit Miles IX Cct. Miles Factor	74,841 1.000000 \$778.425	73,089 0.976584 \$760,198	0.000000 \$0	0.000000 \$0	0 0.000000 \$0	0.000000 \$0	0 0.000000 \$0	1,752 0.023416 \$18,227	О.К.

Roberts County Telephone & RC Communications

					0.K	O.K.	0 0 0 X X X	0000	0.K	0 0 7. 7.	O.K.	0.K	000000000000
		TOTAL	INTRASTATE	E	0.250000	0.198156	0.380112 0.390997 0.099078	0.000000 0.000000 0.000000 0.000000	0.420880	0.000000	0.000000	0.000000	0.204513 0.000000 0.096801 0.000000 0.000000 0.000000 0.000000 0.000000
		e Line	IntraLATA	Œ	0.00000	0.00000	0.000000	0.000000 0.000000 0.000000 0.000000	0.000000	0.000000	0.000000	0.000000	0.000000 0.000000 0.000000 0.000000 0.000000
Intractato	sidie	Private Line	InterLATA	(9)	0.000000	0.000000	0.000000	0.000000 0.0000000 0.0000000 0.0000000	0.000000	0.000000	0.00000	0.000000	0.000000 0.000000 0.000000 0.000000 0.000000
C.+C.		one Service	IntraLATA	(F)	0.250000	0.198156	0.380112 0.390997 0.099078	0.000000	0.420880	0.000000	0.000000	0.00000	0.204513 0.000000 0.096801 0.000000 0.000000 0.000000 0.68353 0.150000 0.500000 0.500000
		Message Telephone Service	InterLATA	(E)	0.00000	0.00000	0.000000 0.000000	0.0000000000000000000000000000000000000	0.00000	0.000000	0.00000	0.000000	00000000 00000000 00000000 00000000 0000
			Interstate and Other	(D)	0.750000	0.801844	0.619888 0.609003 0.900922	0.000000	0.579120	1.000000 0.871843	0.000000	0.000000	0.795487 1.000000 0.903199 0.000000 0.638453 0.000000 0.316361 0.850000 0.000000 0.000000
			Source/ Allocator	(0)	SPF	DEM	CMM	TSP WST WSA	CT2	ETM HRM	CT4	EAM	CB EPRE EPRE EPRO ISPA ISPA ISPA ISPA ISPA ISPA ISPA ISPA
			TOTAL	(B)	1.000000	1.000000	1.000000 1.000000 1.000000	0.000000 0.000000 0.0000000 0.0000000	1.000000	1.000000	0.000000	0.000000	1,000000 1,000000 1,000000 0,000000 0,000000 1,000000 1,000000 1,000000 1,000000 0,000000
													actor Facto
			****** FCC PART 36 ****** Physical Allocation Factors	(A)	Subscriber Plant Fact. (SPF)		Conversation Minute-Miles Conversation Minutes Subscriber Minutes (SLU)	TSPS Processor Time Wtd. Stand. Work Sec., Toll Wtd. Stand. Work Sec., Aux. Wtd. Stand. Work Sec., Comb.	_	Exchange Trunk Minutes MOU-Mi., Host/Remote	C&WF CAT 4, WATS	Equal Access MOU	Current Billings EU Presubscription Factor EU MTS & WATS Factor EU Access, PlL and All Other Factor IX Special Access Factor IX Switched Access Factor IX Billing & Collection Services Facto Coin Revenue Percent Relative Tol/Local Msgs. Relative Tol/Local Msgs. Relative Users Percent CABS Percent Foreign Directories Percent
					<u>ن</u> ق	1 1 1	5 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	22222	52 56 76	27 28 29	3 8	33 33	35 33 33 34 4 4 4 4 4 4 4 4 4 4 4 4 4 4

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	500 5.57 50	TOTAL	0	I-44-4-	Message Tele	ephone Service	Priv	ate Line	TOTAL	
	Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	 (B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14 15	Support Assets Land and Support Assets	1.000000 1.000000	D31 D33	0.748475 0.748475	0.000000	0.251525 0.251525	0.000000 0.000000	0.000000 0.000000	0.251525 0.251525	0.K. 0.K.
16 17 18 19 20 21	COE Operator COE Tandem Switching COE Local Switching COE Total Switching COE Transmission Total COE	0.000000 1.000000 1.000000 1.000000 1.000000	D43 D49 D66 D68 D85 C19	0.000000 0.579120 0.801844 0.771386 0.720467 0.742916	0.00000 0.00000 0.00000 0.00000 0.00000 0.00000	0.000000 0.420880 0.198156 0.228614 0.279533 0.257084	0.00000 0.00000 0.00000 0.00000 0.00000 0.00000	0.00000 0.00000 0.00000 0.00000 0.00000 0.00000	0.000000 0.420880 0.198156 0.228614 0.279533 0.257084	O.K. O.K. O.K. O.K. O.K.
22 23 24 25	Info. Orig./Term. CAT 1 Info. Orig./Term. CAT 2 Total IOT	0.000000 0.000000 0.000000	D90 D92 D94	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	0.000000 0.000000 0.000000	O.K. O.K. O.K.
26 27 28 29 30 31	C&WF CAT 1 C&WF CAT 2 C&WF CAT 3 C&WF CAT 4 Total C&WF	1.000000 1.00000 1.00000 1.00000 1.00000	D118 D120 D129 D135 D137	0.754840 1.000000 0.628789 0.871843 0.751662	0.00000 0.00000 0.00000 0.00000 0.00000	0.245160 0.000000 0.371211 0.128157 0.248338	0.00000 0.00000 0.00000 0.00000 0.00000	0.000000 0.000000 0.000000 0.000000 0.000000	0.245160 0.000000 0.371211 0.128157 0.248338	O.K. O.K. O.K. O.K. O.K.
32 33	Total Equipment	1.000000	C23	0.748475	0.000000	0.251525	0.000000	0.000000	0.251525	O.K.
34 35 36 37	TPIS TPIS, excl. Acct. No. 2690	1.000000 1.000000	C32 D189	0.747912 0.748475	0.000000 0.000000	0.252088 0.251525	0.000000	0.000000	0.252088 0.251525	0.K. 0.K.
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 41 42	Total Tangible Assets Total Intangible Assets	0.000000 1.000000	C25 C29	0.000000 0.180790	0.000000 0.000000	0.000000 0.819210	0.000000 0.000000	0.000000 0.000000	0.000000 0.819210	O.K. O.K.
43 44 45 46 47	Long-term PUC Net Telephone Plant Total Net Investment Capital Leases	0.000000 1.000000 1.000000 0.000000	C36 C61 C68 D173	0.000000 0.745710 0.745640 0.000000	0.000000 0.000000 0.000000	0.000000 0.254290 0.254360 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.254290 0.254360 0.000000	O.K. O.K. O.K. O.K.
47 48 49	Tot. Bus. Ofc., Cust. Serv.	1.000000	l141	0.819322	0.000000	0.180678	0.000000	0.000000	0.180678	O.K.
50 51	Total "BIG THREE" Expenses	1.000000	1170	0.733874	0.000000	0.266126	0.000000	0.000000	0.266126	O.K.
	Corporate Operations Expense	1.000000	I185	0.702189	0.000000	0.297811	0.000000	0.000000	0.297811	O.K.

				 					In	trastate					
						Messa	ge Tele	ephone	Service		Priv	ate Line		TOTAL	
	Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other		nterLAT	Α	Int	raLATA	InterLAT	4	Intra	LATA	RASTATE	
	(A)	(B)	(C)	(D)	-	(E)	•		(F)	(G)			(H)	(1)	
13	PLANT SPEC. OPER. EXPENSE:														
14 15 16	Network Support, Alloc. Network Support, Direct	\$655 0	H14 V149	\$490 0			\$0 0		\$165 0		\$0 0		\$0 0	\$165 0	O.K. O.K.
17 18	Total Network Support Exp.	\$655		\$490		: :	\$0		\$165		\$0		\$0	\$165	O.K.
19 20 21	General Support, Alloc. General Support, Direct	\$37,183 0	H14 V151	\$27,831 0			\$0 0		\$9,352 0		\$0 0		\$0 0	\$9,352 0	0.K. 0.K.
22 23	Total General Support Exp.	\$37,183		\$27,831			\$0		\$9,352		\$0		\$0	\$9,352	O.K.
24 25 26	Central Office Eq., Alloc. Central Office Eq., Direct	\$208,594 0	H21 V153	\$154,968 0			\$0 0		\$53,626 0		\$0 0		\$0 0	\$53,626 0	0.K. 0.K.
27 28	Total COE Exp.	\$208,594		\$154,968			\$0		\$53,626		\$0		\$0	\$53,626	O.K.
29 30 31 32 33	Cust. Premises Equip. Coinless Pay Phone Other IOT IOT Direct	\$0 0 0 0	H24 G18 H23 V157	\$0 0 0 0			\$0 0 0		\$0 0 0		\$0 0 0		\$0 0 0 0	\$0 0 0 0	O.K. O.K. O.K. O.K.
34 35	Total IOT Exp.	\$0		\$0			\$0		\$0		\$0		\$0	\$0	O.K.
36 37 38	Cable & Wire, Alloc. Cable & Wire, Direct	\$125,530 190,800	H31 V159	\$94,356 119,973			\$0 0		\$31,174 70,827		\$0 0		\$0 0	\$31,174 70,827	O.K. O.K.
39 40	Total C&WF Exp.	\$316,330		\$214,329			\$0		\$102,001		\$0		\$0	\$102,001	O.K.
41 42	TOTAL PLT. SPEC. OPER. EXP.	\$562,762		\$397,618			\$0		\$165,144		\$0		\$0	\$165,144	O.K.
43	TOTAL PLT. SPEC., ex SUPPORT	\$524,924		\$369,297			\$0		\$155,627		\$0		\$0	\$155,627	O.K.

	in the second					In	trastate			
					Message Telep	hone Service	Priva	te Line	TOTAL	
	Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
58 59	NON-SPECIFIC OPER. EXP.:									
60 61	Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct	\$116 0	H36 V177	\$87 0	\$0 0	\$29 0	\$0 0	\$0 0	\$29 0 	O.K. O.K.
62 63 64	Total Oth. Plt. & Equip.	\$116		\$87	\$0	\$29	\$0	\$0	\$29	O.K.
65 66 67	Network Operations, Alloc. Network Operations, Direct	\$78,390 0	H33 V179	\$58,673 0	\$0 0	\$19,717 0	\$0 0	\$0 0	\$19,717 0 	O.K. O.K.
68 69	Total Network Oper. Exp.	\$78,390		\$58,673	\$0	\$19,717	\$0	\$0	\$19,717	O.K.
70	Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72 73	Depr., Support Assets Depr., COE Switching	\$85,864 303,251	H13 H19	\$64,267 233,923 0	\$0 0 0	\$21,597 69,328 0	\$0 0 0	\$0 0	\$21,597 69,328 0	O.K. O.K. O.K.
74 75 76	Depr., COE Operator Depr., COE Transmission Depr., IOT Equipment	0 215,223 0	H16 H20 H25	155,061 0	0	60,162 0	0		60,162 0	O.K. O.K.
77 78	Depr., C&W Facilities Depr., PHFU	361,990 0	H31 H38	272,094 0	0 0	89,896 0	0	0	89,896 0	O.K. O.K.
79 80	Total Depreciation Expense	\$966,328		\$725,346	\$0	\$240,982	\$0	\$0	\$240,982	О.К.
81 82 83	Amort., Tangible Assets Amort., Intangible Assets	\$0 141	H40 H41	\$0 25	\$0 0	\$0 116	\$0 0	\$0 0	\$0 116	O.K. O.K.
84 85	Other Amortization Direct Assigned Amort.	0	V189 V190	0 0	0 0	0 0	0 0	0	0	O.K. O.K.
86 87 88	Total Amortization Exp.	\$141		\$25	\$0	\$116	\$0	\$0	\$116	O.K.
89 90	Total Depr. and Amort.	\$966,469		\$725,371	\$0	\$241,098	\$0	\$0	\$241,098	O.K.
91	TOTAL NON-SPEC. OPER. EXP.	\$1,044,975		\$784,131	\$0	\$260,844	\$0	\$0	\$260,844	O.K.

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								lr	ntrastate			
		TOTAL	Source/	late	rstate -	Mess	age Teler	hone Service	Priv	ate Line	TOTA	L
	Operating Expenses and Taxes	COMPANY	Allocator		Other	InterL	ATA	IntraLATA	InterLATA	IntraLATA	INTRAST	ATE
	(A)	(B)	(C)		(D)	(1	Ξ)	(F)	(G)	(H)	(1)	
105 106												
107	Marketing, Allocable	\$24,708 0	G35 V192		\$19,655 0		\$0 0	\$5,053 0	\$0 0	\$0 0	\$	5,053 O.K 0 O.K
109					\$19,655	- 1	\$0	\$5,053	\$0	\$0		5,053 O.K
110 111		\$24,708										
112 113		\$0 0	G24 V194		\$0 0		\$0 0	\$0 0	\$0 0	\$0 0		\$0 O.K 0 O.K
114 115		\$0			\$0		\$0	\$0	\$0	\$0		\$0 O.K
116 117	Classified Directory	\$0	V195		\$0		\$0	\$0	\$0	\$0		\$0 O.K
118 119	Foreign Directory	19,833 0	G19 G46		17,868 0		0 0	1,965 0	0 0	0 0		1,965 O.K 0 O.K
120 121	Total Directory	\$19,833			\$17,868		\$0	\$1,965	\$0	\$0	\$	51,965 O.K
122 123	Bus. Ofc., EU Presubscription	\$10,984	G36		\$10,984		\$0	\$0	\$0	\$0		\$0 O.K 2.136 O.K
124		22,071 0	G37 G38		19,935		0	2,136 0	0	0		2,136 O.F
125		0	G39		0		0	ŏ	Ŏ	Ö		0 O.K
126 127	· · · · · · · · · · · · · · · · · · ·	1.076	G40		687		Ö	389	0	0		389 O.H
128	•	0	G41		0		ō	0	0	0		0 O.H
129	Coin Collect & Admin.	0	G42		0	er e	0	0	0	0	· .	0 O.H
131	Total Business Office	\$34,131			\$31,605		\$0	\$2,526	\$0	\$0	\$	52,526 O.F
133		\$0	V205		\$0		\$0	\$0	\$0	\$0		\$0 O.F
134	· · · · · · · · · · · · · · · · · · ·	0	G43		0		0	0	0	0		0 O.F
135		53,402	G44		45,392		0	8,010	0	0		8,010 O.F
136	Cust. Serv., CABS	18,124	G45		9,062		0	9,062	Ō	0		9,062 O.k
137		2,811	V209		2,811	- 1		0	0	0	· · · · · · · · · · · · · · · · · · ·	4.O 0
139	Total Customer Service	\$74,337			\$57,265		\$0	\$17,072	\$0	\$0	\$1	17,072 O.F
140 141 142	Total Bus. Ofc., Cust. Serv.	\$108,468			\$88,870		\$0	\$19,598	\$0	\$0	\$1	19,598 O.H

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					tys 1 december 1		intrastate			
					Message Teler	phone Service	Prival	te Line	TOTAL	
	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
156 157	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$7,706 91	H48 V211	\$6,314 91	\$0 0	\$1,392 0	\$0 0	\$0 0	\$1,392 0	O.K. O.K.
158 159	Total Other Cust. Serv.	\$7,797		\$6,405	\$0	\$1,392	\$0	\$0	\$1,392	O.K.
160 161 162 163	TOTAL CUSTOMER OPER. EXP.	\$160,806		\$132,798	\$0	\$28,008	\$0	\$0	\$28,008	O.K.
164 165	"BIG-THREE" EXPENSES:								6455 607	O.K.
166	Total Plt. Spec., ex Support	\$524,924	44	\$369,297	\$0	\$155,627 19,717	\$0 0	\$0 0	\$155,627 19,717	0.K. 0.K.
167	Total Network Oper. Exp.	78,390	68	58,673	0	28,008	0	ŏ	28,008	0.K.
168	Total Customer Operations	160,806	161	132,798	0	20,000				
169 170 171	TOTAL "BIG THREE" EXPENSES	\$764,120		\$560,768	\$0	\$203,352	\$0	\$0	\$203,352	O.K.
172	CORPORATE OPERATIONS EXPENSE									
174	Exec. and Planning, Alloc.	\$127,203	H50	\$93,351	\$0	\$33,852	\$0	\$0	\$33,852	O.K.
175 176	Exec. and Planning, Alloc.	0	V213	0	0	0	0	0	0	O.K.
177	Execution for the state of the								\$33,852	О.К.
178 179	Total Exec. and Planning	\$127,203		\$93,351	\$0	\$33,852	\$0	\$0		
180	Admin. & General, Allocable	\$385,404	H50	\$282,838	\$0	\$102,566	\$0	\$0	\$102,566	O.K.
181	Admin. & General, Direct	23,130	V231	0	0	23,130	0	0	23,130	O.K.
182 183	Total Admin. and Gen.	\$408,534		\$282,838	\$0	\$125,696	\$0	\$0	\$125,696	О.К.
184 185 186	TOTAL CORPORATE OPERATIONS	\$535,737		\$376,189	\$0	\$159,548	\$0	\$0	\$159,548	О.К.
187	NON-INCOME TAXES:									
189 190	Non-income Taxes, Allocable	\$704	H36	\$527	\$0	\$177	\$0	\$0	\$177	O.K.
191	Non-income Taxes, Allocable	Ů	V233	0	0	0	0	0	0	O.K.
192 193 194	Total Non-income Taxes	\$704		\$527	\$0	\$177	\$0	\$0	\$177	O.K.
195 196	TOTAL OPER. EXP. AND TAXES	\$2,304,984		\$1,691,262	\$0	\$613,722	\$0	\$0	\$613,722	О.К.

Sheet "J" ENDING DECEMBER 31, 2001

	******* FCC PART 69 ******* IntraLATA Revenue Requirement Summary	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	Net Investment Rate of Return	\$2,535,554 10.00%	K52 B19	\$1,655,836 10.00%	\$216,495 10.00%	\$0 10.00%	\$663,223 10.00%	\$0 10.00%	\$0 10.00%	O.K. O.K.
15 16	Return on Rate Base	\$253,555		\$165,584	\$21,650	\$0	\$66,322	\$0	\$0	O.K.
17 18 19 20	AFUDC ITC Amortization Other Return Adjustments	0 0 0	N37 N37 Direct		0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	O.K. O.K. O.K.
21 22 23	Net Return	\$253,555		\$165,584	\$21,650	\$0	\$66,322	\$0	\$0	O.K.
24 25 26 27	Interest Expense Capitalized Payroll Taxes Depreciation Adjustment Other Income Adjustments	127,441 0 0 0	N67 N37 N37 Direct	83,225 0 0 0	10,881 0 0 0	0 0 0 0	33,335 0 0 0	0 0 0	0 0 0	O.K. O.K. O.K. O.K.
28 29	After Tax Income	\$126,114		\$82,359	\$10,768	\$0	\$32,988	\$0	\$0	O.K.
30 31 32 33 34 35 36	State Income Taxes Federal Income Taxes Operating Expenses and Taxes Uncollectibles Other Revenue Adjustments	\$0 64,968 613,722 527 (29,816)	29 29 O195 Direct Direct	0 42,427 218,674 246 (9,210)	0 5,547 98,972 73 (14,223)	0 0 3,672 2 0	0 16,994 274,681 206 (6,383)	0 0 17,724 0 0	0 0 0 0	O.K. O.K. O.K. O.K.
37 38	Basis for Gross Receipts Tax	932,245	16+31+32+33	426,685	126,169	3,672	357,996	17,724	0	O.K.
39 40 41	Gross Receipts Tax	28,848	37	13,204	3,904	114	11,078	548	0	O.K.
42 43 44	TOTAL REVENUE REQUIREMENT	\$931,804		\$430,925	\$115,922 ========	\$3,788	\$362,898 ========	\$18,272 ========	\$0 ========	O.K.

Sheet "K" ENDING DECEMBER 31, 2001

						•	1000110	, county , cho	3,,O,,O G 11								
	IntraLATA Investment Summary		Part 36 IntraLATA Total	Source		Common Line	s	Local witching	Inform	ation		mmon nsport		g and ection	(Other	
	(A)	-	(B)	(C)		(D)		(E)	(F)		(G)		(H)		(1)	
13	Land and Support Assets		\$347,846	L25	•	\$81,346		\$83,765		\$0		\$182,736		\$0		\$0	O.K.
14 15	Central Office Equipment		\$1,441,811	L70		\$410,748		\$422,965		\$0		\$608,098		\$0		\$0	O.K.
	Info, Term./Orig. Equipment		0	L78		0		0		Ō				0		0	O.K.
16 17 18	Cable and Wire Facilities		2,428,791	L117		2,114,179		0	· ·	0		314,613		0		0	O.K.
19	Total COE, IOT, C&WF		\$3,870,603			\$2,524,927		\$422,965		\$0		\$922,711		\$0		\$0	O.K.
21 22	Total Tangible Assets		\$0	L141		\$0		\$0		\$0		\$0		\$0		\$0	O.K.
23	Total Tele. Plt. ex Intang.		\$4,218,449			\$2,606,272		\$506,730		\$0	\$,105,446		. \$0		\$0	O.K.
24	Total Intangible Assets		13,621	L144		8,415		1,636		0		3,569		0		O	O.K.
25	Total Ilitaligible Assets		10,021	E174					-								
26	Total Plant In Service		\$4,232,070			\$2,614,688		\$508,367		\$0	\$,109,016		\$0		\$0	O.K.
27	Total Pit. Held Future Use		0 (1,202,010	L147		0		0		Ò		Ò		0		0	O.K.
28	Total ST PUC		15,603	L163		9,640		1,874		0		4,089		0		0	O.K.
29	Total LT PUC		0	L164		0		0		. 0		Ō		. 0		0	O.K.
30	Total Tel. Plt. Adjust.		0	L169		0		. 0		0		0		0		. 0	O.K.
31	, otal tall tall tall tall tall tall tall								-								
32	TOTAL TELEPHONE PLANT		\$4,247,674			\$2,624,328		\$510,241		\$0	\$1	1,113,105		\$0		\$0	O.K.
33			. , ,														
34	less:																
35	Accum, Depr., Plt. in Serv.		1,716,858	M23		973,799		290,494		0		452,565		. 0		. 0	O.K.
36	Accum, Depr. PHFU		0	M27		0		0		. 0		. 0		. 0		. 0	O.K.
37	Accum, Amort, Tangible Pit.		0	M28		0		0		. 0		0		0		0	O.K.
38	Accum, Amort, Intangibles		1,265	M29		781		152		. 0		331		0		0	O.K.
-39	Accum, Amort, Other		0	M30		0		. 0		0		0		0		0	O.K.
40	Accum. Def. Inc. Taxes, Net		40,553	M47		22,675		8,692		0		9,185		0		. 0	O.K.
41																	
42	plus:																
43	Other Assets		0	Direct		0		0		0		0		. 0		0	O.K.
44																	
45	NET TELEPHONE PLANT		\$2,488,998			\$1,627,072		\$210,903		\$0		\$651,023		\$0		\$0	O.K.
46	plus:																
47	Class B RTB Stock		0	L171		0		. 0		0		. 0		0		0	O.K.
48	Materials and Supplies		26,013	L173		16,071		3,125		0		6,817		0		0	O.K.
49	Cash Working Capital		20,543	L175		12,692		2,468		0		5,383		0		0	O.K.
50	Equal Access Investment		0	L177		0		0		0		0		0		0	O.K.
51 52 53	NET INVESTMENT		\$2,535,554		==	\$1,655,836	====	\$216,495		\$0	====	\$663,223	=====	\$0	====	\$0	O.K.

Sheet "L" ENDING DECEMBER 31, 2001

	IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	LAND AND SUPPORT ASSETS:									
14 15 16	Land Assets, Message Land Assets, Private Line	\$0 0	N28 N28	0	0 0	0	0	0	0	O.K. O.K.
17 18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19 20 21	Support Assets, Message Support Assets, Private Line	\$347,846 0	N28 N28	\$81,346 0	\$83,765 0	\$0 0	\$182,736 0	\$0 0	\$0	O.K.
22 23	Total Support Assets	\$347,846		\$81,346	\$83,765	\$0	\$182,736	\$0	\$0	O.K
24 25	Total Land and Supp. Assets	\$347,846		\$81,346	\$83,765	\$0	\$182,736	\$0	\$0	О.К
26 27	CENTRAL OFFICE EQUIPMENT:									
28 29 30	Operator Sys., DA Operator Sys., Other	\$0 0	(F) (I)	0	0 0	0	0	0	0	0.K 0.K
31 32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K
33 34 35	Tandem Switching Tandem Assigned	\$142,318 0	(G) Direct	\$0 0	\$0 0	\$0 0	\$142,318 0	\$0 0	\$0 0	0.K 0.K
36 37	Total Tandem Switching	\$142,318		\$0	\$0	\$0	\$142,318	\$0	\$0	o.K
38 39 40	Local Switching Local Assigned	\$422,965 0	(E) Direct	\$0 0	\$422,965 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K
41 42	Total Local Switching	\$422,965		\$0	\$422,965	\$0	\$0	\$0	\$0	О.К
43 44	Total Switching	\$565,284		\$0	\$422,965	\$0	\$142,318	\$0	\$0	О.К

Roberts County Telephone & RC Communications

		1 <u>14 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1</u>		<u> </u>							
	IntraLATA Investment Detail	Part 36 IntraLATA Total			Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)	(1)	
58 59	COE Exch. Trunk COE Exch. Line - Message COE Exch. Line - PL etc.	410,	\$0 Direct 748 (D) 0 (I)		\$0 410,748	\$0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
60 61 62	COE Exch. Line - PL etc. COE Exch. Line - Assigned COE Interexchange, Message	446,	Direct		0	0	0	0 446,093	0 0	0 0	O.K. O.K.
63 64	COE Interexchange, PL COE Interexchange, Assigned		0 (J) 0 (G)		0 0	0	0 0	0	0	0	O.K.
65	COE H/R Message COE H/R Assigned	19,	687 (G) 0 Direct		0 0	0	0	19,687 0	0 0 	0	O.K. O.K.
67 68 69	Total COE Transmission	\$876,	528		\$410,748	\$0	\$0	\$465,779	\$0	\$0	O.K.
70 71	Total Central Office Equip.	\$1,441,	811		\$410,748	\$422,965	\$0	\$608,098	\$0	\$0	O.K.
72 73	IOT EQUIPMENT:		\$0 N43		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74 75 76 77	Public Telephone Coinless Pay Phone Customer Premises Equipment		0 (D) 0 N60		0	0	0 0	0 0	0 0	0	O.K. O.K.
78 79	Total IOT Equipment		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80 81 82	CABLE AND WIRE FACILITIES: Exchange PL and WATS		\$0 (I)		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 84 85	Exchange Message Exchange Assigned	2,114,	179 (D) 0 Direct		2,114,179 0	0 0	0	0	0	0	O.K. O.K.
86 87	Total Exchange Line C&WF	\$2,114,			\$2,114,179	\$0	\$0	\$0	\$0	\$0	O.K.
88 89 90	Exchange Trunk, Message Exchange Trunk, PL	en e	\$0 Direct 0 Direct		\$0 0	\$0 0	\$0 0	\$0 0 	\$0 0 	\$0 0	
91 92	Total Exchange Trunk C&WF		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93 94 95	Interexchange Message Interexchange PL, WATS Interexchange Assigned	\$288,	960 (G) 0 (I) 0 (G)		\$0 0 0	\$0 0 0	\$0 0 0	\$288,960 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
96 97	Total Interexchange C&WF	\$288,	960		\$0	\$0	\$0	\$288,960	\$0	\$0	O.K.

Sheet "L" ENDING DECEMBER 31, 2001

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	FCC PART 69 ******* IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
111 112 113	H/R C&WF, Message H/R C&WF, WATS H/R C&WF, Assigned	\$25,652 0 0	(G) (I) Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$25,652 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
114 115 116	Total Host/Remote C&WF	\$25,652		\$0	\$0	\$0	\$25,652	\$0	\$0	O.K.
117	Total Cable and Wire Facil.	\$2,428,791		\$2,114,179	\$0	\$0	\$314,613	\$0	\$0	O.K.
119 120	TANGIBLE ASSETS:									
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	Ō	34	. 0	Ō	0	0	0	0	O.K.
125	COE Local Switching Leases	. 0	39	Ō	Ō	. 0	. 0	0	0	O.K.
126 127	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
128 129	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
130	IOT Equipment Leases	\$0	78	0	0	. 0	0	0	0	O.K.
132 133	C&WF Leases	\$0	117	0	0	0	0	. 0	0	O.K.
134 135	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	. 0	0	0	O.K.
137 138	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
139 140	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141 142 143	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
144 145 146	TOTAL INTANGIBLE ASSETS	\$13,621	N37	\$8,415	\$1,636	\$0	\$3,569	\$0	\$0	O.K.
147	PROPERTY HELD FOR FUTURE U	\$0	N46	0	, . 0	0	0	. 0	0	O.K.

Sheet "L" ENDING DECEMBER 31, 2001

	****** FCC PART 69 ******	 Part 36		 									 		
	IntraLATA Investment Detail	IntraLATA Total	Source or Apportion	Common Line		Local Switching	Int	formation	Commo		Billing Collec		 Other		
	(A)	(B)	(C)	 (D)		(E)	-	(F)	(G)		(1	- 1)	(1)		
	PLANT UNDER CONSTRUCTION:														
162 163 164	Short-term Long-term	\$15,603 0		\$9,640 0		\$1,874 0		\$0 0	\$4	.089 0		\$0 0	· <u>.</u>	\$0 0	O.K. O.K.
165 166 167	Total Pit. Under Const.	\$15,603	- 	\$9,640	-	\$1,874		\$0	\$4	,089		\$0		\$0	O.K.
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	\$26,013	N37	\$16,071		\$3,125		\$0	\$6	,817		\$0		\$0	O.K.
174 175	CASH WORKING CAPITAL	\$20,543	N37	\$12,692		\$2,468		\$0	\$5	,383		\$0		\$0	O.K.
176 177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0		\$0		\$0		\$0		\$0		\$0	O.K.

	******* FCC PART 69 ******* IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	ACCUM. DEPRECIATION, TPIS:									
14 15 16	Support Assets COE Switching	\$139,167 343,449 0	N28 L44 L32	\$32,545 0 0	\$33,513 256,981	\$0 0 0	\$73,109 86,468 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
.17 18	COE Operator COE Transmission	331,238	L68	155,221	ŏ	Ō	176,017	0	0	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	903,004	L117	786,033	0	0	116,970	0	0	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22 23 24	Total Accum. Depr., TPIS	\$1,716,858		\$973,799	\$290,494	\$0	\$452,565	\$0	\$0	O.K.
25 26	ACCUM. AMORTIZATION:									
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	1,265	N37	\$781	\$152	\$0	\$331	\$0	\$0	O.K.
30 31	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Tot. Accum. Amortization	\$1,265		\$781	\$152	\$0	\$331	\$0	\$0 \$4. 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	O.K.
34 35	Total Accum. Depr./Amort.	\$1,718,123		\$974,581	\$290,646	\$0	\$452,897	\$0	\$0	O.K.
36 37 38	ACCUM. DEF. INC. TAXES, NET:									
39	Support Assets	\$2,298	N28	\$537	\$553	\$0	\$1,207	\$0	\$0	O.K.
40	COE Switching	10,877	L44	0	8,139	0	2,739	0	0	O.K.
41	COE Operator	. 0	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	4,214	L68	1,975	0	0	2,239	0	0	O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	23,164	L117	20,163	0	0	3,001	0	0	O.K.
.45 46	Unclassified	0	N37	0	0	<u> </u>	0	.0	0	O.K.
47	Total Accum. Def. Inc. Taxes	\$40,553		\$22,675	\$8,692	\$0	\$9,185	\$0	\$0	O.K.

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	******* FCC PART 69 ******* Apportionment Factors	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	Central Office Equipment	\$1,441,811	L70	\$410,748	\$422,965	\$0	\$608,098	\$0	\$0 0	O.K. O.K.
14 15	Info. Orig./Term. Eqpt. C&W Facilities	0 2,428,791	L78 L117	0 2,114,179	0	0	0 314,613	0 0	0	O.K.
16	Total	\$3,870,603		\$2,524,927	\$422,965	\$0	\$922,711	\$0	\$0	O.K.
17 18 19	Factor	1.000000		0.652334	0.109276	0.00000	0.238389	0.000000	0.000000	O.K.
20 21 22	Sum: Sw., Trans., Other Factor	\$1,345,676 1.000000	17	\$0 0.000000	\$422,965 0.314314	\$0 0.000000	\$922,711 0.685686	\$0 0.000000	\$0 0.000000	0.K. 0.K.
23	Central Office Equipment	\$1,441,811	L70	\$410,748	\$422,965	\$0	\$608,098	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25 26	C&WF, Excl. Exch. Message	314,613	L117-83	0	0	0	314,613	0	0	O.K.
27	Total .	\$1,756,424		\$410,748	\$422,965	\$0	\$922,711	\$0	\$0	O.K.
28	Factor	1.000000		0.233855	0.240811	0.000000	0.525335	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$347,846	L25	\$81,346	\$83,765	\$0	\$182,736	\$0	\$0	O.K.
31	Central Office Equipment	1,441,811	13	410,748	422,965	0	608,098	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	. 0	0	. 0	0	O.K.
33	C&W Facilities	2,428,791	15	2,114,179	0	. 0	314,613	Ü	0	O.K.
34 35	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
36	Total	\$4,218,449		\$2,606,272	\$506,730	\$0	\$1,105,446	\$0	\$0	O.K.
37	Factor	1.000000		0.617827	0.120122	0.000000	0.262050	0.000000	0.000000	O.K.
38				5.552	··· 					
39	Sum: Com. Ln., Sw., Trans.	\$4,218,449	36	\$2,606,272	\$506,730	- \$0	\$1,105,446	\$0	\$0	O.K.
40	Factor	1.000000		0.617827	0.120122	0.000000	0.262050	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$4,232,070	K26	\$2,614,688	\$508,367	\$0	\$1,109,016	\$0	\$0	O.K.
46	Factor	1.000000		0.617827	0.120122	0.000000	0.262050	0.000000	0.000000	O.K.

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	******* FCC PART 69 ******* Apportionment Factors	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Common Information Transport	Billing and Collection	Other
	(A)	(B)	(C)	(D)	(E)	(F) (G)	(H)	0
60 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.00000	0.000000 O.K. 0.000000 O.K.
63 64 65	"BIG THREE" Expenses Factor	\$212,899 1.000000	0171	\$60,961 0.286336	\$23,851 0.112028	\$2,092 \$115,194 0.009826 0.541072	\$10,802 0.050738	\$0 O.K. 0.000000 0
66 67	Net Investment Factor	\$2,535,554 1.000000	J13	\$1,655,836 0.653047	\$216,495 0.085384	\$0 \$663,223 0.000000 0.261569	\$0 0.000000	\$0 O.K. 0.000000 O.K.

Sheet "O" ENDING DECEMBER 31, 2001

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:						•			
14 15 16	Network Support, Alloc. Network Support, Direct	\$165 0	N37 Direct	\$102 0	\$20 0	\$0 0	\$43 0	\$0 0	\$0 0	O.K. O.K.
17 18	Total Network Support Exp.	\$165		\$102	\$20	\$0	\$43	\$0	\$0	O.K.
19 20 21	General Support, Alloc. General Support, Direct	\$9,352 0	N30 Direct	\$2,187 0	\$2,252 0	\$0 0	\$4,913 0	\$0 0	\$0 0	O.K. O.K.
22 23	Total General Support Exp.	\$9,352		\$2,187	\$2,252	\$0	\$4,913	\$0	\$0	O.K.
24 25 26	Central Office Eq., Alloc. Central Office Eq., Direct	\$53,626 0	N31 Direct	\$15,277 0	\$15,732 0	\$0 0	\$22,617 0	\$0 0	\$0 0	O.K. O.K.
27 28	Total COE Exp.	\$53,626		\$15,277	\$15,732	\$0	\$22,617	\$0	\$0	O.K.
29 30 31 32	Cust. Premises Equip. Other IOT IOT Direct	\$0 0 0	L76 N43 Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
33 34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 36 37	Cable & Wire, Alloc. Cable & Wire, Direct	\$31,174 70,827	N33 Direct	\$27,136 0	\$0 0	\$0 0	\$4,038 70,827	\$0 0	\$0 0	O.K. O.K.
38 39	Total C&WF Exp.	\$102,001		\$27,136	\$0	\$0	\$74,865	\$0	\$0	O.K.
40 41	TOTAL PLT. SPEC. OPER. EXP.	\$165,144		\$44,702	\$18,004	\$0	\$102,439	\$0	\$0	O.K.
42 43	· · · · · · · · · · · · · · · · · · ·	\$155,627		\$42,413	\$15,732	\$0	\$97,483	\$0	\$0	O.K.

Sheet "O" ENDING DECEMBER 31, 2001

	******* FCC PART 69 ****** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
57 58	NON-SPECIFIC OPER. EXP.:							•		
59 60	Oth. Pit. and Equip., Alloc. Oth. Pit. and Equip., Direct	\$29 0	N18 Direct	\$19 0	\$3 0	\$0 0	\$7 0	\$0 0	\$0 0	O.K. O.K.
61 62	Total Oth. Plt. & Equip.	\$29		\$19	\$3	\$0	\$7	\$0	\$0	O.K.
63 64 65	Network Operations, Alloc. Network Operations, Direct	\$19,717 0	N18 Direct	\$12,862 0	\$2,155 0	\$0 0	\$4,700 0	\$0 0	\$0 0	O.K. O.K.
66 67 68	Total Network Oper. Exp.	\$19,717		\$12,862	\$2,155	\$0	\$4,700	\$0	\$0	O.K.
69 70	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71 72 73	Depr., Support Assets Depr., COE Switching Depr., COE Operator	\$21,597 69,328 0	L23 L44 L32	\$5,051 0 0	\$5,201 51,873 0	\$0 0 0	\$11,346 17,454 0	\$0 0 0	\$0 0 0	0.K. 0.K. 0.K.
74 75 76	Depr., COE Transmission Depr., IOT Equipment Depr., C&W Facilities	60,162 0 89,896	L68 L78 L117	28,192 0 78,251	0	0 0 0	31,970 0 11,645	0 0 0	0 0 0	O.K. O.K. O.K.
77 78	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
79 80	Total Depreciation Expense	\$240,982		\$111,494	\$57,074	\$0	\$72,414	\$0	\$0	O.K.
81 82 83	Amort., Tangible Assets Amort., Intangible Assets Other Amortization	\$0 116 0	L141 L144 Direct	\$0 71 0	\$0 14 0	\$0 0 0	\$0 30 a	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
84 85	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
86	Total Amortization Exp.	\$116		\$71	\$14	\$0	\$30	\$0	\$0	O.K.
88 89	Total Depr. and Amort.	\$241,098		\$111,566	\$57,088	\$0	\$72,444	\$0	\$0	O.K.
90	TOTAL NON-SPEC. OPER. EXP.	\$260,844		\$124,447	\$59,246	\$0	\$77,152	\$0	. \$0	O.K.

					Roberts County Telep	none a res commen				
	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
104	CUSTOMER OPERATIONS EXPENSE:									
105 106 107 108	Marketing, Allocable Marketing, Direct	\$5,053 0	N37 Direct	\$3,122 0	\$607 0	\$0 0	\$1,324 0	\$0 0	\$0 0	O.K. O.K.
109	Total Marketing Expense	\$5,053		\$3,122	\$607	\$0	\$1,324	\$0	\$0	O.K.
111 112 113	Operator Service, Alloc. Operator Service, Direct	\$0 0	N61 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116 117 118	Classified Directory Alphabetical Directory Foreign Directory	\$0 1,965 0	Direct (F) Direct	\$0 0 0	\$0 0 0	\$0 1,965 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
119 120	Total Directory	\$1,965		\$0	\$0	\$1,965	\$0	\$0	\$0	O.K.
121 122 123 124 125 126 127 128 129 130 131	Bus. Ofc., EU Presubscription Bus. Ofc., Reserved Bus. Ofc., EU Access PL & All Other Bus. Ofc., EU Message Bus. Ofc., EU Reserved Bus. Ofc., IX Special Access Bus. Ofc., IX Switched Access Bus. Ofc., IX Billing and Collection Bus. Ofc., Coin Collection & Administ Bus. Ofc., Reserved	0 0 0 2,136 0 0 389 0 0	N40 (I) (H) (H) (I) (I) N40 (H) (D)	\$0 0 0 0 0 0 240 0	\$0 0 0 0 0 0 0 47 0 0	\$0 0 0 0 0 0 0 0	\$0 0 0 0 0 102 0	\$0 0 0 2,136 0 0 0 0	\$0 0 0 0 0 0 0	O.K. O.K. O.K. O.K. O.K. O.K. O.K. O.K.
133	Total Business Office	\$2,526		\$240	\$47	\$0	\$102	\$2,136	\$0	O.K.
135 136 137 138 139	Cust. Serv., Msg. Process Cust. Serv., Other B&C Cust. Serv., CABS Cust. Serv., EU Common Line	\$0 8,010 9,062 0	(H) (H) N21 (H)	0 0 0 0	0 0 2,848 0	0 0 0 0	0 0 6,214 0	0 8,010 0 0	0 0 0 0	O.K. O.K. O.K. O.K.
140 141	Total Customer Service	\$17,072		\$0	\$2,848	\$0	\$6,214	\$8,010	\$0	O.K.
142	Total BO, CS, OS, Dir.	\$21,563		\$240	\$2,895	\$1,965	\$6,316	\$10,147	\$0	O.K.

04-Apr-2003

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	C	ommon Line		Local witching	Info	rmation	Common Transport		ng and lection	Other		
	(A)	(B)	(C)		(D)		(E)		(F)	(G)		(H)	 (1)	_	
158 159	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$1,392 0	142 Direct		\$16 0		\$187 0		\$127 0	\$408 0		\$655 0		\$0 0	O.K. O.K.
160 161 162	Total Other Cust. Serv.	\$1,392			\$16		\$187		\$127	\$408		\$655		\$0	O.K.
163 164	TOTAL CUSTOMER OPER. EXP.	\$28,008			\$3,378		\$3,689		\$2,092	\$8,048		\$10,802		\$0	O.K.
165 166	"BIG-THREE" EXPENSES:														
167 168 169 170	Total Plt. Specific Exp. Total Plt Non-specific Exp. Total Customer Operations	\$165,144 19,746 28,008	41 62 + 67 +69 163		\$44,702 12,881 3,378		\$18,004 2,158 3,689		\$0 0 2,092	\$102,439 4,707 8,048		\$0 0 10,802		\$0 0 0	O.K. O.K. O.K.
170 171 172	TOTAL "BIG THREE" EXPENSES	\$212,899			\$60,961		\$23,851		\$2,092	\$115,194		\$10,802		\$0	O.K.
173 174	CORPORATE OPERATIONS EXPENSE:														
175 176 177	Exec. and Planning, Alloc. Exec. and Planning, Direct	\$33,852 0	N64 Direct		\$9,693 0		\$3,792 0		\$333 0	\$18,316 0		\$1,718 0		\$0 0	O.K. O.K.
178 179	Total Exec. and Planning	\$33,852			\$9,693		\$3,792		\$333	\$18,316		\$1,718		\$0	O.K.
180 181 182	Admin. & General, Allocable Admin. & General, Direct	\$102,566 23,130	N64 Direct		\$29,368 6,977		\$11,490 2,730		\$1,008 239	\$55,496 13,184		\$5,204 0		\$0 0	O.K. O.K.
183 184	Total Admin. and Gen.	\$125,696			\$36,345		\$14,220		\$1,247	\$68,680		\$5,204		\$0	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$159,548			\$46,038		\$18,012		\$1,580	\$86,996		\$6,922		\$0	O.K.
187	NON-INCOME TAXES:														
189 190 191	Non-income Taxes, Allocable Non-income Taxes, Direct	\$177 0	N37 Direct		\$109 0		\$21 0		\$0 0	\$46 0		\$0 0		\$0 0	O.K. O.K. O.K.
192 193	Total Non-income Taxes	\$177			\$109		\$21		\$0	\$46		\$0		\$0	O.K.
194 195	TOTAL OPER. EXP. AND TAXES	\$613,722		====	\$218,674	====	\$98,972	=====	\$3,672 ======	\$274,681 ========	=====	\$17,724 ======		\$0 ====	O.K.

Sheet "P" ENDING DECEMBER 31, 2001

	frequirement Summary	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	Net Investment Rate of Return	\$0 10.00%	Q52 B19	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	O.K. O.K.
15 16 17	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	Ō	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	Ö	Direct	Ö	ō	Ō	0	0	0	O.K.
21									*********	
22 23	Net Return	\$0		\$0	\$0	\$0	\$0	. \$0	\$0	O.K.
24	Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	O	T37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	Ō	T37	ñ	Ō	Ō	Ō	0	0	O.K.
27	Other Income Adjustments	ō	Direct	ō	ō	Ō	Ō	0	0	O.K.
28	•							**********		
29 30	After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	O	29	Ō	Ō	0	0	0	0	O.K.
33	Operating Expenses and Taxes	0	U195	Ō	Ō	0	0	0	0	O.K.
34	Uncollectibles	Ō	Direct	Ō	Ō	0	0	0	0	O.K.
35	Other Revenue Adjustments	ō	Direct	ō	ō	Ō	Ō	Ō	Ō	O.K.
36	•									
37 38 39	Basis for Gross Receipts Tax	0 1	6+31+32+33	. 0	0	0	0	0	0	O.K.
40 41 42	Gross Receipts Tax	0	37	0		0	0	0	0	O.K.
43 44	TOTAL REVENUE REQUIREMENT	\$0 ========		\$0 =======	\$0 ========	\$0 =======	\$0 ======	\$0 =======	\$0 ======	O.K.

Sheet "Q" ENDING DECEMBER 31, 2001

	InterLATA Investment Summary	Part 36 InterLATA Total	Source	Commo		Loca Switchir		Informatio		Comm		Billing a			Other	
							-	(F)		(G)		(H			(1)	
	(A)	(B)	(C)	(D)		(E)		(٢)		(6)		(11	,		(1)	
13 14	Land and Support Assets	\$0	R25		\$0		\$0		\$0		\$0		\$0		\$0	O.K.
15	Central Office Equipment	\$0	R70		\$0		\$0		\$0		\$0		\$0		\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78		0		0		0		0		0		. 0	O.K.
17 18	Cable and Wire Facilities	0	R117		0		0		0		0		0		0	O.K.
19	Total COE, IOT, C&WF	\$0			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
20 21	Total Tangible Assets	\$0	R141		\$0		\$0		\$0		\$0		\$0		\$0	O.K.
22		147 Sec. 122			••		••				•		#0			0.16
23	Total Tele. Pit. ex Intang.	\$0	D444		\$0 0		\$0 0		\$0 . 0		\$0 0		\$0 0		\$0 0	O.K. O.K.
24 25	Total Intangible Assets	0	R144	- 1400 - 1500 - 1500 - 1500 - 1500 - 1500 - 1500 - 1500 - 1500 - 1500 - 1500 - 1500 - 1500 - 1500 - 1500 - 150								- 1 <u>- 2 </u>				
26	Total Plant In Service	\$0			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
27	Total Pit. Held Future Use	0	R147		0		0		O		0		0		0	O.K.
28	Total ST PUC	0	R163		0		0		0		0		0		0	O.K.
29	Total LT PUC	0	R164		0		0		0		0		. 0		0	O.K. O.K.
30 31	Total Tel. Plt. Adjust.	0	R169		0		0		0		0	·	U			
32 33	TOTAL TELEPHONE PLANT	\$0			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
34	less:															
35	Accum. Depr., Plt. in Serv.	0	S23		0		. 0		0		0		0		0	O.K.
36	Accum. Depr. PHFU	Ō	S27		0		0		0		0		. 0		0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28		0		0		. 0		. 0		0		0	O.K.
38	Accum. Amort. Intangibles	0	S29		0		0		- 0		0		. 0		0	O.K.
39	Accum. Amort. Other	0	S30		0		0		. 0		. 0		. 0		0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	S47		0		. 0		. 0		. 0		0		0	O.K.
41																
42	plus:	_	D:4				0		0				0		0	0.K.
43	Other Assets	0	Direct		0		U		· U		. 0	100	. 0		U	U.K.
44 45	NET TELEPHONE PLANT	\$0	• ,		\$0		\$0		\$0		\$0		\$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	0	R173		. 0		0		0		0		0		0	0.K.
49	Cash Working Capital	0	R175		0		0		0		0		. 0		. 0	O.K. O.K.
50 51	Equal Access Investment	0	R177		0				· U							
52	NET INVESTMENT	\$0			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
53	. · · =		:	========	====	=======	====	========	====	=======	====	=======	=====	====	=======	

	******* FCC PART 69 ******* InterLATA Investment Detail	- 	Part 36 InterLATA Total	Source or Apportion	C	ommon Line	- :	Local Switching	Information	Common Transport	Billing and Collection		Other		
	(A)	•	(B)	(C)		(D)		(E)	(F)	(G)	(H)		(1)		
13 14	LAND AND SUPPORT ASSETS:														
15 16 17	Land Assets, Message Land Assets, Private Line		\$0 0	T28 T28		\$)) 	\$0 0	\$0 0	\$0 0		0 0 		\$0 0	O.K. O.K.
18	Total Land Assets		\$0			\$	D	\$0	\$0	\$0		03		\$0	O.K.
20 21 22	Support Assets, Message Support Assets, Private Line		0	T28 T28		\$)) 	\$0 0	\$0 0	\$0 0		60 0		\$0 0	O.K. O.K.
23 24	Total Support Assets		\$0			\$	0	\$0	\$0	\$0	1	\$0		\$0	O.K.
25 26 27	Total Land and Supp. Assets CENTRAL OFFICE EQUIPMENT:		\$0			\$) ·	\$0	\$0	\$0		50		\$0	O.K.
28 29 30	Operator Sys., DA Operator Sys., Other		\$0 0	(F) (I)		\$	o :	\$0 0	\$0 0	\$0 0		\$0 0		\$0 0	O.K. O.K.
31 32 33	Total Operator Systems		\$0			\$	0	\$0	\$0	\$0		50		\$0	O.K.
34 35 36	Tandem Switching Tandem Assigned		\$0 0	(G) Direct		\$	0 0	\$0 0	\$0 0	\$0 0		\$0 0		\$0 0	O.K. O.K.
37 38	Total Tandem Switching		\$0			\$	0	\$0	\$0	\$0	ruse Pare	\$0		\$0	O.K.
39 40 41	Local Switching Local Assigned		\$0 0	(E) Direct		\$	0	\$0 0	\$0 0	\$0 0		\$0 0		\$0 0	O.K. O.K.
42	Total Local Switching		\$0			\$	0	\$0	\$0	\$0		BO		\$0	O.K.
44	Total Switching		\$0			\$	0	\$0	\$0	\$0		\$0		\$0	O.K.

	FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion		Commor Line	1	S	Local witching		Informa	ation	Common Transport		lling and ollection		0	ther	
	(A)	 (B)	(C)	-	(D)	-		(E)		(F		(G)	-	(H)			(1)	
58 59 60 61	COE Exch. Trunk COE Exch. Line - Message COE Exch. Line - PL etc. COE Exch. Line - Assigned	\$0 0 0	Direct (D) (I) Direct			\$0 0 0 0			\$0 0 0 0		\$0 0 0	\$0 0 0			\$0 0 0		\$0 0 0	O.K. O.K. O.K. O.K.
62 63 64 65 66	COE Interexchange, Message COE Interexchange, PL COE Interexchange, Assigned COE H/R Message COE H/R Assigned	0 0 0 0	(G) (I) (G) (G) Direct			0 0 0			0 0 0 0		0 0 0 0	0 0 0 0			0 0 0 0		0 0 0 0	O.K. O.K. O.K. O.K. O.K.
67 68 69	Total COE Transmission	\$0	Direct			\$0			\$0		\$0	\$0	-		\$0		\$0	O.K.
70 71 72	Total Central Office Equip.	\$0				\$0			\$0		\$0	\$0			\$0		\$0	O.K.
73 74 75 76	Public Telephone Coinless Pay Phone Customer Premises Equipment	\$0 0 0	T43 (D) T60			\$0 0 0			\$0 0 0		\$0 0 0	\$0 0			\$0 0 0		\$0 0 0	O.K. O.K. O.K.
77 78 79 80	Total IOT Equipment CABLE AND WIRE FACILITIES:	\$0				\$0			\$0		\$0	\$0			\$0		\$0	O.K.
81 82 83 84	Exchange PL and WATS Exchange Message Exchange Assigned	\$0 0 0	(I) (D) Direct			\$0 0 0			\$0 0 0		\$0 0 0	\$0 0 0			\$0 0 0		\$0 0 0	O.K. O.K. O.K.
85 86 87	Total Exchange Line C&WF	\$0				\$0			\$0		\$0	\$0			\$0		\$0	O.K.
88 89 90	Exchange Trunk, Message Exchange Trunk, PL	\$0 0	Direct Direct			\$0 0			\$0 0		\$0 0	\$0 0			\$0 0		\$0 0	O.K. O.K.
91 92	Total Exchange Trunk C&WF	\$0				\$0			\$0		\$0	\$0			\$0		\$0	O.K.
93 94 95 96	Interexchange Message Interexchange PL, WATS Interexchange Assigned	\$0 0 0	(G) (I) (G)			\$0 0 0			\$0 0 0		\$0 0 0	\$0 0 0			\$0 0 0		\$0 0 0	O.K. O.K. O.K.
97	Total Interexchange C&WF	\$0				\$0			\$0		\$0	\$0			\$0		\$0	O.K.

	InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information		Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
111 112	H/R C&WF, Message H/R C&WF, WATS	\$0 0	(G) (I)	\$0 0	\$0 0	\$0 0	\$0 0	\$0	\$0 0	O.K. O.K.
113 114	H/R C&WF, Assigned	0	Direct	ŏ	ŏ	ŏ	0	0	Ö	O.K.
115 116	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	о.к.
117	Total Cable and Wire Facil.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
119	TANGIBLE ASSETS:									
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	о.к.
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	Õ	Õ	ñ	0	ů	0	O.K.
125	COE Local Switching Leases	0	39	Ŏ	Ō	Ŏ	Ö	0	0	O.K.
126 127	COE Transmission Leases	0	68	0	Ō	0	0	Ö	0	O.K.
128 129	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
130 131	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 133	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 135	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137 138	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
139 140	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141 142 143	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
144 145 146	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
147	PROPERTY HELD FOR FUTURE U	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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	InterLATA Investment Detail	Part 3 InterLA Tota	ГА	Source or Apportion	<u></u>	Commi		Loci Switch		 Informatio	 on	 Commo		Billing	ction	Othe	r	
	(A)	(B)		(C)		(D)	-	(E		(F)	-	(G)			(H)	(1)	-	
161 162	PLANT UNDER CONSTRUCTION:																	
163 164	Short-term Long-term		\$0 0	T46 T46			\$0 0		\$0 0		\$0 0		\$0 0	_	\$0 0		\$0 0	O.K. O.K.
165 166 167 168	Total Plt. Under Const.		\$0				\$0		\$0		\$0		\$0		\$0		\$0	O.K.
169 170	TELEPHONE PLANT ADJUSTMENT		\$0	T46			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
171	CLASS B RTB STOCK		\$0	T37			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
173	MATERIALS AND SUPPLIES		\$0	T37			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
174 175 176	CASH WORKING CAPITAL		\$0	T37			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
177	EQUAL ACCESS INVESTMENT		\$0	Direct			\$0		\$0		\$0		\$0		\$0		\$0	O.K.

	******* FCC PART 69 ******* InterLATA Reserves and Deferrals	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	ACCUM. DEPRECIATION, TPIS:									
14 15	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching	0	R44	0	. 0	0	0	. 40	0	O.K.
17	COE Operator	Ö	R32	ņ	· ň	ñ	ő	ň	Ö	O.K.
18	COE Transmission	. 0	R68	Ď	. 0	n	n	ñ	· Ö	O.K.
19	IOT Equipment	0	R78	n n	Ô	. 0	ñ	ñ	ő	0.K.
20	Cable and Wire Facilities	0	R117	0	Ů	Ö	Ô	n	0	O.K.
21	Other Plant	0	T37	0	. 0	Ö	Ö	. 0	Ö	O.K.
22	Officer Flam		137				U			O.14.
23 24	Total Accum. Depr., TPIS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
25 26	ACCUM. AMORTIZATION:									
27	Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	Õ	T37	. 0	, o	Ō	0	ō	0	O.K.
29	Accum. Amort., Intang. Inv.	ŏ	T37	Ō	Ō	Ō	Õ	ō	Ō	O.K.
30	Accum. Amort., Other	ő	T37	Ô	ň	Ö	Ô	Ô	Ö	0.K.
31	Addam: Amort., Other		,							0.11.
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33	Tot. Accom. Amortization	ΨΟ		ΨΟ	Ψυ	ψυ	ψυ	Ψυ	ΨΟ	O.N.
34	Total Accum, Depr./Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 35	Total Account Dept. Amort.	Ψ		φυ	ΨΟ	ΨΟ		Ψυ	Ψυ	O.,
36										
37	ACCUM, DEF, INC, TAXES, NET:									
38	ACCOM: DET. INC. TOREC, NET.									
39	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	. 40	R44	. 40	Ψ0	. 40	φυ 0	0	0	0.K.
41	COE Operator	0	R32	. 0	ň	0	0	. 0	ő	O.K.
42	COE Transmission	0	R68	. 0		Ô	0	0	0	0.K.
43	IOT Equipment	0	R78	. 0	U O	0	0	0	0	0.K.
	Cable and Wire Fac.	. 0	R117	U O	. 0	0	0	0	0	O.K.
44	Unclassified	0	T37	0	0	0	0	0	0	0.K. 0.K.
45 46	Uliciasalled	U	101		, U	U	U	u	. U	U.N.
46 47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Sheet "T" ENDING DECEMBER 31, 2001

	******* FCC PART 69 ******* Apportionment Factors	Part 36 InterLATA Total	Source	(Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)	(1)	
13 14 15	Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities		\$0 R70 0 R78 0 R117		\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
16 17 18 19	Total Factor	0.000	\$0 000		\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	O.K. O.K.
20 21 22	Sum: Sw., Trans., Other Factor	0.000	\$0 17 000		\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	O.K. O.K.
23 24 25 26	Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message		\$0 R70 0 R78 0 R117-83		\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
27 28 29	Total Factor	0.000	\$0 000		\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	O.K. O.K.
30 31 32 33 34 35 36 37 38	General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment		\$0 R25 0 13 0 14 0 15 0 R177		\$0 0 0 0	\$0 0 0 0 0	\$0 0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0 0	O.K. O.K. O.K. O.K. O.K.
	Total Factor	0.000	\$0 000		\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	O.K. O.K.
39 40 41	Sum: Com. Ln., Sw., Trans. Factor	0.000	\$0 36 000		\$0 0.000000	\$0 0.000000	0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	O.K. O.K.
42 43 44	COE Cat. 2 Factor IOT Cat. 1 Factor	1.000 1.000	000 Direct		0.000000 1.000000	0.000000 0.000000	0.000000 0.000000	1.000000 0.000000	0.000000 0.000000	0.000000	O.K. O.K.
45 46	Total TPIS Factor	0.000	\$0 Q26 000		\$0 0.000000	0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	O.K. O.K.

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		0 0 7. 7.	0 0 7. 7.	0 0 7. 7.
Other	8	0.000000	0.000000	0.000000
Billing and Collection	Ξ	0.000000	0.000000	0.000000
Common	(9)	0.000000	0.000000	0.000000
Information	(F)	0.000000	\$0 0.000000	0.000000
Local Switching	(E)	0.000000	\$0 0.000000	0.000000
Common	(Q)	0.000000	0.000000	0.000000
Source	(0)	Direct Direct	U171	P13
Part 36 InterLATA Total	(B)	0.000000	\$0.00000	0.00000
****** FCC PART 69 ****** Apportionment Factors	(A)	60 Interstate Equiv. Factor 61 Wtd. Std. Work Seconds	2 3 "BIG THREE" Expenses 4 Factor	65 66 Net Investment 67 Factor
		<u> </u>	63 64 64	တတ်ထ

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Roberts County Telephone & RC Communications

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

Sheet "U" ENDING DECEMBER 31, 2001

Roberts County Telephone & RC Communications

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Commo Line	ri -	5	Local Switching		Informat	ion	Common Transport	Billing and Collection	Other		
	(A)	(B)	(C)	(D)			(E)		(F)		(G)	(H)	(I)		
57 58	NON-SPECIFIC OPER, EXP.:														
59 60	Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct	\$0 0			\$0 0			\$0 0		\$0 0	\$0 0	\$0 0		\$0 0	O.K. O.K.
61 62 63	Total Oth. Plt. & Equip.	\$0	· · · · · · · ·		\$0			\$0		\$0	\$0	\$0		\$0	O.K.
64 65	Network Operations, Alloc. Network Operations, Direct	\$((\$0 0			\$0 0		\$0 0	\$0 0	\$0 0		\$0 0	0.K. 0.K.
66 67 68	Total Network Oper. Exp.	\$0) :		\$0			\$0		\$0	\$0	\$0		\$0	O.K.
69	Total Access Expenses	\$0) Direct		\$0			\$0		\$0	\$0	\$0		\$0	O.K.
71	Depr., Support Assets	\$0			\$0			\$0		\$0	\$0	\$0		\$0	O.K.
72	Depr., COE Switching	(. 0			0		0	0	0		0	O.K.
73	Depr., COE Operator	1 1 1 1 1 1 1 1 C	R32		0			0		0	0	0		. 0	. O.K.
.74	Depr., COE Transmission	(R68		. 0			0		0	0	0		0	O.K.
75	Depr., IOT Equipment	(R78		. 0			0		0	0	0		- 0	O.K.
76	Depr., C&W Facilities	(R117		. 0			0		0	0	0		0	O.K.
77 78	Depr., PHFU	(R147		0			0		0	0	<u> </u>		0	O.K.
79 80	Total Depreciation Expense	\$0)		\$0			\$0		\$0	\$0	\$0		\$0	O.K.
.81	Amort., Tangible Assets	\$0	R141		\$0			\$0		\$0	\$0	\$0		\$0	O.K.
82	Amort., Intangible Assets	(0			Ō		Ò	0	0		0	O.K.
83	Other Amortization	Č			ő			ō		. 0	0	0		0	O.K.
84 85	Direct Assigned Amort.	<u> </u>			0			0		0	0	0	******	0	O.K.
86 87	Total Amortization Exp.	\$0)		\$0		e i de la companya d En esta de la companya de la company	\$0		\$0	\$0	\$0		\$0	O.K.
88 89	Total Depr. and Amort.	\$0)		\$0			\$0		. \$0	\$0	\$0		\$0	O.K.
90	TOTAL NON-SPEC. OPER. EXP.	\$0)		\$0			\$0		\$0	\$0	\$0		\$0	O.K.

Sheet "U" ENDING DECEMBER 31, 2001

07:20:31 AM

Roberts County Telephone & RC Communications

(A) 04 CUSTOMER OPERATIONS EXPENS 05 06 Marketing, Allocable 07 Marketing, Direct 08 09 Total Marketing Expense 10 11 Operator Service, Alloc. 12 Operator Service, Direct	(B) SE: \$0 0 \$0 \$0 0	T37 Direct T61 Direct	\$0 0 \$0	(E) \$0 0 \$0	\$0 0 	(G) \$0 0 	\$0 0 	(1) \$0 0	O.K. O.K.
05 06 Marketing, Allocable 07 Marketing, Direct 08 09 Total Marketing Expense 10 11 Operator Service, Alloc.	\$0 0 \$0 \$0	Direct	\$0 \$0	0	0	0	<u> </u>	0	O.K.
Marketing, Allocable The Marketing, Direct Total Marketing Expense Total Marketing Expense Total Marketing Expense Total Marketing Expense	0 \$0 \$0	Direct	\$0 \$0	0	0	0	<u> </u>	0	O.K.
09 Total Marketing Expense 10 11 Operator Service, Alloc.	\$0			\$0	\$0	\$0	\$0	. \$0	0.17
1 Operator Service, Alloc.			¢۸					***	O.K.
		Direct	0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
l3 4 Total Operator Service 5	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
6 Classified Directory 7 Alphabetical Directory	\$0 0	Direct (F)	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K. O.K.
8 Foreign Directory		Direct	0	0 \$0	0 \$0	0 \$0	0 \$0	\$0	O.K. O.K.
20 Total Directory 21	\$0		\$0					\$0	
22 Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0 0	\$0 0	\$0 0	φυ 0	O.K. O.K.
Bus. Ofc., Reserved	0	(1)	0	0	0	0		. 0	O.K.
Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	Ü	0	0	0	O.K.
25 Bus. Ofc., EU Message	Ü	(H)	J	0	0	0	0	0	O.K.
26 Bus. Ofc., EU Reserved	U 0	(1)	0	0	0	0	0	0	O.K.
27 Bus. Ofc., IX Special Access 28 Bus. Ofc., IX Switched Access	0	(I) T40	O N	0	n	Ö	Ů	o O	O.K.
28 Bus. Ofc., IX Switched Access 29 Bus. Ofc., IX Billing and Collection	0	(H)	. 0	0	n	ñ	n n	ū	O.K.
30 Bus. Ofc., Coin Collection & Administ	and the second of the second o	(D)	ň	Ď	Ô	. 0	Ö	Ō	
31 Bus. Ofc., Reserved	0	(1)	0	0	0	0	0	0	O.K.
33 Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
36 Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0	O.K.
37 Cust. Serv., CABS	0	T21	0	0	0	0	0	0	O.K.
38 Cust. Serv., EU Common Line 39	0	(H)	0	0	0				O.K. -
40 Total Customer Service 41	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
12 Total BO, CS, OS, Dir.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

04-Apr-2003

Roberts County Telephone & RC Communications

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Co	ommon Line		Local Switchin	g 	Informa	tion	Common Transport		g and ection	(Other	
	(A)	(B)	(C)		(D)		(E)		(F)	(G)		(H)		(1)	
158 159	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	142 Direct			0		\$0 0		\$0 0	\$0 0		\$0 0		\$0 0	0.K. 0.K.
160 161	Total Other Cust. Serv.	\$0	•		\$	0		\$0		\$0	\$0		\$0		\$0	O.K.
162 163 164	TOTAL CUSTOMER OPER. EXP.	\$0			\$	0		\$0		\$0	\$0		\$0		\$0	O.K.
165 166	"BIG-THREE" EXPENSES:															
167 168 169	Total Plt. Specific Exp. Total Plt Non-specific Exp. Total Customer Operations	\$0 0 0	41 62 + 67 +69 163			0 0 0		\$0 0 0		\$0 0 0	\$0 0 0		\$0 0 0		\$0 0 0	O.K. O.K. O.K.
170 171	TOTAL "BIG THREE" EXPENSES	\$0	•		9	60		\$0	********	\$0	\$0		\$0		\$0	О.К.
172 173 174	CORPORATE OPERATIONS EXPENSE:															
175 176 177	Exec. and Planning, Alloc. Exec. and Planning, Direct	\$0 0	T64 Direct			0		\$0 0	64.21 14 - <u>14</u>	\$0 0	\$0 0		\$0 0		\$0 0	O.K. O.K.
177 178 179	Total Exec. and Planning	\$0	*		\$	0		\$0		\$0	\$0		\$0		\$0	O.K.
180 181	Admin. & General, Allocable Admin. & General, Direct	\$0 0	T64 Direct			0		\$0 0		\$0 0	\$0 0		\$0 0		\$0 0	O.K. O.K.
182 183 184	Total Admin. and Gen.	\$0				0		\$0		\$0	\$0		\$0		\$0	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$0			; ' .	0		\$0		\$0	\$0		\$0		\$0	O.K.
187	NON-INCOME TAXES:															
189 190 191	Non-income Taxes, Allocable Non-income Taxes, Direct	\$0 0	T37 Direct			0		\$0 0		\$0 0	\$0 0		\$0 0		\$0 0	O.K. O.K. O.K.
192 193	Total Non-income Taxes	\$0				30		\$0	-	\$0	\$0		\$0		\$0	O.K.
194 195	TOTAL OPER. EXP. AND TAXES	\$0 		====		60 === =		\$0 ====	======	\$0 =====	\$0 ======	=====	\$0 ======	=====	\$0 ======	O.K.

Sheet "V" Input Documentation, Page 1

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME PERIOD ADDRESSED RUN DATE AND TIME

07:20:31 AM

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

					Message Telepho	one Service	Priva	te Line	
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
	PLANT INVESTMENT DETAIL:								
21	Land, Allocable	0					 -		
22	Land, Direct	0		0	0	0	0	0	0
23	Motor Vehicles	0	ing and the strip of		-		al this al the	* 	
24	Aircraft	0							
25	Special Purpose Vehicles	0							and the second second
26	Garage Work Equipment	0							
27	Other Work Equipment	0							
28	Buildings, Allocable	1,382,948			gradi a. Properties		er j aar oo jare jare j		ili dedica
29	Buildings, Direct	0		0	0	0	0	0	0
30	Furniture	0							
31	Office Equipment	0							
32	General Purpose Computers	0							- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
33	CAT 1 Oper. Sys., TSPS	0	1 4 1			j 			-
34	CAT 1 Oper. Sys., Other TSPS	0						-	i de de el como e
35	CAT 1 Oper. Sys., Aux. Pos.	0							
36	CAT 1 Oper. Sys., Other	0	18 18 45 34	0	0	0	0	0	0
37	CAT 2 Tandem Sw. Allocable	338,145					traj as i kana	·	and the second of the second o
38	CAT 2 Tandem Sw. Direct	0		0	0	0	0	0	0
39	CAT 3 Local Sw. Allocable	2,134,507		 :					
40	CAT 3 Local Sw. Direct	0		0	0	0	0	0	0
41	CAT 4.12 Exchange Trunk	139,070				in 🛶 🚉			
42	CAT 4.12 Exch. Tr. Direct	. 0		0	0	0	0	0	0
43	CAT 4.13 Exch. Ln. Msg., PL & WAT	1,675,430			يان في دريان کې در سند ر د دريان	T 1		· · .	
44	Reserved	. 0					- Land		
45	CAT 4.13 Direct	0	71 <u></u> 11 12 13	0	0	0	0	0	0
46	CAT 4.23 Message, PL & WATS	1,167,568	t p ara i Makasan		and ell gradient	-			
47	Reserved	0	ing and in the first	er i Le ngthering	—	``	Northwest Constitution		
48	CAT 4.23 Direct	0		0	0	0	0	0	0
49	CAT 4.3 H/R Message	153,613		tra L atera					
50	CAT 4.3 WATS	0	4 + [44], 2	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	71 1, 1, 2, 3, 4,						
53		0	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	0	0	0	0	. 0	0
	The state of the s								

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

		_2				Message Telep	hone Service	Priv	ate Line	TOTAL
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other		InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
	(A)	(B)	(C)	(D)		(E)	(F)	(G)	(H)	(1)
70	CAT 2 CP Equipment	0	<u> </u>		0	0	. 0	0 ·	0	O
- 71	Reserved	0								
72	Reserved	0					· · · 		·	Pan .
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 P	8,623,674								
74	Other CAT 1 C&WF	0			0	0	. 0	0	0	0
75	CAT 2 C&WF	177,924					·			
76	CAT 2 C&WF, Wideband	0			0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	778,425		·		· ·		****	·	
78	Reserved	0		·	M. The				· · · · · · · · · · · · · · · · · · ·	
79	CAT 3 Direct	0		* .	0	0	0	0		0
80	CAT 4 Message	200,164		 115						
81	CAT 4 WATS	0			U	0	0	0 1	0	0
82	CAT 4 Direct	. 0			U .	0	0	U	U	U
83	Allocable Support Leases	Ü			0:		0	0	0	0
84	Direct Support Leases	U			U	0		U	U	U
85	COE Operator	U	 1.41					· · · · · · · · · · · · · · · · · · ·		
86	COE Tandem Switch	U				. -			. · 	
87	COE Local Switch	U						ing Tolland States		
88	COE Transmission COE Direct	U			0	0	0	0	0	0
89 90	IOT Leases	0			0	0	0	0	0	0
91	C&WF Leases	0			n	ň	ň	Ŏ	ő	Ö
92	Leasehold Imp. Land etc.	0								
93	Leasehold Imp. COE Switching	0								••••
94	Leasehold Imp. COE Operator	Ů								
95	Leasehold Imp. COE Trans.	Ö	<u> </u>							and the same of the same of
96	Leasehold Imp. IOT	ñ			0	0	0	0	0	0
97	Leasehold Imp. C&WF	Ŏ			0 '	0	0	0	0	0
98	Leasehold Imp. Other	Ō		14 12 F 3 S 1 S 1	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0							17 <u></u> 3 - 17 -	
100	Direct Acct. No. 2690	16,627		3,00	6	0	13,621	0	0	13,621
101	Materials and Supplies	104,747				_	<u></u>			,
102	RTB Stock	0								
103	Tele. Plt. Adjust Alloc.	0		. .		- <u></u> 1 1 1	·		·	, i
104	Tele. Plt. Adjust Direct	0		er e	0 .	0	0	0	0	0
105	Other Assets, Net	0	_ 		0	. 0	0	0	0	0
106	Other Liab., Def. Cr., Net	(18,589)		(18,58	9)	0	0	0	0	0

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

			0 1			Mess	age Telep	hone Serv	ice		Priv	ate Line		тс	OTAL
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Other		InterLA	TA	IntraLA	TA	InterLA	TA	IntraLA	TA		STATE
	(A)	(B)	(C)	(D)		(E))	(F)	(G)		(H)			(1)
123	TPUC Short Term, Alloc.	61,897													
124	TPUC Short Term, Direct	0			0		0		0		0		0		0
125	TPUC Long Term, Alloc.	0										***			
126 127	TPUC - Long Term, Direct	0			0		0		0		0		0		0
128	RESERVES AND DEFERRALS:														
129	Acc. Depr. Support Assets	553,294													
130	Acc. Depr. COE Switching	1,502,308													
131	Acc. Depr. COE Operator	0													
132	Acc. Depr. COE Transmission	1,184,967													
133	Acc. Depr. IOT Equipment	0													
134	Acc. Depr. Cable and Wire Facilities	3,636,189													
135	Acc. Depr. Other Plant	0			0		0		0		0		0		0
136	Accum. Amort., Tangible Inv.	0													
137	Accum. Amort., Intang. Inv.	1,544													
138	Accum. Amort., Other	0			0		0		0		0		0		0
139	Acc. Def. IT Support Assets	9,135													
140	Acc. Def. IT COE Switching	47,580													
141	Acc. Def. IT COE Operator	0													
142	Acc. Def. IT COE Trans.	15,074	****												
143	Acc. Def. IT IOT Equipment	0													
144	Acc. Def. IT C&WF	93,275													
145 146	Acc. Def. IT Unclassified	0	*,		0		0		0		0		0		0
147	OPERATING EXPENSES AND TAXES:														
148	Network Support, Alloc.	655	*****			. ****									
149	Network Support, Direct	0			0		0		0		0		0		0
150	General Support, Alloc.	37,183				-						****			
151	General Support, Direct	0			0		0		0		0		0		0
152	Central Office Eq., Alloc.	208,594													
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	Ō			_	~			_		_		_		
157	IOT Direct	0	****		0		0		0		0		0		0
158	Cable & Wire, Alloc.	125,530									_		_		
159	Cable & Wire, Direct	190,800		119,9	1/3		0	7	0,827		0		0		70,827

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

					 Message Teleph	one Service	Pri	vate Line	
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
176	Oth. Plt. and Equip., Alloc.	116					-		·
177	Oth. Plt. and Equip., Direct	. 0	· ·	0	0 -	0 .	0	0	. 0
178	Network Operations, Alloc.	78,390	· · · · · · · · · · · · · · · · · · ·			·		· · ·	
179	Network Operations, Direct	. 0		0	0	0	0	0	0
180	Total Access Expense	0		0	. 0	. 0	٥	0	0
181	Depr., Support Assets	85,864				· -			
182	Depr., COE Switching	303,251							
183	Depr., COE Operator	0							
184	Depr., COE Transmission	215,223							
185	Depr., IOT Equipment	0							
186	Depr., C&W Facilities	361,990							
187	Amort., Tangible Assets	0							
188	Amort., Intangible Assets	141							
189	Other Amortization	0		. 0	0	0	0	0	0
190	Direct Assigned Amort.	0		0	0	U	U	U	, U
191	Marketing, Allocable	24,708					0	0	0
192	Marketing, Direct	U		0	0	U .	U	·	U
193	Operator Service, Alloc.	. 0					0	0	0
194	Operator Service, Direct	0		0	0	0	0	. 0	. 0
195	Classified Directory	40.000		U	U	U	U		, , , U
196	Alphabetical Directory	19,833 0	-						
197	Foreign Directory	10,984							
198	Bus. Ofc., EU Presubscription Bus. Ofc., EU MTS & WATS	22,071							
199 200	Bus. Ofc., EU Access, P/L & all Othe	22,071			· · ·				
201	Bus. Ofc., IXC Special Access	0							
202	Bus. Ofc., IXC Switched Access	1,076		- <u>-</u>	- <u> </u>				
203	Bus. Ofc., IXC B & C Services	1,070							
203	Coin Collect & Admin.	ň						en person	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
205	Cust. Svc., Direct	ň		0	0	0	. 0	0	. 0
206	Cust. Serv., Msg. Process	ñ							
207	Cust. Serv., Other B&C	53,402			-	·			
208	Cust. Serv., CABS	18,124							
209	Cust. Serv., EU Common Line	2,811		2,811	0	0	0	0	0
210	Other Cust. Serv., Alloc.	7,706					·		
211	Other Cust. Serv., Direct	91		91	0	0	. 0	0	0
212	Exec. and Planning, Alloc.	127,203		·				·	
213	Exec. and Planning, Direct	0		0	0	0	0	0	0
				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				and the second second	

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

					· .	Message Telepho	one Service	Priva	ate Line	TOTAL
	******* FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Other		InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
	(A)	(B)	(C)	(D)		(E)	(F)	(G)	(H)	(I)
230 231	Admin. & General, Allocable Admin. & General, Direct	385,404 23,130 704	<u>-</u>	<u>.</u>	0	0	23,130	0	0	23,130
232 233 234	Non-income Taxes, Allocable Non-income Taxes, Direct	0		· ·	0	0	0	0	0	0
235 236	OTHER INCOME STATEMENT: State Income Tax Rate	0.00%		11 <u>-</u> 11 1						
237 238	Federal Income Tax Rate Gross Receipts Tax Rate	34.00% 3.00%	<u> </u>			<u> </u>			. - 2	
239 240	Rate of Return AFUDC	10.00% 0		<u> </u>			<u> </u>			<u> </u>
241 242	ITC Amortization Other Return Adjustments	0			0	0	0	0	0	0
243 244	Contributions Interest Expense	501,165				. 	=		=	
245 246	Capital Lease Expense Capitalized Payroll taxes	0								_
247 248 249	Depreciation Adjustment Other Income Adjustments Uncollectibles	0 3,533		3,00	0	0	0 527	0 0	0 0	0 527
250 251	Other Revenue Adjustments Other Revenue Taxes	(126,577) 0	. <u></u>	(96,76		0	(29,816) 0	0 .	0	(29,816) 0
252										

Sheet "V" Input Documentation, Page 6

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04-Apr-2003

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
Roberts County Telephone & RC Communications
ENDING DECEMBER 31, 2001

	TOTAL	(I) 0 0 0 0
Intrastate	Private Line	(H) 0
ָּבָּי	Pri	(G) 0
nterstate	Private Line	(F) 0
Ē	Pri	(E) (E) 0
	•	Other (D) 43 1,752 10
		Allocator (C)
	ļ	COMPANY (B) 2,221 74,841
		271 Working Loops 272 Equivalent Interexchange Cct. Miles 273 Interexchange Circuit Terminations

LAW OFFICES RITER, ROGERS, WATTIER & BROWN, LLP

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

www.riterlaw.com

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

JUL 1 1 2003

July 11, 2003

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

OF COUNSEL: Brian B. Meyer Robert D. Hofer

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

605-224-7102

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

Re:

Docket Number TC02-088

Dear Pam:

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

Sincerely yours,

Davia Hollman Rogers

Daria Poliman Rogers

Attorney at Law

DPR/ph

Enclosures

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION.

JUL 1 1 2003

OF THE STATE OF SOUTH DAKOTA

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISH-MENT OF SWITCHED ACCESS REVE-NUE REQUIREMENT FOR ROBERTS COUNTY TELEPHONE COOPERATIVE ASSOCIATION AND RC COMMUNICA-TIONS, INC. Docket No. TC02-088
MOTION TO DISMISS AND MOTION
FOR EXTENSION
OF TIME TO RESPOND TO
SECOND DISCOVERY REQUEST

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

A. Background

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

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

Commission revoked S&S's Certificate of Authority to provide telecommunications services in South Dakota.

B. Argument for Dismissal of Petition to Intervene

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

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

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

S&S filed its Motions to Intervene in all of the Local Exchange Carriers' (LEC) dockets in July of 2002. S&S did not point to any statutorily granted right to intervention, so the first part of ARSD 20:10:01:15.05 is inapplicable. S&S alleged that as a switch-based interexchange carrier, it must purchase certain switched access services from the LECs. As a purchaser of switched access services, S&S claimed that "any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S ... as it will naturally affect S&S['s] ... operating expenses." (S&S Peti-

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

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

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

C. Argument for Extension of Time

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

Since the service of the Second Discovery Requests, S&S's Certificate of Authority was revoked, which is the reason for Company's Motion to Dismiss. In the event the Commission grants Company's Motion, responses to the Discovery Requests would not be necessary. Therefore, Company requests that the Commission extend the time to respond to the Second Discovery Requests. If the Motion to Dismiss is denied, Company requests thirty days from the date of the Commission's ruling in which to respond to the Discovery Requests.

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

Dated this eleventh day of July, 2003

Darla Pollman Rogers

Robert C. Riter

Riter, Rogers, Wattier & Brown

P. O. Box 280

Pierre, South Dakota 57501

Telephone (605) 224-7889

Attorney for Company

CERTIFICATE OF SERVICE

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

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

Dated this eleventh day of July, 2003.

Darla Pollman Rogers

Robert C. Riter

Riter, Rogers, Wattier & Brown

P. O. Box 280

Pierre, South Dakota 57501

Telephone (605) 224-7889

Attorney for Company

BARKER WILSON REYNOLDS & BURKE

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REPLY TO: BELLE FOURCHE OFFICE

July 22, 2003

RECEIVED

JUL 2 4 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:

enneth E. Barker'

Iichael A. Wilson' Iichael P. Reynolds''

OHN W. BURKE'''

EFFERY D. COLLINS

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.

John W. Burke

JWB/bb Enclosures

cc:

S&S Communications

Darla Rogers

JUL 2 4 2003

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

) TC02-088
IN THE MATTER OF THE ESTABLISHMENT OF)
SWITCHED ACCESS REVENUE REQUIREMENT) INTERVENOR'S BRIEF IN
FOR ROBERTS COUNTY TELEPHONE) RESISTANCE TO MOTION
COOPERATIVE ASSOCIATION AND RC) TO DISMISS AND MOTION
COMMUNICATIONS, INC.) FOR EXTENSION OF TIME
)

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

ARGUMENT AND AUTHORITIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

intervenor status.

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

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

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

continue to participate and assist the Commission.²

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

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

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

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

Dated this 22nd day of July, 2003.

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

Attorneys for S&S Communications

John W. Burke

211 Zinnia Street P.O. Box 100

Belle Fourche, SD 57717-0100

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

CERTIFICATE OF SERVICE

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

KENNETH E. BARKER"

MICHAEL A. WILSON[†]

MICHAEL P. REYNOLDS"

Barker Wilson Reynolds & Burke

LAWYERS

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www.courtroomcounselors.com

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

BARKER WILSON REYNOLDS & BURKE

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JOHN W. BURKE"

KENNETH E. BARKER!

MICHAEL A. WILSON[†]

MICHAEL P. REYNOLDS"

IEFFERY 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

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,

ÓN, REYNOLDS & BURKE, L.L.P.

John W. Burke For the Firm

JWB/bb Enclosure

BARKER WILSON REYNOLDS & BURKE LAWYERS

KENNETH E. BARKER"

MICHAEL A. WILSON'

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REPLY TO: BELLE FOURCHE OFFICE

December 31, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: Protective Agreement

Dear Darla:

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

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

Best regards.

Sincerely,

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

John W. Burke For the Firm

JWB/bb Enclosure

BARKER WILSON REYNOLDS & BURKE LAWYERS

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REPLY TO: BELLE FOURCHE OFFICE

January 17, 2003

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: S&S Communications v. RLEC's

Dear Darla:

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

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

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

Best regards.

Sincerely,

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

John Burke

For the Firm

Attachment

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR ROBERTS COUNTY TELEPHONE COOPERATIVE ASSOCIATION AND RC COMMUNICATIONS, INC.

NOTICE OF INTENT TO
CONSIDER MOTION AS ONE
FOR SUMMARY
JUDGMENT; ORDER FOR
AND NOTICE OF HEARING;
ORDER EXTENDING TIME
FOR RESPONSE
TC02-088

On July 1, 2002, Roberts County Telephone Cooperative Association and RC Communications, Inc. (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:	
Date: 8/8/03 (OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

ROBERT K. SAHR, Chairman

GARY HANSON, Commissioner

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



4200 Brach Drive P.O. Box 9335 Rapid City, SD 57709-9335 605.718,8000 ● Fax: 605.718,8010

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

REPLY TO: BELLE FOURCHE OFFICE

August 14, 2003

VIA FACSIMILE ONLY

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

Re: Affidavit of Les S. Sumption

Dear Ms. Bonrud:

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

TC02-071 Baltic Telecom Cooperative

TC02-080 Beresford Municipal Telephone Company

TC02-078 Bridgewater-Canistota Independent Telephone Company

TC02-076 Brookings Municipal Telephone Company

TC-02-087 DTG Community Telephone

TC-02-072 East Plains Telecom, Inc.

TC02-053 Interstate Telecommunication Cooperative, Inc.

TC02-079 Kennebec Telephone Company

TC02-090 Local Exchange Carriers Association

TC02-068 McCook Cooperative Telephone Company

TC02-067 Midstate Communications, Inc.

TC02-088 Roberts County Telephone Cooperative Association and RC Communications, Inc.

TC02-073 Sanborn Telephone Cooperative and SANCOM, Inc.

TC02-058 Sioux Falley Telephone Company

TC02-091 South Dakota Network, L.L.C.

TC02-065 Splitrock Properties, Inc.

TC02-066 Splitrock Telecom Cooperative, Inc.

TC02-064 Sully Buttes Telephone Cooperative, Inc.

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

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

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

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, LLP

JWB/bb Enclosure

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT

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

AFFIDAVIT OF LES S. SUMPTION

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

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

- That S&S Communications is presently in negotiations to sell its business and/or assets.
- 7. That S&S Communications' pocuniary 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 nut.

Dated this [1 day of August, 2003.

Les S. Sumption

Subscribed and swom to before me this.

day of August, 2003.

Notary Public

My Commission Expires: 1-2-3-2006

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BEFORE THE PUBLIC UTILITIES COMMISSION

AUG 18 2003

OF THE STATE OF SOUTH DAKOTA

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE ESTABLISH-MENT OF SWITCHED ACCESS REVE-NUE REQUIREMENT Docket No.'s TC02-052, TC02-053, TC02-054, TC02-058, TC02-064, TC02-065, TC02-066, TC02-067, TC02-068, TC02-071, TC02-072, TC02-073, TC02-074, TC02-076, TC02-077, TC02-080, TC02-087, TC02-088, TC02-089, TC02-090, TC02-091

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

Relevant Background

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

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

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

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

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

Issue

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

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

Argument

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

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

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

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

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

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

1 0

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

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

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

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

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

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

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

Conclusion

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

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

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

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

Respectfully submitted this eighteenth day of August, 2003.

Darla Pollman Rogers

Riter, Rogers, Wattier & Brown

P.O. Box 280

Pierre, South Dakota 57501

Telephone (605) 224-7889

Attorney for Companies

CERTIFICATE OF SERVICE

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

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

Dated this eighteenth day of August, 2003.

Darla Pollman Rogers

Riter, Rogers, Wattier & Brown

P. O. Box 280

Pierre, South Dakota 57501

Telephone (605) 224-7889

Attorney for Companies



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

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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

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

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

Consumer Hotline 1-800-332-1782

MEMORANDUM

TO: Commissioners Sahr, Hanson and Burg

FROM: Keith Senger

RE: TC02-088 - Roberts County Telephone Cooperative Association and RC Communications, Inc.,

Intrastate Switched Access Revenue Requirement

DATE: September 2, 2003

On July 1, 2002, Roberts County Telephone Cooperative Association and RC Communications, Inc. (Roberts County and RCC) 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 Roberts County and RCC developed a revenue requirement of \$869,920. Roberts County and RCC's access minutes of use for 2001 were 3,958,615. Roberts County and RCC are members of the Local Exchange Carrier Association (LECA). As members of LECA, Roberts County and RCC'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 Roberts County and RCC 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 five data requests. During this review, Staff requested Roberts County and RCC to remove (1) \$7,534 for dues, contributions, etc., (2) to amortize non-recurring cost study expense of \$39,282 over three years, and (3) to adjust the RUP, CM, CMM and Tandem Switching factors. Roberts County and RCC agreed to these changes but requested to update the FRRPA expense and recovery of the Global Crossing uncollectible expense of \$10,601. Staff opposed the addition of the Global Crossing uncollectible. On April 7, 2003 Roberts County and RCC submitted a revised study containing these adjustments which increased the revenue requirement to \$913,533. On August 26, 2003, Roberts County and RCC, through the LECA attorney Darla Rogers, agreed to remove the Global Crossing adjustment. On August 29, 2003, Roberts County and RCC submitted an electronic final revised study excluding the Global Crossing uncollectible which decreased the revenue requirement to \$912,889.

Staff recommends the Commission approve the adjusted revenue requirement of \$912,889 for Roberts County Telephone Cooperative Association and RC Communications, Inc.

C: John W. Coleman, Olsen Thielen & Co., LTD Pamela Harrington, Roberts County Telephone Cooperative Association and RC Communications, Inc.



OLSEN THIELEN & CO., LTD.

Certified Public Accountants & Consultants

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SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

September 2, 2003

Keith Senger
Public Utilities Commission
500 East Capital Avenue
Pierre SD 57501-5070

RE: TC02-088 Roberts County & RC Communications Switched Access Study

Enclosed please find six copies of the switched access study which was revised to remove uncollectibles. Please call me if there are any questions or more information is needed.

Sincerely

John W Coleman

Certified Public Accountant

((40 Ch - d- O-1- Park Adinamental - Adinamental - 55244 7700 052 041 0242

				Ro	berts County Telep	hone & RC Commun	ications			
	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 16 17	Net Investment Rate of Return	\$2,534,749 10.00%	J13	\$1,655,339 10.00%	\$216,399 10.00%	\$0 10.00%	\$663,012 10.00%	\$0 10.00%	\$0 10.00%	O.K.
18 19 20	Return on Rate Base Return Adjustments	\$253,475 0	J18-20	\$165,534 0	\$21,640 0	\$0 0	\$66,301 0	\$0 0	\$0 0	O.K. O.K.
21 22 23	Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$253,475 64,924 612,761	J31-32 J33-35, 40	\$165,534 42,399 222,675	\$21,640 5,543 88,654	\$0 0 3,786	\$66,301 16,982 279,375	\$0 0 18,272	\$0 0 0	0.K. 0.K. 0.K.
24 25 26	Total IntraLATA Rev. Req.	\$931,160		\$430,608	\$115,836	\$3,786	\$362,659	\$18,272	\$0	O.K.
27 28 29 30	INTERLATA:				÷					
31 32 33	Net Investment Rate of Return	\$0 10.00%	P13	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	\$0 10.00%	O.K.
34 35 36	Return on Rate Base Return Adjustments	\$0 0	P18-20	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
37 38 39 40	Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$0 0 0	P31-32 P33-35, 40	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	0.K. 0.K. 0.K.
41 42	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
43 44 45	TOTAL INTRASTATE REV. REQ.	\$931,160		\$430,608	\$115,836 *********	\$3,786	\$362,659 ********	\$18,272	\$0 *********	
	ACCESS ELEMENT MINUTES OF USE			3,958,615	3,958,615		3,958,615			
	ACCESS RATE PER MINUTE	\$0.229652		\$0.108777	\$0.029262		\$0.091613		$\subset \mathcal{O}$	

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SOUTH DAKOTA PUBLIC

UTILITIES COMMISSION

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						Int	trastate			
•	****** FOO BART 00 ******	TOTAL	C/		Message Teleph	one Service	Privat	te Line	TOTAL	
	******* FCC PART 36 ******* Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 14 15 16	State Income Tax Rate Federal Income Tax Rate Gross Receipts Tax Rate	0.00% 34.00% 3.00%		0.00% 34.00% 3.00%	0.00% 34.00% 3.00%	0.00% 34.00% 3.00%	0.00% 34.00% 3.00%	0.00% 34.00% 3.00%	0.00% 34.00% 3.00%	
17 18 19 20	Net Investment Rate of Return	\$9,964,825 10.00%	C68 	\$7,430,076 10.00%	\$0 10.00%	\$2,534,749 10.00%	\$0 10.00%	\$0 10.00%	\$2,534,749 10.00%	O.K.
21 22	Return on Rate Base	\$996,483		\$743,008	\$0	\$253,475	\$0	\$0	\$253,475	O.K.
23 24 25	AFUDC ITC Amortization Other Return Adjustments	0 0 0	H43 H36 V242	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	O.K. O.K. O.K.
26 27	Net Return	\$996,483		\$743,008	 \$0	\$253,475	\$0	\$0	\$253,475	O.K.
28 29 30 31 32 33 34	Contributions Interest Expense Capital Lease Expense Capitalized Payroll taxes Depreciation Adjustment Other Income Adjustments	0 501,165 0 0 0	H52 H44 H46 H36 H36 V248	0 373,719 0 0 0	0 0 0 0 0	0 127,446 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 127,446 0 0 0 0	O.K. O.K. O.K. O.K. O.K.
35 36 37	After Tax Income	\$495,318		\$369,289	\$0	\$126,029	\$0	\$0	\$126,029	O.K.
38 39 40 41	State Income Taxes Federal Income Taxes Operating Expenses and Taxes Uncollectibles	\$0 255,164 2,304,984 0	Formula Formula I196 V249	\$0 190,240 1,691,236 0	\$0 0 0	\$0 64,924 613,748 0	\$0 0 0	\$0 0 0	\$0 64,924 613,748 0	O.K. O.K. O.K. O.K.
42 43	Other Revenue Adjustments	(126,577)	V250	(96,761) 	0	(29,816)			(29,816)	O.K.
44 45 46 47	Net Revenue Gross Receipts Taxes Other Revenue Taxes	\$3,556,630 109,999 0	Formula V251	\$2,624,484 81,170 0	\$0 0 0	\$932,146 28,829 0	\$0 0 0	\$0 0 0	\$932,146 28,829 0	O.K. O.K. O.K.
41	TOTAL REVENUE REQUIREMENT	\$3,666,629		\$2,705,653	\$0	\$960,976	\$0	\$0	\$960,976	O.K.

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						In	trastate			
					Message Telep	hone Service	Priv	ate Line	TOTAL	
	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(i)	
13	Land and Support Investment	\$1,382,948	D33	\$1,035,102	\$0	\$347,846	\$0	\$0	\$347,846	O.K.
14 15 16 17 18	COE Operator Equipment COE Switching Equipment COE Transmission Equipment	\$0 2,472,652 3,135,681	D43 D68 D85	\$0 1,907,368 2,259,153	\$0 0 0	\$0 565,284 876,528	\$0 0 0	\$0 0 0	\$0 565,284 876,528	O.K. O.K. O.K.
19 20 21	Total COE Info. Orig./Term. Equipment Cable and Wire Facilities	\$5,608,333 0 9,780,187	D94 D137	\$4,166,522 0 7,351,396	\$0 0 0	\$1,441,811 0 2,428,791	\$0 0 0	\$0 0 0	\$1,441,811 0 2,428,791	O.K. O.K. O.K.
22 23	Total COE, IOT, C&WF	\$15,388,520		\$11,517,917	\$0	\$3,870,603	\$0	\$0	\$3,870,603	O.K.
24 25 26	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 28	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 30 31	Intangible Assets	\$13,094	D209	\$0	\$0	\$13,094	\$0	\$0	\$13,094	O.K.
32	Total Tele. Plt. In Service	\$16,784,562	•	\$12,553,019	\$0	\$4,231,543	\$0	\$0	\$4,231,543	O.K.
34 35 36 37 38	Plant Held, Future Use TPUC, Short-term TPUC, Long-term Tel. Pit. Adjustment	\$0 61,897 0 0	D214-215 D216-217 D218-219 D220-221	\$0 46,292 0 0	\$0 0 0 0	\$0 15,605 0 0	\$0 0 0 0	\$0 0 0 0	\$0 15,605 0 0	O.K. O.K. O.K. O.K.
39 40 41	Total Other Tel. Plt.	\$61,897		\$46,292	\$0	\$15,605	\$0	\$0	\$15,605	O.K.
42	TOTAL TELEPHONE PLANT	\$16,846,459		\$12,599,311	\$0	\$4,247,148	\$0	\$0	\$4,247,148	O.K.

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		***************************************					Intrastate			
		TOT41	0		Message Telep	phone Service	Priv	vate Line	TOTAL	
	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
56	Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(6,878,302)	E34	(5,159,900)	0	(1,718,402)	0	0	(1,718,402)	O.K.
58	Accum. Def. Inc. Taxes, Net	(165,064)	E47	(124,511)	0	(40,553)	0	0	(40,553)	O.K.
59	Oth. Liab. & Def. Cr., Net	(18,589)	V106	(18,589)	0	0	0	0	0	O.K.
60						***************************************				
61	TOTAL NET PLANT	\$9,784,504		\$7,296,311	\$0	\$2,488,193	\$0	\$0	\$2,488,193	O.K.
62			1101	70 70 4		00.040		•	00.010	014
63	Materials and Supplies	104,747	H31	78,734	. 0	26,013	Ü	Ū	26,013	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	75,574	Formula	55,031	0	20,544	0	0	20,544	O.K.
6 6	Equal Access Investment	0		0	0	0	0	0	0	O.K.
67	•			***************************************						
68	TOTAL NET INVESTMENT	\$9,964,825		\$7,430,076	\$0	\$2,534,749	\$0	\$0	\$2,534,749	O.K.
69		=======================================				=======================================	========			

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						Int	trastate			
	******* FCC PART 36 ******	TOTAL	Source/	Interstate	Message Telep	hone Service	Priv	ate Line	TOTAL	
	Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	LAND AND SUPPORT ASSETS:									
15 16	Land, Allocable Land, Direct	\$0 0	H33 V22	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
17	Land, Direct		VZZ							
18 19	Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
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	1,382,948	H33	1,035,102	0	347,846	0	0	347,846	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				#4.005.400		CO 47 04C	\$0	\$0	\$347,846	O.K.
31 32	Total Support Assets	\$1,382,948		\$1,035,102	\$0	\$347,846	Φυ	φυ	ф 347,040	U.K.
33	Tot. Land and Support Assets	\$1,382,948		\$1,035,102	\$0	\$347,846	\$0	\$0	\$347,846	O.K.
34	Tot. Land and Support 7 65065	=======================================		=======================================	=======================================	=======================================		=======================================	===========	
35										
36 37	CENTRAL OFFICE EQUIPMENT:					•				
38	CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	CAT 1 Oper. Sys., Other TSPS	0	G21	Õ	Õ	0	Õ	ō	Ō	O.K.
40	CAT 1 Oper. Sys., Aux. Pos.	Ō	G23	Ō	Ō	Ō	Ó	0	0	O.K.
41	CAT 1 Oper. Sys., Other	Ō	V36	Ō	Ō	0	0	0	0	O.K.
42					************					
43	Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44				==========	222222222	==========	========			
45	CAT 2 Tandem Sw. Allocable	\$338,145	G26	\$195,827	\$0	\$142,318	. \$0	\$0	\$142,318	O.K.
46	CAT 2 Tandem Sw. Allocable CAT 2 Tandem Sw. Direct	\$338,145 0	V38	\$195,62 <i>1</i> 0	ΦU 0	Φ142,310 0		. 0	\$142,316 0	O.K. O.K.
47 48	CAT 2 Tandem Sw. Direct	U	voo	U	U		U		U	U.N.
49	Total CAT 2	\$338,145		\$195,827	\$0	\$142,318	\$0	\$0	\$142,318	O.K.
		+,··•		+ ,		* · ·—• · -	7-		*	

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							Intrastate			
		TOT.1			Message Tele	ephone Service	Priv	ate Line	TOTAL	
	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
63 64 65	CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct	\$2,134,507 0	G15 V40	\$1,711,542 0	\$0 0	\$422,965 0	\$0 0	\$0 0	\$422,965 0	O.K. O.K.
66	Total CAT 3	\$2,134,507		\$1,711,542	\$0	\$422,965	\$0	\$0	\$422,965	O.K.
67 68 69	Total COE Sw. CAT 2&3	\$2,472,652 =======		\$1,907,368 ======	\$0 ======	\$565,284 =======	\$0 ======	\$0 =======	\$565,284	O.K. O.K.
70 71 72	COE TRANSMISSION:									
73	CAT 4.12 Exchange Trunk	\$139,070	123	\$139,070	\$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	1,642,993	G13	1,232,244	0	410,748	0	0	410,748	O.K.
76	CAT 4.13 PL, WATS, Local	32,437	F18	32,437	0	0	0	0	0	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	1,140,911	G18	694,818	0	446,093	0	0	446,093	O.K.
79	CAT 4.23 PL, WATS	26,657	F24	26,657	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	153,613	G29	133,926	0	19,687	0	0	19,687	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83 84	CAT 4.3 Direct	0	V51	.0	0	0	0	0	0	O.K.
85 86 87	Total COE CAT 4	\$3,135,681 ======		\$2,259,153 =========	\$0 ========	\$876,528 =======	\$0 	\$0 ========	\$876,528	O.K.
88 89	INFORMATION ORIGINATION/TER	MINATION:								
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	Ô	Ō	Ō	Ō	O.K.
92 93	CAT 2 CP Equipment	0	V70	0	0	0	. 0	Ō	Ō	O.K.
94 95	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
96										

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							Intrastate			
		******			Message Tele	phone Service	Priv	rate Line	TOTAL	
	******** FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
111 112	CABLE AND WIRE FACILITIES:									
113	CAT 1.1 IntraLATA PL/WATS CAT 1.2 InterLATA PL/WATS	166,960 0	F31 F31	\$166,960 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
115 116	CAT 1.3 Joint Message Other CAT 1 C&WF	8,456,714 0	G13 V74	6,342,536 0	0 0	2,114,179 0	0 0	0 0	2,114,179 0	0.K. 0.K.
117 118 119	Total CAT 1 C&WF	\$8,623,674		\$6,509,495	\$0	\$2,114,179	\$0	\$0	\$2,114,179	O.K.
120 121	CAT 2 C&WF CAT 2 C&WF, Wideband	\$177,924 0	G28 V76	\$177,924 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
122 123 124	Total CAT 2 C&WF	\$177,924		\$177,924	\$0	\$0	\$0	\$0	\$0	O.K.
125 126 127	CAT 3 Joint Message CAT 3 PL/WATS etc. CAT 3 Direct	760,198 18,227 0	G17 F36 V79	471,237 18,227 0	0 0 0	288,960 0 0	0 0 0	0 0 0	\$288,960 0 0	O.K. O.K. O.K.
128 129 130	Total CAT 3 C&WF	\$778,425		\$489,465	\$0	\$288,960	\$0	\$0	\$288,960	O.K.
131 132 133 134	CAT 4 Message CAT 4 WATS CAT 4 Direct	\$200,164 0 0	G29 V81 V82	\$174,512 0 0	\$0 0 0	\$25,652 0 0	\$0 0 0	\$0 0 0	\$25,652 0 0	0.K. 0.K. 0.K.
135 136	Total CAT 4 C&WF	\$200,164		\$174,512	\$0	\$25,652	\$0	\$0	\$25,652	O.K.
137 138	TOTAL C&WF	\$9,780,187		\$7,351,396 ======	\$0 ======	\$2,428,791 =========	\$0 ========	\$0 	\$2,428,791	O.K.
139 140 141	CAPITAL LEASES:									
142 143	Allocable Support Leases Direct Support Leases	\$0 0	H14 V84	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
144 145	Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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					Message Tele			ate Line	***************************************	
	******* FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate — and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
160 161 162 163 164 165 166 167 168 169 170 171	COE Operator COE Tandem Switch COE Local Switch COE Transmission COE Direct Total COE Leases IOT Leases C&WF Leases	\$0 0 0 0 \$0 \$0 \$0	H16 H17 H18 H20 V89 V90	\$0 0 0 0 0 \$0 \$0 \$0	\$0 0 0 0 0 50 \$0 \$0	\$0 0 0 0 0 50 \$0 \$0	\$0 0 0 0 0 0 \$0 \$0 \$0 \$0	\$0 0 0 0 50 \$0	\$0 0 0 0 50 \$0	O.K. O.K. O.K. O.K. O.K.
173 174	TOTAL CAPITAL LEASES	\$0 ==========		\$0 ========	\$0 ======	\$0 =========	\$0 =========	\$0 =======	\$0 ===========	O.K.
175 176 177	LEASEHOLD IMPROVEMENTS:				•					
177 178 179 180 181 182 183 184 185 186 187	Land and Support Assets COE Switching COE Operator COE Transmission IOT C&WF Other TOTAL LEASEHOLD IMPROVEMEN	\$0 0 0 0 0 0 0	H14 H18 H16 H20 V96 V97 V98	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0 0	O.K. O.K. O.K. O.K. O.K. O.K.
189	TPIS, EXCL. ACCT. No. 2690	\$16,771,468		\$12,553,019	\$0	\$4,218,449	\$0	\$0	\$4,218,449	O.K.

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							Intrastate			
		TOTAL	0/	luda vadada	Message Tele	phone Service	Priv	ate Line	TOTAL	
	******** FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
204	INTANGIBLE ASSETS:									
205 206	Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207	Direct Acct. No. 2690	13,094	V100	Ő	0	13,094	0	0	13,094	O.K.
208	T-t-I luterally Appets	\$13,094			\$0	\$13,094	\$0	\$0	\$13,094	O.K.
209 210	Total Intangible Assets	\$13,094 =========		φυ ===========	φυ ====================================	\$15,094 =========	φυ ===========	φυ ===========	φ13,094	O.K.
211 212 213	OTHER TELEPHONE PLANT:									
214	Held for Fut. Use - Alloc.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215	Held for Fut. Use - Direct	0		0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	61,897	H35	46,292	0	15,605	0	0	15,605	O.K.
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
219	TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220	Tele. Plt. Adjust Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 222	Tele. Plt. Adjust Direct	0	V104	0	0	0	0	0	0	O.K.
223	Total Other Telephone Plant	\$61,897		\$46,292	\$0	\$15,605	\$0	\$0	\$15,605	O.K.

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Message Telephone Service Private Line TOTAL Reserves and Deferrals COMPANY Allocator Interstate and Other InterLATA Int							In	trastate			
Reserves and Deferrals			TOTAL	S/		Message Tele	phone Service	Priva	te Line	TOTAL	
13 ACCUM. DEPRECIATION, TPIS:						InterLATA	IntraLATA	InterLATA	IntraLATA		
14		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
15 Support Assets \$553,294 H13 \$414,127 \$0 \$139,167 \$0 \$0 \$139,167 O.K. 16 COE Subtching 1,500,2008 H19 1,158,859 0 343,449 0 <											
17 COE Operator			\$553,294	H13	\$414,127	\$0	\$139,167	\$0	\$0	\$139,167	O.K.
18 COE Transmission		COE Switching	1,502,308	H19	1,158,859	0	343,449	0	0	343,449	O.K.
18 COE Transmission	17	COE Operator	0	H16	. 0	0	· O	0	0	0	O.K.
19 IOT Equipment 0 H25 0 0 0 0 0 0 0 0 0			1,184,967	H20	853,729	0	331,238	0	0	331,238	O.K.
20 Cable and Wire Facilities 3,636,189 H31 2,733,185 0 903,004 0 0 903,004 O.K. 10ther Plant 0 0 V135 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	19	IOT Equipment		H25	. 0	0	. 0	0	0		O.K.
21			3.636.189		2.733.185	0	903.004	0	0	903.004	
22 Total Accum. Depr., TPIS \$6,876,758 \$5,159,900 \$0 \$1,716,858 \$0 \$0 \$1,716,858 \$0.K. 24 ACCUM. AMORTIZATION: 25 Accum. Depreciation, PHFU \$0 H38 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0						Ō	· ·		Ō	•	
7 Total Accum. Depr., TPIS											
ACCUM. AMORTIZATION: Accum. Depreciation, PHFU \$0 H38 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	23	Total Accum. Depr., TPIS	\$6,876,758		\$5,159,900	\$0	\$1,716,858	\$0	\$0	\$1,716,858	O.K.
27 Accum. Depreciation, PHFU \$0 H38 \$0 <td< td=""><td>25</td><td>ACCUM. AMORTIZATION:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	25	ACCUM. AMORTIZATION:									
28 Accum. Amort., Tangible Inv. 0 H40 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Accum, Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv. 1,544 H41 0 0 0 1,544 0 0 0 0 1,544 O.K. 30 Accum. Amort., Other 0 V138 0 0 0 0 0 0 0 0 0 0 O.K. 31 Tot. Accum. Amortization \$1,544 \$0 \$0 \$0 \$1,544 \$0 \$0 \$0 \$1,544 O.K. 32 Tot. Accum. Depr./Amort. \$6,878,302 \$5,159,900 \$0 \$1,718,402 \$0 \$0 \$1,718,402 O.K. 33 ACCUM. DEF. INC. TAXES, NET: 34 ACCUM. DEF. INC. TAXES, NET: 35 Support Assets 9,135 H13 \$6,837 \$0 \$2,298 \$0 \$0 \$0 \$1,8718,402 O.K. 40 COE Switching 47,580 H19 36,703 0 10,877 0 0 10,877 O.K. 41 COE Operator 0 H16 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
Accum. Amort., Other						-	1.544				
Tot. Accum. Amortization \$1,544 \$0 \$0 \$0 \$1,544 \$0 \$0 \$0 \$1,544 O.K. Total Accum. Depr./Amort. \$6,878,302 \$5,159,900 \$0 \$1,718,402 \$0 \$0 \$1,718,402 O.K. ACCUM. DEF. INC. TAXES, NET: Support Assets \$9,135 H13 \$6,837 \$0 \$2,298 \$0 \$0 \$0 \$2,298 O.K. COE Switching 47,580 H19 36,703 0 10,877 0 0 0 10,877 O.K. COE Coperator 0 H16 0 0 0 0 0 0 0 0 0.K. COE Coperator 15,074 H20 10,860 0 4,214 0 0 0 4,214 O.K. IOT Equipment 0 H25 0 0 0 0 0 0 0 0 0.K. Cable and Wire Fac. 93,275 H31 70,111 0 23,164 0 0 0 0 0 0 0.K. Unclassified 0 V145 0 0 0 0 0 0 0 0 0.K.					Ō	-	0		ō		
32 Tot. Accum. Amortization \$1,544 \$0 \$0 \$1,544 \$0 \$0 \$1,544 \$0. \$0 \$1,544 \$0. \$0 \$1,544 \$0. \$0 \$1,544 \$0. \$0 \$1,544 \$0. \$0 \$1,544 \$0. \$0 \$1,544 \$0. \$0 \$1,544 \$0. \$0		, 1 									
Total Accum. Depr./Amort. \$6,878,302 \$5,159,900 \$0 \$1,718,402 \$0 \$0 \$1,718,402 O.K. Total Accum. Depr./Amort. \$6,878,302 \$5,159,900 \$0 \$1,718,402 \$0 \$0 \$0 \$1,718,402 O.K. Total Accum. Depr./Amort. \$6,878,302 \$5,159,900 \$0 \$1,718,402 O.K. Accum. Depr./Amort. \$6,878,302 \$5,159,900 \$0 \$1,718,402 O.K. Accum. Depr./Amort. \$6,878,302 \$0 \$1,718,402 O.K. Support Assets \$9,135 H13 \$6,837 \$0 \$2,298 \$0 \$0 \$0 \$0 \$2,298 O.K. OCE Switching \$47,580 H19 \$36,703 \$0 \$10,877 \$0 \$0 \$0 \$10,877 O.K. COE Operator \$0 H16 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		Tot. Accum. Amortization	\$1.544		\$0	\$0	\$1.544	\$0	\$0	\$1.544	O.K.
34 Total Accum. Depr./Amort. \$6,878,302 \$5,159,900 \$0 \$1,718,402 \$0 \$0 \$1,718,402 O.K. 35 36 37 ACCUM. DEF. INC. TAXES, NET: 38 39 Support Assets 9,135 H13 \$6,837 \$0 \$2,298 \$0 \$0 \$2,298 O.K. 40 COE Switching 47,580 H19 36,703 0 10,877 0 0 10,877 O.K. 41 COE Operator 0 H16 0 0 0 0 0 0 O.K. 42 COE Transmission 15,074 H20 10,860 0 4,214 0 0 4,214 O.K. 43 IOT Equipment 0 0 0 0 0 0 0 0 0 0 O.K. 44 Cable and Wire Fac. 93,275 H31 70,111 0 23,164 0 0 0 O.K. 46			*****		**	7-	4.,0	**	**	4.10.1.	0
35 36 36 37 ACCUM. DEF. INC. TAXES, NET: 38 39 Support Assets 9,135 H13 \$6,837 \$0 \$2,298 \$0 \$0 \$0 \$2,298 O.K. 40 COE Switching 47,580 H19 36,703 0 10,877 0 0 0 10,877 O.K. 41 COE Operator 0 H16 0 0 0 0 0 0 0 0 0.K. 42 COE Transmission 15,074 H20 10,860 0 4,214 0 0 0 4,214 O.K. 43 IOT Equipment 0 0 H25 0 0 0 0 0 0 0 0 0 0.K. 44 Cable and Wire Fac. 93,275 H31 70,111 0 23,164 0 0 0 23,164 O.K. 46 Unclassified 0 V145 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Total Accum, Depr./Amort.	\$6.878.302		\$5,159,900	\$0	\$1,718,402	\$0	\$0	\$1,718,402	O.K.
36 ACCUM. DEF. INC. TAXES, NET: 38 Support Assets 9,135 H13 \$6,837 \$0 \$2,298 \$0 \$0 \$0 \$2,298 O.K. 40 COE Switching 47,580 H19 36,703 0 10,877 0 0 0 10,877 O.K. 41 COE Operator 0 H16 0 0 0 0 0 0 0 0 0 0 O.K. 42 COE Transmission 15,074 H20 10,860 0 4,214 0 0 0 4,214 O.K. 43 IOT Equipment 0 0 H25 0 0 0 0 0 0 0 0 0 O.K. 44 Cable and Wire Fac. 93,275 H31 70,111 0 23,164 0 0 0 23,164 O.K. 46 Unclassified 0 V145 0 0 0 0 0 0 0 0 O.K.	35		, . , ,		+-1 ·	-	* ., ,	**		* 1,1 10,100	
38 Support Assets 9,135 H13 \$6,837 \$0 \$2,298 \$0 \$0 \$0 \$2,298 \$0. K. COE Switching 47,580 H19 36,703 0 10,877 0 0 0 0 10,877 0. K. COE Operator 0 H16 0 0 0 0 0 0 0 0 0											
39 Support Assets 9,135 H13 \$6,837 \$0 \$2,298 \$0 \$0 \$2,298 O.K. 40 COE Switching 47,580 H19 36,703 0 10,877 0 0 10,877 O.K. 41 COE Operator 0 H16 0 0 0 0 0 0 0 0 0.K. 42 COE Transmission 15,074 H20 10,860 0 4,214 0 0 4,214 O.K. 43 IOT Equipment 0 H25 0 0 0 0 0 0 O.K. 44 Cable and Wire Fac. 93,275 H31 70,111 0 23,164 0 0 23,164 O.K. 45 Unclassified 0 V145 0 0 0 0 0 O.K.	37	ACCUM, DEF. INC. TAXES, NET:									
39 Support Assets 9,135 H13 \$6,837 \$0 \$2,298 \$0 \$0 \$2,298 O.K. 40 COE Switching 47,580 H19 36,703 0 10,877 0 0 10,877 O.K. 41 COE Operator 0 H16 0 0 0 0 0 0 0 0 0.K. 42 COE Transmission 15,074 H20 10,860 0 4,214 0 0 4,214 O.K. 43 IOT Equipment 0 H25 0 0 0 0 0 0 O.K. 44 Cable and Wire Fac. 93,275 H31 70,111 0 23,164 0 0 23,164 O.K. 45 Unclassified 0 V145 0 0 0 0 0 O.K.	38	·									
40 COE Switching 47,580 H19 36,703 0 10,877 0 0 10,877 O.K. 41 COE Operator 0 H16 0 0 0 0 0 0 0 0 O.K. 42 COE Transmission 15,074 H20 10,860 0 4,214 0 0 0 4,214 O.K. 43 IOT Equipment 0 H25 0 0 0 0 0 0 O.K. 44 Cable and Wire Fac. 93,275 H31 70,111 0 23,164 0 0 23,164 O.K. 45 Unclassified 0 V145 0 0 0 0 0 O.K.		Support Assets	9.135	H13	\$6.837	\$0	\$2,298	\$0	\$0	\$2,298	O.K.
41 COE Operator 0 H16 0 <td></td>											
42 COE Transmission 15,074 H20 10,860 0 4,214 0 0 4,214 O.K. 43 IOT Equipment 0 H25 0						ñ		-	_		
43 IOT Equipment 0 H25 0 0 0 0 0 0 O.K. 44 Cable and Wire Fac. 93,275 H31 70,111 0 23,164 0 0 0 23,164 O.K. 45 Unclassified 0 V145 0 0 0 0 0 0 O.K. 46			15.074		10.860	ñ	4 214	ñ	ñ		
44 Cable and Wire Fac. 93,275 H31 70,111 0 23,164 0 0 23,164 O.K. 45 Unclassified 0 V145 0 0 0 0 0 0 0.K. 46						ñ		-	0		
45 Unclassified 0 V145 0 0 0 0 0 0 0 O.K.			93 275		-	Õ	-	-	o o		
46								_	0		
		-, io		1.10		***************************************					O.K.
		Total Accum. Def. Inc. Taxes	\$165.064		\$124,511	\$0	\$40,553	\$0	\$0	\$40,553	O.K.

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					Priva	ate Line				
	******* FCC PART 36 ******	T0741		Int	erstate	Intr	astate	Fritzen de d'Acce		
	Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	InterLATA	IntraLATA	InterLATA	IntraLATA	Extended Area Service	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	TRANS. CCT EQUIPMENT:									
14 15 16	Working Loops Avg. Cost per Loop	2,221 754.36	2,178 754.36	0 754.36	0 754.36	0 754.36	0 754.36	0 754.36	43 754.36	O.K.
17 18 19 20	CAT 4.13 Exch Ln. Invest.	\$1,675,430	\$1,642,993	\$0	\$0	\$0	\$0	\$0	\$32,437	
21 22 23	Circuit Terminations Avg. Cost per Termination	438 2,665.68	428 2,665.68	0 2,665.68	0 2,665.68	0 2,665.68	0 2,665.68	0 2,665.68	10 2,665.68	O.K.
24 25 26	CAT 4.23 Other IX	\$1,167,568	\$1,140,911	\$0	\$0	\$0	\$0	\$0	\$26,657	
27 28 29 30 31 32	C&WF INVESTMENT: Working Loops Loops Factor CAT 1 Exchange C&WF	2,221 1.000000 \$8,623,674	2,178 0.980639 \$8,456,714	0.000000 \$0	0.000000 \$0	0.000000 \$0	0.000000 \$0	0 0.000000 \$0	43 0.019361 \$166,960	O.K.
33 34 35 36	Equivalent IX Circuit Miles IX Cct. Miles Factor CAT 3 Interexch. C&WF	74,841 1.000000 \$778,425	73,089 0.976584 \$760,198	0 0.000000 \$0	0 0.000000 \$0	0 0.000000 \$0	0.000000 \$0	0.000000 \$0	1,752 0.023416 \$18,227	O.K.

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						Int	trastate			
	******* FCC PART 36 *******	TOTAL	Source/	Interstate	Message Telep	hone Service	Priva	ate Line	TOTAL	
	Physical Allocation Factors	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14 15 16	Dial Equipment Minutes (DEM)	1.000000	DEM	0.801844	0.000000	0.198156	0.000000	0.000000	0.198156	O.K.
17	Conversation Minute-Miles	1.000000	CMM	0.619888	0.000000	0.380112	0.000000	0.000000	0.380112	O.K.
18	Conversation Minutes	1.000000	CM	0.609003	0.000000	0.390997	0.000000	0.000000	0.390997	O.K.
19 20	Subscriber Minutes (SLU)	1.000000	SLU	0.900922	0.000000	0.099078	0.000000	0.000000	0.099078	O.K.
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., You	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	VVId. Otarid. VVOIX OCC., Comb.	0.00000	******	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	· · · ·
26 27	COE CAT 2 Minutes	1.000000	CT2	0.579120	0.000000	0.420880	0.000000	0.000000	0.420880	O.K.
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	0.871843	0.000000	0.128157	0.000000	0.000000	0.128157	0.K.
30	WOO-WIL, HOSEITCHIOLO	1.000000	1113141	0.07 10-10	0.000000	0.120101	0.00000	0.00000	0.120(0)	O.,
31 32	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34	2400.7.00000 11.00	0.00000			5.55555					
35	Current Billings	1.000000	CB	0.795487	0.000000	0.204513	0.000000	0.000000	0.204513	O.K.
36	EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.903199	0.000000	0.096801	0.000000	0.000000	0.096801	O.K.
38	EU Access, P/L and All Other Factor	0.000000	EPLO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.638453	0.000000	0.361547	0.000000	0.000000	0.361547	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	0.316361	0.000000	0.683639	0.000000	0.000000	0.683639	O.K.
44	Relative Users Percent	1,000000	RUP	0.850000	0.000000	0.150000	0.000000	0.000000	0.150000	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

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	****** FCC PART 36 ******	TOTAL	Source/	Interstate	Message Tele	ephone Service	Priva	ate Line	TOTAL	
	Internal Allocation Factors	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(i)	
13 14 15	Support Assets Land and Support Assets	1.000000 1.000000	D31 D33	0.748475 0.748475	0.000000 0.000000	0.251525 0.251525	0.000000 0.000000	0.000000 0.000000	0.251525 0.251525	O.K. O.K.
16 17 18 19 20 21	COE Operator COE Tandem Switching COE Local Switching COE Total Switching COE Transmission Total COE	0.000000 1.000000 1.000000 1.000000 1.000000 1.000000	D43 D49 D66 D68 D85 C19	0.000000 0.579120 0.801844 0.771386 0.720467 0.742916	0.00000 0.00000 0.00000 0.00000 0.00000 0.00000	0.000000 0.420880 0.198156 0.228614 0.279533 0.257084	0.00000 0.00000 0.00000 0.00000 0.00000 0.00000	0.000000 0.000000 0.000000 0.000000 0.000000	0.000000 0.420880 0.198156 0.228614 0.279533 0.257084	O.K. O.K. O.K. O.K. O.K.
22 23 24 25 26	Info. Orig./Term. CAT 1 Info. Orig./Term. CAT 2 Total IOT	0.000000 0.000000 0.000000	D90 D92 D94	0.000000 0.00000 0.00000	0.000000 0.000000 0.000000	0.000000 0.00000 0.00000	0.00000 0.00000 0.00000	0.000000 0.000000 0.000000	0.00000 0.00000 0.00000	O.K. O.K. O.K.
27 28 29 30 31 32	C&WF CAT 1 C&WF CAT 2 C&WF CAT 3 C&WF CAT 4 Total C&WF	1.000000 1.000000 1.000000 1.000000 1.000000	D118 D120 D129 D135 D137	0.754840 1.000000 0.628789 0.871843 0.751662	0.00000 0.00000 0.00000 0.00000 0.00000	0.245160 0.000000 0.371211 0.128157 0.248338	0.000000 0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000 0.000000	0.245160 0.000000 0.371211 0.128157 0.248338	O.K. O.K. O.K. O.K. O.K.
33 34	Total Equipment	1.000000	C23	0.748475	0.000000	0.251525	0.000000	0.000000	0.251525	O.K.
35 36 37	TPIS TPIS, excl. Acct. No. 2690	1.000000 1.000000	C32 D189	0.747891 0.748475	0.000000 0.000000	0.252109 0.251525	0.000000 0.000000	0.000000 0.00000	0.252109 0.251525	0.K. 0.K.
38 39	Plt. Heid, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 41 42	Total Tangible Assets Total Intangible Assets	0.000000 1.000000	C25 C29	0.000000 0.000000	0.000000 0.000000	0.000000 1.000000	0.000000 0.000000	0.000000 0.00000	0.000000 1.000000	0.K. 0.K.
43 44 45 46 47	Long-term PUC Net Telephone Plant Total Net Investment Capital Leases	0.000000 1.000000 1.000000 0.000000	C36 C61 C68 D173	0.000000 0.745701 0.745630 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.254299 0.254370 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.000000 0.000000 0.000000	0.000000 0.254299 0.254370 0.000000	O.K. O.K. O.K. O.K.
48 49	Tot. Bus. Ofc., Cust. Serv.	1.000000	1141	0.819322	0.000000	0.180678	0.000000	0.000000	0.180678	O.K.
50 51	Total "BIG THREE" Expenses	1.000000	1170	0.733874	0.000000	0.266126	0.000000	0.000000	0.266126	O.K.
	Corporate Operations Expense	1.000000	1185	0.702189	0.000000	0.297811	0.000000	0.000000	0.297811	O.K.

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	-					In	trastate			
					Message Tele	phone Service	Priv	vate Line	TOTA:	
	Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	PLANT SPEC. OPER. EXPENSE:									
15 16 17	Network Support, Alloc. Network Support, Direct	\$655 0	H14 V149	\$490 0	\$0 0	\$165 0	\$0 0	\$0 0	\$165 0	O.K. O.K.
18 19	Total Network Support Exp.	\$655		\$490	\$0	\$165	\$0	\$0	\$165	O.K.
20 21 22	General Support, Alloc. General Support, Direct	\$37,183 0	H14 V151	\$27,831 0	\$0 0	\$9,352 0	\$0 0	\$0 0	\$9,352 0	O.K. O.K.
23 24	Total General Support Exp.	\$37,183		\$27,831	\$0	\$9,352	\$0	\$0	\$9,352	O.K.
25 26 27	Central Office Eq., Alloc. Central Office Eq., Direct	\$208,594 0	H21 V153	\$154,968 0	\$0 0	\$53,626 0	\$0 0	\$0 0	\$53,626 0	O.K. O.K.
28 29	Total COE Exp.	\$208,594		\$154,968	\$0	\$53,626	\$0	\$0	\$53,626	O.K.
30 31 32 33 34	Cust. Premises Equip. Coinless Pay Phone Other IOT IOT Direct	\$0 0 0 0	H24 G18 H23 V157	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	0.K. 0.K. 0.K. 0.K.
35 36	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 38 39	Cable & Wire, Alloc. Cable & Wire, Direct	\$125,530 190,800	H31 V159	\$94,356 119,973	\$0 0	\$31,174 70,827	\$0 0	\$0 0	\$31,174 70,827	O.K. O.K.
40 41	Total C&WF Exp.	\$316,330		\$214,329	\$0	\$102,001	\$0	\$0	\$102,001	O.K.
42 43	TOTAL PLT. SPEC. OPER. EXP.	\$562,762		\$397,618	\$0	\$165,144	\$0	\$0	\$165,144	O.K.
44	TOTAL PLT. SPEC., ex SUPPORT	\$524,924		\$369,297	\$0	\$155,627	\$0	\$0	\$155,627	O.K.

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						In	trastate			
		2074			Message Telej	phone Service	Priv	ate Line	TOTAL	
	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
58 59	NON-SPECIFIC OPER. EXP.:					•				
60 61 62	Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct	\$116 0	H36 V177	\$87 0	\$0 0	\$29 0	\$0 0	\$0 0	\$29 0	O.K. O.K.
63 64	Total Oth. Plt. & Equip.	\$116		\$87	\$0	\$29	\$0	\$0	\$29	O.K.
65 66 67	Network Operations, Alloc. Network Operations, Direct	\$78,390 0	H33 V179	\$58,673 0	\$0 0	\$19,717 0	\$0 0	\$0 0	\$19,717 0	0.K. 0.K.
68 69	Total Network Oper. Exp.	\$78,390		\$58,673	\$0	\$19,717	\$0	\$0	\$19,717	O.K.
70 71	Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72 73	Depr., Support Assets Depr., COE Switching	\$85,864 303,251	H13 H19	\$64,267 233,923	\$0 0	\$21,597 69,328	\$0 0	\$0 0	\$21,597 69,328	0.K. 0.K.
74 75	Depr., COE Operator Depr., COE Transmission	0 215,223	H16 H20	0 155,061	0	0 60,162	0	0	60,162	0.K. 0.K.
76 77 78	Depr., IOT Equipment Depr., C&W Facilities Depr., PHFU	0 361,990 0	H25 H31 H38	272,094 0	0 0	0 89,896 0	0 0 0	0 0	0 89,896 0	0.K. 0.K. 0.K.
79 80 81	Total Depreciation Expense	\$966,328		\$725,346	\$0	\$240,982	\$0	\$0	\$240,982	O.K.
82 83 84	Amort., Tangible Assets Amort., Intangible Assets Other Amortization	\$0 141 0	H40 H41 V189	\$0 0 0	\$0 0 0	\$0 141 0	\$0 0 0	\$0 0 0	\$0 141 0	0.K. 0.K. 0.K.
85 86	Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.
87 88	Total Amortization Exp.	\$141		\$0	\$0	\$141	\$0	\$0	\$141	O.K.
89 90	Total Depr. and Amort.	\$966,469		\$725,346	\$0	\$241,123	\$0	\$0	\$241,123	O.K.
91	TOTAL NON-SPEC. OPER. EXP.	\$1,044,975		\$784,105	\$0	\$260,870	\$0	\$0	\$260,870	O.K.

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						ln	rastate			
	******* FCC PART 36 ******	TOTAL	Source/	Interstate	Message Telepi	hone Service	Priva	ate Line	TOTAL	
	Operating Expenses and Taxes	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
105 106	CUSTOMER OPERATIONS EXPENSE:									
107 108 109	Marketing, Allocable Marketing, Direct	\$24,708 0	G35 V192	\$19,655 0	\$0 0	\$5,053 0	\$0 0	\$0 0	\$5,053 0	O.K. O.K.
110 111	Total Marketing Expense	\$24,708		\$19,655	\$0	\$5,053	\$0	\$0	\$5,053	O.K.
112 113 114	Operator Service, Alloc. Operator Service, Direct	\$0 0	G24 V194	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
115 116	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 118 119	Classified Directory Alphabetical Directory Foreign Directory	\$0 19,833 0	V195 G19 G46	\$0 17,868 0	\$0 0 0	\$0 1,965 0	\$0 0 0	\$0 0 0	\$0 1,965 0	O.K. O.K. O.K.
120 121 122	Total Directory	\$19,833		\$17,868	\$0	\$1,965	\$0	\$0	\$1,965	O.K.
123 124 125 126 127 128 129 130 131	Bus. Ofc., EU Presubscription Bus. Ofc., EU MTS & WATS Bus. Ofc., EU Access, P/L & all Other Bus. Ofc., IXC Special Access Bus. Ofc., IXC Switched Access Bus. Ofc., IXC B & C Services Coin Collect & Admin. Total Business Office	\$10,984 22,071 0 0 1,076 0 0	G36 G37 G38 G39 G40 G41 G42	\$10,984 19,935 0 0 687 0 0	\$0 0 0 0 0 0 0	\$0 2,136 0 0 389 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 2,136 0 0 389 0 0	O.K. O.K. O.K. O.K. O.K. O.K.
132				. ,	·		·	•		
133 134 135 136 137 138	Cust. Svc., Direct Cust. Serv., Msg. Process Cust. Serv., Other B&C Cust. Serv., CABS Cust. Serv., EU Common Line	\$0 0 53,402 18,124 2,811	V205 G43 G44 G45 V209	\$0 0 45,392 9,062 2,811	\$0 0 0 0 0	\$0 0 8,010 9,062 0	\$0 0 0 0	\$0 0 0 0	\$0 0 8,010 9,062 0	O.K. O.K. O.K. O.K. O.K.
139 140	Total Customer Service	\$74,337		\$57,265	\$0	\$17,072	\$0	\$0	\$17,072	O.K.
141 142	Total Bus. Ofc., Cust. Serv.	\$108,468		\$88,870	\$0	\$19,598	\$0	\$0	\$19,598	O.K.

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							Intrastate			
	·	wom.,			Message Teler	hone Service	Priva	ate Line	TOTAL	
	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
156 157 158	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$7,706 91	H48 V211	\$6,314 91	\$0 0	\$1,392 0	\$0 0	\$0 0	\$1,392 0	O.K. O.K.
159 160	Total Other Cust. Serv.	\$7,797		\$6,405	\$0	\$1,392	\$0	\$0	\$1,392	O.K.
161 162 163	TOTAL CUSTOMER OPER. EXP.	\$160,806		\$132,798	\$0	\$28,008	\$0	\$0	\$28,008	O.K.
164 165	"BIG-THREE" EXPENSES:									
166 167 168	Total Plt. Spec., ex Support Total Network Oper. Exp. Total Customer Operations	\$524,924 78,390 160,806	44 68 161	\$369,297 58,673 132,798	\$0 0 0	\$155,627 19,717 28,008	\$0 0 0	\$0 0 0	\$155,627 19,717 28,008	O.K. O.K. O.K.
169 170 171 172	TOTAL "BIG THREE" EXPENSES	\$764,120		\$560,768	\$0	\$203,352	\$0	\$0	\$203,352	O.K.
173 174	CORPORATE OPERATIONS EXPENSE:									
175 176 177	Exec. and Planning, Alloc. Exec. and Planning, Direct	\$127,203 0	H50 V213	\$93,351 0	\$0 0	\$33,852 0	\$0 0	\$0 0	\$33,852 0	0.K. 0.K.
178 179	Total Exec. and Planning	\$127,203		\$93,351	\$0	\$33,852	\$0	\$0	\$33,852	O.K.
180 181 182	Admin. & General, Allocable Admin. & General, Direct	\$385,404 23,130	H50 V231	\$282,838 0	\$0 0	\$102,566 23,130	\$0 0	\$0 0	\$102,566 23,130	O.K. O.K.
183	Total Admin. and Gen.	\$408,534		\$282,838	\$0	\$125,696	\$0	\$0	\$125,696	O.K.
185 186 187	TOTAL CORPORATE OPERATIONS	\$535,737		\$376,189	\$0	\$159,548	\$0	\$0	\$159,548	O.K.
188 189	NON-INCOME TAXES:									
190 191 192	Non-income Taxes, Allocable Non-income Taxes, Direct	\$704 0	H36 V233	\$527 0	\$0 0	\$177 0	\$0 0	\$0 0	\$177 0	0.K. 0.K.
193 194 195	Total Non-income Taxes	\$704		\$527	\$0	\$177	· \$0	\$0	\$177	O.K.
196	TOTAL OPER. EXP. AND TAXES	\$2,304,984		\$1,691,236	\$0	\$613,748	\$0	\$0	\$613,748	O.K.

Sheet "J" ENDING DECEMBER 31, 2001

	******* 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 14	Net Investment Rate of Return	\$2,534,749 10.00%	K52 B19	\$1,655,339 10.00%	\$216,399 10.00%	\$0 10.00%	\$663,012 10.00%	\$0 10.00%	\$0 10.00%	0.K. 0.K.
15 16 17	Return on Rate Base	\$253,475		\$165,534	\$21,640	\$0	\$66,301	\$0	\$0	0.K.
18 19 20	AFUDC ITC Amortization Other Return Adjustments	0 0 0	N37 N37 Direct	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0	0.K. 0.K. 0.K.
21 22 23	Net Return	\$253,475	<i>5.</i> , 66.	\$165,534	\$21,640	\$0	\$66,301	\$0	\$0	O.K.
24 25 26 27	Interest Expense Capitalized Payroll Taxes Depreciation Adjustment Other Income Adjustments	127,446 0 0 0	N67 N37 N37 Direct	83,230 0 0 0	10,880 0 0 0	0 0 0 0	33,336 0 0 0	0 0 0 0	0 0 0 0	O.K. O.K. O.K. O.K.
28 29 30	After Tax Income	\$126,029		\$82,304	\$10,759	\$0	\$32,965	\$0	\$0	O.K.
31 32 33 34 35	State Income Taxes Federal Income Taxes Operating Expenses and Taxes Uncollectibles Other Revenue Adjustments	\$0 64,924 613,748 0 (29,816)	29 29 O195 Direct Direct	0 42,399 218,690 0 (9,210)	0 5,543 98,975 0 (14,223)	0 0 3,672 0 0	0 16,982 274,687 0 (6,383)	0 0 17,724 0 0	0 0 0 0	O.K. O.K. O.K. O.K. O.K.
36 37 38 39	Basis for Gross Receipts Tax	932,146 1	6+31+32+33	426,623	126,158	3,672	357,971	17,724	0	O.K.
40 41 42	Gross Receipts Tax	28,830	37	13,195	3,902	114	11,071	548	0	O.K.
43 44	TOTAL REVENUE REQUIREMENT	\$931,160		\$430,608	\$115,836	\$3,786	\$362,659	\$18,272 ===================================	\$0	O.K.

					·	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,		
	******* FCC PART 69 ******* IntraLATA Investment Summary	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	Land and Support Assets	\$347,846	L25	\$81,346	\$83,765	\$0	\$182,736	\$0	\$0	О.К.
14 15	Central Office Equipment	\$1,441,811	L70	\$410,748	\$422,965	\$0	\$608,098	\$0	\$0	O.K.
16 17	Info. Term./Orig. Equipment Cable and Wire Facilities	0 2,428,791	L78 L117	0 2,114,179	0 0	0 0	0 314,613	0 0	0 0	O.K. O.K.
18 19 20	Total COE, IOT, C&WF	\$3,870,603		\$2,524,927	\$422,965	\$0	\$922,711	\$0	\$0	O.K.
21 22	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	0.K.
23 24	Total Tele. Plt. ex Intang. Total Intangible Assets	\$4,218,449 13,094	L144	\$2,606,272 8,090	\$506,730 1,573	\$0 0	\$1,105,446 3,431	\$0 0	\$0 0	0.K. 0.K.
25 26	Total Plant In Service	\$4,231,543		\$2,614,362	\$508,303	\$0	\$1,108,878		\$0	О.К.
27	Total Plt. Held Future Use	0	L147	0	0000,000	0	0 ,,,,,,,	0	0	0.K.
28	Total ST PUC	15,605	L163	9,641	1,874	Õ	4,089	ő	Ö	0.K.
29	Total LT PUC	15,005	L164	0,041	1,07-7	0	-,003 N	n	0	0.K.
30	Total Tel. Plt. Adjust.	0	L169	ő	o o	0	n	n	0	0.K.
31	Total Tel. Fit. Adjust.	***************************************	L109							U.K.
32 33	TOTAL TELEPHONE PLANT	\$4,247,148		\$2,624,003	\$510,178	\$0	\$1,112,967	\$0	\$0	O.K.
34	less:	4 740 050	M23	070 700		^	450 505	0	•	014
35 36	Accum. Depr., Plt. in Serv. Accum. Depr. PHFU	1,716,858 0	M27	973,799	290,494	0	452,565	0	0	0.K.
37	Accum. Depr. PHFO Accum. Amort, Tangible Pit.	0	M28	0	U 0	. 0	0	Ü	0	0.K. 0.K.
			M29	954	185	. 0		U	•	
38 39	Accum. Amort. Intangibles	1,544	M30	954 0	185 N	0	405	U	0	0.K.
	Accum. Amort. Other	0		•	•	•	0	U	0	0.K.
40 41 42	Accum. Def. Inc. Taxes, Net	40,553	M47	22,675	8,692	0	9,185	0	0	O.K.
43 44	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
45 46	NET TELEPHONE PLANT plus:	\$2,488,193		\$1,626,575	\$210,806	\$0	\$650,812	\$0	\$0	O.K.
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	26,013	L173	16,071	3,125	Õ	6,817	ñ	ŏ	O.K.
49	Cash Working Capital	20,544	L175	12,692	2,468	ŏ	5,383	ก	ŏ	0.K.
50	Equal Access Investment	20,011	L177	0	2,.00	ő	0,000	ñ	ŏ	O.K.
51	•									
52 53	NET INVESTMENT	\$2,534,749 ========		\$1,655,339 ======	\$216,399 =======	\$0 ======	\$663,012	\$0 =========	\$0 =========	O.K.

	******* FCC PART 69 ******* IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	LAND AND SUPPORT ASSETS:									
14 15 16	Land Assets, Message Land Assets, Private Line	\$0 0	N28 N28	0	0 0	0 0	0 0	0	0 0	0.K. 0.K.
17 18 19	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
20 21	Support Assets, Message Support Assets, Private Line	\$347,846 0	N28 N28	\$81,346 0	\$83,765 0	\$0 0	\$182,736 0	\$0 0	\$0 0	O.K. O.K.
22 23 24	Total Support Assets	\$347,846		\$81,346	\$83,765	\$0	\$182,736	\$0	\$0	O.K.
25 26	Total Land and Supp. Assets	\$347,846		\$81,346	\$83,765	\$0	\$182,736	\$0	\$0	O.K.
27 28	CENTRAL OFFICE EQUIPMENT:									
29 30 31	Operator Sys., DA Operator Sys., Other	\$0 0	(F) (I)	0 0	0	0 0	0	0	0	O.K. O.K.
32 33	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 35 36	Tandem Switching Tandem Assigned	\$142,318 0	(G) Direct	\$0 0	\$0 0	\$0 0	\$142,318 0	\$0 0	\$0 0	O.K. O.K.
37	Total Tandem Switching	\$142,318		\$0	\$0	\$0	\$142,318	\$0	\$0	o.K.
38 39 40 41	Local Switching Local Assigned	\$422,965 0	(E) Direct	\$0 0	\$422,965 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
42	Total Local Switching	\$422,965		\$0	\$422,965	\$0	\$0	\$0	\$0	O.K.
43 44	Total Switching	\$565,284		\$0	\$422,965	\$0	\$142,318	\$0	\$0	O.K.

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				R	berts County Telep	none & RC Commun	ications			
	******* FCC PART 69 ******* IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
58 59 60	COE Exch. Trunk COE Exch. Line - Message COE Exch. Line - PL etc.	\$0 410,748 0	Direct (D) (I)	\$0 410,748 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
61 62 63 64	COE Exch. Line - Assigned COE Interexchange, Message COE Interexchange, PL COE Interexchange, Assigned	0 446,093 0 0	Direct (G) (I) (G)	0 0	0 0 0	0 0 0	0 446,093 0 0	0 0 0	0 0 0 0	O.K. O.K. O.K. O.K.
65 66 67	COE H/R Message COE H/R Assigned	19,687 0	(G) Direct	0 0 	0	0 0	19,687 0	0 0	0	O.K. O.K.
68 69	Total COE Transmission	\$876,528		\$410,748	\$0	\$0	\$465,779	\$0	\$0	O.K.
70 71 72	Total Central Office Equip. IOT EQUIPMENT:	\$1,441,811		\$410,748	\$422,965	\$0	\$608,098	\$0	\$0	O.K.
73 74 75 76	Public Telephone Coinless Pay Phone Customer Premises Equipment	\$0 0 0	N43 (D) N60	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	0.K. 0.K. 0.K.
77 78 79 80 81	Total IOT Equipment CABLE AND WIRE FACILITIES:	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 83 84 85	Exchange PL and WATS Exchange Message Exchange Assigned	\$0 2,114,179 0	(I) (D) Direct	\$0 2,114,179 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
86 87	Total Exchange Line C&WF	\$2,114,179		\$2,114,179	\$0	\$0	\$0	\$0	\$0	O.K.
88 89 90	Exchange Trunk, Message Exchange Trunk, PL	\$0 0	Direct Direct	\$0 0	\$0 0	\$0 0 	\$0 0 	\$0 0	\$0 0	0.K. 0.K.
91 92	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93 94 95 96	Interexchange Message Interexchange PL, WATS Interexchange Assigned	\$288,960 0 0	(G) (I) (G)	\$0 0 0	\$0 0 0	\$0 0 0	\$288,960 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
97	Total Interexchange C&WF	\$288,960		\$0	\$0	\$0	\$288,960	\$0	\$0	O.K.

				1,0	oberta County Telep	mone a no commun	icadoris			
	******* FCC PART 69 ******* IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
111 112 113	H/R C&WF, Message H/R C&WF, WATS H/R C&WF, Assigned	\$25,652 0 0	(G) (I) Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$25,652 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
114 115 116	Total Host/Remote C&WF	\$25,652		\$0	\$0	\$0	\$25,652	\$0	\$0	O.K.
117	Total Cable and Wire Facil.	\$2,428,791		\$2,114,179	\$0	\$0	\$314,613	\$0	\$0	O.K.
119 120	TANGIBLE ASSETS:									
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
123 124 125 126	COE Operator Leases COE Tandem Switching Leases COE Local Switching Leases COE Transmission Leases	\$0 0 0 0	32 34 39 68	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 <i>0</i> 0 0	\$0 <i>0</i> 0 0	O.K. O.K. O.K. O.K.
127 128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129 130 131	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
134 135	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136 137 138	Leasehold Impr., Alloc. Leasehold Impr., Direct	\$0 0	N37 Direct	0	0	0	0	0	0	0.K. 0.K.
139 140	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141 142 143	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
144 145 146	TOTAL INTANGIBLE ASSETS	\$13,094	N37	\$8,090	\$1,573	\$0	\$3,431	\$0	\$0	O.K.
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

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	******* FCC PART 69 ****** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
161	PLANT UNDER CONSTRUCTION:									
162 163 164	Short-term Long-term	\$15,605 0	N46 N46	\$9,641 0	\$1,874 0	\$0 0	\$4,089 0	\$0 0	\$0 0	O.K. O.K.
165 166 167	Total Plt. Under Const.	\$15,605		\$9,641	\$1,874	\$0	\$4,089	\$0	\$0	O.K.
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	\$26,013	N37	\$16,071	\$3,125	\$0	\$6,817	\$0	\$0	O.K.
174 175	CASH WORKING CAPITAL	\$20,544	N37	\$12,692	\$2,468	\$0	\$5,383	\$0	\$0	O.K.
176 177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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	******* FCC PART 69 ******* 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 16 17 18	Support Assets COE Switching COE Operator COE Transmission	\$139,167 343,449 0 331,238	N28 L44 L32 L68	\$32,545 0 0 155,221	\$33,513 256,981 0 0	\$0 0 0	\$73,109 86,468 0 176,017	\$0 0 0	\$0 0 0	O.K. O.K. O.K. O.K.
19	IOT Equipment	0	L78	0	Ö	ō	0	Ō	ō	O.K.
20 21 22	Cable and Wire Facilities Other Plant	903,004	L117 N37	786,033 0 	0 0 	0 0 	116,970 0 	0 0 	0 0	O.K. O.K.
23	Total Accum. Depr., TPIS	\$1,716,858		\$973,799	\$290,494	\$0	\$452,565	\$0	\$0	O.K.
24 25 26	ACCUM. AMORTIZATION:									
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	1,544	N37	\$954	\$185	\$0	\$405	\$0	\$0	O.K.
30 31	Accum. Amort., Other	0 ,	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 33	Tot. Accum. Amortization	\$1,544		\$954	\$185	\$0	\$405	\$0	\$0	O.K.
34 35	Total Accum. Depr./Amort.	\$1,718,402		\$974,753	\$290,679	\$0	\$452,970	\$0	\$0	O.K.
36 37 38	ACCUM. DEF. INC. TAXES, NET:									
39	Support Assets	\$2,298	N28	\$537	\$553	\$0	\$1,207	\$0	\$0	O.K.
40	COE Switching	10,877	L44	0	8,139	0	2,739	0	0	O.K.
41	COE Operator	0	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	4,214	L68	1,975	0	0	2,239	0	0	O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	23,164	L117	20,163	0	0	3,001	0	0	O.K.
45 46	Unclassified	0	N37	0	0	0	0	0	0	O.K.
47	Total Accum. Def. Inc. Taxes	\$40,553		\$22,675	\$8,692	\$0	\$9,185	\$0	\$0	O.K.

	******* FCC PART 69 ******* Apportionment Factors	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14 15 16	Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities	\$1,441,811 0 2,428,791	L70 L78 L117	\$410,748 0 2,114,179	\$422,965 0 0	\$0 0 0	\$608,098 0 314,613	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
17 18 19	Total Factor	\$3,870,603 1.000000		\$2,524,927 0.652334	\$422,965 0.109276	\$0 0.000000	\$922,711 0.238389	\$0 0.000000	\$0 0.000000	0.K. 0.K.
20 21 22	Sum: Sw., Trans., Other Factor	\$1,345,676 1.000000	17	\$0 0.000000	\$422,965 0.314314	\$0 0.000000	\$922,711 0.685686	\$0 0.000000	\$0 0.000000	0.K. 0.K.
23 24 25 26	Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message	\$1,441,811 0 314,613	L70 L78 L117-83	\$410,748 0 0	\$422,965 0 0	\$0 0 0	\$608,098 0 314,613	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
27 28 29	Total Factor	\$1,756,424 1.000000		\$410,748 0.233855	\$422,965 0.240811	\$0 0.000000	\$922,711 0.525335	\$0 0.000000	\$0 0.000000	0.K. 0.K.
30 31 32 33 34	General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment	\$347,846 1,441,811 0 2,428,791	L25 13 14 15 L177	\$81,346 410,748 0 2,114,179 0	\$83,765 422,965 0 0 0	\$0 0 0 0 0	\$182,736 608,098 0 314,613 0	\$0 0 0 0	\$0 0 0 0	O.K. O.K. O.K. O.K. O.K.
35 36 37 38	Total Factor	\$4,218,449 1.000000		\$2,606,272 0.617827	\$506,730 0.120122	\$0 0.000000	\$1,105,446 0.262050	\$0 0.000000	\$0 0.000000	O.K. O.K.
39 40 41	Sum: Com. Ln., Sw., Trans. Factor	\$4,218,449 1.000000	36	\$2,606,272 0.617827	\$506,730 0.120122	\$0 0.000000	\$1,105,446 0.262050	\$0 0.000000	\$0 0.000000	O.K. O.K.
42 43 44	COE Cat. 2 Factor IOT Cat. 1 Factor	1.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.00000	0.000000 0.000000	1.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.K. 0.K.
45 46	Total TPIS Factor	\$4,231,543 1.000000	K26	\$2,614,362 0.617827	\$508,303 0.120122	\$0 0.000000	\$1,108,878 0.262050	\$0 0.000000	\$0 0.000000	O.K. O.K.

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	******* FCC PART 69 ******* Apportionment Factors	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(i)		
60 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.000000	0.00000 0.00000	0.000000 0.00000	0.000000	0.000000 0.000000	O.K. O.K.	
63 64 65	"BIG THREE" Expenses Factor	\$212,899 1.000000	0171	\$60,961 0.286336	\$23,851 0.112028	\$2,092 0.009826	\$115,194 0.541072	\$10,802 0.050738	\$0 0.000000	O.K.	0
66 67	Net Investment Factor	\$2,534,749 1.000000	J13	\$1,655,339 0.653058	\$216,399 0.085373	\$0 0.000000	\$663,012 0.261569	\$0 0.000000	\$0 0.000000	O.K. O.K.	

	******** FCC PART 69 ******** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	PLANT SPEC. OPER. EXPENSE:									
14 15 16 17	Network Support, Alloc. Network Support, Direct	\$165 0	N37 Direct	\$102 0	\$20 0	\$0 0	\$43 0	\$0 0	\$0 0	O.K. O.K.
18	Total Network Support Exp.	\$165		\$102	\$20	\$0	\$43	\$0	\$0	O.K.
19 20 21	General Support, Alloc. General Support, Direct	\$9,352 0	N30 Direct	\$2,187 0	\$2,252 0	\$0 0	\$4,913 0	\$0 0	\$0 0	O.K. O.K.
22 23 24	Total General Support Exp.	\$9,352		\$2,187	\$2,252	\$0	\$4,913	\$0	\$0	O.K.
25 26	Central Office Eq., Alloc. Central Office Eq., Direct	\$53,626 0	N31 Direct	\$15,277 0	\$15,732 0	\$0 0	\$22,617 0	\$0 0	\$0 0	O.K. O.K.
27 28 29	Total COE Exp.	\$53,626		\$15,277	\$15,732	\$0	\$22,617	\$0	\$0	O.K.
30 31 32	Cust. Premises Equip. Other IOT IOT Direct	\$0 0 0	L76 N43 Direct	\$0 0 0	\$0 0 - 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
33 34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 36 37 38	Cable & Wire, Alloc. Cable & Wire, Direct	\$31,174 70,827	N33 Direct	\$27,136 0	\$0 0	\$0 0	\$4,038 70,827	\$0 0	\$0 0	O.K. O.K.
39	Total C&WF Exp.	\$102,001		\$27,136	\$0	\$0	\$74,865	\$0	\$0	O.K.
40 41	TOTAL PLT. SPEC. OPER. EXP.	\$165,144		\$44,702	\$18,004	\$0	\$102,439	\$0	\$0	O.K.
42 43	TOTAL PLT. SPEC., ex SUPPORT	\$155,627		\$42,413	\$15,732	\$0	\$97,483	\$0	\$0	O.K.

i e									
******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
NON-SPECIFIC OPER. EXP.:									
Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct	\$29 0	N18 Direct	\$19 0	\$3 0	\$0 0	\$7 0	\$0 0	\$0 0	0.K. 0.K.
Total Oth. Plt. & Equip.	\$29		\$19	\$3	\$0	\$7	\$0	\$0	O.K.
Network Operations, Alloc. Network Operations, Direct	\$19,717 0	N18 Direct	\$12,862 0	\$2,155 0	\$0 0	\$4,700 0	\$0 0	\$0 0	0.K. 0.K.
Total Network Oper. Exp.	\$19,717		\$12,862	\$2,155	\$0	\$4,700	\$0	\$0	O.K.
Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Depr., Support Assets Depr., COE Switching Depr., COE Operator Depr., COE Transmission Depr., IOT Equipment	\$21,597 69,328 0 60,162 0	L23 L44 L32 L68 L78	\$5,051 0 0 28,192 0	\$5,201 51,873 0 0 0	\$0 0 0 0	\$11,346 17,454 0 31,970 0	\$0 0 0 0	\$0 0 0 0	O.K. O.K. O.K. O.K. O.K.
Depr., C&W Facilities Depr., PHFU	89,896 0	L117 L147	78,251 0	0 0	0 0	11,645 0	0 . 0	0 0	0.K. 0.K.
Total Depreciation Expense	\$240,982		\$111,494	\$57,074	\$0	\$72,414	\$0	\$0	O.K.
Amort., Tangible Assets Amort., Intangible Assets Other Amortization Direct Assigned Amort.	\$0 141 0 0	L141 L144 Direct Direct	\$0 87 0 0	\$0 17 0 0	\$0 0 0	\$0 37 0 0	\$0 0 0 0	\$0 0 0 0	O.K. O.K. O.K. O.K.
Total Amortization Exp.	\$141		\$87	\$17	\$0	\$37	\$0	\$0	O.K.
Total Depr. and Amort.	\$241,123		\$111,581	\$57,091	\$0	\$72,451	\$0	\$0	О.К.
TOTAL NON-SPEC. OPER, EXP.	\$260,870		\$124,462	\$59,249	\$0	\$77,158	\$0	\$0	O.K.
	Operating Expenses and Taxes (A) NON-SPECIFIC OPER. EXP.: Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct Total Oth. Plt. & Equip. Network Operations, Alloc. Network Operations, Direct Total Network Oper. Exp. Total Access Expenses Depr., Support Assets Depr., COE Switching Depr., COE Operator Depr., COE Transmission Depr., IOT Equipment Depr., C&W Facilities Depr., PHFU Total Depreciation Expense Amort., Tangible Assets Amort., Intangible Assets Other Amortization Direct Assigned Amort. Total Amortization Exp. Total Depr., and Amort.	Operating Expenses and Taxes (A) (B) NON-SPECIFIC OPER. EXP.: Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct Total Oth. Plt. & Equip. Network Operations, Alloc. Network Operations, Direct Total Network Oper. Exp. Total Access Expenses Depr., Support Assets Depr., COE Switching Depr., COE Transmission Depr., COE Transmission Depr., C&W Facilities Depr., PHFU Total Depreciation Expense Amort., Intangible Assets Amort., Intangible Assets Amort. Intangible Assets Ottal Amortization Direct Assigned Amort. Total Depr., and Amort. \$241,123	Operating Expenses and Taxes (A) (B) (C) NON-SPECIFIC OPER. EXP.: Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct Total Oth. Plt. & Equip. Network Operations, Alloc. Network Operations, Direct Total Network Oper. Exp. Total Access Expenses Depr., Support Assets Depr., COE Switching Depr., COE Transmission Depr., COE Transmission Depr., C&W Facilities Depr., C&W Facilities Depr., PHFU Total Depreciation Expense IntraLATA Total Apportion (B) (C) N18 Apportion (B) (C) N18 Direct S29 N18 Direct 19,717 N18 N18 Direct Direct Direct Direct Direct Depr., Support Assets S21,597 L23 Depr., COE Switching G9,328 L44 Depr., COE Operator U132 Depr., COE Operator U132 Depr., COE Transmission G0,162 L68 Depr., C&W Facilities Depr., PHFU U147 Total Depreciation Expense \$240,982 Amort., Tangible Assets Amort., Intangible Assets Amort., Intangible Assets Amort., Intangible Assets Amort., Intangible Assets Amort. Direct Direct Assigned Amort. Total Amortization Exp. \$141 Total Depr. and Amort.	Common C	Common C	IntraLATA Total Apportion Line Switching Information	Common C	IntraLATA Total Apportion Line Switching Information Transport Collection	Common C

Sheet "O" ENDING DECEMBER 31, 2001

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	******** FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
104 105	CUSTOMER OPERATIONS EXPENSE:									
106 107 108	Marketing, Allocable Marketing, Direct	\$5,053 0	N37 Direct	\$3,122 0	\$607 0	\$0 0	\$1,324 0	\$0 0 	\$0 0	O.K. O.K.
109 110	Total Marketing Expense	\$5,053		\$3,122	\$607	\$0	\$1,324	\$0	\$0	O.K.
111 112 113	Operator Service, Alloc. Operator Service, Direct	\$0 0	N61 Direct	\$0 0 	\$0 0 	\$0 0	\$0 0	\$0 0 	\$0 0	0.K. 0.K.
114 115	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116 117 118	Classified Directory Alphabetical Directory Foreign Directory	\$0 1,965 0	Direct (F) Direct	\$0 0 0	\$0 0 0	\$0 1,965 0	\$0 0 0	\$0 0 0	\$0 0 0	0.K. 0.K. 0.K.
119 120 121	Total Directory	\$1,965		\$0	\$0	\$1,965	\$0	\$0	\$0	O.K.
122 123 124 125 126	Bus. Ofc., EU Presubscription Bus. Ofc., Reserved Bus. Ofc., EU Access PL & All Other Bus. Ofc., EU Message Bus. Ofc., EU Reserved	0 0 0 2,136 0	N40 (I) (H) (H) (I)	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 2,136	\$0 0 0 0	O.K. O.K. O.K. O.K. O.K.
127 128 129 130 131	Bus. Ofc., IX Special Access Bus. Ofc., IX Switched Access Bus. Ofc., IX Silling and Collection Bus. Ofc., Coin Collection & Administ Bus. Ofc., Reserved	0 389 0 0	(1) (1) N40 (H) (D) (1)	0 240 0 0 0	0 47 0 0 0	0 0 0 0	0 102 0 0 0	0 0 0 0	0 0 0 0	O.K. O.K. O.K. O.K. O.K.
132 133 134	Total Business Office	\$2,526		\$240	\$47	\$0	\$102	\$2,136	\$0	O.K.
135 136 137 138 139	Cust. Serv., Msg. Process Cust. Serv., Other B&C Cust. Serv., CABS Cust. Serv., EU Common Line	\$0 8,010 9,062 0	(H) (H) N21 (H)	0 0 0	0 0 2,848 0	0 0 0	0 0 6,214 0	0 8,010 0 0	0 0 0 0	O.K. O.K. O.K. O.K.
140 141	Total Customer Service	\$17,072		\$0	\$2,848	\$0	\$6,214	\$8,010	\$0	О.К.
	Total BO, CS, OS, Dir.	\$21,563		\$240	\$2,895	\$1,965	\$6,316	\$10,147	\$0	O.K.

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
158 159	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$1,392 0	142 Direct	\$16 0	\$187 0	\$127 0	\$408 0	\$655 0	\$0 0	0.K. 0.K.
160 161 162	Total Other Cust. Serv.	\$1,392		\$16	\$187	\$127	\$408	\$655	\$0	O.K.
163 164	TOTAL CUSTOMER OPER. EXP.	\$28,008		\$3,378	\$3,689	\$2,092	\$8,048	\$10,802	\$0	O.K.
165 166	"BIG-THREE" EXPENSES:									
167 168 169 170	Total Pit. Specific Exp. Total Pit Non-specific Exp. Total Customer Operations	\$165,144 19,746 28,008	41 62 + 67 +69 163	\$44,702 12,881 3,378	\$18,004 2,158 3,689	\$0 0 2,092	\$102,439 4,707 8,048	\$0 0 10,802	\$0 0 0	0.K. 0.K. 0.K.
170 171 172	TOTAL "BIG THREE" EXPENSES	\$212,899		\$60,961	\$23,851	\$2,092	\$115,194	\$10,802	\$0	O.K.
172 173 174	CORPORATE OPERATIONS EXPENSE:									
175 176 177	Exec. and Planning, Alloc. Exec. and Planning, Direct	\$33,852 0	N64 Direct	\$9,693 0	\$3,792 0	\$333 0	\$18,316 0	\$1,718 0	\$0 0	0.K. 0.K.
178 179	Total Exec. and Planning	\$33,852		\$9,693	\$3,792	\$333	\$18,316	\$1,718	\$0	O.K.
180 181 182	Admin. & General, Allocable Admin. & General, Direct	\$102,566 23,130	N64 Direct	\$29,368 6,977	\$11,490 2,730	\$1,008 239	\$55,496 13,184	\$5,204 0	\$0 0	0.K. 0.K.
183 184	Total Admin. and Gen.	\$125,696		\$36,345	\$14,220	\$1,247	\$68,680	\$5,204	\$0	О.К.
185 186	TOTAL CORPORATE OPERATIONS	\$159,548		\$46,038	\$18,012	\$1,580	\$86,996	\$6,922	\$0	О.К.
187 188	NON-INCOME TAXES:									
189 190 191 192	Non-income Taxes, Allocable Non-income Taxes, Direct	\$177 0	N37 Direct	\$109 0	\$21 0	\$0 0	\$46 0	\$0 0	\$0 0	0.K. 0.K. 0.K.
193	Total Non-income Taxes	\$177		\$109	\$21	\$0	\$46	\$0	\$0	O.K.
195	TOTAL OPER. EXP. AND TAXES	\$613,748		\$218,690 ====================================	\$98,975	\$3,672	\$274,687 ======	\$17,724 =======	\$0 ======	O.K.

01:00:39 PM

02-Sep-2003

Roberts County Telephone & RC Communications

	\$0 O.K. 30% O.K.	\$0 O.K.	000 7.7.7.		0000 7.7.7.7.	\$0 O.K.	0000 7.7.7.7.		0 O.K.	\$0 O.K.
Other (I)					0000					
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Information 	\$0 10.00%	\$0		\$0	0000	\$0	og o o o	0 0	0	0\$
Local Switching	\$0 10.00%	\$0	000	\$0	0000	\$0	<u>0</u> 000	0 0	0	0\$
Common Line	\$0 10.00%	0\$	000	\$0	0000	0\$	<u>0</u> 000		0	0\$
Source	Q52 B19		T37 T37 Direct		T67 T37 T37 Direct		29 29 U195 Direct	Direct 6+31+32+33	37	
Part 36 InterLATA Total	\$0 10.00%	0\$	0 0	0\$	<u>0</u> 000	0\$	<u>0</u> 000	0 0	0	0\$
FCC PART 69 ****** InterLATA Revenue Requirement Summary	v.v. Net Investment Rate of Return	Return on Rate Base	AFUDC ITC Amortization Other Return Adjustments	Net Return	interest Expense Capitalized Payroll Taxes Depreciation Adjustment Other Income Adjustments	After Tax Income	State Income Taxes Federal Income Taxes Operating Expenses and Taxes	Other Revenue Adjustments Basis for Gross Receipts Tax	Gross Receipts Tax	TOTAL REVENUE REQUIREMENT

	FCC PART 69 ******** InterLATA Investment Summary	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	Land and Support Assets	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 16 17	Central Office Equipment Info. Term./Orig. Equipment Cable and Wire Facilities	\$0 0 0	R70 R78 R117	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
18 19 20	Total COE, IOT, C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 22	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23 24 25	Total Tele. Plt. ex Intang. Total Intangible Assets	\$0 0	R144	\$0 O	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
26 27	Total Plant In Service Total Plt. Held Future Use	\$0 0	R147	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
28 29	Total ST PUC Total LT PUC	0	R163 R164	0	0	0	0 0	0	0 0	0.K. 0.K.
30 31	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
32 33 34	TOTAL TELEPHONE PLANT less:	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Accum. Depr., Plt. in Serv.	0	S23	0	0	0 .	0	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 41 42	Accum. Def. Inc. Taxes, Net	U	S47	0	0	0	0	0	0	O.K.
43 44	Other Assets	0	Direct	0	O	0	0	<u> </u>	0	O.K.
45 46	NET TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	0	R173	0	0	Ö	Ō	Ō	ō	0.K.
49	Cash Working Capital	0	R175	0	0	0	0	0	0	O.K.
50 51	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
52 53	NET INVESTMENT	\$0 ========		\$0 ===========	\$0 ======	\$0	\$0 ====================================	\$0	\$0	O.K.

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

Sheet "R" ENDING DECEMBER 31, 2001

	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
58 59 60 61 62 63 64 65 66 67 68	COE Exch. Trunk COE Exch. Line - Message COE Exch. Line - PL etc. COE Exch. Line - Assigned COE Interexchange, Message COE Interexchange, PL COE Interexchange, Assigned COE H/R Message COE H/R Assigned Total COE Transmission	\$0 0 0 0 0 0 0 0 0	Direct (D) (I) Direct (G) (I) (G) (G) Direct	\$0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0 0	\$0 0 0 0 0 0 0 0	O.K. O.K. O.K. O.K. O.K. O.K. O.K.
70 71 72 73	Total Central Office Equip. IOT EQUIPMENT:	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74 75 76 77	Public Telephone Coinless Pay Phone Customer Premises Equipment	\$0 0 0	T43 (D) T60	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	0.K. 0.K. 0.K.
78 79 80 81	Total IOT Equipment CABLE AND WIRE FACILITIES:	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 83 84 85	Exchange PL and WATS Exchange Message Exchange Assigned	\$0 0 0	(I) (D) Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	-\$0 0 0	O.K. O.K. O.K.
86 87	Total Exchange Line C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88 89 90	Exchange Trunk, Message Exchange Trunk, PL	\$0 0	Direct Direct	\$0 0 	\$0 0 	\$0 0 	\$0 0 	\$0 0	\$0 0	0.K. 0.K.
91 92	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93 94 95 96	Interexchange Message Interexchange PL, WATS Interexchange Assigned	\$0 0 0	(G) (I) (G)	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
97	Total Interexchange C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

٠	FCC PART 69 ******** InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
111 112 113	H/R C&WF, Message H/R C&WF, WATS H/R C&WF, Assigned	\$0 0 0	(G) (I) Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	0.K. 0.K. 0.K.
114 115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116 117 118	Total Cable and Wire Facil.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
119 120	TANGIBLE ASSETS:									
121 122	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 124 125 126	COE Operator Leases COE Tandem Switching Leases COE Local Switching Leases COE Transmission Leases	\$0 0 0 0	32 34 39 68	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	O.K. O.K. O.K. O.K.
127 128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	o.K.
129 130 131	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
132 133	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
134 135	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136 137 138	Leasehold Impr., Alloc. Leasehold Impr., Direct	\$0 0	T37 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
139 140	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141 142	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 144 145	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
146 147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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

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Billing and Collection	Œ		0 0	00	000		0.5		0\$	00	0	\$0	\$0		\$0 0	000	0	00	\$0
Common Transport	(9)		0\$	00	000		O\$		\$0	0	0	\$0	\$0		\$0	000	0	00	\$0
Information	(F)		0\$	00	000		0\$		Q\$ °	00	0	\$0	\$0		0\$ 0	000	0	00	\$0
Local Switching	(E)		0	00	000		O#		0\$	00	0	\$0	\$0		O\$ 0	000	0	00	0\$
Common Line	(D)		0\$	00	000		O#		\$0	0	0	\$0	80		<u>چ</u> ۵	000	0	0 0	0\$
Source or Apportion	(0)		T28 R44	R32 R68	R78 R117 T37	Š.			T37	T37	T37				T28 R44	R32 R68	R78	R117 T37	
Part 36 InterLATA Total	(B)		0\$	00	000		0#		00	0	0	\$0	0\$		င္တ	00	0	00	\$0
****** FCC PART 69 ****** InterLATA Reserves and Deferrals	(A)	ACCUM. DEPRECIATION, TPIS:	Support Assets COE Switching	COE Operator COE Transmission	IOT Equipment Cable and Wire Facilities Other plant			ACCUM. AMORTIZATION:	Accum. Depreciation, PHFU	Accum. Amort., Tangible IIIV. Accum. Amort., Intang. Inv.	Accum. Amort., Other	Tot. Accum. Amortization	Total Accum. Depr./Amort.	ACCUM. DEF. INC. TAXES, NET:	Support Assets COE Switching	COE Operator	IOT Equipment	Cable and Wire Fac. Unclassified	Total Accum. Def. Inc. Taxes
		13	t t	17	3 23 4	2 23 2	2 2	28	27	8 8	3 33	32 33	888	34 38 8	8 4	4 6	ξ . ξ	4 & 3	47

Sheet "T" ENDING DECEMBER 31, 2001

	******* FCC PART 69 *******	Part 36 InterLATA		Common	Local	Information	Common	Billing and Collection	Other	
	Apportionment Factors	Total	Source	Line	Switching	iniormation	Transport	Collection		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14 15 16	Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities	\$0 0 0	R70 R78 R117	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
17 18 19	Total Factor	\$0 0.000000		\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	O.K. O.K.
20 21 22	Sum: Sw., Trans., Other Factor	\$0 0.000000	17	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	0.K. 0.K.
23 24 25 26	Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message	\$0 0 0	R70 R78 R117-83	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
27 28 29	Total Factor	\$0 0.000000		\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	0.K. 0.K.
30 31 32 33 34 35	General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment	\$0 0 0 0	R25 13 14 15 R177	\$0 0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0 0	O.K. O.K. O.K. O.K. O.K.
36 37 38	Total Factor	\$0 0.000000		\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	O.K. O.K.
39 40 41	Sum: Com. Ln., Sw., Trans. Factor	\$0 0.000000	36	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	O.K. O.K.
42 43 44	COE Cat. 2 Factor IOT Cat. 1 Factor	1.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.00000	0.000000 0.00000	1.000000 0.000000	0.000000 0.000000	0.000000 0.00000	O.K. O.K.
45 46	Total TPIS Factor	\$0 0.000000	Q26	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	O.K. O.K.

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	******* FCC PART 69 ******* Apportionment Factors	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
60 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000	0.000000 0.00000	0.000000 0.00000	0.000000 0.00000	0.000000 0.000000	O.K. O.K.
63 64 65	"BIG THREE" Expenses Factor	\$0 0.000000	U171	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	\$0 0.000000	O.K. O.K.
66 67	Net Investment Factor	0.000000	P13	0 0.000000	0 0000000	0.000000	0 0.000000	0.000000	0.000000	O.K. O.K.

Sheet "U" ENDING DECEMBER 31, 2001

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

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0000000 О. Қ \$0 တ္အ ဝ Ş S 000000 8 0000 8 8 80 Other ε о О 80 g S g-00000 8 တ္တဝဝဝ 80 တ္တ \$ Billing and Collection $\widehat{\Xi}$ တ္တဝဝဝ \$ \$ ၀န္ \$0 \$ g 00000 80 Common Transport 000000 **\$**0 8 င္အ ၀ 8 80 Information Ē တ္တ္ဆ 000000 \$0 80 8 \$0 Local Switching Œ င္အ \$ 8 Common Line 9 Apportion <u>O</u> T18 Direct T18 Direct Direct R23 R44 R32 R68 R78 R717 R117 \$0 \$0 Part 36 InterLATA Total (B) Operating Expenses and Taxes TOTAL NON-SPEC, OPER. EXP. NON-SPECIFIC OPER. EXP.: Depr., Support Assets
Depr., COE Switching
Depr., COE Transmission
Depr., COE Transmission
Depr., IOT Equipment
Depr., C&W Facilities
Depr., PHFU ****** FCC PART 69 ****** Total Depreciation Expense Network Operations, Alloc. Network Operations, Direct Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct Amort., Tangible Assets Amort., Intangible Assets Other Amortization Total Network Oper. Exp. Total Access Expenses Direct Assigned Amort. Total Amortization Exp. Total Oth. Pit. & Equip. Total Depr. and Amort.

					oberto obditty Totop	shorte a 110 comman	ilodilorio			
	******* 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:									
105 106 107 108	Marketing, Allocable Marketing, Direct	\$0 0	T37 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
109 110	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111 112 113	Operator Service, Alloc. Operator Service, Direct	\$0 0	T61 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
114 115	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116 117 118 119	Classified Directory Alphabetical Directory Foreign Directory	\$0 0 0	Direct (F) Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	0.K. 0.K. 0.K.
120 121	Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122 123 124 125 126 127 128 129 130	Bus. Ofc., EU Presubscription Bus. Ofc., Reserved Bus. Ofc., EU Access PL & All Other Bus. Ofc., EU Message Bus. Ofc., EU Reserved Bus. Ofc., IX Special Access Bus. Ofc., IX Switched Access Bus. Ofc., IX Billing and Collection Bus. Ofc., Coin Collection & Administ	0 0 0 0 0	T40 (l) (H) (H) (l) (l) T40 (H)	\$0 0 0 0 0 0	\$0 0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	\$0 0 0 0 0 0	O.K. O.K. O.K. O.K. O.K. O.K. O.K.
131 132 133	Bus. Ofc., Reserved Total Business Office	0 \$0	(1)	0 \$0	0 \$0	 \$0	0 \$0	 \$0	0 \$0	0.K. 0.K.
134 135 136 137 138 139	Cust. Serv., Msg. Process Cust. Serv., Other B&C Cust. Serv., CABS Cust. Serv., EU Common Line	\$0 0 0 0	(H) (H) T21 (H)	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0 0	O.K. O.K. O.K. O.K.
140 141	Total Customer Service	\$0		\$0	\$0	\$0	\$ 0	\$0	\$0	O.K.
142	Total BO, CS, OS, Dir.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
158 159	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	142 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
160 161 162	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
163 164	TOTAL CUSTOMER OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
165 166	"BIG-THREE" EXPENSES:									
167	Total Plt. Specific Exp.	\$0	41	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	Ō	62 + 67 +69	Ô	0	0	0	0	0	O.K.
169 170	Total Customer Operations	0	163	0	0	0	0	0	0	O.K.
171 172	TOTAL "BIG THREE" EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
173 174	CORPORATE OPERATIONS EXPENSE:									
175	Exec. and Planning, Alloc.	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176 177	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
178 179	Total Exec. and Planning	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
180	Admin. & General, Allocable	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
181 182	Admin. & General, Direct	<u> </u>	Direct	0	0	0	0	0	0	O.K.
183 184	Total Admin. and Gen.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187 188	NON-INCOME TAXES:									
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 191 192	Non-income Taxes, Direct	0	Direct	0	0		0	0	0	0.K. 0.K.
193 194	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
195	TOTAL OPER. EXP. AND TAXES	\$0 		\$0	\$0 ======	\$0 ======	\$0 ======	\$0 ======	\$0 =========	O.K.

Sheet "V" Input Documentation, Page 1

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME	Roberts County Telephone & RC Con	nmunications
PERIOD ADDRESSED	ENDING DECEMBER 31, 2001	
RUN DATE AND TIME	02-Sep-2003	01:00:39 PN

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

Intrastate

						Messaç	je Telepł	none Servic	e		Priva	te Line			
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Othe		InterLA	TA	IntraLA	ΤΑ	InterL.A	TA .	IntraLA	TA	TOTA INTRAST	
	(A)	(B)	(C)	(D)		(E)		(F)		(G)	(H)	(1))
21 22 23 24 25 26 27 28 29 30 31 32	PLANT INVESTMENT DETAIL: Land, Allocable Land, Direct Motor Vehicles Aircraft Special Purpose Vehicles Garage Work Equipment Other Work Equipment Buildings, Allocable Buildings, Direct Furniture Office Equipment General Purpose Computers	0 0 0 0 0 0 0 1,382,948 0 0			0		0		0		0		0		0
33 34 35 36 37	CAT 1 Oper. Sys., TSPS CAT 1 Oper. Sys., Other TSPS CAT 1 Oper. Sys., Aux. Pos. CAT 1 Oper. Sys., Other CAT 2 Tandem Sw. Allocable	0 0 0 0 338,145			0		0		0		0	*****	0		0
38 39 40 41	CAT 2 Tandem Sw. Direct CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct CAT 4.12 Exchange Trunk	0 2,134,507 0 139,070			0		0		0		0		0		0 0
42 43 44 45	CAT 4.12 Exchange Hunk CAT 4.12 Exch. Tr. Direct CAT 4.13 Exch. Ln. Msg., PL & WAT! Reserved CAT 4.13 Direct	1,675,430 0 0			0		0		0	_	0		0	****	0
46 47 48	CAT 4.13 Direct CAT 4.23 Message, PL & WATS Reserved CAT 4.23 Direct CAT 4.3 H/R Message	1,167,568 0 0 0 153,613			0		0		0		0		0		0
49 50 51 52 53	CAT 4.3 WATS CAT 4.3 WATS CAT 4.3 Direct CAT 1 Other IOT Equipment CAT 1 Coinless Pay Phones	0 0			0 0		0 0		0 0		0 0		0 0		0 0

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

Intrastate

		wa~11				Messa	ge Telepl	hone Ser	vice	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Priv	ate Line		то	TAL
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Interstate and Other		InterLA	гA	IntraL	ATA	InterLA	·ΤΑ	IntraLA	TA	INTRA	
	(A)	(B)	(C)	(D)		(E)	**	(i	=)	(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	8,623,674													
74	Other CAT 1 C&WF	0			0		0		0		0		0		0
75	CAT 2 C&WF	177,924													
76	CAT 2 C&WF, Wideband	0			0		0		0		0		0		0
77	CAT 3 Joint Message & PL/WATS	778,425													
78	Reserved	. 0													
79	CAT 3 Direct	0			0		0		0		0		0		0
80	CAT 4 Message	200,164	****												
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	13,094			0		0		13,094		0		0		13,094
101	Materials and Supplies	104,747													
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	(18,589)		(18,5	89)		0		0		0		0		0

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

Intrastate

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						Messa	age Telep	hone Sen	vice		Priva	ate Line		_	
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other		InterLA	TA	IntraLA	ATA	InterLA	TA	IntraLA	TA		OTAL ASTATE
	. (A)	(B)	(C)	(D)		(E)		(F	·)	(G))	(H)			(1)
123	TPUC Short Term, Alloc.	61,897													
124	TPUC - Short Term, Direct	0			0		0		0		0		0		0
125	TPUC Long Term, Alloc.	0													
126	TPUC Long Term, Direct	0			0		0		0		0		0		0
127 128	RESERVES AND DEFERRALS:														
129	Acc. Depr. Support Assets	553,294													
130	Acc. Depr. COE Switching	1,502,308													
131	Acc. Depr. COE Operator	0													
132	Acc. Depr. COE Transmission	1,184,967						'							
133	Acc. Depr. IOT Equipment	0													
134	Acc. Depr. Cable and Wire Facilities	3,636,189													
135	Acc. Depr. Other Plant	0			0		0		0		0		0		0
136	Accum, Amort., Tangible Inv.	0													
137	Accum, Amort., Intang. Inv.	1,544					1								
138	Accum. Amort., Other	0			0		0		0 -		0		0		0
139	Acc. Def. IT Support Assets	9,135													
140	Acc. Def. IT COE Switching	47,580													
141	Acc. Def. IT COE Operator	0													
142	Acc. Def. IT COE Trans.	15,074				****									
143	Acc. Def. IT IOT Equipment	0													
144	Acc. Def. IT C&WF	93,275													
145 146	Acc. Def. IT Unclassified	0			0		0		0		0		0		0
147	OPERATING EXPENSES AND TAXES:														
148	Network Support, Alloc.	655													
149	Network Support, Direct	0			0		0		0		0		0		0
150	General Support, Alloc.	37,183													
151	General Support, Direct	. 0	****		0		0		0		0		0		0
152	Central Office Eq., Alloc.	208,594													
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.	125,530													
159	Cable & Wire, Direct	190,800		119,9	73		0	7	70,827		. 0		0		70,827

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

Intrastate

						Moss	ago Tolon	hone Servi	ira		Prive	ate Line			
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate		InterLA		IntraLA		InterLAT		IntraLA	 ГА	TOTA INTRAST	
											-				
	(A)	(B)	(C)	(D)		(E))	(F)		(G)		(H)		(1)	l .
176	Oth. Plt. and Equip., Alloc.	116													_
177	Oth. Plt. and Equip., Direct	0			0		0		0		0		0		0
178	Network Operations, Alloc.	78,390									_				_
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	85,864													
182	Depr., COE Switching	303,251													
183	Depr., COE Operator	0													
184	Depr., COE Transmission	215,223													
185	Depr., IOT Equipment	0													
186	Depr., C&W Facilities	361,990													
187	Amort., Tangible Assets	0													
188	Amort., Intangible Assets	141													
189	Other Amortization	0			0		0		0		0		0		0
190	Direct Assigned Amort.	0			0		0		0		0		0		0
191	Marketing, Allocable	24,708												*****	
192	Marketing, Direct	0			0		0		0		0		0		0
193	Operator Service, Alloc.	0		*****											
194	Operator Service, Direct	0			0		0		0		0		0		0
195	Classified Directory	. 0			0		0		0		0		0		0
196	Alphabetical Directory	19,833													
197	Foreign Directory	0													
198	Bus. Ofc., EU Presubscription	10,984													
199	Bus. Ofc., EU MTS & WATS	22,071													
200	Bus. Ofc., EU Access, P/L & all Other	0													
201	Bus. Ofc., IXC Special Access	0													
202	Bus. Ofc., IXC Switched Access	1,076		***											
203	Bus. Ofc., IXC B & C Services	. 0													
204	Coin Collect & Admin.	0													
205	Cust. Svc., Direct	0			0		0		0		0		0		0
206	Cust. Serv., Msg. Process	0													
207	Cust. Serv., Other B&C	53,402													
208	Cust. Serv., CABS	18,124													
209	Cust. Serv., EU Common Line	2,811			2,811		0		0		0		0		0
210	Other Cust. Serv., Alloc.	7,706									-				
211	Other Cust. Serv., Direct	91			91		0		0		0		0		0
212	Exec. and Planning, Alloc.	127,203			- •		-		-		_		-		-
213	Exec. and Planning, Direct	0			0		0		0		0		0		0
					-		-		-		-		-		-

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

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Intrastate

		TOTAL	Samuel			Messa	ge Teleph	none Servi	ce		Priv	ate Line		T	OTAL
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Othe		InterLA	TA	IntraL/	ATA	InterLA	TA	IntraLA	TA		ASTATE
	(A)	(B)	(C)	(D)		(E))	(F)	(G)	- 	(H)	·		(1)
230	Admin. & General, Allocable	385,404													
231	Admin. & General, Direct	23,130			0		0	:	23,130		0		0		23,130
232	Non-income Taxes, Allocable	704		***					•						
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	34.00%												*****	
238	Gross Receipts Tax Rate	3.00%													
239	Rate of Return	10.00%		****											
240	AFUDC	0								***					
241	ITC Amortization	0													
242	Other Return Adjustments	0			0		0		0		0		0		0
243	Contributions	0													
244	Interest Expense	501,165	~~~									****			
245	Capital Lease Expense	0										****			
246	Capitalized Payroll taxes	0													
247	Depreciation Adjustment	U	****		_		•		•		_				
248	Other Income Adjustments	Ů			Ü		0		Ü		U		0		0
249	Uncollectibles	(400 E77)		/00	704\		0	,,	0		Ü		Ü		(00.040)
250 251	Other Revenue Adjustments Other Revenue Taxes	(126,577)		(96,	761)		U	(2	29,816)		U		U		(29,816)
252	Outer Revenue Taxes	U			U		U		U		U		U		U

Sheet "V" Input Documentation, Page 6

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Roberts County Telephone & RC Communications ENDING DECEMBER 31, 2001

02-Sep-2003

01:00:39 PM

				_	Interstate		Int		
		TOTAL	Source/	_	Priv	ate Line	Private Line		TOTAL
	******* FCC PART 36 *******	COMPANY	Allocator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
271 272 273	(A) Working Loops Equivalent Interexchange Cct. Miles Interexchange Circuit Terminations	(B) 2,221 74,841 438	(C)	(D) 43 1,752 10	(E) 0 0	(F) 0 0	(G) 0 0	(H) 0 0	(i) 0 0

DEFORE 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 ROBERTS COUNTY TELEPHONE) NOTICE OF ENTRY
COOPERATIVE ASSOCIATION AND RC)
COMMUNICATIONS, INC.) TC02-088

On July 1, 2002, Roberts County Telephone Cooperative Association and RC Communications, Inc. (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, \P 1), that to provide intrastate telecommunications services, S&S "requires . . . switched access services from the Rural Local Exchange Carriers in South Dakota" which include Company (Petition, \P 2), and that "[b]ecause S&S Communications purchases switched access services from [Company] any increase in the rates of such services will directly and immediately affect the pecuniary interests of S&S Communications as it will naturally affect S&S Communications' operating expenses." (Petition, \P 3).
- 4. On July 11, 2003, Company filed a Motion to Dismiss asserting that S&S no longer meets the standards for intervention set forth in SDCL 1-26-17.1 and ARSD 20:10:01:15.05 and therefore lacks standing to be a party in this case. The Company's basis for its motion is the Commission's decision in Docket No. TC02-166 to revoke S&S's certificate of authority to provide telecommunications services in South Dakota.
- 5. On August 8, 2003, the Commission issued a Notice of Intent to Consider Motion as One for Summary Judgment, Order for and Notice of Hearing; Order Extending Time for Response (Notice and Order) requesting the parties to file any affidavits or other proof demonstrating that a genuine issue of material fact exists or does not exist as to S&S's continuing interest in this proceeding sufficient to maintain intervenor party status.
- 6. The Commission takes official notice of the following matters of record in the Commission's files. On June 16, 2003, the Commission issued an Order to Show Cause and Notice of Hearing in Docket No. TC02-166 requiring S&S to appear and show cause as to why, *inter alia*, its certificate of authority to provide telecommunications services in South Dakota should not be revoked. On June 30 and July 2, 2003, the Commission held a contested case hearing on the Order to Show Cause. On July 2, 2003, following the conclusion of the evidentiary hearing and the arguments of the parties, the Commission unanimously voted to revoke S&S's certificate of authority to provide telecommunications services in South Dakota. On August 28, 2003, the Commission issued its Findings of Fact; Conclusions of Law; Notice of Entry of Order in Docket No. TC02-166 (TC02-166)

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

- 7. The Company's Motion to Dismiss and the Notice and Order provided sufficient notice to S&S of the Company's assertion of the Commission's action in Docket No. TC02-166 as a basis for the Commission's decision on the Motion to Dismiss to afford S&S a reasonable opportunity to refute the facts of record officially noticed in Finding 6 as provided for in SDCL 1-26-19(3).
- 8. The revocation of S&S's certificate of authority to provide intrastate interexchange services in the TC02-166 Order precludes S&S from utilizing the Company's switched access services to provide intrastate interexchange telecommunications services in South Dakota.
- 9. At the August 4, 2003 meeting at which the Company's Motion to Dismiss was first before the Commission, S&S stated that they were no longer paying for switched access services from Company.
- 10. In the Affidavit, Mr. Sumption states on behalf of S&S that "over the past several weeks several individuals and/or entities have expressed an interest in purchasing S&S Communications and/or its assets" (Affidavit, \P 5), that "S&S Communications is presently in negotiations to sell its business and/or assets" (Affidavit, \P 6) and that S&S's pecuniary interests will be directly and immediately affected by the Commission's decision in this matter "for the following reasons:
 - (A) Subsequent to the sale, S&S Communications, regardless of the name by which it will do business, will have to purchase switched access services;
 - (B) The individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota;
 - (C) If the individual and/or entity interested in purchasing S&S Communications and/or its assets fails to follow through with the purchase, S&S Communications will be divested of a substantial amount of revenue that would have been directed to creditors and/or subscribers that lost service." (Affidavit, ¶ 7).
- 11. In the Affidavit, Mr. Sumption states that he is "one of the partners that owns and operates Intervenor S&S Communications." (Affidavit, ¶ 1).
- 12. Because S&S is a partnership, there is at least some question whether S&S could be sold to anyone as a legal entity. Furthermore, given the financial problems of S&S as documented in the TC02-166 Order and record, the Commission does not find it credible that anyone would acquire S&S as a legal entity and thereby render itself liable for S&S debts and liabilities.
- 13. Following revocation of its certificate of authority, S&S does not in any case have the legal right, as a matter of law, to convey to any purchaser of its assets or business either its certificate of authority or any other right to provide intrastate interexchange telecommunications services in South Dakota.
- 14. Following revocation of its certificate of authority, S&S does not have the legal right to continue to provide services that would involve the purchase of intrastate switched access services

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

- 15. The statement in Affidavit \P 7(B), that "the individual and/or entity interested in purchasing S&S Communications and/or its assets has expressed some reluctance in following through with the purchase as a result of the rates presently charged for switched access services in South Dakota" is hearsay, is not legally admissible evidence and is therefore not a showing of evidence that is sufficient to raise a genuine issue of material fact as to the matter asserted. That the alleged speaker is not identified and apparently was not even identifiable as a person or entity weakens the credibility of the assertion even more.
- 16. Viewing the Affidavit and the other documents, admissions and evidence in the record in the light most favorable to S&S, no admissible evidence provided by or pointed to by S&S offers any concrete showing that a person or entity that has expressed interest in purchasing S&S's assets has a present intention to provide intrastate interexchange services in South Dakota and would thus incur switched access charges which could be affected by the decision in this proceeding.
- 17. Any person who might have an interest in purchasing the assets of S&S who is presently providing intrastate interexchange services in South Dakota has had an interest in the outcome of this proceeding that it could have asserted in a petition for intervention on its own behalf prior to now. No such petition has been filed.
- 18. Some concrete showing of current proximate interest is required as a condition of permitting S&S to maintain its status as an intervenor party.
- 19. S&S's mere assertion that it is offering telecommunications assets for sale which might possibly be sold to a person who does not now, but might desire to, provide intrastate interexchange services in South Dakota and who might theoretically have concerns about the Company's switched access revenue requirement is too speculative to meet the test for proof of standing as an intervenor and is not a sufficient showing of interest peculiar to S&S, as opposed to an interest common to the public at large, to justify S&S's intervenor party status in this proceeding.
- 20. Based upon the above findings, the Commission finds (i) that the Affidavit of S&S and the other documents and showings of evidence in the record in this proceeding are insufficient to demonstrate that a genuine issue of material fact is presented that would require a factual hearing as to a present interest of S&S in this proceeding that is sufficient to warrant its continued standing as an intervenor party and (ii) that after viewing all reasonable inferences to be drawn from the evidence in the record herein in favor of S&S, Company is entitled to a summary disposition as a matter of law granting Company's Motion to Dismiss S&S as an intervenor party.
- 21. The interests of the ultimate consumers of switched access services to be provided by Company are not peculiar to S&S as opposed to the general public and such consumer and general public interests are adequately represented in this proceeding by the Commission's Staff. Furthermore, given S&S's conduct toward the Commission and S&S's customers as set forth in the TC02-166 Order, the Commission does not find that S&S is an appropriate advocate for the interests of customers' or the general public's interests in this proceeding.
- 22. The evidence does not support a finding that S&S has acted in a dilatory or obstructionist manner while an intervenor party to this proceeding and such a finding has not been relied upon by the Commission in reaching its decision herein.

CONCLUSIONS OF LAW

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

- 9. S&S has failed to make a sufficient showing that a genuine issue of material fact is presented as to a pecuniary interest peculiar to S&S in this proceeding and the Commission concludes that a genuine issue of material fact is not presented.
- 10. S&S's asserted pecuniary interest arising from its ownership of assets that might be used in South Dakota by a purchaser of such assets to provide telecommunications services that would require the purchase of switched access services from Company is not proof of a sufficiently proximate interest in the outcome of this proceeding to justify intervenor party status.
- 11. Company is entitled to disposition in its favor as a matter of law of its Motion to Dismiss considered as a motion for summary disposition.
- 12. Company's Motion to Dismiss is granted.
- 13. Despite its dismissal as a party to this proceeding, the partners of S&S and/or the owners of its assets may request the right to appear and be heard in this proceeding as non-party participants pursuant to ARSD 20:10:01:15.06.

It is therefore

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

NOTICE OF ENTRY OF ORDER

PLEASE TAKE NOTICE that this Order was duly entered on the ______ 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 __gth_ day of September, 2003.

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

ROBERT K. SAHR, Chairman January

Say January

GARY HANSON, Commissioner

JAMES A. BURG, Commissioner

BY ORDER OF THE COMMISSION:

OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT)	ORDER APPROVING
OF SWITCHED ACCESS REVENUE)	REVENUE REQUIREMENT
REQUIREMENT FOR ROBERTS COUNTY)	
TELEPHONE COOPERATIVE ASSOCIATION)	TC02-088
AND RC COMMUNICATIONS, INC.)	

On July 1, 2002, Roberts County Telephone Cooperative Association and RC Communications, Inc. (Roberts/RC) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On April 7, 2003 and September 3, 2003, Roberts/RC 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 Roberts/RC. 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 Roberts/RC'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 Roberts/RC'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 <u>23</u>^{Nb} day of September, 2003.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

Date:

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

ROBERT K. SAHR, Chairman

GARY HANSON, Commissioner