

In the Matter of _____ IN THE MATTER OF THE _____ ESTABLISHMENT OF SWITCHED _____ ACCESS RATES FOR SOUTH DAKOTA _____ NETWORK, LLC _____

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
7/1 02	Filed and docketed;
7/3 02	Weekly filing;
7/15 02	S&S Communications Petition to Intervene;
8/7 02	Order Granting Petition to Intervene; Order Assessing Filing Fee;
8/26 02	Notice of Appearance and Request for Service;
9/6 02	S&S Request for Access to Confidential Information;
7/11 03	Motion to Dismiss and Motion for Extension of Time to Respond to ^{Search Discovery Request}
7/24 03	Intervenor's Brief in Response to Motion to Dismiss and Motion for ^{Extension of Time}
8/8 03	Notice of Intent to Consider Motion and for Summary Judgment; Order for and Notice of Hearing; ^{Order Extending Time for Response}
8/14 03	Affidavit of Less Sumption;
8/18 03	Response of Conponents named in Above Dockets to Affidavit of Less Sumption;
9/8 03	Revised Cost Study;
9/9 03	Trial Decision and Order Granting Motion to Dismiss on Summary Disposition; ^{Notice of Entry}
9/4 03	Staff Memo to Commissioners
10/28 03	Order Approving Revenue Requirement and Tariff Revisions;
10/28 03	Docket Closed.
11/12 03	Revised Tariff Pages.



June 28, 2002

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

RECEIVED

JUL 01 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Ref: SD 6088 – 1.8
2001 Separations Study Access Filing

Dear Ms. Elofson:

On behalf of South Dakota Network, LLC (SDN) enclosed is the Intrastate Switched Access Separations Study, pursuant to the rules established by the Public Utilities Commission (Commission). Also enclosed are revised pages of the SDN Tariff No. 1 for filing with the Commission. The purpose of the filing is to implement a rate revision as necessitated by revisions in the revenue requirement.

The following documentation is included:

1. Five (5) hard copies of the PUC Summary Forms
2. One (1) copy of the program disk
3. One (1) original and four (4) copies of the Cost Study Certification Form
4. The original tariff pages and (11) copies.

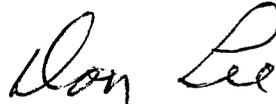
In addition, three (3) copies of the following supporting data to the cost study have been included and are to be treated as proprietary information:

1. Audit Report as of December 31, 2001
2. Trial Balance Worksheet for the year ending December 31, 2001
3. Reclassification Journal Entries
4. Non-Regulated Removal Worksheet
5. Access Minutes of Use Summary

We would appreciate your acknowledgement of receipt of this filing by return of one (1) copy of the tariff pages appropriately receipted.

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

Sincerely,
Martin Group, Inc.



Don Lee

JH

Attachments: Access Study (5)
Program Disk (1)
Cost Study Certification Form (5)
Tariff pages (11)
Access Study Supporting Data (3)

cc: Bryan Roth - *McCook Coop*
Mark Shlanta
Brian Meyer

**SOUTH DAKOTA TARIFF NO. 1
ACCESS SERVICE**

SDN, LLC

**10th Revised Page 1
Cancels 9th Revised Page 1**

CHECK SHEET

Title Page 1 and Pages 1 to 206 inclusive of this tariff are effective as of the date shown. Original and revised pages as named below contain all changes from the original tariff that are in effect on the date hereof.

<u>Page</u>	<u>Number of Revision Except as Indicated</u>
1	10th Revised*
7	1st Revised
84	1st Revised
84.1	Original
93	1st Revised
95	1st Revised
96	1st Revised
119	1st Revised
120	1st Revised
166	6th Revised*
169	4th Revised
169.1	Original
170	3rd Revised
171	3rd Revised
171.1	1 st Revised
172	3rd Revised
172.1	1 st Revised

* Indicates revisions this issue

Issued: June 28, 2002

Effective: August 1, 2002

**By: Bryan Roth
President
2900 West 10th Street
Sioux Falls, South Dakota 57104**

**SOUTH DAKOTA TARIFF NO. 1
ACCESS SERVICE**

SDN, LLC

**6th Revised Page 166
Cancels 5th Revised Page 166**

6. Switched Access Service (Cont'd)

6.8 Rates and Charges

		<u>Rate Per Access Minute</u>	
6.8.1	<u>Centralized Equal Access Service</u>	\$0.0081	(R)
		<u>Rate Per Call Blocked</u>	
6.8.2	<u>Network Blocking</u>	\$0.0271	
		<u>Rate Per Access Minute</u>	
6.8.3	<u>Switched Transport</u>	\$0.0000	
		<u>Rate Per Order</u>	
6.8.4	<u>Interim NXX Translation</u>	\$181.00	

Issued: June 28, 2002

Effective: August 1, 2002

**By: Bryan Roth
President
2900 West 10th Street
Sioux Falls, South Dakota 57104**

2001 Intrastate Cost Study

for

SOUTH DAKOTA NETWORK, LLC

Prepared by:

Martin Group
1515 N. Sanborn Blvd.
Mitchell, SD 57301-1021
(605) 996-9646

South Dakota Network, LLC

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
INTRALATA:										
15	Net Investment	\$1,338,593	J13	\$0	\$1,338,593	\$0	\$0	\$0	\$0	O.K.
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17										
18	Return on Rate Base	\$133,859		\$0	\$133,859	\$0	\$0	\$0	\$0	O.K.
19	Return Adjustments	(1,999)	J18-20	0	(1,999)	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$131,860		\$0	\$131,860	\$0	\$0	\$0	\$0	O.K.
22	Income Taxes	47,453	J31-32	0	47,453	0	0	0	0	O.K.
23	Expenses and Other Taxes	1,746,674	J33-35, 40	0	1,746,674	0	0	0	0	O.K.
24										
25	Total IntraLATA Rev. Req.	\$1,925,987		\$0	\$1,925,988	\$0	\$0	\$0	\$0	O.K.
26										
27										
28										
29	INTERLATA:									
30										
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33										
34	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36										
37	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40										
41	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42										
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$1,925,987		\$0	\$1,925,988	\$0	\$0	\$0	\$0	
	ACCESS ELEMENT MINUTES OF USE			1	237,687,904		1			
	ACCESS RATE PER MINUTE	\$0.008103		\$0.000000	\$0.008103		\$0.000000			

Intrastate

***** FCC PART 36 *****		TOTAL COMPANY		Intrastate Service		Private Line		TOTAL INTRASTATE	
Revenue Requirement Summary		(B)		(D)		(G)		(I)	
13	State Income Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	Federal Income Tax Rate	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%
15	Gross Receipts Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16									
17									
18	Net Investment	\$3,774,740	C68	\$2,436,147	10.00%	\$1,338,593	10.00%	\$0	\$1,338,593
19	Rate of Return	10.00%	—	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
20									
21	Return on Rate Base	\$377,474		\$243,615		\$133,859		\$0	\$133,859
22									
23	AFUDC	(5,639)	H43	-3639,923749	0	-1999,076251	0	0	(1,999)
24	ITC Amortization	0	H36	0	0	0	0	0	0
25	Other Return Adjustments	0	V242	0	0	0	0	0	0
26									
27	Net Return	\$371,835		\$239,975		\$131,860		\$0	\$131,860
28									
29	Contributions	0	H52	0	0	0	0	0	0
30	Interest Expense	59,619	H44	38,484	0	21,135	0	0	21,135
31	Capital Lease Expense	0	H46	0	0	0	0	0	0
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0
34	Other Income Adjustments	0	V248	0	0	0	0	0	0
35									
36	After Tax Income	\$312,216		\$201,491		\$110,725		\$0	\$110,725
37									
38	State Income Taxes	\$0	Formula	\$0	0	\$0	0	\$0	\$0
39	Federal Income Taxes	133,807	Formula	86,353	0	47,453	0	0	47,453
40	Operating Expenses and Taxes	4,876,553	1196	3,141,746	0	1,734,807	0	0	1,734,807
41	Uncollectibles	40,920	V249	29,053	0	11,867	0	0	11,867
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0
43									
44	Net Revenue	\$5,423,115		\$3,497,127		\$1,925,987		\$0	\$1,925,987
45	Gross Receipts Taxes	0	Formula	0	0	0	0	0	0
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0
47	TOTAL REVENUE REQUIREMENT	\$5,423,115		\$3,497,127		\$1,925,987		\$0	\$1,925,987

South Dakota Network, LLC

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				(C)	(D)	InterLATA	IntraLATA		
13	Land and Support Investment	\$3,391,820	D33	\$2,189,389	\$0	\$1,202,431	\$0	\$0	\$1,202,431	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	9,810,660	D68	6,332,693	0	3,477,967	0	0	3,477,967	O.K.
17	COE Transmission Equipment	0	D85	0	0	0	0	0	0	O.K.
18										
19	Total COE	\$9,810,660		\$6,332,693	\$0	\$3,477,967	\$0	\$0	\$3,477,967	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	0	D137	0	0	0	0	0	0	O.K.
22										
23	Total COE, IOT, C&WF	\$9,810,660		\$6,332,693	\$0	\$3,477,967	\$0	\$0	\$3,477,967	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$62,291	D209	\$40,208	\$0	\$22,083	\$0	\$0	\$22,083	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$13,264,771		\$8,562,290	\$0	\$4,702,481	\$0	\$0	\$4,702,481	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	108,266	D218-219	69,885	0	38,381	0	0	38,381	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$108,266		\$69,885	\$0	\$38,381	\$0	\$0	\$38,381	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$13,373,037		\$8,632,175	\$0	\$4,740,862	\$0	\$0	\$4,740,862	O.K.

		Intrastate							
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Message Telephone Service			Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	Interstate (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)	
56 Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(9,689,174)	E34	(6,254,275)	0	(3,434,899)	0	0	(3,434,899)	O.K.
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60									
61 TOTAL NET PLANT	\$3,683,863		\$2,377,900	\$0	\$1,305,963	\$0	\$0	\$1,305,963	O.K.
62									
63 Materials and Supplies	0	H31	0	0	0	0	0	0	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65 Cash Working Capital	90,877	Formula	58,246	0	32,630	0	0	32,630	O.K.
66 Equal Access Investment	0	—	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$3,774,740		\$2,436,147	\$0	\$1,338,593	\$0	\$0	\$1,338,593	O.K.
69									

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$92,855	H33	\$59,937	\$0	\$32,918	\$0	\$0	\$32,918	O.K.	
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.	
17										
18 Total Land	\$92,855		\$59,937	\$0	\$32,918	\$0	\$0	\$32,918	O.K.	
19										
20 Motor Vehicles	\$26,867	H33	\$17,342	\$0	\$9,525	\$0	\$0	\$9,525	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	64,948	H33	41,923	0	23,025	0	0	23,025	O.K.	
25 Buildings, Allocable	2,517,600	H33	1,625,088	0	892,512	0	0	892,512	O.K.	
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.	
27 Furniture	192,791	H33	124,445	0	68,346	0	0	68,346	O.K.	
28 Office Equipment	209,297	H33	135,099	0	74,198	0	0	74,198	O.K.	
29 General Purpose Computers	287,462	H33	185,554	0	101,908	0	0	101,908	O.K.	
30										
31 Total Support Assets	\$3,298,965		\$2,129,452	\$0	\$1,169,513	\$0	\$0	\$1,169,513	O.K.	
32										
33 Tot. Land and Support Assets	\$3,391,820		\$2,189,389	\$0	\$1,202,431	\$0	\$0	\$1,202,431	O.K.	
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.	
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.	
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.	
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.	
48										
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				(C)	(D)	InterLATA	IntraLATA		
63	CAT 3 Local Sw. Allocable	\$9,810,660	G15	\$6,332,693	\$0	\$3,477,967	\$0	\$0	\$3,477,967	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$9,810,660		\$6,332,693	\$0	\$3,477,967	\$0	\$0	\$3,477,967	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$9,810,660		\$6,332,693	\$0	\$3,477,967	\$0	\$0	\$3,477,967	O.K.
69		=====		=====	=====	=====	=====	=====	=====	
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	0	G13	0	0	0	0	0	0	O.K.
76	CAT 4.13 PL, WATS, Local	0	F18	0	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	0	G18	0	0	0	0	0	0	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	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	0	G29	0	0	0	0	0	0	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
86		=====		=====	=====	=====	=====	=====	=====	
87										
88	INFORMATION ORIGATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95		=====		=====	=====	=====	=====	=====	=====	
96										

South Dakota Network, LLC

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	0	F31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	0	G13	0	0	0	0	0	0	0	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	0	O.K.
117										
118 Total CAT 1 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
119										
120 CAT 2 C&WF	\$0	G28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	0	O.K.
122										
123 Total CAT 2 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125 CAT 3 Joint Message	0	G17	0	0	0	0	0	0	\$0	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	0	O.K.
128										
129 Total CAT 3 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
130										
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	0	O.K.
134										
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136										
137 TOTAL C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
138	=====		=====	=====	=====	=====	=====	=====	=====	
139										
140 CAPITAL LEASES:										
141										
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	0	O.K.
144										
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service			Private Line		TOTAL INTRASTATE	O.K.
				InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
160										
161	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	0	H17	0	0	0	0	0	0	0	O.K.
163	0	H18	0	0	0	0	0	0	0	O.K.
164	0	H20	0	0	0	0	0	0	0	O.K.
165	0	V89	0	0	0	0	0	0	0	O.K.
166										
167	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175										
176										
177										
178	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	0	H18	0	0	0	0	0	0	0	O.K.
180	0	H16	0	0	0	0	0	0	0	O.K.
181	0	H20	0	0	0	0	0	0	0	O.K.
182	0	V96	0	0	0	0	0	0	0	O.K.
183	0	V97	0	0	0	0	0	0	0	O.K.
184	0	V98	0	0	0	0	0	0	0	O.K.
185										
186	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187										
188	\$13,202,480		\$8,522,082	\$0	\$4,680,398	\$0	\$0	\$0	\$4,680,398	O.K.
189										

South Dakota Network, LLC

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$62,291	H36	\$40,208	\$0	\$22,083	\$0	\$0	\$22,083	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208									
209 Total Intangible Assets	\$62,291		\$40,208	\$0	\$22,083	\$0	\$0	\$22,083	O.K.
210	=====		=====	=====	=====	=====	=====	=====	
211									
212 OTHER TELEPHONE PLANT:									
213									
214 Held for Fut. Use - Alloc.	\$0	—	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	—	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	108,266	H35	69,885	0	38,381	0	0	38,381	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220 Tele. Pll. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. Pll. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$108,266		\$69,885	\$0	\$38,381	\$0	\$0	\$38,381	O.K.

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$785,969	H13	\$507,336	\$0	\$278,633	\$0	\$0	\$278,633	O.K.	
16 COE Switching	8,877,530	H19	5,730,366	0	3,147,164	0	0	3,147,164	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	0	H31	0	0	0	0	0	0	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$9,663,499		\$6,237,702	\$0	\$3,425,797	\$0	\$0	\$3,425,797	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	25,675	H41	16,573	0	9,102	0	0	9,102	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$25,675		\$16,573	\$0	\$9,102	\$0	\$0	\$9,102	O.K.	
33										
34 Total Accum. Depr./Amort.	\$9,689,174		\$6,254,275	\$0	\$3,434,899	\$0	\$0	\$3,434,899	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

	Private Line									
	***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service		Other
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(A)	(B)	(C)	(D)			
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	0	0	0	0	0	0	0	0	O.K.	
16 Avg. Cost per Loop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
17										
18 CAT 4.13 Exch Ln. Invest.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
19										
20										
21 Circuit Terminations	0	0	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
23										
24 CAT 4.23 Other IX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	0	0	0	0	0	0	0	0		
30 Loops Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
31 CAT 1 Exchange C&WF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	0	0	0	0	0	0	0	0	O.K.	
35 IX Cct. Miles Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Physical Allocation Factors	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Subscriber Plant Fact. (SPF)	0.000000	SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
16										
17	Conversation Minute-Miles	0.000000	CMM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	Conversation Minutes	0.000000	CM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19	Subscriber Minutes (SLU)	0.000000	SLU	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	0.000000	ETM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	0.000000	EMTS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
38	EU Access, P/L and All Other Factor	0.000000	EPLO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	0.000000	TLM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Relative Users Percent	0.000000	RUP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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.

South Dakota Network, LLC

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Internal Allocation Factors	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Support Assets	1.000000	D31	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
14	Land and Support Assets	1.000000	D33	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	1.000000	D66	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
19	COE Total Switching	1.000000	D68	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
20	COE Transmission	0.000000	D85	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
21	Total COE	1.000000	C19	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
22										
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26										
27	C&WF CAT 1	0.000000	D118	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	0.000000	D129	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	0.000000	D137	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Total Equipment	1.000000	C23	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
34										
35	TPIS	1.000000	C32	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	1.000000	C29	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
42										
43	Long-term PUC	1.000000	C36	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
44	Net Telephone Plant	1.000000	C61	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
45	Total Net Investment	1.000000	C68	0.645381	0.000000	0.354619	0.000000	0.000000	0.354619	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.640572	0.000000	0.359428	0.000000	0.000000	0.359428	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.640572	0.000000	0.359428	0.000000	0.000000	0.359428	O.K.

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$104,495	H14	\$67,451	\$0	\$37,044	\$0	\$0	\$37,044	\$37,044	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$104,495		\$67,451	\$0	\$37,044	\$0	\$0	\$37,044	\$37,044	O.K.
24										
25 Central Office Eq., Alloc.	\$797,419	H21	\$514,727	\$0	\$282,692	\$0	\$0	\$282,692	\$282,692	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$797,419		\$514,727	\$0	\$282,692	\$0	\$0	\$282,692	\$282,692	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$0	H31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	O.K.
39										
40 Total C&WF Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$901,914		\$582,177	\$0	\$319,737	\$0	\$0	\$319,737	\$319,737	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$797,419		\$514,727	\$0	\$282,692	\$0	\$0	\$282,692	\$282,692	O.K.

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$145,937	H33	\$94,201	\$0	\$51,736	\$0	\$0	\$51,736	\$51,736	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$145,937		\$94,201	\$0	\$51,736	\$0	\$0	\$51,736	\$51,736	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$207,402	H13	\$133,876	\$0	\$73,526	\$0	\$0	\$73,526	\$73,526	O.K.
73 Depr., COE Switching	2,249,364	H19	1,451,944	0	797,420	0	0	797,420	797,420	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	0	H31	0	0	0	0	0	0	0	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$2,456,766		\$1,585,820	\$0	\$870,946	\$0	\$0	\$870,946	\$870,946	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	12,053	H41	7,780	0	4,273	0	0	4,273	4,273	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$12,053		\$7,780	\$0	\$4,273	\$0	\$0	\$4,273	\$4,273	O.K.
88										
89 Total Depr. and Amort.	\$2,468,819		\$1,593,600	\$0	\$875,219	\$0	\$0	\$875,219	\$875,219	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$2,614,756		\$1,687,801	\$0	\$926,955	\$0	\$0	\$926,955	\$926,955	O.K.

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	0	O.K.
109										
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	0	O.K.
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	0	G19	0	0	0	0	0	0	0	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120										
121 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	0	G37	0	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	0	G38	0	0	0	0	0	0	0	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	0	O.K.
130										
131 Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	0	O.K.
135 Cust. Serv., Other B&C	0	G44	0	0	0	0	0	0	0	O.K.
136 Cust. Serv., CABS	33,008	G45	16,504	0	16,504	0	0	0	16,504	O.K.
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	0	O.K.
138										
139 Total Customer Service	\$33,008		\$16,504	\$0	\$16,504	\$0	\$0	\$0	\$16,504	O.K.
140										
141 Total Bus. Ofc., Cust. Serv.	\$33,008		\$16,504	\$0	\$16,504	\$0	\$0	\$0	\$16,504	O.K.
142										

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$33,008		\$16,504	\$0	\$16,504	\$0	\$0	\$16,504	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$797,419	44	\$514,727	\$0	\$282,692	\$0	\$0	\$282,692	O.K.
167	Total Network Oper. Exp.	145,937	68	94,201	0	51,736	0	0	51,736	O.K.
168	Total Customer Operations	33,008	161	16,504	0	16,504	0	0	16,504	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$976,364		\$625,432	\$0	\$350,932	\$0	\$0	\$350,932	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$538,876	H50	\$345,189	\$0	\$193,687	\$0	\$0	\$193,687	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$538,876		\$345,189	\$0	\$193,687	\$0	\$0	\$193,687	O.K.
179										
180	Admin. & General, Allocable	\$531,981	H50	\$340,772	\$0	\$191,209	\$0	\$0	\$191,209	O.K.
181	Admin. & General, Direct	0	V231	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$531,981		\$340,772	\$0	\$191,209	\$0	\$0	\$191,209	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$1,070,857		\$685,961	\$0	\$384,896	\$0	\$0	\$384,896	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$228,000	H36	\$147,172	\$0	\$80,828	\$0	\$0	\$80,828	O.K.
191	Non-income Taxes, Direct	28,018	V233	22,130	0	5,888	0	0	5,888	O.K.
192										
193	Total Non-income Taxes	\$256,018		\$169,302	\$0	\$86,716	\$0	\$0	\$86,716	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$4,876,553		\$3,141,746	\$0	\$1,734,807	\$0	\$0	\$1,734,807	O.K.

South Dakota Network, LLC

***** FCC PART 69 *****									
IntraLATA Revenue Requirement Summary									
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment	\$1,338,593	K52	\$0	\$1,338,593	\$0	\$0	\$0	\$0	O.K.
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15									
16 Return on Rate Base	\$133,859		\$0	\$133,859	\$0	\$0	\$0	\$0	O.K.
17									
18 AFUDC	(1,999)	N37	0	(1,999)	0	0	0	0	O.K.
19 ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21									
22 Net Return	\$131,860		\$0	\$131,860	\$0	\$0	\$0	\$0	O.K.
23									
24 Interest Expense	21,135	N67	0	21,135	0	0	0	0	O.K.
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28									
29 After Tax Income	\$110,725		\$0	\$110,725	\$0	\$0	\$0	\$0	O.K.
30									
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32 Federal Income Taxes	47,453	29	0	47,453	0	0	0	0	O.K.
33 Operating Expenses and Taxes	1,734,807	O195	0	1,734,807	0	0	0	0	O.K.
34 Uncollectibles	11,867	Direct	0	11,867	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	1,916,120	16+31+32+33	0	1,916,120	0	0	0	0	O.K.
38									
39									
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$1,925,987		\$0	\$1,925,988	\$0	\$0	\$0	\$0	O.K.
44									

South Dakota Network, LLC

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$1,202,431	L25	\$0	\$1,202,431	\$0	\$0	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$3,477,967	L70	\$0	\$3,477,967	\$0	\$0	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	0	L117	0	0	0	0	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$3,477,967		\$0	\$3,477,967	\$0	\$0	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Tele. Plt. ex Intang.	\$4,680,398		\$0	\$4,680,398	\$0	\$0	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	22,083	L144	0	22,083	0	0	0	0	0	O.K.
25										
26 Total Plant In Service	\$4,702,481		\$0	\$4,702,481	\$0	\$0	\$0	\$0	\$0	O.K.
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	L163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	38,381	L164	0	38,381	0	0	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$4,740,862		\$0	\$4,740,862	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,425,797	M23	0	3,425,797	0	0	0	0	0	O.K.
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	9,102	M29	0	9,102	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$1,305,963		\$0	\$1,305,963	\$0	\$0	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	0	L173	0	0	0	0	0	0	0	O.K.
49 Cash Working Capital	32,630	L175	0	32,630	0	0	0	0	0	O.K.
50 Equal Access Investment	0	L177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$1,338,593		\$0	\$1,338,593	\$0	\$0	\$0	\$0	\$0	O.K.
53										

South Dakota Network, LLC

***** FCC PART 69 *****										
IntraLATA Investment Detail										
(A)	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$32,918	N28	0	32,918	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$32,918		\$0	\$32,918	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$1,169,513	N28	\$0	\$1,169,513	\$0	\$0	\$0	\$0	O.K.
21	Support Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$1,169,513		\$0	\$1,169,513	\$0	\$0	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$1,202,431		\$0	\$1,202,431	\$0	\$0	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$3,477,967	(E)	\$0	\$3,477,967	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$3,477,967		\$0	\$3,477,967	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$3,477,967		\$0	\$3,477,967	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	0	(D)	0	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	0	(G)	0	0	0	0	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$3,477,967		\$0	\$3,477,967	\$0	\$0	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	0	(D)	0	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	\$0		\$0	\$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	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$22,083	N37	\$0	\$22,083	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.

South Dakota Network, LLC

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	38,381	N46	0	38,381	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$38,381		\$0	\$38,381	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$32,630	N37	\$0	\$32,630	\$0	\$0	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 *****									
IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$278,633	N28	\$0	\$278,633	\$0	\$0	\$0	\$0	\$0 O.K.
16 COE Switching	3,147,164	L44	0	3,147,164	0	0	0	0	0 O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	0 O.K.
18 COE Transmission	0	L68	0	0	0	0	0	0	0 O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	0 O.K.
20 Cable and Wire Facilities	0	L117	0	0	0	0	0	0	0 O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	0 O.K.
22									
23 Total Accum. Depr., TPIS	\$3,425,797		\$0	\$3,425,797	\$0	\$0	\$0	\$0	\$0 O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
29 Accum. Amort., Intang. Inv.	9,102	N37	\$0	\$9,102	\$0	\$0	\$0	\$0	\$0 O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
31									
32 Tot. Accum. Amortization	\$9,102		\$0	\$9,102	\$0	\$0	\$0	\$0	\$0 O.K.
33									
34 Total Accum. Depr./Amort.	\$3,434,899		\$0	\$3,434,899	\$0	\$0	\$0	\$0	\$0 O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	0 O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	0 O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	0 O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	0 O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	0 O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	0 O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.

South Dakota Network, LLC

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$387,977	O171	\$0	\$387,977	\$0	\$0	\$0	\$0	\$0	O.K.
64 Factor	1.000000		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
65										
66 Net Investment	\$1,338,593	J13	\$0	\$1,338,593	\$0	\$0	\$0	\$0	\$0	O.K.
67 Factor	1.000000		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

South Dakota Network, LLC

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$37,044	N30	\$0	\$37,044	\$0	\$0	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$37,044		\$0	\$37,044	\$0	\$0	\$0	\$0	O.K.
24									
25 Central Office Eq., Alloc.	\$282,692	N31	\$0	\$282,692	\$0	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$282,692		\$0	\$282,692	\$0	\$0	\$0	\$0	O.K.
29									
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$0	N33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$319,737		\$0	\$319,737	\$0	\$0	\$0	\$0	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$282,692		\$0	\$282,692	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$51,736	N18	\$0	\$51,736	\$0	\$0	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$51,736		\$0	\$51,736	\$0	\$0	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$73,526	L23	\$0	\$73,526	\$0	\$0	\$0	\$0	O.K.
72 Depr., COE Switching	797,420	L44	0	797,420	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	0	L68	0	0	0	0	0	0	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	0	L117	0	0	0	0	0	0	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$870,946		\$0	\$870,946	\$0	\$0	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	4,273	L144	0	4,273	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$4,273		\$0	\$4,273	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$875,219		\$0	\$875,219	\$0	\$0	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$926,955		\$0	\$926,955	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0	O.K.
137 Cust. Serv., CABS	16,504	N21	0	16,504	0	0	0	0	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$16,504		\$0	\$16,504	\$0	\$0	\$0	\$0	O.K.
141									
142 Total BO, CS, OS, Dir.	\$16,504		\$0	\$16,504	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$16,504		\$0	\$16,504	\$0	\$0	\$0	\$0	\$0	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$319,737	41	\$0	\$319,737	\$0	\$0	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	51,736	62 + 67 + 69	0	51,736	0	0	0	0	0	O.K.
169 Total Customer Operations	16,504	163	0	16,504	0	0	0	0	0	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$387,977		\$0	\$387,977	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$193,687	N64	\$0	\$193,687	\$0	\$0	\$0	\$0	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$193,687		\$0	\$193,687	\$0	\$0	\$0	\$0	\$0	O.K.
179										
180 Admin. & General, Allocable	\$191,209	N64	\$0	\$191,209	\$0	\$0	\$0	\$0	\$0	O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$191,209		\$0	\$191,209	\$0	\$0	\$0	\$0	\$0	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$384,896		\$0	\$384,896	\$0	\$0	\$0	\$0	\$0	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$80,828	N37	\$0	\$80,828	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	5,888	Direct	0	5,888	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$86,716		\$0	\$86,716	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$1,734,807		\$0	\$1,734,807	\$0	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 *****									
InterLATA Revenue Requirement Summary									
	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment	\$0	Q52	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15									
16 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17									
18 AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19 ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21									
22 Net Return	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23									
24 Interest Expense	\$0	T67	0	0	0	0	0	0	O.K.
25 Capitalized Payroll Taxes	0	T37	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	T37	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28									
29 After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30									
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									
43 TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72 Depr., COE Switching	0	R44	0	0	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	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									
79 Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80									
81 Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** 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 Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
106 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
107 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
109 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
110 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
113 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
114 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115 Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
117 Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
118 Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	0	O.K.
119 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
120 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
121 Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
122 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
123 Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
125 Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
126 Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
127 Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0	O.K.
128 Cust. Serv., CABS	0	T21	0	0	0	0	0	0	O.K.
129 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
130 Total Customer Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131 Total BO, CS, OS, Dir.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

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

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME South Dakota Network, LLC
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 27-Jun-2002 01:53:09 PM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	92,855	--	--	--	--	--	--	--
22 Land, Direct	0	--	0	0	0	0	0	0
23 Motor Vehicles	26,867	--	--	--	--	--	--	--
24 Aircraft	0	--	--	--	--	--	--	--
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--
26 Garage Work Equipment	0	--	--	--	--	--	--	--
27 Other Work Equipment	64,948	--	--	--	--	--	--	--
28 Buildings, Allocable	2,517,600	--	--	--	--	--	--	--
29 Buildings, Direct	0	--	0	0	0	0	0	0
30 Furniture	192,791	--	--	--	--	--	--	--
31 Office Equipment	209,297	--	--	--	--	--	--	--
32 General Purpose Computers	287,462	--	--	--	--	--	--	--
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--
35 CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--	--
36 CAT 1 Oper. Sys., Other	0	--	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--
38 CAT 2 Tandem Sw. Direct	0	--	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	9,810,660	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	0	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	0	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--
45 CAT 4.13 Direct	0	--	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	0	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--
48 CAT 4.23 Direct	0	--	0	0	0	0	0	0
49 CAT 4.3 H/R Message	0	--	--	--	--	--	--	--
50 CAT 4.3 WATS	0	--	0	0	0	0	0	0
51 CAT 4.3 Direct	0	--	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	--	--	--	--	--	--	--
53 CAT 1 Coinless Pay Phones	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

South Dakota Network, LLC
 ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	0	---	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0	0
75	CAT 2 C&WF	0	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	0	---	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	0	0	0	0	0	0
85	COE Operator	0	---	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---	---
89	COE Direct	0	---	0	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0	0
99	Allocable Acct. No. 2690	62,291	---	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	0	---	0	0	0	0	0	0	0
101	Materials and Supplies	0	---	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

South Dakota Network, LLC
 ENDING DECEMBER 31, 2001

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--
124 TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	108,266	--	--	--	--	--	--	--
126 TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0
127								
128 RESERVES AND DEFERRALS:								
129 Acc. Depr. Support Assets	785,969	--	--	--	--	--	--	--
130 Acc. Depr. COE Switching	8,877,530	--	--	--	--	--	--	--
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--
132 Acc. Depr. COE Transmission	0	--	--	--	--	--	--	--
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--
134 Acc. Depr. Cable and Wire Facilities	0	--	--	--	--	--	--	--
135 Acc. Depr. Other Plant	0	--	0	0	0	0	0	0
136 Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--
137 Accum. Amort., Intang. Inv.	25,675	--	--	--	--	--	--	--
138 Accum. Amort., Other	0	--	0	0	0	0	0	0
139 Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--
140 Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--
141 Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--
142 Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--
143 Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--
144 Acc. Def. IT C&WF	0	--	--	--	--	--	--	--
145 Acc. Def. IT Unclassified	0	--	0	0	0	0	0	0
146								
147 OPERATING EXPENSES AND TAXES:								
148 Network Support, Alloc.	0	--	--	--	--	--	--	--
149 Network Support, Direct	0	--	0	0	0	0	0	0
150 General Support, Alloc.	104,495	--	--	--	--	--	--	--
151 General Support, Direct	0	--	0	0	0	0	0	0
152 Central Office Eq., Alloc.	797,419	--	--	--	--	--	--	--
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.	0	--	--	--	--	--	--	--
159 Cable & Wire, Direct	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

South Dakota Network, LLC
 ENDING DECEMBER 31, 2001

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
176	Oth. Plt. and Equip., Alloc.	0	--	--	--	--	--	--	--	--	
177	Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0	
178	Network Operations, Alloc.	145,937	--	--	--	--	--	--	--	--	
179	Network Operations, Direct	0	--	0	0	0	0	0	0	0	
180	Total Access Expense	0	--	0	0	0	0	0	0	0	
181	Depr., Support Assets	207,402	--	--	--	--	--	--	--	--	
182	Depr., COE Switching	2,249,364	--	--	--	--	--	--	--	--	
183	Depr., COE Operator	0	--	--	--	--	--	--	--	--	
184	Depr., COE Transmission	0	--	--	--	--	--	--	--	--	
185	Depr., IOT Equipment	0	--	--	--	--	--	--	--	--	
186	Depr., C&W Facilities	0	--	--	--	--	--	--	--	--	
187	Amort., Tangible Assets	0	--	--	--	--	--	--	--	--	
188	Amort., Intangible Assets	12,053	--	--	--	--	--	--	--	--	
189	Other Amortization	0	--	0	0	0	0	0	0	0	
190	Direct Assigned Amort.	0	--	0	0	0	0	0	0	0	
191	Marketing, Allocable	0	--	--	--	--	--	--	--	--	
192	Marketing, Direct	0	--	0	0	0	0	0	0	0	
193	Operator Service, Alloc.	0	--	--	--	--	--	--	--	--	
194	Operator Service, Direct	0	--	0	0	0	0	0	0	0	
195	Classified Directory	0	--	0	0	0	0	0	0	0	
196	Alphabetical Directory	0	--	--	--	--	--	--	--	--	
197	Foreign Directory	0	--	--	--	--	--	--	--	--	
198	Bus. Ofc., EU Presubscription	0	--	--	--	--	--	--	--	--	
199	Bus. Ofc., EU MTS & WATS	0	--	--	--	--	--	--	--	--	
200	Bus. Ofc., EU Access, P/L & all Other	0	--	--	--	--	--	--	--	--	
201	Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	--	--	
202	Bus. Ofc., IXC Switched Access	0	--	--	--	--	--	--	--	--	
203	Bus. Ofc., IXC B & C Services	0	--	--	--	--	--	--	--	--	
204	Coin Collect & Admin.	0	--	--	--	--	--	--	--	--	
205	Cust. Svc., Direct	0	--	0	0	0	0	0	0	0	
206	Cust. Serv., Msg. Process	0	--	--	--	--	--	--	--	--	
207	Cust. Serv., Other B&C	0	--	--	--	--	--	--	--	--	
208	Cust. Serv., CABS	33,008	--	--	--	--	--	--	--	--	
209	Cust. Serv., EU Common Line	0	--	0	0	0	0	0	0	0	
210	Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--	--	
211	Other Cust. Serv., Direct	0	--	0	0	0	0	0	0	0	
212	Exec. and Planning, Alloc.	538,876	--	--	--	--	--	--	--	--	
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

South Dakota Network, LLC
 ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA
230	Admin. & General, Allocable	531,981	--	--	--	--	--	--	--	--
231	Admin. & General, Direct	0	--	0	--	0	--	0	--	0
232	Non-income Taxes, Allocable	228,000	--	--	--	--	--	--	--	--
233	Non-income Taxes, Direct	28,018	--	22,130	--	0	5,888	0	0	5,888
234										
235	OTHER INCOME STATEMENT:									
236	State Income Tax Rate	0.00%	--	--	--	--	--	--	--	--
237	Federal Income Tax Rate	30.00%	--	--	--	--	--	--	--	--
238	Gross Receipts Tax Rate	0.00%	--	--	--	--	--	--	--	--
239	Rate of Return	10.00%	--	--	--	--	--	--	--	--
240	AFUDC	(5,639)	--	--	--	--	--	--	--	--
241	ITC Amortization	0	--	--	--	--	--	--	--	--
242	Other Return Adjustments	0	--	0	--	0	--	0	--	0
243	Contributions	0	--	--	--	--	--	--	--	--
244	Interest Expense	59,619	--	--	--	--	--	--	--	--
245	Capital Lease Expense	0	--	--	--	--	--	--	--	--
246	Capitalized Payroll taxes	0	--	--	--	--	--	--	--	--
247	Depreciation Adjustment	0	--	--	--	--	--	--	--	--
248	Other Income Adjustments	0	--	0	--	0	--	0	--	0
249	Uncollectibles	40,920	--	29,053	--	0	11,867	0	0	11,867
250	Other Revenue Adjustments	0	--	0	--	0	--	0	--	0
251	Other Revenue Taxes	0	--	0	--	0	--	0	--	0
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

South Dakota Network, LLC
 ENDING DECEMBER 31, 2001

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

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

South Dakota Network, LLC

Based on information known to me or provided to me by employees responsible for the preparation of the data in this submission, I hereby certify that the data has been reviewed and is complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission, to the best of my knowledge.

Date:

6-25-02

Certifying Signature:

Don Lee

Name:

Don Lee

Title:

Director of Settlements

**SOUTH DAKOTA NETWORK, LLC
SIOUX FALLS, SOUTH DAKOTA**

*FINANCIAL REPORT
DECEMBER 31, 2001 AND 2000*

**SOUTH DAKOTA NETWORK, LLC
SIOUX FALLS, SOUTH DAKOTA**

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Consultants • Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
South Dakota Network, LLC
Sioux Falls, South Dakota

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

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

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

Eide Bailly LLP

February 1, 2002
Sioux Falls, South Dakota

SOUTH DAKOTA NETWORK, LLC
SIOUX FALLS, SOUTH DAKOTA

BALANCE SHEETS
DECEMBER 31, 2001 AND 2000

	<u>2001</u>	<u>2000</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,357,038	\$ 489,079
Accounts receivable, net of allowance for doubtful accounts of \$100,000	1,731,129	1,481,510
Accounts receivable - related party	294,102	267,923
Patronage capital allocations receivable	21,763	28,426
Other current assets	<u>57,480</u>	<u>85,160</u>
Total current assets	<u>3,461,512</u>	<u>2,352,098</u>
NONCURRENT ASSETS		
Investments in affiliated companies	1,110,194	962,730
Restricted cash - employee pension funds	668,279	-
Prepaid rents	<u>89,701</u>	<u>91,852</u>
Total noncurrent assets	<u>1,868,174</u>	<u>1,054,582</u>
TELECOMMUNICATIONS PLANT		
In Service	26,835,650	24,599,692
Under construction	<u>2,124,924</u>	<u>155,207</u>
Total	<u>28,960,574</u>	<u>24,754,899</u>
Less accumulated depreciation and amortization	<u>16,111,156</u>	<u>12,744,453</u>
Total telecommunications plant - net	<u>12,849,418</u>	<u>12,010,446</u>
	<u>\$ 18,179,104</u>	<u>\$ 15,417,126</u>

	<u>2001</u>	<u>2000</u>
LIABILITIES AND MEMBERS' EQUITY		
CURRENT LIABILITIES		
Current maturities of long-term debt	\$ 1,287,000	\$ 1,226,000
Note payable	-	300,000
Accounts payable	2,661,485	1,249,163
Accounts payable - related party	946,234	1,041,562
Accrued taxes - other	254,614	240,408
Deferred revenue	417,229	237,072
Other accrued liabilities	125,753	82,116
Total current liabilities	<u>5,692,315</u>	<u>4,376,321</u>
OTHER LIABILITIES - EMPLOYEE PENSION FUNDS	<u>668,279</u>	<u>-</u>
LONG-TERM DEBT, LESS CURRENT MATURITIES	<u>2,418,938</u>	<u>2,316,541</u>
MEMBERS' EQUITY		
Members' contribution	7,057,290	7,057,290
Retained earnings	2,342,282	1,666,974
	<u>9,399,572</u>	<u>8,724,264</u>
	<u>\$ 18,179,104</u>	<u>\$ 15,417,126</u>

SOUTH DAKOTA NETWORK, LLC
SIOUX FALLS, SOUTH DAKOTA

STATEMENTS OF INCOME
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

	<u>2001</u>	<u>2000</u>
OPERATING REVENUES		
Network access services revenue	\$ 5,005,366	\$ 4,718,255
Contract services revenue	6,714,481	5,239,263
Miscellaneous revenue	694,380	514,209
Allowance for uncollectible revenue	(100,000)	-
Total operating revenue	<u>12,314,227</u>	<u>10,471,727</u>
OPERATING EXPENSES		
Plant specific operations	3,153,404	2,281,776
Plant nonspecific operations	597,770	470,413
Depreciation and amortization	3,571,115	3,129,962
Customer operations	483,235	320,634
Corporate operations	2,238,262	2,136,658
Other operating taxes	256,018	237,161
Total operating expenses	<u>10,299,804</u>	<u>8,576,604</u>
OPERATING INCOME	<u>2,014,423</u>	<u>1,895,123</u>
NONOPERATING INCOME		
Interest income	19,243	16,087
Equity in earnings of investments	53,534	51,819
Allowance for funds used during construction	44,554	95,750
	<u>117,331</u>	<u>163,656</u>
INCOME BEFORE INTEREST EXPENSE	<u>2,131,754</u>	<u>2,058,779</u>
INTEREST EXPENSE	<u>278,706</u>	<u>391,805</u>
NET INCOME	<u>\$ 1,853,048</u>	<u>\$ 1,666,974</u>

**SOUTH DAKOTA NETWORK, LLC
SIOUX FALLS, SOUTH DAKOTA**

**STATEMENTS OF MEMBERS' EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>Members Equity</u>	<u>Retained Earnings</u>	<u>Total</u>
Balance January 1, 2000	\$ 7,057,290	\$ -	\$ 7,057,290
Net Income	<u>-</u>	<u>1,666,974</u>	<u>1,666,974</u>
Balance December 31, 2000	7,057,290	1,666,974	8,724,264
Net Income	-	1,853,048	1,853,048
Distributions - cash	<u>-</u>	<u>(1,177,740)</u>	<u>(1,177,740)</u>
Balance December 31, 2001	<u>\$ 7,057,290</u>	<u>\$ 2,342,282</u>	<u>\$ 9,399,572</u>

SOUTH DAKOTA NETWORK, LLC
SIOUX FALLS, SOUTH DAKOTA

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2000

	<u>2001</u>	<u>2000</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 1,853,048	\$ 1,666,974
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	3,571,115	3,129,962
Earnings in equity investments	(53,534)	(51,819)
Change in assets and liabilities		
(Increase) decrease in other assets		
Accounts receivable	(269,135)	(179,691)
Other current assets	27,680	(7,663)
Prepaid rent	2,151	(61,483)
Increase (decrease) in other liabilities		
Accounts payable and accrued expenses	1,554,994	949,051
Deferred income taxes - current	-	(269,639)
	<u>6,686,319</u>	<u>5,175,692</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Telecommunications plant additions	(4,410,087)	(4,347,439)
(Increase) decrease in other investments	(93,930)	53,232
	<u>(4,504,017)</u>	<u>(4,294,207)</u>
NET CASH (USED IN) INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Advances on long-term borrowings	1,585,655	-
Net (payments) advances on line-of-credit	(300,000)	300,000
Principal payments on long-term borrowings	(1,337,234)	(1,136,906)
Payments on capital lease	(85,024)	(63,540)
Distributions paid	(1,177,740)	-
	<u>(1,314,343)</u>	<u>(900,446)</u>
NET CASH (USED IN) FINANCING ACTIVITIES		
NET CHANGE IN CASH AND CASH EQUIVALENTS	867,959	(18,961)
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	489,079	508,040
CASH AND CASH EQUIVALENTS, END OF PERIOD	\$ 1,357,038	\$ 489,079

STATEMENTS OF CASH FLOWS- page 2

	<u>2001</u>	<u>2000</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Cash payments for:		
Interest	<u>\$ 278,706</u>	<u>\$ 391,805</u>
Income taxes	<u>\$ -</u>	<u>\$ 271,964</u>

SOUTH DAKOTA NETWORK, LLC
SIOUX FALLS, SOUTH DAKOTA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2000

NOTE 1 - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of operations

The company began operations in 1992 to provide centralized equal access services for consumers located primarily in South Dakota. The company has expanded its lines of service to include the leasing of point to point broadband transport facilities, the provision of frame relay services, ATM services and other communications services. Effective January 1, 2000, the company was converted into a limited liability company.

General

The company follows the Federal Communication Commission's Uniform System of Accounts for Class A and B Telephone Utilities. Rates charged to customers are generally subject to state and FCC regulation.

Cash and cash equivalents

For purposes of reporting cash flows, the company considers all cash deposits with an original maturity of three months or less to be cash and cash equivalents.

The company maintains its cash balances at a commercial bank in South Dakota. These balances are insured up to \$100,000 by the Federal Deposit Insurance Corporation. At times during the year, the company's balances exceeded this insurance limit.

Investments

Patronage capital allocations and subordinated capital certificates are carried at cost. The company's investments in West Central Transport Group, LLC and Dataware, LLC are accounted for using the equity method. Under the equity method, the company reports its proportionate share of the subsidiary's income.

Telecommunications plant

Additions to plant are recorded at cost. Cost includes contract work, labor, material and allocable overheads. When units of property are retired, sold, or otherwise disposed of in the ordinary course of business, their average book cost less net salvage is charged to accumulated depreciation. Repairs and the replacement and renewal of items determined to be less than units of property are charged to maintenance expense.

Depreciation is provided for over the useful lives of the related assets using the straight-line method.

Pension costs

The company's policy is to fund normal pension costs.

NOTES TO FINANCIAL STATEMENTS

Accounting estimates

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Allowance for funds used during construction (AFUDC)

The allowance for funds used during construction represents a rate of return on general funds, a noncash item, used to finance construction of telecommunications plant. AFUDC is classified in utility nonoperating income. The rate used to calculate AFUDC for 2001 and 2000 was the company's borrowing rate of approximately 6.6%.

Income taxes

The limited liability company was formed through the conversion of South Dakota Network, Inc. effective January 1, 2001 (Note 6). Earnings and losses after that date are passed through to the members as if the company were a partnership under the Internal Revenue Code. Accordingly, the limited liability company does not incur additional income tax obligations, and financial statements do not include a provision for income taxes.

Concentrations

The company derives a significant portion of its revenue from other telecommunications companies by transporting and switching originating and terminating traffic. The company receives a substantial portion of its revenues from a small number of telecommunications companies. Network access service revenues for the years ended December 31, 2001 and 2000, include revenue from the following major customers:

	<u>2001</u>	<u>2000</u>
AT & T Communications	\$ 1,714,477	\$ 2,291,761
MCI Worldcom	<u>1,926,335</u>	<u>1,447,872</u>
	<u>\$ 3,640,812</u>	<u>\$ 3,739,633</u>

Accounts receivable for network access services were approximately \$792,000 and \$580,000 at December 31, 2001 and 2000, respectively. These receivables are generally unsecured.

The company also provides advanced telecommunications services on a contractual basis to a variety of companies located in South Dakota and the surrounding states. Accounts receivable for these services were approximately \$880,000 and \$896,000 at December 31, 2001 and 2000, respectively. These receivables are generally unsecured.

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - INVESTMENTS IN AFFILIATED COMPANIES

	<u>2001</u>	<u>2000</u>
Rural Telephone Finance Cooperative		
Membership	\$ 1,000	\$ 1,000
Patronage capital allocations, net of current accounts receivable	278,140	267,244
Subordinated Capital Certificates of RTFC, 0%, maturing in various installments through 2010	480,498	506,333
Commitment fee on current loan	10,000	10,000
Total RTFC	<u>769,638</u>	<u>784,577</u>
West Central Transport Group, LLC - equity	190,556	177,022
Dataware, LLC - equity	<u>150,000</u>	<u>-</u>
Other patronage capital allocations	<u>-</u>	<u>1,131</u>
Totals	<u>\$ 1,110,194</u>	<u>\$ 962,730</u>

NOTE 3 - TELECOMMUNICATIONS PLANT

	Cost		Depreciation Rate
	<u>2001</u>	<u>2000</u>	
Land and support assets	\$ 6,390,750	\$ 5,954,722	5-20%
Central office switching	10,466,394	9,717,812	20%
Circuit equipment	4,938,659	4,483,385	14%
Other telecommunications equipment	1,381,368	860,512	14-20%
Cable and wire facilities	3,049,935	3,028,364	5%
Intangible assets - computer software	608,544	554,897	20%
Telecommunications plant in service	<u>26,835,650</u>	<u>24,599,692</u>	
Under construction	<u>2,124,924</u>	<u>155,207</u>	
Totals	<u>\$ 28,960,574</u>	<u>\$ 24,754,899</u>	

NOTES TO FINANCIAL STATEMENTS

NOTE 4 - LEASE COMMITMENTS

The company has entered into various lease agreements for equipment and fiber optic facilities. The company also leases certain equipment under capital leases, which are included with long-term debt. This equipment has a capitalized cost of \$356,641 and accumulated amortization of \$106,992 at December 31, 2001. Minimum annual rental commitments for the above leases as of December 31 are as follows:

	Capital Lease	Operating Leases
2002	\$ 141,830	\$ 125,000
2003	97,510	125,000
2004	-	125,000
2005	-	125,000
2006	-	125,000
Thereafter	-	1,687,500
Total minimum lease payments	239,340	\$ 2,312,500
Amount representing interest	31,263	
Present value of net minimum lease payments	\$ 208,077	

NOTE 5 - LONG-TERM DEBT

Payee	Interest Rate	Maturity Date	2001	2000
Rural Telephone Finance Cooperative				
Note F1A	9.5%	December 2002	\$ 248,657	\$ 511,776
Note F1B	9.5%	December 2002	495,587	1,100,946
Note L2A	Variable (5.25% at 12/31/2001)	November 2004	1,190,174	1,636,719
Note 9003001	Variable (5.00% at 12/31/2001)	September 2010	533,344	-
Note 9003002	Variable (5.00% at 12/31/2001)	September 2010	1,000,000	-
Ford Credit	0%	December 2004	30,099	-
			<u>3,497,861</u>	<u>3,249,441</u>
Obligations under capital lease				
AVI Financial Services	15.9%	April 2003	208,077	293,100
			<u>3,705,938</u>	<u>3,542,541</u>
		Less current maturities	<u>(1,287,000)</u>	<u>(1,226,000)</u>
			<u>\$ 2,418,938</u>	<u>\$ 2,316,541</u>

NOTES TO FINANCIAL STATEMENTS

Substantially all assets are pledged as collateral on long-term debt to RTFC. Principal and interest payments are due quarterly.

The loan agreement requires the company to achieve minimum financial ratios. Dividends and other cash distributions are restricted unless the company meets a minimum net worth test.

The company has \$3,444,444 unadvanced loan funds available on long-term commitments from RTFC.

It is estimated that principal payments for the next five years will be approximately as follows:

Year ended December 31:

	RTFC	Capital Lease	Total
2002	\$ 1,170,000	\$ 117,000	\$ 1,287,000
2003	546,000	92,000	638,000
2004	480,000	-	480,000
2005	163,000	-	163,000
2006	174,000	-	174,000
Thereafter	765,000	-	765,000

NOTE 6 - FORMATION OF THE LIMITED LIABILITY COMPANY AND CHANGE IN TAX STATUS

Effective January 1, 2000, South Dakota Network, Inc. was converted to South Dakota Network, LLC through an exchange of Company shares for member contributions. For financial statement reporting, assets and liabilities transferred to the Limited Liability Company were recorded at the predecessor corporation's historical cost basis.

NOTE 7 - PENSION PLAN

The company maintains a 401(k) plan which allows substantially all employees to defer a percentage of their wages. Under the plan, eligible employees may elect to defer up to 20% of pretax annual compensation. The company matches the amount deferred by each employee. The company may make additional discretionary contributions subject to certain limitations. During 2001 and 2000, the company made contributions of approximately \$137,000 and \$54,000 in 2001 and 2000, respectively.

Effective January 1, 2001, South Dakota Network, LLC opted out of the NTCA Retirement and Security defined benefit retirement plan. The noncontributory pension plan covered substantially all employees. The plan was funded through payments to the National Telephone Cooperative Association (NTCA), which has established a trustee plan whereby annuities, effective upon retirement, are available to participants in amounts established by the plan. The total cost of this plan for the year ended December 31, 2000 was approximately \$159,000. The company received from NTCA the accrued benefits of approximately \$663,000. The funds are currently being held in a money market fund until they can be distributed to employees upon IRS approval. Interest earned on these funds will also be paid to employees. The funds are reported on the balance sheet as restricted cash and other liabilities. At December 31, 2001, the total amount due to employees including interest totaled \$668,279.

NOTES TO FINANCIAL STATEMENTS

NOTE 8 - RELATED PARTY TRANSACTIONS

The company has contracts with each of its stockholders (which are telephone local exchange carriers), whereby the stockholders will use South Dakota Network, LLC facilities to transport (where necessary) and switch all of the access traffic originating in and terminating to their respective exchanges. The contracts are in effect through 2003.

The company entered into a management agreement with Express Communications, Inc. (Express) on January 1, 1998, whereby the general manager of SDN serves as the manager of Express Communications, Inc. The company received \$48,000 per year from Express for management fees in 2001 and 2000.

The company also has entered into an operating lease, where SDN leases a portion of its premises to Express Communications, Inc. on a monthly basis. Lease payments paid by Express were \$14,400 each of the years ended December 31, 2001 and 2000.

NOTE 9 - LINE-OF-CREDIT

A 60-month line-of-credit agreement has been executed with RTFC providing the company with short-term loans in the total amount of \$1,000,000 on a revolving basis. This line-of-credit terminates on October 13, 2003, at which time all unpaid principal is due and payable. Interest on unpaid principal is payable quarterly at rates established by RTFC, which are not to exceed the lowest prime rate as established in the "Money Rates" column of "The Wall Street Journal plus one percent per annum. There were no outstanding advances at December 31, 2001. There were advances of \$300,000 drawn on this line-of-credit at December 31, 2000.

**South Dakota Network
BALANCE SHEET ACCOUNTS**

ACCT. NO.	ACCT. NAME	BOOK BALANCE AS OF 12/31/2001	ENTRY NO.	RECLASS ENTRIES	BALANCE AFTER RECLASS 12/31/2001	NON- REGULATED	REGULATED BALANCE AFTER RECLASS ENTRIES
1131	Cash in Bank-1st Premier	\$778,817.45	14	(4,842,454.00)	(\$4,063,636.55)		(\$4,063,636.55)
1134	Petty Cash	\$748.84			\$748.84		\$748.84
1140.1	Guarantee Deposits	\$100.00			\$100.00		\$100.00
1161	Temp. Inv.-Prime Value	\$1,245,650.52			\$1,245,650.52		\$1,245,650.52
1180	Accounts Receivable-CABS	\$791,920.95	13	5,789.77	\$797,710.72		\$797,710.72
1181	A/R Allowance - CABS	(\$40,920.00)			(\$40,920.00)		(\$40,920.00)
1190	Other Accounts Rec.	\$784,187.69			\$784,187.69		\$784,187.69
1191	Accts Rec. Employee Ins.	\$0.00			\$0.00		\$0.00
1191.1	A/R Employee Flex Plan	\$0.00			\$0.00		\$0.00
1191.3	A/R Employee Misc	\$2,670.56			\$2,670.56		\$2,670.56
1310	Prepayments	\$34,256.00			\$34,256.00		\$34,256.00
1401	Investment in Affiliate	\$1,000.00			\$1,000.00		\$1,000.00
1402	Investments / Nonaff. Co.	\$350,555.67			\$350,555.67		\$350,555.67
1402.1	Patronage Dividend Rec.	\$299,903.80			\$299,903.80		\$299,903.80
1408	Inv. RTFC Capital Cert.	\$161,272.02			\$161,272.02		\$161,272.02
1408.1	Inv. RTFC Cap. Cert. (2)	\$163,669.91			\$163,669.91		\$163,669.91
1408.2	Inv. RTFC Cap. Cert. (3)	\$155,555.56			\$155,555.56		\$155,555.56
1439	Long Term Prepaid Rents	\$89,701.47			\$89,701.47		\$89,701.47
1440	Deferred Charges	\$23,224.23			\$23,224.23		\$23,224.23
2003	TPUC - Short Term	\$1,733,833.42	11	(1,625,567.18)	\$108,266.24		\$108,266.24
2111	Land	\$189,919.01	14	15,000.00	\$204,919.01	(\$112,063.80)	\$92,855.21
2112	Motor Vehicles	\$59,291.78			\$59,291.78	(\$32,424.82)	\$26,866.96
2116	Other Work Equipment	\$130,844.89			\$130,844.89	(\$65,896.57)	\$64,948.32
2121	Buildings	\$4,606,005.26	14	950,000.00	\$5,556,005.26	(\$3,038,405.44)	\$2,517,599.82
2122	Furniture	\$387,013.09	4,14	38,451.28	\$425,464.37	(\$232,673.15)	\$192,791.22
2123.1	Office Support Equip.	\$452,426.28	4	(10,451.28)	\$441,975.00	(\$257,989.86)	\$183,985.14
2123.2	Company Comm. Equip.	\$55,860.00			\$55,860.00	(\$30,548.09)	\$25,311.91
2124	Gen. Purpose Computers	\$509,389.66	14	125,000.00	\$634,389.66	(\$346,927.86)	\$287,461.80
	Total Support Assets	\$6,390,749.97		\$1,118,000.00	\$7,508,749.97	(\$4,116,929.59)	\$3,391,820.38
2212	Digit. Elect. Switching	\$10,234,277.60	6,8,14	(664,233.63)	\$9,570,043.97	\$0.00	\$9,570,043.97 *
2212.01	Digital Switching Computer	\$232,115.62	7,14	442,151.45	\$674,267.07	\$0.00	\$674,267.07
2232	Circuit Equipment	\$4,938,659.04	7,8,11, 14	2,725,553.60	\$7,664,212.64	(\$8,097,863.33)	(\$433,650.69) *
2423	Buried Cable	\$3,049,935.13	14	1,385,233.00	\$4,435,168.13	(\$4,435,168.13)	\$0.00
2690	Intangibles	\$293,488.82	5	(156,021.96)	\$137,466.86	(\$75,176.32)	\$62,290.54
2691	Organizational Costs	\$0.00			\$0.00	\$0.00	\$0.00
	Total Plant in Service	\$25,139,226.18		\$4,850,682.46	\$29,989,908.64	(\$16,725,137.37)	\$13,264,771.27
	Total Assets	\$31,715,374.27		(\$1,611,548.95)	\$30,103,825.32	(\$16,725,137.37)	\$13,378,687.95
	* See COE Investment Analysis for Study Balance.						

**South Dakota Network
BALANCE SHEET ACCOUNTS**

ACCT. NO.	ACCT. NAME	BOOK BALANCE AS OF 12/31/2001	ENTRY NO.	RECLASS ENTRIES	BALANCE AFTER RECLASS 12/31/2001	NON- REGULATED	REGULATED BALANCE AFTER RECLASS ENTRIES
3100.01	Depr. Res-Motor Vehicle	(\$18,370.47)			(\$18,370.47)	\$10,046.24	(\$8,324.23)
3100.02	Dep. Res-Oth Work Equip.	(\$116,405.84)			(\$116,405.84)	\$58,624.72	(\$57,781.12)
3100.03	Depr. Res.-Buildings	(\$880,043.58)	15	(47,500.00)	(\$927,543.58)	\$507,244.56	(\$420,299.02)
3100.04	Depr. Res.-Furniture	(\$170,518.68)	4,15	(4,545.14)	(\$175,063.82)	\$95,736.92	(\$79,326.90)
3100.06	Dep. Res-Office Sup. Equip.	(\$60,353.21)	4	1,045.14	(\$59,308.07)	\$34,619.34	(\$24,688.73)
3100.08	Dep. Res-Company Comm E	(\$20,275.00)			(\$20,275.00)	\$11,087.76	(\$9,187.24)
3100.09	Dep. Res.-Gen. Pur. Comp.	(\$279,283.67)	15	(25,000.00)	(\$304,283.67)	\$166,403.22	(\$137,880.45)
3100.11	Dep. Res-Dig. El. Switch	(\$9,251,765.54)	6,15	771,786.40	(\$8,479,979.14)	\$0.00	(\$8,479,979.14)
3100.14	Dep. Res-Dig. Switch Comp	(\$232,115.62)	7,15	(165,435.39)	(\$397,551.01)	\$0.00	(\$397,551.01)
3100.12	Dep. Res.-Circuit Equip.	(\$2,986,910.00)	7,15	(68,975.73)	(\$3,035,885.73)	\$3,035,885.73	\$0.00
3100.13	Dep. Res-Buried Cable	(\$1,371,892.58)	15	(69,261.65)	(\$1,441,154.23)	\$1,441,154.23	\$0.00
3100.15	Dep. Res.-Cap. Lease AV	(\$106,992.39)			(\$106,992.39)	\$58,510.79	(\$48,481.60)
3500.02	Dep. Res.-Intangibles	(\$120,971.95)	5	64,310.05	(\$56,661.90)	\$30,986.62	(\$25,675.28)
	Amort. Res.-Intangibles	\$0.00			\$0.00	\$0.00	\$0.00
	Total Depreciation Reserve	(\$15,595,898.53)		\$456,423.68	(\$15,139,474.85)	\$5,450,300.13	(\$9,689,174.72)
4010	Accounts Payable	\$0.00			\$0.00		\$0.00
4011	Accounts Payable	(\$2,255,293.17)			(\$2,255,293.17)		(\$2,255,293.17)
4012	Accounts Payable-Other	(\$984,666.33)			(\$984,666.33)		(\$984,666.33)
4013	A/P Medicare-Employee Pay	\$0.00			\$0.00		\$0.00
4021	RTFC - Line of Credit	\$0.00			\$0.00		\$0.00
4070	Income Taxes - Accrued	\$0.00			\$0.00		\$0.00
4070.1	Accum. Deferred Inc. Tax	\$0.00			\$0.00		\$0.00
4071	Loans Payable-Member Co.	\$0.00			\$0.00		\$0.00
4081	Sales Tax Payable	(\$14,592.93)			(\$14,592.93)		(\$14,592.93)
4083	Medicare Pay-Employer	\$0.00			\$0.00		\$0.00
4084	FUTA Payable	(\$183.32)			(\$183.32)		(\$183.32)
4085	SUTA Payable	(\$229.20)			(\$229.20)		(\$229.20)
4086	OTA-Property Taxes	(\$236,695.83)			(\$236,695.83)		(\$236,695.83)
4086.1	Gross Receipts Tax-Pay	(\$2,914.04)			(\$2,914.04)		(\$2,914.04)
4120	Other Accrued Liab.	\$0.00			\$0.00		\$0.00
4121	Accrued Int. Exp. Pay.	\$0.00			\$0.00		\$0.00
4123	Vacation Pay Accrued	(\$76,837.92)			(\$76,837.92)		(\$76,837.92)
4125	Deferred Revenue	(\$417,228.98)			(\$417,228.98)		(\$417,228.98)
4128	Accrued Wages	(\$48,915.50)			(\$48,915.50)		(\$48,915.50)
4130	Contracts Payable	\$0.00			\$0.00		\$0.00
4170	Unearned Revenue	\$0.00			\$0.00		\$0.00
	Total Current Liabilities	(\$4,037,557.22)		\$0.00	(\$4,037,557.22)		(\$4,037,557.22)
4210	Funded Debt	(\$3,705,938.07)			(\$238,175.75)		(\$238,175.75)
	Total Liabilities	(\$7,743,495.29)		\$0.00	(\$4,275,732.97)		(\$4,275,732.97)

**South Dakota Network
BALANCE SHEET ACCOUNTS**

ACCT. NO.	ACCT. NAME	BOOK BALANCE AS OF 12/31/2001	ENTRY NO.	RECLASS ENTRIES	BALANCE AFTER RECLASS 12/31/2001	NON- REGULATED	REGULATED BALANCE AFTER RECLASS ENTRIES
4510	Members Equity	(\$7,057,290.18)			(\$7,057,290.18)		(\$7,057,290.18)
4520	Add. Paid-in Capital	\$0.00			\$0.00		\$0.00
4550	Retained Earnings	(\$489,233.63)			(\$489,233.63)		(\$489,233.63)
4555	Net Income	(\$1,853,047.51)		\$501,937.58	(\$1,351,109.93)	\$11,274,837.24	\$9,923,727.31
	Total Equity	(\$9,399,571.32)		\$501,937.58	(\$8,408,400.11)	\$11,274,837.24	\$2,866,437.13
	Totals	(17,143,086.61)		(653,187.69)	2,280,217.39	\$0.00	2,280,217.39

* On study input COE Investment Analysis amounts not the amounts shown here.

**South Dakota Network
BALANCE SHEET ACCOUNTS**

ACCT. NO.	ACCT. NAME	BOOK BALANCE AS OF 12/31/2001	ENTRY NO.	RECLASS ENTRIES	BALANCE AFTER RECLASS 12/31/2001	NON- REGULATED	REGULATED BALANCE AFTER RECLASS ENTRIES	
1190.01	Accounts Receivable - Othe	\$878,462.45			\$878,462.45		\$878,462.45	\$439,231
2233.00.11	Internet Equipment	\$208,222.28	6	94,833.20	\$303,055.48		\$303,055.48	\$198,944
2233.00.15	Facility Lease Equipment	\$257,180.08	6,14	963,119.56	\$1,220,299.62		\$1,220,299.62	\$1,108,614
15.2690	FL-Software	\$0.00	5	154,833.43	\$154,833.43		\$154,833.43	\$176,802
2233.00.16	Frame Relay Equipment	\$356,486.39	14	112,500.00	\$468,986.39		\$468,986.39	\$365,778
2690.00.16	FR-Software	\$309,345.54	5	1,188.53	\$310,534.07		\$310,534.07	\$287,121
2233.00.17	ATM Equipment	\$559,480.20	14	290,864.00	\$850,344.20		\$850,344.20	\$516,410
2690.00.17	ATM Intangibles (Software)	\$5,709.05			\$5,709.05		\$5,709.05	\$2,855
Total Nonregulated Plant in Service		\$2,574,885.97		\$1,617,338.72	\$4,192,224.69	\$0.00	\$4,192,224.69	\$3,095,755.00
3100.22.11.00	Depr. Res.-Internet Equip.	(\$33,076.71)	6	(85,729.01)	(\$118,805.72)		(\$118,805.72)	(\$87,167)
3100.22.15	Depr. Res.-FL Equip.	(\$100,304.49)	6,15	(758,487.39)	(\$856,791.88)		(\$856,791.88)	(\$683,292)
3100.22.16	Depr. Res.-FR Equip.	(\$183,366.26)	15	(18,071.75)	(\$199,438.01)		(\$199,438.01)	(\$143,485)
3500.02.16	FR-Depr. Res.-Intangibles	(\$107,519.43)	5	(63,820.15)	(\$171,339.58)		(\$171,339.58)	(\$87,857)
3100.22.17	ATM Equipment	(\$90,609.61)	15	(41,552.83)	(\$132,162.44)		(\$132,162.44)	(\$67,303)
3500.02.15	FL - Depr. Reserve -Intangib	\$0.00	5	(489.90)	(\$489.90)		(\$489.90)	(\$245)
3500.02.17	ATM Depr. Res.-Intangibles	(\$380.60)			(\$380.60)		(\$380.60)	(\$190)
Total Nonregulated Depreciation Reserve		(\$515,257.10)		(\$964,151.03)	(\$1,479,408.13)	\$0.00	(\$1,479,408.13)	(\$1,069,539.00)
4016	Accounts Payable - FL	(\$658,378.75)			(\$658,378.75)		(\$658,378.75)	
4017	Accounts Payable - FR	(\$141,939.79)			(\$141,939.79)		(\$141,939.79)	
4018	Accounts Payable - ATM	(\$148,895.82)			(\$148,895.82)		(\$148,895.82)	
4019	Accounts Payable - DSL	(\$86,823.64)			(\$86,823.64)		(\$86,823.64)	
Total Nonregulated Liabilities		(\$1,036,038.00)		\$0.00	(\$1,036,038.00)	\$0.00	(\$1,036,038.00)	
TOTALS		(\$15,083,437.74)		\$0.00	\$4,993,033.95	\$0.00	\$4,993,033.95	

South Dakota Network Income Statement

Account Number	Description	2001 Book Balance	Reclass No.	Reclass Entries	Balance After Reclass Entries	Less Non-Regulated	Regulated Balance After Reclass Entries	Study Balance
32	Interstate Access Revenue	(\$3,063,231.35)	2,13	\$29,786.09	(\$3,033,445.26)		(3,033,445.26)	(3,033,445)
5084	Intrastate Access Revenue	(1,942,134.97)	2,13	(\$42,788.87)	(\$1,984,923.84)		(1,984,923.84)	(1,984,924)
5200	Miscellaneous Revenue	(142,655.02)	2	\$142,655.02	\$0.00		0.00	0
5240	Rent Revenue	(228,805.28)	3	\$228,805.28	\$0.00		0.00	0
5301	Uncollected Revenue - CABS	40,920.00			\$40,920.00		40,920.00	40,920
5302	Uncollectible Revenue - Other	0.00			\$0.00		0.00	0
	Total Revenues	(\$5,335,906.62)		\$358,457.52	(\$4,977,449.10)	0	(4,977,449.10)	(4,977,449)
6121	Land & Building Expense	\$65,723.57	3	\$ (1,500.00)	\$64,223.57	35,121.86	29,101.71	29,102
6122	Furniture and Artwork	(803.06)			(803.06)	-439.17	(363.89)	(364)
6123	Office Equipment Expense	8,705.98			8,705.98	5,081.86	3,624.12	3,624
6124	General Purpose Computer Expense	52,007.91			52,007.91	0.00	52,007.91	52,008
6124.1	General Purpose Computer Expense - Ot	0.00			0.00	0.00	0.00	0
6124.2	Maintenance Agreements	20,125.00			20,125.00	0.00	20,125.00	20,125
	Total General Support Expenses	\$145,759.40		(\$1,500.00)	\$144,259.40	39,764.55	104,494.85	104,495
6212	Digital Electronic Switching Expense	\$287,531.38	12	\$129,599.24	\$417,130.62	0.00	417,130.62	417,131
6212.00.1	Digital Switch Training	368,891.57	12	\$3,273.12	372,164.69	0.00	372,164.69	372,165
6212.00.09	Digital Switch / Cellular Phones	6,958.33			6,958.33	0.00	6,958.33	6,958
6212.3	Digital Switching / MEANS	0.00			0.00		0.00	0
6213	Digital Switching / Site Charge	1,165.68			1,165.68		1,165.68	1,166
6232	Circuit Equipment Expense	131,417.54	3	\$ (15,714.90)	115,702.64	115,702.64	0.00	0
6232.1	Repeater Hut Routine Maintenance	1,085,391.69			1,085,391.69	1,085,391.69	0.00	0
6233	Circuit Expense - Redundancy	(1,470.42)			(1,470.42)	-1,470.42	0.00	0
	Total COE Expenses	\$1,879,885.77		\$117,157.46	\$1,997,043.23	1,199,623.91	797,419.32	797,419
6423	Buried Cable Expense	\$66,993.29			\$66,993.29	66,993.29	0.00	0
	Total Buried Cable Expense	\$66,993.29		\$0.00	\$66,993.29	66,993.29	0.00	0
6531	Power Expense	\$63,963.33	2,3	(\$26,868.98)	\$37,094.35	16,773.30	20,321.05	20,321
6532	Network Administration Expense	125,616.06			125,616.06	0.00	125,616.06	125,616
	Total Network Operations Expense	\$189,579.39		(\$26,868.98)	\$162,710.41	16,773.30	145,937.11	145,937
6561	Depreciation Expense - TPIS	\$3,287,420.27	6,15	\$247,083.22	\$3,534,503.49	1,077,737.40	2,456,766.09	2,456,766
6564	Amortization Expense - Intangibles	57,804.23	5	(\$31,204.39)	26,599.84	14,546.62	12,053.22	12,053
	Total Depreciation / Amortization Expense	\$3,345,224.50		\$215,878.83	\$3,561,103.33	1,092,284.02	2,468,819.31	2,468,819
6613	Product Advertising	\$0.00			\$0.00		0.00	0
6623	Customer Service	\$0.00	1	\$33,008.40	\$33,008.40	0.00	33,008.40	33,008
6711	Executive Expense	\$454,983.38			\$454,983.38	0.00	454,983.38	454,983
6712	Planning Expense	\$111,857.94	10	(\$27,964.49)	\$83,893.45	0.00	83,893.45	83,893
6721	Accounting & Finance	311,977.90	10	(\$124,791.16)	187,186.74	0.00	187,186.74	187,187
6722	External Relations	0.00	9	\$135,238.13	135,238.13	74,434.24	60,803.89	60,804
6723	Human Resources	5,999.81			5,999.81	3,302.26	2,697.55	2,698
6725	Legal Expense	144,326.29			144,326.29	79,436.31	64,889.98	64,890
6728	Other General and Administrative Expens	470,033.37	1	(\$33,008.40)	437,024.97	240,535.88	196,489.09	196,489
6729	Other Expenses	177,163.15	12	(\$132,872.36)	44,290.79	24,377.38	19,913.41	19,913
	Total General Administrative Expenses	\$1,676,341.84		(\$183,398.28)	\$1,492,943.56	422,086.07	1,070,857.49	1,070,857
7220	Operating Income Taxes	0.00			\$0.00		0.00	0
7240	Operating Other Taxes	256,018.11			256,018.11		256,018.11	256,018
	Total Operating Taxes	\$256,018.11		\$0.00	\$256,018.11	0	256,018.11	256,018
7320	Interest Income	(19,243.37)			(\$19,243.37)		(19,243.37)	(19,243)
7340	Allowance for Funds Used During Constru	(44,553.73)	11	\$38,914.39	(\$5,639.34)		(5,639.34)	(5,639)
7360	Other Non Operating Income	(4,291,852.35)	2,3,5,6,9, 10,11,15	(\$18,621.15)	(\$4,310,473.50)		(4,310,473.50)	(4,310,474)
7510	Interest Expense on Funded Debt	278,706.26	2	(\$31,090.61)	\$247,615.65	187,996.27	59,619.38	59,619
7510.1	Interest Expense on Loans - Member Co.	0.00			0.00		0.00	0
7540	Other Interest Expense	0.00			0.00		0.00	0
	Total Interest Expense	\$278,706.26		(\$31,090.61)	\$247,615.65	187,996	59,619.38	59,619
	Total Operating Expenses	\$7,838,508.56		\$123,186.82	\$7,961,695.38	3,025,521	4,936,173.97	4,936,174
	Net Income	(\$1,853,047.51)		\$501,937.58	(\$1,351,109.93)	\$3,025,521.41	(\$4,376,631.34)	(\$4,376,631.34)

COE Investment Analysis (Intrastate)

Repeater Site	A/C 2212 Per CPR	A/C 2232 Per CPR	Total COE Per CPR	A/C 2116 Per CPR	A/C 11.2232 Per CPR	A/C 15.2233 Per CPR	A/C 16.2233 Per CPR	A/C 17.2233 Per CPR	Total COE Per CPR
Salem Repeater Hut		\$190,226.33	\$190,226.33	\$4,552.22					\$194,778.55
Mitchell Repeater Hut		\$176,553.53	\$176,553.53	\$4,552.22		\$6,657.92			\$187,763.67
Mt. Vernon C.O.		\$181,013.95	\$181,013.95	\$4,552.22					\$185,566.17
Plankinton CO.		\$21,107.32	\$21,107.32						\$21,107.32
Huron Repeater Hut		\$129,176.81	\$129,176.81	\$4,552.22					\$133,729.03
Hitchcock CO.		\$158,725.84	\$158,725.84						\$158,725.84
Ashton Repeater Hut		\$58,514.55	\$58,514.55	\$4,552.22					\$63,066.77
Aberdeen Repeater Hut		\$179,220.20	\$179,220.20	\$4,552.22					\$183,772.42
Ipswich Repeater Hut		\$19,559.31	\$19,559.31						\$19,559.31
Madison Repeater Hut		\$64,640.75	\$64,640.75						\$64,640.75
Pierre Repeater Hut		\$165,552.54	\$165,552.54	\$4,813.47					\$170,366.01
Repeater Hut additions		\$15,000.00	\$15,000.00	\$0.00		\$0.00	\$0.00	\$0.00	\$15,000.00
Subtotal (all except Sioux Falls)		\$1,359,291.13	\$1,359,291.13	\$32,126.79		\$6,657.92	\$0.00	\$0.00	\$1,398,075.84
Sioux Falls	\$10,477,996.73	\$6,497,072.96	\$16,975,069.69	\$98,718.10	\$208,222.28	\$400,522.14	\$468,986.39	\$850,344.20	\$19,001,862.80
Internet and leasing equipment	(907,952.76)	(192,151.45)	(1,100,104.21)	\$0.00	\$94,833.20	\$813,119.56	\$0.00	\$0.00	(192,151.45)
Sioux Falls Total excluding nonregulated	9,570,043.97	6,304,921.51	15,874,965.48	98,718.10	303,055.48	1,213,641.70	468,986.39	850,344.20	\$18,809,711.35
Total	\$9,570,043.97	\$7,664,212.64	\$17,234,256.61	\$130,844.89	\$303,055.48	\$1,220,299.62	\$468,986.39	\$850,344.20	\$20,207,787.19
Balance per Books	\$9,570,043.97	\$7,664,212.64	\$17,234,256.61	\$130,844.89	\$303,055.48	\$1,220,299.62	\$468,986.39	\$850,344.20	\$20,207,787.19
Net Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

S. Falls	Cat. 2	Cat. 4.23	Cat. 9A	Total
Acct. 11.2233		\$208,222.28		\$208,222.28
Acct. 15.2233		\$400,522.14		\$400,522.14
Acct. 16.2233	\$468,986.39	\$0.00		\$468,986.39
Acct. 17.2233		\$850,344.20		\$850,344.20
Acct. 2116		\$98,718.10		\$98,718.10
Acct. 2212	\$9,913,543.76	\$341,662.84	\$222,790.13	\$10,477,996.73
Acct. 2232		\$6,492,587.22	\$4,485.74	\$6,497,072.96
	\$10,382,530.15	\$8,392,056.78	\$227,275.87	\$19,001,862.80
Less Accounts 15.2233, 16.2233, 17.2233 & 2116	(\$468,986.39)	(\$1,557,806.72)		(\$2,026,793.11)
less Internet and leasing equipment	(907,952.76)	(192,151.45)		(1,100,104.21)
	\$9,005,591.00	\$6,642,098.61	\$227,275.87	\$15,874,965.48
Allocate Common Eq. Cat. 9A	\$130,802.28	\$96,473.59	(\$227,275.87)	\$0.00
Total COE Eq. of S.F. after Allocation of Common	\$9,136,393.28	\$6,738,572.20	\$0.00	\$15,874,965.48
Acct. 2232 Equip. at Other Locations		\$1,359,291.13		\$1,359,291.13
Total COE at 12-31-01	\$9,136,393.28	\$8,097,863.33	\$0.00	\$17,234,256.61
Less Nonregulated (per NonRegulated worksheet)	\$0.00	\$8,097,863.33	\$0.00	\$8,097,863.33
Total Regulated COE at 12-31-01	\$9,136,393.28	\$0.00	\$0.00	\$9,136,393.28

South Dakota Network Reclassification Entries For 2001

Reclass Entry	Account Number	Account / Description	Debit	Credit
1	6623	Customer Services - CABS	\$33,008.40	
	6728	Other General & Administration Expense <i>To reclassify expenses for monthly CABS Bill Preparation</i>		\$33,008.40
2	5200	Miscellaneous Revenue	\$142,655.02	
	11.5601	Res. Subscriber Revenue		\$42,509.30
	5082.5	Interstate Access Revenue		\$1,389.49
	5084.5	Intrastate Access Revenue		\$5,823.52
	5801.01.18	Non-Recurring Revenue		\$10,066.81
	6531	Power Expense		\$502.14
	7360	Other Nonoperating Income		\$51,273.15
	7510	Interest Expense <i>To reclassify items from Miscellaneous Revenue for Cost Study Purposes</i>		\$31,090.61
3	5240	Rent Revenue	\$228,805.28	
	5801.00.15	Nonregulated Income		\$ 102,289.11
	6121	Land & Building Expense		\$ 1,500.00
	6232	Circuit Equipment Expense		\$ 15,714.90
	6531	Power Expense		\$ 26,366.84
	7360	Other Nonoperating Income <i>To reclassify Expense Reimbursements & Non-regulated items from Rent Revenue</i>		\$ 82,934.43
4	2122.00	Furniture	\$10,451.28	
	3100.06.10	Accum. Depr.-Office Support Equip.	\$1,045.14	
	3100.04.10	Accum. Depr.-Furniture		\$1,045.14
	2123.10	Office Support Equip. <i>To reclassify furniture to the correct account</i>		\$10,451.28
5	2690.00.15	FL Software	\$154,833.43	
	2690.00.16	FR Software	\$1,188.53	
	3500.02.10	Deprec. Reserves - Intangibles	\$64,310.05	
	6564.00.15	FL Amort. Expense - Intangibles	\$237.71	
	6564.00.16	FR Amort. Expense - Intangibles	\$30,966.68	
	2690	Intangibles Software		\$156,021.96
	3500.02.15	FL Deprec. Reserves - Intangibles		\$489.90
	3500.02.16	FR Deprec. Reserves - Intangibles		\$63,820.15
	6564.00.10	Amort. Expense - Intangibles <i>To reclassify software</i>		\$31,204.39

South Dakota Network Reclassification Entries For 2001

Reclass Entry	Account Number	Account / Description	Debit	Credit
6	3100.2212	Depr Res- Digital Switching	\$820,787.40	
	11.2233	Internet Equipment	\$94,833.20	
	15.2233	Facility Lease Equipment	\$813,119.56	
	11.6561	Internet-Depr Expense	\$18,966.64	
	15.6561	FL Depreciation Expense	\$162,623.91	
	2212	Digit. Elect. Switching		\$907,952.76
	6561	Depreciation Expense		\$181,590.55
	11.3100.2233	Depr Res-Internet Equip		\$85,729.01
	15.31.2233	FL-Depreciation Reserve		\$735,058.39
		<i>To reclassify Direct Internet Equip & expense and Direct Lease Equip & expense</i>		
7	2212.01	Digit. Switching Computer	\$192,151.45	
	3100.2232	Depr. Res. - Circuit Equipment	\$115,435.39	
	2232	Circuit Equipment		\$192,151.45
	3100.2212.01	Dep Res - Digit. Switch Computers		\$115,435.39
		<i>To reclass Equipment utilized by switched traffic</i>		
8	2232	Circuit Equipment	\$1,285.87	
	2212	Digital Electrical Switching		\$1,285.87
		<i>To move circuit equip. to correct account</i>		
9	6722	External Relations	\$135,238.13	
	6613.15	Product Advertising-FL		\$129,083.61
	6613.16	Product Advertising-FR		\$6,154.52
		<i>To reclassify regulated items to External Relations</i>		
10	15.6712	FL-Planning-Payroll	\$27,964.49	
	15.6721	FL-Acct/Finance-Payroll	\$124,791.16	
	6712	Planning-Payroll		\$27,964.49
	6721	Acct/Finance-Payroll		\$124,791.16
		<i>To reclassify non-regulated payroll to Facility leasing</i>		
11	7340	AFUDC	\$38,914.39	
	2232	Circuit Equipment	\$1,625,567.18	
	2003	TPUC		\$1,625,567.18
	7360	Other Non Operating Income		\$38,914.39
		<i>To reclassify non-regulated AFUDC & TPUC</i>		
12	6212	Digital Electronic Switching Expense	\$129,599.24	
	6212.1	Digital Switch Training	\$3,273.12	
	6729	Other Expenses		\$132,872.36
		<i>To reclassify CEAS problem-solving time</i>		

South Dakota Network Reclassification Entries For 2001

Reclass Entry	Account Number	Account / Description	Debit	Credit
13	5082.2	CEAS Rev. Interstate/InterLATA	\$31,548.10	
	1180	Accounts Receivable	\$5,789.77	
	5082.1	CEAS Rev. Interstate/IntraLATA		\$372.52
	5084.1	CEAS Rev. Intrastate/IntraLATA		\$36,179.06
	5084.2	CEAS Rev. Intrastate/InterLATA		\$786.29
		<i>To reclass amounts to correct accounts</i>		
14	15.2233	Facility Lease Equip.	\$150,000.00	
	16.2233	FR Lease Equip.	\$112,500.00	
	17.2233	ATM Equipment	\$290,864.00	
	2111	Land	\$15,000.00	
	2121	Buildings	\$950,000.00	
	2122	Furniture	\$28,000.00	
	2124	Gen. Computers	\$125,000.00	
	2212	Digit. Elect. Switching	\$245,005.00	
	2212.01	Digit. Elect. Switching - Computer	\$250,000.00	
	2232	Circuit Equipment	\$1,290,852.00	
	2423	Buried Cable	\$1,385,233.00	
	1131	Cash in Bank-Norwest		\$4,842,454.00
		<i>To record proposed capital expenditures</i>		
15	6561	Depreciation Expense - TPIS	\$428,673.77	
	15.6561	FL Depreciation Expense	\$21,429.00	
	16.6561	FR Depreciation Expense	\$16,071.75	
	17.6561	ATM Depreciation Expense	\$41,552.83	
	3100.2121	Depr. Res - Buildings		\$47,500.00
	3100.2122	Depr. Res - Furniture		\$3,500.00
	3100.2124	Depr. Res - General Purpose Computers		\$25,000.00
	3100.2212	Depr. Res -Dig.I Elect. Switching Equipment		\$49,001.00
	3100.2212.01	Dep. Res-Dig. Switch Computer		\$50,000.00
	3100.2232	Depr. Res - Circuit Equipment		\$184,411.12
	3100.2423	Depr. Res - Buried Cable		\$69,261.65
	15.3100.2233	FL - Depreciation Reserve		\$21,429.00
	16.3100.2233	FR - Depreciation Reserve		\$16,071.75
	17.3100.01	ATM - Depreciation Reserve		\$41,552.83
		<i>To include additional depreciation & amortization expense to the reserve accounts for capital expenditures.</i>		
Total Reclass Entries			\$10,359,571.87	\$10,359,571.87

**SOUTH DAKOTA NETWORK
NONREGULATED REMOVAL WORKSHEET
INTRASTATE STUDY**

2001 COST STUDY

Line No.	Description	Total Amount	Allocation Basis	Regulated Operations	Nonregulated Operations
ALLOCATION FACTORS:					
1	OFFICE WAGES	\$1,232,994.55	DIRECT	\$513,270.38	\$719,724.17
2	PLANT SPECIFIC WAGES	\$1,050,707.83	DIRECT	\$521,546.62	\$529,161.21
3	TOTAL WAGES	<u>\$2,283,702.38</u>	LN 1 + LN 2	<u>\$1,034,817.00</u>	<u>\$1,248,885.38</u>
PLANT IN SERVICE:					
4	LAND	\$204,919.01	LINE 3	\$92,855.21	\$112,063.80
5	MOTOR VEHICLES	\$59,291.78	LINE 3	\$26,866.96	\$32,424.82
6	OTHER WORK EQUIPMENT	\$130,844.89	LINE 2	\$64,948.32	\$65,896.57
7	BUILDINGS	\$5,556,005.26	LINE 3	\$2,517,599.82	\$3,038,405.44
8	FURNITURE	\$425,464.37	LINE 3	\$192,791.22	\$232,673.15
9	OFFICE SUPPORT EQUIPMENT	\$441,975.00	LINE 1	\$183,985.14	\$257,989.86
10	COMPANY COMMUNICATIONS EQUIPMENT	\$55,860.00	LINE 3	\$25,311.91	\$30,548.09
11	GENERAL PURPOSE COMPUTERS	\$634,389.66	LINE 3	\$287,461.80	\$346,927.86
12	DIGITAL SWITCHING EQUIPMENT	\$9,136,393.28	DIRECT	\$9,136,393.28	\$0.00
13	DIGITAL SWITCHING COMPUTER	\$674,267.07	DIRECT	\$674,267.07	\$0.00
14	CIRCUIT EQUIPMENT	\$8,097,863.33	DIRECT	\$0.00	\$8,097,863.33
15	BURIED CABLE	\$4,435,168.13	DIRECT	\$0.00	\$4,435,168.13
16	INTANGIBLES	\$137,466.86	LINE 3	\$62,290.54	\$75,176.32
17	ORGANIZATIONAL COSTS	\$0.00	LINE 3	\$0.00	\$0.00
18	TOTAL	<u>\$29,989,908.64</u>		<u>\$13,264,771.27</u>	<u>\$16,725,137.37</u>
DEPRECIATION & AMORTIZATION RESERVES:					
19	MOTOR VEHICLE	(\$18,370.47)	LINE 5	(\$8,324.23)	(\$10,046.24)
20	OTHER WORK EQUIPMENT	(\$116,405.84)	LINE 6	(\$57,781.12)	(\$58,624.72)
21	BUILDINGS	(\$927,543.58)	LINE 7	(\$420,299.02)	(\$507,244.56)
22	FURNITURE	(\$175,063.82)	LINE 8	(\$79,326.90)	(\$95,736.92)
23	OFFICE SUPPORT EQUIPMENT	(\$59,308.07)	LINE 9	(\$24,688.73)	(\$34,619.34)
24	COMPANY COMMUNICATIONS EQUIPMENT	(\$20,275.00)	LINE 10	(\$9,187.24)	(\$11,087.76)
25	GENERAL PURPOSE COMPUTERS	(\$304,283.67)	LINE 11	(\$137,880.45)	(\$166,403.22)
26	DIGITAL SWITCHING EQUIPMENT	(\$8,479,979.14)	LINE 12	(\$8,479,979.14)	\$0.00
27	DIGITAL SWITCHING COMPUTER	(\$397,551.01)	LINE 13	(\$397,551.01)	\$0.00
28	CIRCUIT EQUIPMENT	(\$3,035,885.73)	LINE 14	\$0.00	(\$3,035,885.73)
29	BURIED CABLE	(\$1,441,154.23)	LINE 15	\$0.00	(\$1,441,154.23)
	CAPITAL LEASE - A/V EQUIPMENT	(\$106,992.39)	LINE 14	(\$48,481.60)	(\$58,510.79)
30	DEPR. INTANGIBLES	(\$56,661.90)	LINE 16	(\$25,675.28)	(\$30,986.62)
31	AMORT. INTANGIBLES	\$0.00	LINE 17	\$0.00	\$0.00
32	TOTAL	<u>(\$15,139,474.85)</u>		<u>(\$9,689,174.72)</u>	<u>(\$5,450,300.13)</u>
DEPRECIATION & AMORTIZATION EXPENSES:					
33	MOTOR VEHICLES	6,161.83	LINE 5	\$2,792.12	\$3,369.71
34	OTHER WORK EQUIPMENT	23,981.71	LINE 6	\$11,903.96	\$12,077.75
35	BUILDINGS	227,517.26	LINE 7	\$103,095.19	\$124,422.07
36	FURNITURE	36,508.09	LINE 8	\$16,542.96	\$19,965.13
37	OFFICE SUPPORT EQUIPMENT	81,872.64	LINE 9	\$34,081.90	\$47,790.74
38	COMPANY COMMUNICATIONS EQUIP	10,760.63	LINE 10	\$4,875.98	\$5,884.65
39	GENERAL PURPOSE COMPUTERS	75,275.70	LINE 11	\$34,109.77	\$41,165.93
40	DIGITAL ELECTRICAL SWITCHING	2,204,052.84	LINE 12	\$2,204,052.84	\$0.00
41	DIGITAL SWITCHING COMPUTERS	45,311.37	LINE 13	\$45,311.37	\$0.00
42	CIRCUIT EQUIPMENT	671,324.07	LINE 14	\$0.00	\$671,324.07
43	BURIED CABLE	151,737.35	LINE 15	\$0.00	\$151,737.35
44	DEPR. INTANGIBLES	26,599.84	LINE 16	\$12,053.22	\$14,546.62
45	AMORT. INTANGIBLES	0.00	LINE 17	\$0.00	\$0.00
46	TOTAL	<u>\$3,561,103.33</u>		<u>\$2,468,819.31</u>	<u>\$1,092,284.02</u>
PLANT SPECIFIC EXPENSES:					
47	LAND & BUILDING EXPENSE	\$64,223.57	LINE 4, 7	\$29,101.71	\$35,121.86
48	FURNITURE & ARTWORK	(\$803.06)	LINE 8	(\$363.89)	(\$439.17)
49	OFFICE EQUIPMENT EXPENSE	\$8,705.98	LINE 9	\$3,624.12	\$5,081.86
50	GENERAL PURPOSE COMPUTER EXPENSE	\$52,007.91	DIRECT	\$52,007.91	\$0.00
51	GENERAL PURPOSE COMPUTER EXPENSE -OTHER	\$0.00	DIRECT	\$0.00	\$0.00
52	MAINTENANCE AGREEMENTS	\$20,125.00	DIRECT	\$20,125.00	\$0.00

**SOUTH DAKOTA NETWORK
NONREGULATED REMOVAL WORKSHEET
INTRASTATE STUDY**

2001 COST STUDY

Line No.	Description	Total Amount	Allocation Basis	Regulated Operations	Nonregulated Operations
53	DIGITAL ELECTRONIC SWITCHING EXPENSE	\$417,130.62	DIRECT	\$417,130.62	\$0.00
54	DIGITAL SWITCH TRAINING	\$372,164.69	DIRECT	\$372,164.69	\$0.00
55	DIGITAL SWITCH / CELLULAR PHONES	\$6,958.33	DIRECT	\$6,958.33	\$0.00
	DIGITAL SWITCH / LABOR-BENEFITS	\$1,165.68	DIRECT	\$1,165.68	\$0.00
56	CIRCUIT EQUIPMENT EXPENSE	\$115,702.64	LINE 14	\$0.00	\$115,702.64
57	REPEATER HUT ROUTINE MAINTENANCE	\$1,085,391.69	LINE 14	\$0.00	\$1,085,391.69
58	CIRCUIT EXPENSE - REDUNDANCY	(\$1,470.42)	LINE 15	\$0.00	(\$1,470.42)
59	BURIED CABLE EXPENSE	\$66,993.29	LINE 15	\$0.00	\$66,993.29
60	TOTAL	\$2,208,295.92		\$901,914.17	\$1,306,381.75
NETWORK OPERATIONS EXPENSES:					
61	POWER	\$37,094.35	LINE 12,13,14	\$20,321.05	\$16,773.30
62	NETWORK ADMINISTRATION EXPENSE	\$125,616.06	DIRECT	\$125,616.06	\$0.00
63	TOTAL	\$162,710.41		\$145,937.11	\$16,773.30
CUSTOMER OPERATIONS EXPENSES:					
64	CUSTOMER SERVICES	\$33,008.40	DIRECT	\$33,008.40	\$0.00
65	TOTAL	\$33,008.40		\$33,008.40	\$0.00
66	TOTAL BIG 3 EXPENSES	\$2,404,014.73	LINE 60+63+65	\$1,080,859.68	\$1,323,155.05
CORPORATE OPERATIONS EXPENSES:					
67	EXECUTIVE DEPARTMENT	\$454,983.38	DIRECT	\$454,983.38	\$0.00
68	PLANNING EXPENSE	\$83,893.45	DIRECT	\$83,893.45	\$0.00
69	ACCOUNTING & FINANCE	\$187,186.74	DIRECT	\$187,186.74	\$0.00
70	EXTERNAL RELATIONS	\$135,238.13	LINE 66	\$60,803.89	\$74,434.24
71	HUMAN RESOURCES	\$5,999.81	LINE 66	\$2,697.55	\$3,302.26
72	LEGAL	\$144,326.29	LINE 66	\$64,889.98	\$79,436.31
73	OTHER GENERAL AND ADMINISTRATIVE	\$437,024.97	LINE 66	\$196,489.09	\$240,535.88
74	OTHER EXPENSES	\$44,290.79	LINE 66	\$19,913.41	\$24,377.38
75	TOTAL	\$1,492,943.56		\$1,070,857.49	\$422,086.07
INTEREST EXPENSE:					
76	INTEREST EXPENSE	\$247,615.65	LINE 77	\$59,619.38	\$187,996.27
NONREGULATED REMOVAL SUMMARY:					
77	NET INVESTMENT	\$14,850,433.79		\$3,575,596.55	\$11,274,837.24
78	OPERATING EXPENSES & INTEREST EXPENSE	\$7,705,677.27		\$4,680,155.86	\$3,025,521.41

SDN CEAS MINUTES

Usage Period	Intrastate					
	<u>IntraLATA</u>		<u>InterLATA</u>		<u>Total</u>	
	<u>Originating</u>	<u>Terminating</u>	<u>Originating</u>	<u>Terminating</u>	<u>Originating</u>	<u>Terminating</u>
Jan01	13,676,089	5,943,710	199,180	50,332	13,875,269	5,994,042
Feb01	12,542,933	6,103,771	188,095	59,799	12,731,028	6,163,570
Mar01	13,408,676	6,741,448	208,135	83,681	13,616,811	6,825,129
Apr01	13,102,793	6,490,108	202,952	91,514	13,305,745	6,581,622
May01	13,376,085	5,945,721	208,287	61,975	13,584,372	6,007,696
Jun01	13,003,407	5,765,091	200,341	60,652	13,203,748	5,825,743
Jul01	13,419,364	5,881,800	203,503	76,799	13,622,867	5,958,599
Aug01	13,770,828	6,140,989	201,840	78,903	13,972,668	6,219,892
Sep01	12,693,273	6,463,898	184,669	101,036	12,877,942	6,564,934
Oct01	13,567,185	6,881,808	198,552	107,847	13,765,737	6,989,655
Nov01	12,960,692	6,804,497	194,457	94,734	13,155,149	6,899,231
Dec01	12,604,759	6,968,440	194,018	179,238	12,798,777	7,147,678
TOTALS	158,126,084	76,131,281	2,384,029	1,046,510	160,510,113	77,177,791

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

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117 5TH AVENUE
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BELLE FOURCHE, SD 57717-0100
605.892.2743 • FAX: 605.892.4273

KENNETH E. BARKER**

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS**

JOHN W. BURKE***

REPLY TO: BELLE FOURCHE OFFICE

July 12, 2002

RECEIVED

JUL 15 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

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

Dear Debra:

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

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

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

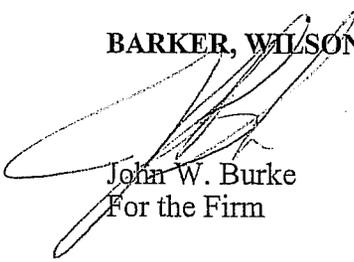
By copies of this letter, copies of the same are being served upon the opposing parties via first class mail.

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

Best regards.

Sincerely,

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



John W. Burke
For the Firm

JWB/bb

Enclosures

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

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

RECEIVED

JUL 15 2002

**IN THE MATTER OF THE ESTABLISHMENT OF
SWITCHED ACCESS RATES FOR SOUTH
DAKOTA NETWORK, L.L.C.**

)
)
) TC02-091
) SOUTH DAKOTA PUBLIC
) UTILITIES COMMISSION
) **S&S COMMUNICATIONS'**
) **PETITION TO INTERVENE**
)
)
)

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

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

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

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

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

Dated this 12th day of July, 2002.

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

By: _____


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

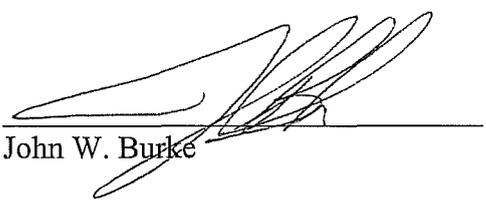
CERTIFICATE OF SERVICE

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:

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

Bryan Roth, President
South Dakota Network, L.L.C.
P.O. Box 630
Salem, SD 57058

John W. Burke



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

**IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS RATES FOR SOUTH)
DAKOTA NETWORK, LLC)
)
)**

**ORDER GRANTING
PETITION TO INTERVENE;
ORDER ASSESSING FILING
FEE
TC02-091**

On July 1, 2002, South Dakota Network, LLC (SDN) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S).

SDCL 49-31-12.6 authorizes the Commission to require a deposit of up to one hundred thousand dollars (\$100,000) in the South Dakota Public Utilities Commission's (SDPUC) regulatory assessment fee fund to defray Commission expenses incident to analyzing and ruling upon this type of filing.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27:07 and 20:10:27:08.

On July 23, 2002, at its regularly scheduled meeting, the Commission found that S&S' Petition to Intervene was timely filed and demonstrates good cause to grant intervention. Further, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess SDN 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 SDN shall deposit an initial assessment of \$1,000 in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the Executive Director up to the statutory limit of \$100,000.

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

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

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

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

August 9, 2002

RECEIVED

AUG 12 2002

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

Dear Ms. Elofson:

On behalf of South Dakota Network, LLC, Martin Group, Inc. requests confidentiality for any and all information provided to the South Dakota Public Utilities Commission (PUC) pertaining to Docket TC02-091.

In accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1), we request all information filed concerning Docket TC02-091 be considered confidential including, but not limited to, the following:

- The actual Part 36/69 separations run, which reflects revenue requirements as well as access rates, including tariff exhibit.
- Trial balance – financial information.
- General ledger – including detail of each account analysis.
- All cost study plant and expense summary pages, including adjustments and associated workpapers.
- All plant facility information and analysis including central office equipment, cable and wire facilities, loop and circuit counts.
- Any depreciation expense analysis.
- Any commercial expense analysis.
- Access minutes of use information.
- Development of traffic allocation factors.
- Any correspondence transmittal letters which include responses to questions concerning the filing which are directed to the South Dakota Public Utilities Commission with reference to the South Dakota Network, LLC, TC02-091 tariff filing.
- Any and all responses to PUC staff data requests.

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

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

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

In accordance with rule ARSD 20:10:01:41(3)

The contact for the confidentiality request is as follows:

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

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

Sincerely,
Martin Group, Inc.

Don Lee by John Hohrman

Don Lee
General Manager, Business Services

DL/JH

cc: Mr. Harlan Best, Utility Analyst, South Dakota Public Utilities Commission
Ms. Heather Forney, Utility Analyst, South Dakota Public Utilities Commission
Mr. Keith Senger, Utility Analyst, South Dakota Public Utilities Commission
Mr. Mark Shlanta
Mr. Bryan Roth
Mr. Brian Meyer

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION

AUG 26 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 SOUTH DA-
KOTA NETWORK, LLC

Docket No. TC02-91

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 SOUTH DAKOTA NETWORK, LLC, in the above-entitled docket for all purposes allowed by the rules.

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

DATED this 26th day of August, 2002.



Darla Pollman Rogers
Meyer & Rogers
P. O. Box 1117
Pierre, South Dakota 57501
Attorney for
SOUTH DAKOTA NETWORK, LLC

KENNETH E. BARKER*

MICHAEL A. WILSON†

MICHAEL P. REYNOLDS**

JOHN W. BURKE***

JEFFERY D. COLLINS

BARKER WILSON REYNOLDS & BURKE
LAWYERS

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REPLY TO: BELLE FOURCHE OFFICE

September 4, 2002

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SEP 06 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

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

Dear Debra:

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

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

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

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

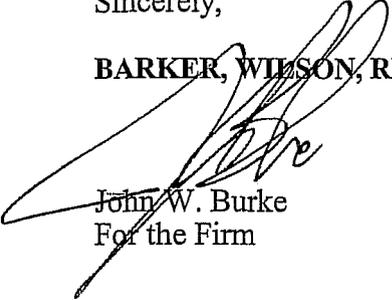
By this letter, I would also request that I be advised that if any of the above entities did not request confidential treatment of their submissions as required by A.R.S.D. 20:10:01:41.

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

Best regards.

Sincerely,

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



John W. Burke
For the Firm

JWB/bb

Enclosures

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

(Response to REQUEST NO. 1):

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

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

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

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

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

Dated this 4th day of September, 2002.

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

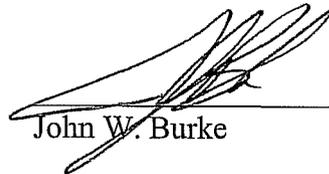
By:  _____

John W. Burke
1175th Avenue
P.O. Box 100
Belle Fourche, SD 57717-0100
Tel: (605) 723-8000
Fax: (605) 723-8010

CERTIFICATE OF SERVICE

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

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

 _____
John W. Burke

LAW OFFICES
RITER, ROGERS, WATTIER & BROWN, LLP
Professional & Executive Building
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P.O. Box 280
Pierre, South Dakota 57501-0280
www.riterlaw.com

RECEIVED

JUL 11 2003

OF COUNSEL:
Brian B. Meyer
Robert D. Hofer

TELEPHONE
605-224-5825
605-224-7889
FAX
605-224-7102

July 11, 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

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

Re: Docket Number TC02-091

Dear Pam:

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

Sincerely yours,



Darla Pollman Rogers
Attorney at Law

DPR/ph

Enclosures

JUL 11 2003

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

IN THE MATTER OF THE ESTABLISH-
MENT OF SWITCHED ACCESS REVE-
NUE REQUIREMENT FOR SOUTH DA-
KOTA NETWORK, LLC

Docket No. TC02-091
MOTION TO DISMISS AND MOTION
FOR EXTENSION
OF TIME TO RESPOND TO
SECOND DISCOVERY REQUEST

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

A. Background

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

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

B. Argument for Dismissal of Petition to Intervene

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

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

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

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

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

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

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

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

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

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

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

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

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

C. Argument for Extension of Time

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

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

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

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

Dated this eleventh day of July, 2003.

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

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

CERTIFICATE OF SERVICE

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

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

Dated this eleventh day of July, 2003.



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

BARKER WILSON REYNOLDS & BURKE
LAWYERS

ENNETH E. BARKER"
MICHAEL A. WILSON"
MICHAEL P. REYNOLDS"
JOHN W. BURKE"
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REPLY TO: BELLE FOURCHE OFFICE

July 22, 2003

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JUL 24 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

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

Dear Debra:

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

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

Debra Elofson
July 22, 2003
Page 2

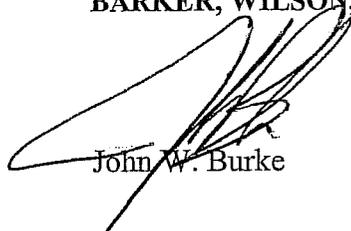
By copy of this letter, copies of the same are being served upon counsel for the opposing Petitioner via facsimile and first class mail.

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

Best regards.

Sincerely,

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

A handwritten signature in black ink, appearing to read "John W. Burke". The signature is stylized with a large, sweeping initial "J" and "B".

John W. Burke

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

intervenor status.

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

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

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

continue to participate and assist the Commission.²

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

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

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

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

Dated this 22nd day of July, 2003.

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

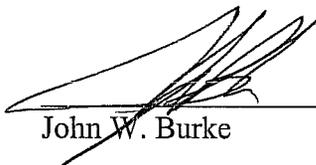
By: 

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

CERTIFICATE OF SERVICE

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

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



John W. Burke

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

www.courtroomcounselors.com

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RAPID CITY, SD 57709-9335
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211 ZINNIA STREET
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605.723.8000 ♦ FAX: 605.723.8010

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

REPLY TO: BELLE FOURCHE OFFICE

November 15, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: S&S Communications/RLECs

Dear Ms. Rogers:

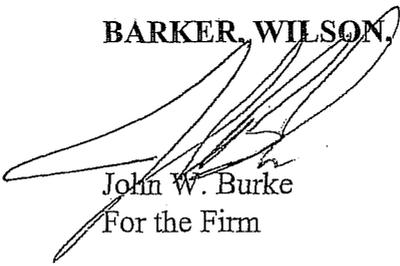
As you know, during the first week of September 2002, I served numerous Requests for Access to Confidential Information. Over the next two months, I heard very little from you in this regard until recently, when you stated in an e-mail that your clients might be willing to disclose this information if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

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

Best regards.

Sincerely,

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


John W. Burke
For the Firm

JWB/bb

cc: S&S Communications

Attachment
A

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

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KENNETH E. BARKER*

MICHAEL A. WILSON*

MICHAEL P. REYNOLDS*

JOHN W. BURKE**

JEFFERY D. COLLINS

REPLY TO: BELLE FOURCHE OFFICE

December 13, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: S&S Communications/RLECs

Dear Darla:

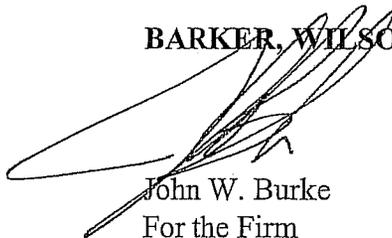
Enclosed please find a copy of the proposed Protective Agreement you faxed to me earlier this week with various modifications. I would sincerely appreciate it if you would review these modifications and let me know on Monday whether they are acceptable to you.

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

Best regards.

Sincerely,

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



John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
B

BARKER WILSON REYNOLDS & BURKE
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REPLY TO: BELLE FOURCHE OFFICE

December 31, 2002

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: Protective Agreement

Dear Darla:

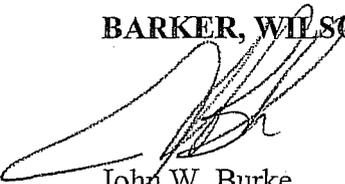
I am in receipt of your facsimile dated December 18, 2002, as well as the accompanying revised draft of the Protective Agreement. After reviewing the Protective Agreement, and given the number of changes that have been made, I took the liberty of revising the Protective Agreement. I am enclosing a draft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

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

Best regards.

Sincerely,

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



John W. Burke
For the Firm

JWB/bb
Enclosure

Attachment
C

BARKER WILSON REYNOLDS & BURKE
LAWYERS

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www.courtroomcounselors.com

REPLY TO: BELLE FOURCHE OFFICE

January 17, 2003

VIA FACSIMILE AND FIRST CLASS MAIL

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

Re: S&S Communications v. RLEC's

Dear Darla:

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

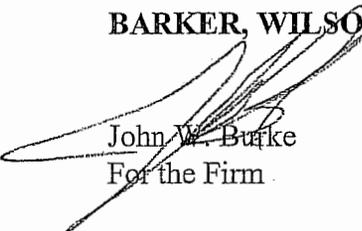
While I appreciate that you may be busy, I am sure that you can understand why I do not risk S&S Communications' meaningful participation in these dockets simply because your clients are struggling with the language of a Protective Agreement concerning documents which we are clearly entitled to.

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

Best regards.

Sincerely,

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


John W. Burke
For the Firm

JWB/bb

Attachment
D

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

IN THE MATTER OF THE ESTABLISHMENT)	NOTICE OF INTENT TO
OF SWITCHED ACCESS RATES FOR SOUTH)	CONSIDER MOTION AS ONE
DAKOTA NETWORK, LLC)	FOR SUMMARY
)	JUDGMENT; ORDER FOR
)	AND NOTICE OF HEARING;
)	ORDER EXTENDING TIME
		FOR RESPONSE
		TC02-091

On July 1, 2002, South Dakota Network, LLC (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 23, 2002, the Commission granted intervention to S&S.

On July 11, 2003, Company filed a Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Request (Motions). On July 24, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

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

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

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

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

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

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

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

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

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

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

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

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

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

BARKER WILSON REYNOLDS & BURKE
LAWYERS

KENNETH E. BARKER"
MICHAEL A. WILSON"
MICHAEL P. REYNOLDS"
JOHN W. BURKE"
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REPLY TO: BELLE FOURCHE OFFICE

August 14, 2003

VIA FACSIMILE ONLY

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

Re: Affidavit of Les S. Sumption

Dear Ms. Bonrud:

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

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

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

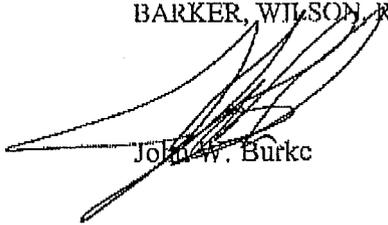
TC02-089 Tri-County Telcom, Inc.
TC02-077 Union Telephone Company
TC02-074 Valley Telecommunications Cooperative Association
TC02-054 Vivian Telephone Company
TC02-052 West River Cooperative Telephone Company

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

Best regards.

Sincerely,

BARKER, WILSON, REYNOLDS & BURKE, LLP



John W. Burke

JWB/bb
Enclosure

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

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

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

AFFIDAVIT OF LES S. SUMPTION

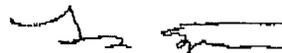
Les S. Sumption, being first duly sworn upon his oath, deposes and states as follows:

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

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

Further your affiant sayeth not.

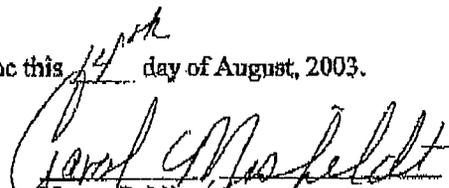
Dated this 1st day of August, 2003.



Les S. Sumption

Subscribed and sworn to before me this 1st day of August, 2003.





Notary Public
My Commission Expires: 1-25-2006

RECEIVED

BEFORE THE PUBLIC UTILITIES COMMISSION

AUG 18 2003

OF THE STATE OF SOUTH DAKOTA

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

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

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

Relevant Background

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

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

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

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

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

Issue

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

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

Argument

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

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

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

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

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

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

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

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

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

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

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

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

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

Conclusion

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

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

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

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

Respectfully submitted this eighteenth day of August, 2003.



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

CERTIFICATE OF SERVICE

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

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

Dated this eighteenth day of August, 2003.



Darla Pollman Rogers
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Attorney for Companies



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

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Harlan Best

RE: South Dakota Network, LLC, Sioux Falls, SD
Switched Access Revenue Requirement, TC02-091

DATE: September 4, 2003

South Dakota Network, LLC (SDN) filed an Intrastate Switched Access Cost Study pursuant to ARSD Chapters 20:10:27 to 20:10:29, inclusive on July 1, 2002, based on the twelve months ended December 31, 2001. The cost study submitted by SDN developed a Local Switching rate element of \$0.0081. SDN's cost study includes an amount for Global Crossing uncollectibles. SDN's Local Switching minutes of use for 2001 were 237,687,904.

On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition To Intervene from S&S Communications (S&S). On July 23, 2002, the Commission granted S&S' intervention and voted to assess SDN a \$1000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. (Any questions regarding the amount expended should be addressed to Heather Forney.) On August 19, 2003, the Commission voted to issue a summary disposition to dismiss S&S as an intervening party.

Staff requested supporting information from SDN on July 3, October 3, and December 10, 2002. Staff data requests were responded to by SDN in a timely manner. Staff reviewed trial balances for 2001, supporting documentation for adjustments that were proposed by SDN in the cost study, access minutes of use, and traffic factor support.

Staff requested, and SDN has agreed, to move contributions from Executive and Planning Expense \$21,465 and Admin. and General Expense \$758 to Sheet V, Line 243; to amortized non-recurring cost study expense of \$39,069 over three years; and to update capital expenditures to year end 2002 actual balances. Staff opposed the inclusion of Global Crossing uncollectibles in the cost study. On August 26, 2003, SDN, through its attorney Darla Rogers, agreed to remove the Global Crossing adjustment. The revised Local Switching rate element becomes \$0.0080. The Local Switching rate is acceptable to SDN.

Respectively submitted: Harlan Best

cc Marlene Bennett, Martin Group

MEMO

To: Harlan Best, Utility Analyst
South Dakota Public Utilities Commission

From: Marlene Bennett, Carrier Revenues Manager *mb*
Martin Group

Date: September 4, 2003

Subject: SDN 2001 Intrastate Cost Study

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Pursuant to the Commission Staff recommendation, we have removed the Global Crossing uncollectible from the South Dakota Network, LLC (SDN) 2001 Intrastate Cost Study, filed under Docket Number TC02-091.

Six copies of the revised summary forms and worksheets are included with this memo.

We trust the attached documents will provide you with the information you will need for completing your review of the study. If you have any questions, please call me at (605) 995-2574.

MB/jh

Attachments: 6 copies
cc: Mark Shlanta
Bryan Roth

**2001 Intrastate Cost Study
(Revised – September 2003)**

for

SOUTH DAKOTA NETWORK, LLC

Prepared by:

**Martin Group
1515 N. Sanborn Blvd.
Mitchell, SD 57301-1021
(605) 996-9646**

South Dakota Network, LLC

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA:											
15	Net Investment	\$1,245,522	J13	\$0	\$1,245,522	\$0	\$0	\$0	\$0	O.K.	
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
17											
18	Return on Rate Base	\$124,552		\$0	\$124,552	\$0	\$0	\$0	\$0	O.K.	
19	Return Adjustments	(2,003)	J18-20	0	(2,003)	0	0	0	0	O.K.	
20											
21	Net Return on Rate Base	\$122,549		\$0	\$122,549	\$0	\$0	\$0	\$0	O.K.	
22	Income Taxes	40,430	J31-32	0	40,430	0	0	0	0	O.K.	
23	Expenses and Other Taxes	1,738,822	J33-35, 40	0	1,738,822	0	0	0	0	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$1,901,802		\$0	\$1,901,801	\$0	\$0	\$0	\$0	O.K.	
26		=====		=====	=====	=====	=====	=====	=====		
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
33											
34	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.	
36											
37	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.	
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.	
40											
41	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
42		=====		=====	=====	=====	=====	=====	=====		
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$1,901,802		\$0	\$1,901,801	\$0	\$0	\$0	\$0		
		=====		=====	=====	=====	=====	=====	=====		
	ACCESS ELEMENT MINUTES OF USE			1	237,687,904		1				
	ACCESS RATE PER MINUTE	\$0.008001		\$0.000000	\$0.008001		\$0.000000				

		Intrastate								
		Message Telephone Service				Private Line				
***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	State Income Tax Rate	0.00%	--	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	30.00%	--	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	
15	Gross Receipts Tax Rate	0.00%	--	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
16										
17										
18	Net Investment	\$3,495,372	C68	\$2,249,850	\$0	\$1,245,522	\$0	\$0	\$1,245,522	O.K.
19	Rate of Return	10.00%	--	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20										
21	Return on Rate Base	\$349,537		\$224,985	\$0	\$124,552	\$0	\$0	\$124,552	O.K.
22										
23	AFUDC	(5,639)	H43	-3636.26622911	0	-2002.73377089	0	0	(2,003)	O.K.
24	ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26										
27	Net Return	\$343,898		\$221,349	\$0	\$122,549	\$0	\$0	\$122,549	O.K.
28										
29	Contributions	22,223	H52	14,061	0	8,162	0	0	8,162	O.K.
30	Interest Expense	56,298	H44	36,247	0	20,051	0	0	20,051	O.K.
31	Capital Lease Expense	0	H46	0	0	0	0	0	0	O.K.
32	Capitalized Payroll taxes	0	H36	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.
35										
36	After Tax Income	\$265,377		\$171,041	\$0	\$94,336	\$0	\$0	\$94,336	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	113,733	Formula	73,303	0	40,430	0	0	40,430	O.K.
40	Operating Expenses and Taxes	4,860,676	I196	3,121,854	0	1,738,822	0	0	1,738,822	O.K.
41	Uncollectibles	0	V249	0	0	0	0	0	0	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$5,318,307		\$3,416,506	\$0	\$1,901,802	\$0	\$0	\$1,901,802	O.K.
45	Gross Receipts Taxes	0	Formula	0	0	0	0	0	0	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$5,318,307		\$3,416,506	\$0	\$1,901,802	\$0	\$0	\$1,901,802	O.K.

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$3,075,365	D33	\$1,985,120	\$0	\$1,090,245	\$0	\$0	\$1,090,245	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	9,809,668	D68	6,332,052	0	3,477,616	0	0	3,477,616	O.K.
17 COE Transmission Equipment	0	D85	0	0	0	0	0	0	O.K.
18									
19 Total COE	\$9,809,668		\$6,332,052	\$0	\$3,477,616	\$0	\$0	\$3,477,616	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	0	D137	0	0	0	0	0	0	O.K.
22									
23 Total COE, IOT, C&WF	\$9,809,668		\$6,332,052	\$0	\$3,477,616	\$0	\$0	\$3,477,616	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$75,314	D209	\$40,208	\$0	\$35,106	\$0	\$0	\$35,106	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$12,960,347		\$8,357,381	\$0	\$4,602,966	\$0	\$0	\$4,602,966	O.K.
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36 TPUC, Long-term	126,685	D218-219	81,692	0	44,993	0	0	44,993	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$126,685		\$81,692	\$0	\$44,993	\$0	\$0	\$44,993	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$13,087,032		\$8,439,073	\$0	\$4,647,959	\$0	\$0	\$4,647,959	O.K.

Intrastate

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Message Telephone Service				Private Line		TOTAL INTRASTATE	
			Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.	
57 Accumulated Depr./Amort	(9,682,041)	E34	(6,246,805)	0	(3,435,236)	0	0	(3,435,236)	O.K.	
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	O.K.	
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.	
60										
61 TOTAL NET PLANT	\$3,404,991		\$2,192,268	\$0	\$1,212,723	\$0	\$0	\$1,212,723	O.K.	
62										
63 Materials and Supplies	0	H31	0	0	0	0	0	0	O.K.	
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.	
65 Cash Working Capital	90,381	Formula	57,581	0	32,800	0	0	32,800	O.K.	
66 Equal Access Investment	0	--	0	0	0	0	0	0	O.K.	
67										
68 TOTAL NET INVESTMENT	\$3,495,372		\$2,249,850	\$0	\$1,245,522	\$0	\$0	\$1,245,522	O.K.	
69										

South Dakota Network, LLC

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$90,032	H33	\$58,115	\$0	\$31,917	\$0	\$0	\$31,917	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$90,032		\$58,115	\$0	\$31,917	\$0	\$0	\$31,917	O.K.
19									
20 Motor Vehicles	\$26,867	H33	\$17,342	\$0	\$9,525	\$0	\$0	\$9,525	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	64,948	H33	41,923	0	23,025	0	0	23,025	O.K.
25 Buildings, Allocable	2,136,184	H33	1,378,888	0	757,296	0	0	757,296	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	212,323	H33	137,053	0	75,270	0	0	75,270	O.K.
28 Office Equipment	209,297	H33	135,099	0	74,198	0	0	74,198	O.K.
29 General Purpose Computers	335,714	H33	216,700	0	119,014	0	0	119,014	O.K.
30									
31 Total Support Assets	\$2,985,333		\$1,927,006	\$0	\$1,058,327	\$0	\$0	\$1,058,327	O.K.
32									
33 Tot. Land and Support Assets	\$3,075,365		\$1,985,120	\$0	\$1,090,245	\$0	\$0	\$1,090,245	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

Intrastate

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63	CAT 3 Local Sw. Allocable	\$9,809,668	G15	\$6,332,052	\$0	\$3,477,616	\$0	\$0	\$3,477,616	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$9,809,668		\$6,332,052	\$0	\$3,477,616	\$0	\$0	\$3,477,616	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$9,809,668		\$6,332,052	\$0	\$3,477,616	\$0	\$0	\$3,477,616	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	0	G13	0	0	0	0	0	0	O.K.
76	CAT 4.13 PL, WATS, Local	0	F18	0	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	0	G18	0	0	0	0	0	0	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	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	0	G29	0	0	0	0	0	0	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

South Dakota Network, LLC

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	0	F31	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	0	G13	0	0	0	0	0	0	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117									
118 Total CAT 1 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
119									
120 CAT 2 C&WF	\$0	G28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	0	G17	0	0	0	0	0	\$0	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
130									
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136									
137 TOTAL C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
138	=====		=====	=====	=====	=====	=====	=====	
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174	=====		=====	=====	=====	=====	=====	=====	
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	
188									
189 TPIS, EXCL. ACCT. No. 2690	\$12,885,033		\$8,317,173	\$0	\$4,567,860	\$0	\$0	\$4,567,860	O.K.

South Dakota Network, LLC

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$62,291	H36	\$40,208	\$0	\$22,083	\$0	\$0	\$22,083	O.K.
207 Direct Acct. No. 2690	13,023	V100	0	0	13,023	0	0	13,023	O.K.
208									
209 Total Intangible Assets	\$75,314		\$40,208	\$0	\$35,106	\$0	\$0	\$35,106	O.K.
210									
211									
212 OTHER TELEPHONE PLANT:									
213									
214 Held for Fut. Use - Alloc.	\$0	--	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	--	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	126,685	H35	81,692	0	44,993	0	0	44,993	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$126,685		\$81,692	\$0	\$44,993	\$0	\$0	\$44,993	O.K.

South Dakota Network, LLC

Intrastate

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$779,076	H13	\$502,887	\$0	\$276,189	\$0	\$0	\$276,189	O.K.	
16 COE Switching	8,877,290	H19	5,730,211	0	3,147,079	0	0	3,147,079	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	0	H31	0	0	0	0	0	0	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$9,656,366		\$6,233,097	\$0	\$3,423,269	\$0	\$0	\$3,423,269	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	25,675	H41	13,707	0	11,968	0	0	11,968	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$25,675		\$13,707	\$0	\$11,968	\$0	\$0	\$11,968	O.K.	
33										
34 Total Accum. Depr./Amort.	\$9,682,041		\$6,246,805	\$0	\$3,435,236	\$0	\$0	\$3,435,236	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	

Private Line

***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Interstate						Other (I)
		Inter-LATA		Intra-LATA		Extended Area Service (H)	(I)	
		(D)	(E)	(F)	(G)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 TRANS. CCT EQUIPMENT:								
14 Working Loops	0	0	0	0	0	0	0	0
15 Avg. Cost per Loop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 CAT 4.13 Exch Ln. Invest.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18								
19								
20								
21 Circuit Terminations	0	0	0	0	0	0	0	0
22 Avg. Cost per Termination	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23								
24 CAT 4.23 Other IX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25								
26								
27 C&WF INVESTMENT:								
28								
29 Working Loops	0	0	0	0	0	0	0	0
30 Loops Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31 CAT 1 Exchange C&WF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32								
33								
34 Equivalent IX Circuit Miles	0	0	0	0	0	0	0	0
35 IX.Ct. Miles Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36 CAT 3 Interexch. C&WF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Intrastate

***** FCC PART 36 ***** Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Subscriber Plant Fact. (SPF)	0.000000	SPF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
14										
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	0.000000	O.K.
16										
17 Conversation Minute-Miles	0.000000	CMM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18 Conversation Minutes	0.000000	CM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
19 Subscriber Minutes (SLU)	0.000000	SLU	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
20										
21 TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22 Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26 COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28 Exchange Trunk Minutes	0.000000	ETM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30										
31 C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33 Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35 Current Billings	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36 EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37 EU MTS & WATS Factor	0.000000	EMTS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.000000	O.K.
39 IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42 Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43 Relative Toll/Local Msgs.	0.000000	TLM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44 Relative Users Percent	0.000000	RUP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
45 CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	0.000000	O.K.
46 Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

Intrastate

***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
14 Land and Support Assets	1.000000	D33	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18 COE Local Switching	1.000000	D66	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
19 COE Total Switching	1.000000	D68	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
20 COE Transmission	0.000000	D85	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
21 Total COE	1.000000	C19	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	0.000000	D118	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
28 C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	0.000000	D129	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30 C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31 Total C&WF	0.000000	D137	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32									
33 Total Equipment	1.000000	C23	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
34									
35 TPIS	1.000000	C32	0.644842	0.000000	0.355158	0.000000	0.000000	0.355158	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.645491	0.000000	0.354509	0.000000	0.000000	0.354509	O.K.
37									
38 Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets	1.000000	C29	0.533875	0.000000	0.466125	0.000000	0.000000	0.466125	O.K.
42									
43 Long-term PUC	1.000000	C36	0.644842	0.000000	0.355158	0.000000	0.000000	0.355158	O.K.
44 Net Telephone Plant	1.000000	C61	0.643840	0.000000	0.356160	0.000000	0.000000	0.356160	O.K.
45 Total Net Investment	1.000000	C68	0.643665	0.000000	0.356335	0.000000	0.000000	0.356335	O.K.
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.640573	0.000000	0.359427	0.000000	0.000000	0.359427	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.632718	0.000000	0.367282	0.000000	0.000000	0.367282	O.K.

South Dakota Network, LLC

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$104,495	H14	\$67,451	\$0	\$37,044	\$0	\$0	\$37,044	\$37,044	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$104,495		\$67,451	\$0	\$37,044	\$0	\$0	\$37,044	\$37,044	O.K.
24										
25 Central Office Eq., Alloc.	\$797,419	H21	\$514,727	\$0	\$282,692	\$0	\$0	\$282,692	\$282,692	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$797,419		\$514,727	\$0	\$282,692	\$0	\$0	\$282,692	\$282,692	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$0	H31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	O.K.
39										
40 Total C&WF Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$901,914		\$582,177	\$0	\$319,737	\$0	\$0	\$319,737	\$319,737	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$797,419		\$514,727	\$0	\$282,692	\$0	\$0	\$282,692	\$282,692	O.K.

South Dakota Network, LLC

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$145,966	H33	\$94,220	\$0	\$51,746	\$0	\$0	\$51,746	\$51,746	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$145,966		\$94,220	\$0	\$51,746	\$0	\$0	\$51,746	\$51,746	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$200,509	H13	\$129,427	\$0	\$71,082	\$0	\$0	\$71,082	\$71,082	O.K.
73 Depr., COE Switching	2,249,124	H19	1,451,789	0	797,335	0	0	797,335	797,335	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	0	H31	0	0	0	0	0	0	0	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$2,449,633		\$1,581,216	\$0	\$868,417	\$0	\$0	\$868,417	\$868,417	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	12,053	H41	6,435	0	5,618	0	0	5,618	5,618	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$12,053		\$6,435	\$0	\$5,618	\$0	\$0	\$5,618	\$5,618	O.K.
88										
89 Total Depr. and Amort.	\$2,461,686		\$1,587,651	\$0	\$874,035	\$0	\$0	\$874,035	\$874,035	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$2,607,652		\$1,681,871	\$0	\$925,781	\$0	\$0	\$925,781	\$925,781	O.K.

South Dakota Network, LLC

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	0	O.K.
109										
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	0	O.K.
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	0	G19	0	0	0	0	0	0	0	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120										
121 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 Bus. Ofc., EU MTS & WATS	0	G37	0	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	0	G38	0	0	0	0	0	0	0	O.K.
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	0	O.K.
130										
131 Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	0	G43	0	0	0	0	0	0	0	O.K.
135 Cust. Serv., Other B&C	0	G44	0	0	0	0	0	0	0	O.K.
136 Cust. Serv., CABS	33,008	G45	16,504	0	16,504	0	0	0	16,504	O.K.
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	0	O.K.
138										
139 Total Customer Service	\$33,008		\$16,504	\$0	\$16,504	\$0	\$0	\$0	\$16,504	O.K.
140										
141 Total Bus. Ofc., Cust. Serv.	\$33,008		\$16,504	\$0	\$16,504	\$0	\$0	\$0	\$16,504	O.K.
142										

Intrastate

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
156 Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157 Other Cust. Serv., Direct	0	V211	0	0	0	0	0	0	O.K.
158									
159 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160									
161 TOTAL CUSTOMER OPER. EXP.	\$33,008		\$16,504	\$0	\$16,504	\$0	\$0	\$16,504	O.K.
162									
163									
164 "BIG-THREE" EXPENSES:									
165									
166 Total Plt. Spec., ex Support	\$797,419	44	\$514,727	\$0	\$282,692	\$0	\$0	\$282,692	O.K.
167 Total Network Oper. Exp.	145,966	68	94,220	0	51,746	0	0	51,746	O.K.
168 Total Customer Operations	33,008	161	16,504	0	16,504	0	0	16,504	O.K.
169									
170 TOTAL "BIG THREE" EXPENSES	\$976,393		\$625,451	\$0	\$350,942	\$0	\$0	\$350,942	O.K.
171									
172									
173 CORPORATE OPERATIONS EXPENSE:									
174									
175 Exec. and Planning, Alloc.	\$517,411	H50	\$331,439	\$0	\$185,972	\$0	\$0	\$185,972	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177									
178 Total Exec. and Planning	\$517,411		\$331,439	\$0	\$185,972	\$0	\$0	\$185,972	O.K.
179									
180 Admin. & General, Allocable	\$531,650	H50	\$340,560	\$0	\$191,090	\$0	\$0	\$191,090	O.K.
181 Admin. & General, Direct	13,023	V231	0	0	13,023	0	0	13,023	O.K.
182									
183 Total Admin. and Gen.	\$544,673		\$340,560	\$0	\$204,113	\$0	\$0	\$204,113	O.K.
184									
185 TOTAL CORPORATE OPERATIONS	\$1,062,084		\$672,000	\$0	\$390,084	\$0	\$0	\$390,084	O.K.
186									
187									
188 NON-INCOME TAXES:									
189									
190 Non-income Taxes, Allocable	\$228,000	H36	\$147,172	\$0	\$80,828	\$0	\$0	\$80,828	O.K.
191 Non-income Taxes, Direct	28,018	V233	22,130	0	5,888	0	0	5,888	O.K.
192									
193 Total Non-income Taxes	\$256,018		\$169,302	\$0	\$86,716	\$0	\$0	\$86,716	O.K.
194									
195									
196 TOTAL OPER. EXP. AND TAXES	\$4,860,676		\$3,121,854	\$0	\$1,738,822	\$0	\$0	\$1,738,822	O.K.

South Dakota Network, LLC

***** FCC PART 69 *****									
IntraLATA Revenue Requirement Summary									
	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment	\$1,245,522	K52	\$0	\$1,245,522	\$0	\$0	\$0	\$0	O.K.
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15									
16 Return on Rate Base	\$124,552		\$0	\$124,552	\$0	\$0	\$0	\$0	O.K.
17									
18 AFUDC	(2,003)	N37	0	(2,003)	0	0	0	0	O.K.
19 ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21									
22 Net Return	\$122,549		\$0	\$122,549	\$0	\$0	\$0	\$0	O.K.
23									
24 Interest Expense	20,051	N67	0	20,051	0	0	0	0	O.K.
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28									
29 After Tax Income	\$102,498		\$0	\$102,498	\$0	\$0	\$0	\$0	O.K.
30									
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32 Federal Income Taxes	40,430	29	0	40,430	0	0	0	0	O.K.
33 Operating Expenses and Taxes	1,738,822	O195	0	1,738,822	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	1,903,804	16+31+32+33	0	1,903,804	0	0	0	0	O.K.
38									
39									
40 Gross Receipts Tax	0	37	0	0	0	0	0	0	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$1,901,802		\$0	\$1,901,801	\$0	\$0	\$0	\$0	O.K.
44									

South Dakota Network, LLC

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$1,090,245	L25	\$0	\$1,090,245	\$0	\$0	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$3,477,616	L70	\$0	\$3,477,616	\$0	\$0	\$0	\$0	\$0	O.K.
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	0	L117	0	0	0	0	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$3,477,616		\$0	\$3,477,616	\$0	\$0	\$0	\$0	\$0	O.K.
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23 Total Tele. Plt. ex Intang.	\$4,567,860		\$0	\$4,567,860	\$0	\$0	\$0	\$0	\$0	O.K.
24 Total Intangible Assets	35,106	L144	0	35,106	0	0	0	0	0	O.K.
25										
26 Total Plant In Service	\$4,602,966		\$0	\$4,602,966	\$0	\$0	\$0	\$0	\$0	O.K.
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	0	O.K.
28 Total ST PUC	0	L163	0	0	0	0	0	0	0	O.K.
29 Total LT PUC	44,993	L164	0	44,993	0	0	0	0	0	O.K.
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	0	O.K.
31										
32 TOTAL TELEPHONE PLANT	\$4,647,959		\$0	\$4,647,959	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,423,269	M23	0	3,423,269	0	0	0	0	0	O.K.
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	11,968	M29	0	11,968	0	0	0	0	0	O.K.
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	0	O.K.
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	0	O.K.
44										
45 NET TELEPHONE PLANT	\$1,212,723		\$0	\$1,212,723	\$0	\$0	\$0	\$0	\$0	O.K.
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	0	O.K.
48 Materials and Supplies	0	L173	0	0	0	0	0	0	0	O.K.
49 Cash Working Capital	32,800	L175	0	32,800	0	0	0	0	0	O.K.
50 Equal Access Investment	0	L177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$1,245,522		\$0	\$1,245,522	\$0	\$0	\$0	\$0	\$0	O.K.
53										

South Dakota Network, LLC

***** FCC PART 69 *****										
IntraLATA Investment Detail										
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$31,917	N28	0	31,917	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$31,917		\$0	\$31,917	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$1,058,327	N28	\$0	\$1,058,327	\$0	\$0	\$0	\$0	O.K.
21	Support Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$1,058,327		\$0	\$1,058,327	\$0	\$0	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$1,090,245		\$0	\$1,090,245	\$0	\$0	\$0	\$0	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$3,477,616	(E)	\$0	\$3,477,616	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$3,477,616		\$0	\$3,477,616	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$3,477,616		\$0	\$3,477,616	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 *****										
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	0	(D)	0	0	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	0	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	0	(G)	0	0	0	0	0	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	0	O.K.
65 COE H/R Message	0	(G)	0	0	0	0	0	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
67										
68 Total COE Transmission	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69										
70 Total Central Office Equip.	\$3,477,616		\$0	\$3,477,616	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 IOT EQUIPMENT:										
73										
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	N60	0	0	0	0	0	0	0	O.K.
77										
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80 CABLE AND WIRE FACILITIES:										
81										
82 Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Exchange Message	0	(D)	0	0	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Exchange Line C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	0	O.K.
90										
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93 Interexchange Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	0	(G)	0	0	0	0	0	0	0	O.K.
96										
97 Total Interexchange C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 *****										
IntraLATA Investment Detail										
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$35,106	N37	\$0	\$35,106	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.

Part 36 IntralATA Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Source or Apportionment	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
161 PLANT UNDER CONSTRUCTION:								
162 Short-term	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
163 Long-term	44,993	44,993	0	0	0	0	0	O.K.
164 Total Pll. Under Const.	\$44,993	\$44,993	\$0	\$0	\$0	\$0	\$0	O.K.
165								
166								
167								
168 TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169								
170								
171 CLASS B RTB STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172								
173 MATERIALS AND SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174								
175 CASH WORKING CAPITAL	\$32,800	\$32,800	\$0	\$0	\$0	\$0	\$0	O.K.
176								
177 EQUAL ACCESS INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 *****
 Part 36
 IntraLATA
 Reserves and Deferrals

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13 ACCUM. DEPRECIATION, TPIS:								
14 Support Assets	\$276,189	N28	\$0	\$276,189	\$0	\$0	\$0	\$0
15 COE Switching	3,147,079	L44	0	3,147,079	0	0	0	0
16 COE Operator	0	L32	0	0	0	0	0	0
17 COE Transmission	0	L68	0	0	0	0	0	0
18 IOT Equipment	0	L78	0	0	0	0	0	0
19 Cable and Wire Facilities	0	L117	0	0	0	0	0	0
20 Other Plant	0	N37	0	0	0	0	0	0
21								
22 Total Accum. Depr., TPIS	\$3,423,269		\$0	\$3,423,269	\$0	\$0	\$0	\$0
23								
24 ACCUM. AMORTIZATION:								
25 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
26 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
27 Accum. Amort., Intang. Inv.	11,968	N37	\$0	\$11,968	\$0	\$0	\$0	\$0
28								
29 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0
30								
31 Tot. Accum. Amortization	\$11,968		\$0	\$11,968	\$0	\$0	\$0	\$0
32								
33 Total Accum. Depr./Amort.	\$3,435,236		\$0	\$3,435,236	\$0	\$0	\$0	\$0
34								
35								
36								
37 ACCUM. DEF. INC. TAXES, NET:								
38 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0
39 COE Switching	0	L44	0	0	0	0	0	0
40 COE Operator	0	L32	0	0	0	0	0	0
41 COE Transmission	0	L68	0	0	0	0	0	0
42 IOT Equipment	0	L78	0	0	0	0	0	0
43 Cable and Wire Fac.	0	L117	0	0	0	0	0	0
44 Unclassified	0	N37	0	0	0	0	0	0
45								
46 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0
47								

South Dakota Network, LLC

Part 36 IntraLATA Total		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
		Apportnment Factors		Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	Central Office Equipment		\$3,477,616	L70	\$0	\$3,477,616	\$0	\$0	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.		0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities		0	L117	0	0	0	0	0	0	O.K.
16	Total		\$3,477,616		\$0	\$3,477,616	\$0	\$0	\$0	\$0	O.K.
17	Factor		1,000,000		0.000000	1,000,000	0.000000	0.000000	0.000000	0.000000	O.K.
19	Sum: Sw., Trans., Other		\$3,477,616	17	\$0	\$3,477,616	\$0	\$0	\$0	\$0	O.K.
20	Factor		1,000,000		0.000000	1,000,000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Central Office Equipment		\$3,477,616	L70	\$0	\$3,477,616	\$0	\$0	\$0	\$0	O.K.
23	Info. Orig./Term. Eqpt.		0	L78	0	0	0	0	0	0	O.K.
24	C&WF, Excl. Exch. Message		0	L117-83	0	0	0	0	0	0	O.K.
26	Total		\$3,477,616		\$0	\$3,477,616	\$0	\$0	\$0	\$0	O.K.
27	Factor		1,000,000		0.000000	1,000,000	0.000000	0.000000	0.000000	0.000000	O.K.
29	General Support Facilities		\$1,090,245	L25	\$0	\$1,090,245	\$0	\$0	\$0	\$0	O.K.
30	Central Office Equipment		3,477,616	13	0	3,477,616	0	0	0	0	O.K.
31	Info. Orig./Term. Eqpt.		0	14	0	0	0	0	0	0	O.K.
32	C&W Facilities		0	15	0	0	0	0	0	0	O.K.
33	Equal Access Investment		0	L177	0	0	0	0	0	0	O.K.
34	Total		\$4,567,860		\$0	\$4,567,860	\$0	\$0	\$0	\$0	O.K.
35	Factor		1,000,000		0.000000	1,000,000	0.000000	0.000000	0.000000	0.000000	O.K.
37	Sum: Com. Ln., Sw., Trans.		\$4,567,860	36	\$0	\$4,567,860	\$0	\$0	\$0	\$0	O.K.
38	Factor		1,000,000		0.000000	1,000,000	0.000000	0.000000	0.000000	0.000000	O.K.
39	COE Cat. 2 Factor		1,000,000	Direct	0.000000	0.000000	0.000000	1,000,000	0.000000	0.000000	O.K.
40	IOT Cat. 1 Factor		1,000,000	Direct	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total TPIS		\$4,602,966	K26	\$0	\$4,602,966	\$0	\$0	\$0	\$0	O.K.
42	Factor		1,000,000		0.000000	1,000,000	0.000000	0.000000	0.000000	0.000000	O.K.

South Dakota Network, LLC

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$387,987	O171	\$0	\$387,987	\$0	\$0	\$0	\$0	\$0	O.K.
64 Factor	1.000000		0.000000	0.999999	0.000000	0.000000	0.000000	0.000000	0.000000	
65										
66 Net Investment	\$1,245,522	J13	\$0	\$1,245,522	\$0	\$0	\$0	\$0	\$0	O.K.
67 Factor	1.000000		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

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South Dakota Network, LLC

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$37,044	N30	\$0	\$37,044	\$0	\$0	\$0	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$37,044		\$0	\$37,044	\$0	\$0	\$0	\$0	\$0	O.K.
24										
25 Central Office Eq., Alloc.	\$282,692	N31	\$0	\$282,692	\$0	\$0	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$282,692		\$0	\$282,692	\$0	\$0	\$0	\$0	\$0	O.K.
29										
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	0	O.K.
33										
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36 Cable & Wire, Alloc.	\$0	N33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
38										
39 Total C&WF Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$319,737		\$0	\$319,737	\$0	\$0	\$0	\$0	\$0	O.K.
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$282,692		\$0	\$282,692	\$0	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$51,746	N18	\$0	\$51,746	\$0	\$0	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$51,746		\$0	\$51,746	\$0	\$0	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$71,082	L23	\$0	\$71,082	\$0	\$0	\$0	\$0	O.K.
72	Depr., COE Switching	797,335	L44	0	797,335	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	0	L68	0	0	0	0	0	0	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	0	L117	0	0	0	0	0	0	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$868,417		\$0	\$868,417	\$0	\$0	\$0	\$0	O.K.
80										
81	Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	5,618	L144	0	5,618	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$5,618		\$0	\$5,618	\$0	\$0	\$0	\$0	O.K.
87										
88	Total Depr. and Amort.	\$874,035		\$0	\$874,035	\$0	\$0	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$925,781		\$0	\$925,781	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 *****		Part 36		Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		IntraLATA	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134										
135	Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0	O.K.
137	Cust. Serv., CABS	16,504	N21	0	16,504	0	0	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$16,504		\$0	\$16,504	\$0	\$0	\$0	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$16,504		\$0	\$16,504	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$16,504		\$0	\$16,504	\$0	\$0	\$0	\$0	\$0	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$319,737	41	\$0	\$319,737	\$0	\$0	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	51,746	62 + 67 + 69	0	51,746	0	0	0	0	0	O.K.
169 Total Customer Operations	16,504	163	0	16,504	0	0	0	0	0	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$387,987		\$0	\$387,987	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$185,972	N64	\$0	\$185,972	\$0	\$0	\$0	\$0	\$0	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$185,972		\$0	\$185,972	\$0	\$0	\$0	\$0	\$0	O.K.
179										
180 Admin. & General, Allocable	\$191,090	N64	\$0	\$191,089	\$0	\$0	\$0	\$0	\$0	O.K.
181 Admin. & General, Direct	13,023	Direct	0	13,023	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$204,113		\$0	\$204,112	\$0	\$0	\$0	\$0	\$0	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$390,084		\$0	\$390,084	\$0	\$0	\$0	\$0	\$0	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$80,828	N37	\$0	\$80,828	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	5,888	Direct	0	5,888	0	0	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$86,716		\$0	\$86,716	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$1,738,822		\$0	\$1,738,822	\$0	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

***** FCC PART 69 *****
 Part 36 InterLATA Reserves and Deferrals
 Total

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

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

South Dakota Network, LLC

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72	Depr., COE Switching	0	R44	0	0	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	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										
79	Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80										
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Total Depr. and Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

South Dakota Network, LLC

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

South Dakota Network, LLC

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

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME South Dakota Network, LLC
 PERIOD ADDRESSED ENDING DECEMBER 31, 2001
 RUN DATE AND TIME 04-Sep-2003 05:34:20 PM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	90,032	--	--	--	--	--	--	--	--
22 Land, Direct	0	--	0	0	0	0	0	0	0
23 Motor Vehicles	26,867	--	--	--	--	--	--	--	--
24 Aircraft	0	--	--	--	--	--	--	--	--
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--	--
26 Garage Work Equipment	0	--	--	--	--	--	--	--	--
27 Other Work Equipment	64,948	--	--	--	--	--	--	--	--
28 Buildings, Allocable	2,136,184	--	--	--	--	--	--	--	--
29 Buildings, Direct	0	--	0	0	0	0	0	0	0
30 Furniture	212,323	--	--	--	--	--	--	--	--
31 Office Equipment	209,297	--	--	--	--	--	--	--	--
32 General Purpose Computers	335,714	--	--	--	--	--	--	--	--
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--	--
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--	--
35 CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--	--	--
36 CAT 1 Oper. Sys., Other	0	--	0	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--	--
38 CAT 2 Tandem Sw. Direct	0	--	0	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	9,809,668	--	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	0	--	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	0	--	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--	--
45 CAT 4.13 Direct	0	--	0	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	0	--	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--	--
48 CAT 4.23 Direct	0	--	0	0	0	0	0	0	0
49 CAT 4.3 H/R Message	0	--	--	--	--	--	--	--	--
50 CAT 4.3 WATS	0	--	0	0	0	0	0	0	0
51 CAT 4.3 Direct	0	--	0	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	--	--	--	--	--	--	--	--
53 CAT 1 Coinless Pay Phones	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

South Dakota Network, LLC
 ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	0	---	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0	0
75	CAT 2 C&WF	0	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	0	---	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0	0
80	CAT 4 Message	0	---	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	0	0	0	0	0	0
85	COE Operator	0	---	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---	---
89	COE Direct	0	---	0	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0	0
99	Allocable Acct. No. 2690	62,291	---	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	13,023	---	0	0	13,023	0	0	0	13,023
101	Materials and Supplies	0	---	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

South Dakota Network, LLC
 ENDING DECEMBER 31, 2001

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	
124	TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	
125	TPUC -- Long Term, Alloc.	126,685	--	--	--	--	--	--	--	
126	TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	
127										
128	RESERVES AND DEFERRALS:									
129	Acc. Depr. Support Assets	779,076	--	--	--	--	--	--	--	
130	Acc. Depr. COE Switching	8,877,290	--	--	--	--	--	--	--	
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	
132	Acc. Depr. COE Transmission	0	--	--	--	--	--	--	--	
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	
134	Acc. Depr. Cable and Wire Facilities	0	--	--	--	--	--	--	--	
135	Acc. Depr. Other Plant	0	--	0	0	0	0	0	0	
136	Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	
137	Accum. Amort., Intang. Inv.	25,675	--	--	--	--	--	--	--	
138	Accum. Amort., Other	0	--	0	0	0	0	0	0	
139	Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--	
140	Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--	
141	Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--	
142	Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--	
143	Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--	
144	Acc. Def. IT C&WF	0	--	--	--	--	--	--	--	
145	Acc. Def. IT Unclassified	0	--	0	0	0	0	0	0	
146										
147	OPERATING EXPENSES AND TAXES:									
148	Network Support, Alloc.	0	--	--	--	--	--	--	--	
149	Network Support, Direct	0	--	0	0	0	0	0	0	
150	General Support, Alloc.	104,495	--	--	--	--	--	--	--	
151	General Support, Direct	0	--	0	0	0	0	0	0	
152	Central Office Eq., Alloc.	797,419	--	--	--	--	--	--	--	
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.	0	--	--	--	--	--	--	--	
159	Cable & Wire, Direct	0	--	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

South Dakota Network, LLC
 ENDING DECEMBER 31, 2001

	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service			Private Line			TOTAL INTRASTATE (I)
				Intrastate			Intrastate			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	InterLATA (H)	IntraLATA (I)		
***** FCC PART 36 *****										
176 Oth. Plt. and Equip., Alloc.	0									0
177 Oth. Plt. and Equip., Direct	0									0
178 Network Operations, Alloc.	145,966									0
179 Network Operations, Direct	0									0
180 Total Access Expense	0									0
181 Depr., Support Assets	200,509									
182 Depr., COE Switching	2,249,124									
183 Depr., COE Operator	0									
184 Depr., COE Transmission	0									
185 Depr., IOT Equipment	0									
186 Depr., C&W Facilities	0									
187 Amort., Tangible Assets	0									
188 Amort., Intangible Assets	12,053									
189 Other Amortization	0									0
190 Direct Assigned Amort.	0									0
191 Marketing, Allocable	0									0
192 Marketing, Direct	0									0
193 Operator Service, Alloc.	0									0
194 Operator Service, Direct	0									0
195 Classified Directory	0									0
196 Alphabetical Directory	0									0
197 Foreign Directory	0									
198 Bus. Ofc., EU Presubscription	0									
199 Bus. Ofc., EU MTS & WATS	0									
200 Bus. Ofc., EU Access, P/L & all Other	0									
201 Bus. Ofc., IXC Special Access	0									
202 Bus. Ofc., IXC Switched Access	0									
203 Bus. Ofc., IXC B & C Services	0									
204 Coin Collect & Admin.	0									
205 Cust. Svc., Direct	0									0
206 Cust. Serv., Msg. Process	0									
207 Cust. Serv., Other B&C	0									
208 Cust. Serv., CABS	33,008									
209 Cust. Serv., EU Common Line	0									0
210 Other Cust. Serv., Alloc.	0									0
211 Other Cust. Serv., Direct	0									0
212 Exec. and Planning, Alloc.	517,411									0
213 Exec. and Planning, Direct	0									0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

South Dakota Network, LLC
 ENDING DECEMBER 31, 2001

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230 Admin. & General, Allocable	531,650	--	--	--	--	--	--	--	--
231 Admin. & General, Direct	13,023	--	0	0	13,023	0	0	13,023	
232 Non-income Taxes, Allocable	228,000	--	--	--	--	--	--	--	
233 Non-income Taxes, Direct	28,018	--	22,130	0	5,888	0	0	5,888	
234									
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--	
237 Federal Income Tax Rate	30.00%	--	--	--	--	--	--	--	
238 Gross Receipts Tax Rate	0.00%	--	--	--	--	--	--	--	
239 Rate of Return	10.00%	--	--	--	--	--	--	--	
240 AFUDC	(5,639)	--	--	--	--	--	--	--	
241 ITC Amortization	0	--	--	--	--	--	--	--	
242 Other Return Adjustments	0	--	0	0	0	0	0	0	
243 Contributions	22,223	--	--	--	--	--	--	--	
244 Interest Expense	56,298	--	--	--	--	--	--	--	
245 Capital Lease Expense	0	--	--	--	--	--	--	--	
246 Capitalized Payroll taxes	0	--	--	--	--	--	--	--	
247 Depreciation Adjustment	0	--	--	--	--	--	--	--	
248 Other Income Adjustments	0	--	0	0	0	0	0	0	
249 Uncollectibles	0	--	0	0	0	0	0	0	
250 Other Revenue Adjustments	0	--	0	0	0	0	0	0	
251 Other Revenue Taxes	0	--	0	0	0	0	0	0	
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

South Dakota Network, LLC
 ENDING DECEMBER 31, 2001

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

CONFIDENTIAL

1

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

IN THE MATTER OF THE)	FINAL DECISION AND ORDER
ESTABLISHMENT OF SWITCHED)	GRANTING MOTION TO DISMISS
ACCESS REVENUE REQUIREMENT)	ON SUMMARY DISPOSITION;
FOR SOUTH DAKOTA NETWORK, LLC)	NOTICE OF ENTRY
)	
)	
)	TC02-091

On July 1, 2002, South Dakota Network, LLC (Company) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study. On July 3, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of July 19, 2002, to interested individuals and entities. On July 15, 2002, the Commission received a Petition to Intervene from S&S Communications (S&S). At its regularly scheduled meeting of July 23, 2002, the Commission granted intervention to S&S.

On July 11, 2003, Company filed a Motion to Dismiss and Motion for Extension of Time to Respond to Second Discovery Request (Company Motions). On July 24, 2003, S&S filed a Brief in Resistance to Motion to Dismiss and Motion for Extension of Time.

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

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

FINDINGS OF FACT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CONCLUSIONS OF LAW

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

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

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

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

12. Company's Motion to Dismiss is granted.

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

It is therefore

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

NOTICE OF ENTRY OF ORDER

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

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

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

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman Jf

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

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

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS RATES FOR SOUTH DAKOTA NETWORK, LLC)))))	ORDER APPROVING REVENUE REQUIREMENT AND TARIFF REVISIONS TC02-091
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On July 1, 2002, South Dakota Network, LLC (SDN) filed for approval by the Public Utilities Commission (Commission) its 2001 Intrastate Switched Access Cost Study and tariff revisions effective August 1, 2002. On September 8, 2003, SDN filed an amended 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 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 SDN. At its regularly scheduled meeting of August 19, 2003, the Commission granted the Motion to Dismiss. Staff filed a memorandum on September 4, 2003, with the concurrence of the company, setting forth a recommended revenue requirement that would establish a local switching rate of \$0.0080. The Commission considered this matter at its October 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 SDN's filings, the Commission found that the revenue requirement was fair and reasonable and the associated tariff sheets should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED, that SDN's local switching rate of \$0.0080 is hereby approved and shall be effective for telecommunications services rendered on and after the date of this order.

Dated at Pierre, South Dakota, this 28th day of October, 2003.

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u><i>Dulaine Kalbo</i></u>
Date: <u><i>10/29/03</i></u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

November 10, 2003

RECEIVED

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

Ref: SD 6088 – 1.8
Docket Number TC02-091

Dear Ms. Bonrud:

Attached for filing with the South Dakota Public Utilities Commission (Commission) are revised pages of the SDN, LLC, Tariff No. 1. The attached tariff pages reflect the Commission approved tariff updates effective October 28, 2003. An original and eleven (11) copies are enclosed.

Interexchange Carriers received notification of the rate change via a memo included with their CABS bill dated November 1, 2003.

We would appreciate your acknowledgement of receipt of this filing by return of one (1) copy of the tariff pages appropriately received.

Sincerely,
Martin Group, Inc.



Marlene Bennett
Tariff Coordinator

JH
Enclosures: Tariff pages (12)

cc: Bryan Roth
Mark Shlanta

PUC FILING

**SOUTH DAKOTA NETWORK, INC.
TELECOMMUNICATIONS SERVICES CLASSIFICATION FORM**

- 1) Requested Classification: Non-Competitive
 Emerging Competitive
 Fully Competitive
- 2) This service will be offered: Intrastate, IntraLATA
 Intrastate, InterLATA
 Interstate
- 3) Description and Purpose of Filing: This filing is to reflect additional exchanges
 participating in the tariff and a few minor textual
 changes.
- 4) Impact: There is no impact to the public.
- 5) Effective Date: October 28, 2003

**SOUTH DAKOTA TARIFF NO. 1
ACCESS SERVICE**

SDN, LLC

**11th Revised Page 1
Cancels 10th Revised Page 1**

CHECK SHEET

Title Page 1 and Pages 1 to 206 inclusive of this tariff are effective as of the date shown. Original and revised pages as named below contain all changes from the original tariff that are in effect on the date hereof.

<u>Page</u>	<u>Number of Revision Except as Indicated</u>
1	11th Revised*
7	1st Revised
84	1st Revised
84.1	Original
93	1st Revised
95	1st Revised
96	1st Revised
119	1st Revised
120	1st Revised
166	7th Revised*
169	4th Revised
169.1	Original
170	3rd Revised
171	3rd Revised
171.1	1 st Revised
172	3rd Revised
172.1	1 st Revised

* Indicates revisions this issue

Issued: October 28, 2003

Effective: October 28, 2003

**By: Bryan Roth
President
2900 West 10th Street
Sioux Falls, South Dakota 57104**

**SOUTH DAKOTA TARIFF NO. 1
ACCESS SERVICE**

SDN, LLC

**7th Revised Page 166
Cancels 6th Revised Page 166**

6. Switched Access Service (Cont'd)

6.8 Rates and Charges

6.8.1	<u>Centralized Equal Access Service</u>	Rate <u>Per Access Minute</u>	\$0.0080	(R)
6.8.2	<u>Network Blocking</u>	Rate <u>Per Call Blocked</u>	\$0.0271	
6.8.3	<u>Switched Transport</u>	Rate <u>Per Access Minute</u>	\$0.0000	
6.8.4	<u>Interim NXX Translation</u>	Rate <u>Per Order</u>	\$181.00	

Issued: October 28, 2003

Effective: October 28, 2003

By: **Bryan Roth**
President
2900 West 10th Street
Sioux Falls, South Dakota 57104