

TC03-100

TC03-100

KC/HB

DOCKET NO. _____

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

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/26 03	Filed andocketed
7/3 03	Weekly filings;
9/23 03	Order assessing filing fee;
3/26 04	Memo from Dallen;
12/10 04	Order Approving Revenue Requirement;
12/10 04	Docket Closed.

**TELEC CONSULTING
RESOURCES INC**

TC03-100

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June 25, 2003

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

RECEIVED

JUN 26 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**


Dear Harlan:

On behalf of Western Telephone Company, we enclosing one paper copy and one copy on diskette of their 2002 intrastate switched access cost study.

Also enclosed are the work papers relating to the cost study. Five copies of the cost study were mailed to Ms. Pam Bonrud at the South Dakota Public Utilities Commission today under separate cover.

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

Sincerely,


Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

COST STUDY CHECKLIST

COMPANY Western Telephone Company
 YEAR 2002

<u>Ck</u>	<u>Tab</u>	<u>Description</u>	<u>Source (Workbook, sheets)</u>
<u>X</u>	1	SDPUC cost study & disk	COS98.WK4
<u>X</u>	2	SDPUC rate development	Study Support.xls, Rate Dev
<u>X</u>	3	Financial statement from accountant	Accountant
<u>X</u>	4	Trial balance from accountant	Western Telephone Company
<u>X</u>	5	Account adjustment spreadsheet	Account adjustments worksheet.xls
<u>X</u>	6	Capital investment support	Study Support.xls, COE, OSP, Mat_Supl
<u>X</u>	7	COE adjustments for Common and Power	Common and Power.xls
<u>X</u>	8	Land and Building adjustment for Non-Reg	Land and Bldg Adj.xls
<u>X</u>	9	Expense adjustment support (6620)	02_Time.xls, Dist, MACC Inv, Express Bills
<u>X</u>	10	Minutes of use factors	02_TRAF_SD_Method3_Western.WK4, Factors, SLU, SPF, DEM, CM_CMM, H_R, CABS, Usage
<u>X</u>	11	Loops worksheet	02_Facts.xls, Loops
<u>X</u>	12	Circuit terminations and miles	Study Support.xls, Term_Miles
<u>X</u>	13	Lease expense adjustment	Frrpa.xls
<u>X</u>	14	Misc. factor support	Study Support.xls, Factor_Sup, EU_Bill Uncollectibles, Direct Assignment 6720.xls

Western Telephone Company

***** FCC PART 69 *****									
Intrastate Toll Revenue Requirement Summary									
	Part 36	Source	Common	Local	Information	Common	Billing and	Other	
(A)	Total	(C)	Line	Switching	(F)	Transport	Collection	(I)	
INTRALATA:									
15	Net Investment		\$151,885	\$133,812	\$0	\$26,666	\$0	\$34,153	O.K.
16	Rate of Return	J13	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	
17									
18	Return on Rate Base		\$16,935	\$14,920	\$0	\$2,973	\$0	\$3,808	O.K.
19	Return Adjustments	J18-20	0	0	0	0	0	0	O.K.
20									
21	Net Return on Rate Base		\$16,935	\$14,920	\$0	\$2,973	\$0	\$3,808	O.K.
22	Income Taxes	J31-32	4,246	3,741	0	745	0	955	O.K.
23	Expenses and Other Taxes	J33-35, 40	113,351	101,455	19	54,214	18,963	24,989	O.K.
24									
25	Total IntraLATA Rev. Req.		\$134,533	\$120,116	\$19	\$57,932	\$18,963	\$29,752	O.K.
26									
27									
28									
INTERLATA:									
30									
31	Net Investment	P13	\$17,448	\$15,695	\$0	\$3,011	\$0	\$0	O.K.
32	Rate of Return		11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	
33									
34	Return on Rate Base		\$1,945	\$1,750	\$0	\$336	\$0	\$0	O.K.
35	Return Adjustments	P18-20	0	0	0	0	0	0	O.K.
36									
37	Net Return on Rate Base		\$1,945	\$1,750	\$0	\$336	\$0	\$0	O.K.
38	Income Taxes	P31-32	490	441	0	85	0	0	O.K.
39	Expenses and Other Taxes	P33-35, 4012,156	10,698	10,698	2	5,614	2,519	268	O.K.
40									
41	Total InterLATA Rev. Req.		\$14,592	\$12,889	\$2	\$6,034	\$2,519	\$268	O.K.
42									
43									
44									
45	TOTAL INTRASTATE REV. REQ.		\$149,125	\$133,006	\$21	\$63,966	\$21,482	\$30,020	
	ACCESS ELEMENT MINUTES OF USE		2,647,283	2,647,283		2,647,283			
	ACCESS RATE PER MINUTE		\$0.056331	\$0.050242		\$0.024163			

Western Telephone Company

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	27.58%	---	27.58%	27.58%	27.58%	27.58%	27.58%	27.58%	27.58%	
15 Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18 Net Investment	\$1,437,941	C68	\$1,055,271	\$36,150	\$320,005	\$5	\$26,511	\$382,670	O.K.	
19 Rate of Return	11.15%	---	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%		
20										
21 Return on Rate Base	\$160,330		\$117,663	\$4,031	\$35,681	\$1	\$2,956	\$42,668	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$160,330		\$117,663	\$4,031	\$35,681	\$1	\$2,956	\$42,668	O.K.	
28										
29 Contributions	1,450	H52	933	38	462	0	17	517	O.K.	
30 Interest Expense	52,639	H44	38,593	1,326	11,735	0	985	14,046	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	\$106,241		\$78,137	\$2,667	\$23,484	\$0	\$1,953	\$28,104	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	40,460	Formula	29,757	1,016	8,943	0	744	10,703	O.K.	
40 Operating Expenses and Taxes	1,102,428	I196	779,614	29,683	277,292	121	15,718	322,814	O.K.	
41 Uncollectibles	5,528	V249	0	0	5,528	0	0	5,528	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$1,308,747		\$927,034	\$34,730	\$327,444	\$122	\$19,418	\$381,713	O.K.	
45 Gross Receipts Taxes	54,531	Formula	38,626	1,447	13,643	5	809	15,905	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$1,363,278		\$965,660	\$36,177	\$341,087	\$127	\$20,227	\$397,618	O.K.	

Western Telephone Company

***** FCC PART 36 ***** Investment Summary		Intrastate							TOTAL INTRASTATE	
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Investment	\$1,349,641	D33	\$997,752	\$34,047	\$294,709	\$0	\$23,133	\$351,889	O.K.	
14										
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
16 COE Switching Equipment	977,040	D68	713,584	27,348	236,108	0	0	263,456	O.K.	
17 COE Transmission Equipment	660,612	D85	479,920	15,786	136,823	0	28,083	180,692	O.K.	
18										
19 Total COE	\$1,637,652		\$1,193,504	\$43,134	\$372,931	\$0	\$28,083	\$444,148	O.K.	
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.	
21 Cable and Wire Facilities	1,911,819	D137	1,430,522	46,408	402,135	0	32,754	481,297	O.K.	
22										
23 Total COE, IOT, C&WF	\$3,549,471		\$2,624,026	\$89,542	\$775,065	\$0	\$60,838	\$925,445	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	\$6,095	D209	\$0	\$0	\$6,095	\$0	\$0	\$6,095	O.K.	
30										
31										
32 Total Tele. Plt. In Service	\$4,905,207		\$3,621,778	\$123,590	\$1,075,869	\$0	\$83,970	\$1,283,429	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	180,873	D218-219	133,548	4,557	39,671	0	3,096	47,325	O.K.	
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.	
38										
39 Total Other Tel. Plt.	\$180,873		\$133,548	\$4,557	\$39,671	\$0	\$3,096	\$47,325	O.K.	
40										
41										
42 TOTAL TELEPHONE PLANT	\$5,086,080		\$3,755,326	\$128,147	\$1,115,540	\$0	\$87,067	\$1,330,754	O.K.	

***** FCC PART 36 *****
 Investment Summary

	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate			Private Line			TOTAL INTRASTATE (I)
				Interstate (D)	Message Telephone Service		InterLATA (G)	Private Line		
					InterLATA (E)	IntraLATA (F)		IntraLATA (H)	IntraLATA (I)	
56 Other Assets, Net		0	V105	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort		(3,770,942)	E34	(95,026)	(822,562)	0	(62,546)	0	(980,134)	O.K.
58 Accum. Def. Inc. Taxes, Net		(60,642)	E47	(1,528)	(13,301)	0	(1,038)	0	(15,867)	O.K.
59 Oth. Liab. & Def. Cr., Net		0	V106	0	0	0	0	0	0	O.K.
60		0								
61 TOTAL NET PLANT		\$1,254,496		\$31,593	\$279,678	\$0	\$23,483		\$334,753	O.K.
62										
63 Materials and Supplies		151,028	H31	3,666	31,767	0	2,587		38,021	O.K.
64 Rural Tel. Bank Stock		0	H35	0	0	0	0		0	O.K.
65 Cash Working Capital		32,417	Formula	891	8,560	5	441		9,896	O.K.
66 Equal Access Investment		0		0	0	0	0		0	O.K.
67		0								
68 TOTAL NET INVESTMENT		\$1,437,941		\$36,150	\$320,005	\$5	\$26,511		\$382,670	O.K.
69										

Western Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$11,519	H33	\$8,516	\$291	\$2,515	\$0	\$197	\$3,003	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$11,519		\$8,516	\$291	\$2,515	\$0	\$197	\$3,003	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	1,338,122	H33	989,237	33,757	292,193	0	22,935	348,885	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$1,338,122		\$989,237	\$33,757	\$292,193	\$0	\$22,935	\$348,885	O.K.
32									
33 Tot. Land and Support Assets	\$1,349,641		\$997,752	\$34,047	\$294,709	\$0	\$23,133	\$351,889	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.

Western Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63 CAT 3 Local Sw. Allocable	\$977,040	G15	\$713,584	\$27,348	\$236,108	\$0	\$0	\$263,456	O.K.
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65									
66 Total CAT 3	\$977,040		\$713,584	\$27,348	\$236,108	\$0	\$0	\$263,456	O.K.
67									O.K.
68 Total COE Sw. CAT 2&3	\$977,040		\$713,584	\$27,348	\$236,108	\$0	\$0	\$263,456	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	571,300	G13	428,475	14,826	127,999	0	0	142,825	O.K.
76 CAT 4.13 PL, WATS, Local	16,803	F18	9,165	0	0	0	7,638	7,638	O.K.
77 CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78 CAT 4.23 Message	14,108	G18	8,504	582	5,022	0	0	5,604	O.K.
79 CAT 4.23 PL, WATS	26,170	F24	5,725	0	0	0	20,446	20,446	O.K.
80 CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81 CAT 4.3 H/R Message	32,231	G29	28,051	378	3,803	0	0	4,180	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	\$660,612		\$479,920	\$15,786	\$136,823	\$0	\$28,083	\$180,692	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									

Western Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	32,612	F31	\$11,343	\$0	\$0	\$0	\$21,269	\$21,269	O.K.	
114 CAT 1.2 InterLATA PL/WATS	14,179	F31	14,179	0	0	0	0	0	O.K.	
115 CAT 1.3 Joint Message	1,590,907	G13	1,193,180	41,287	356,439	0	0	397,727	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	\$1,637,698		\$1,218,703	\$41,287	\$356,439	\$0	\$21,269	\$418,995	O.K.	
119										
120 CAT 2 C&WF	\$67,978	G28	\$67,978	\$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	\$67,978		\$67,978	\$0	\$0	\$0	\$0	\$0	O.K.	
124										
125 CAT 3 Joint Message	99,061	G17	59,713	4,085	35,263	0	0	\$39,348	O.K.	
126 CAT 3 PL/WATS etc.	18,664	F36	7,178	0	0	0	11,485	11,485	O.K.	
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.	
128										
129 Total CAT 3 C&WF	\$117,725		\$66,892	\$4,085	\$35,263	\$0	\$11,485	\$50,833	O.K.	
130										
131 CAT 4 Message	\$88,418	G29	\$76,950	\$1,036	\$10,432	\$0	\$0	\$11,468	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	\$88,418		\$76,950	\$1,036	\$10,432	\$0	\$0	\$11,468	O.K.	
136										
137 TOTAL C&WF	\$1,911,819		\$1,430,522	\$46,408	\$402,135	\$0	\$32,754	\$481,297	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.	

Western Telephone Company

Intrastate

Private Line

Message Telephone Service

InterLATA

IntraLATA

InterLATA

IntraLATA

(G)

(H)

(I)

***** FCC PART 36 *****
Plant Investment Detail

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
160	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
161	COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
162	COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
163	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
164	COE Direct	0	V89	0	0	0	0	0	0	O.K.
165	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
166	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169	LEASEHOLD IMPROVEMENTS:									
170	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171	COE Switching	0	H18	0	0	0	0	0	0	O.K.
172	COE Operator	0	H16	0	0	0	0	0	0	O.K.
173	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
174	IOT	0	V96	0	0	0	0	0	0	O.K.
175	C&WF	0	V97	0	0	0	0	0	0	O.K.
176	Other	0	V98	0	0	0	0	0	0	O.K.
177	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
178	TPIS, EXCL. ACCT. No. 2690	\$4,899,112		\$3,621,778	\$123,590	\$1,069,774	\$0	\$83,970	\$1,277,334	O.K.

Western Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	6,095	V100	0	0	6,095	0	0	6,095	0	O.K.
208										
209 Total Intangible Assets	\$6,095		\$0	\$0	\$6,095	\$0	\$0	\$6,095	0	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	180,873	H35	133,548	4,557	39,671	0	3,096	47,325	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$180,873		\$133,548	\$4,557	\$39,671	\$0	\$3,096	\$47,325	0	O.K.

Western Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$886,619	H13	\$655,453	\$22,367	\$193,603	\$0	\$15,197	\$231,166	O.K.
16 COE Switching	755,185	H19	551,552	21,138	182,495	0	0	203,633	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	428,387	H20	311,213	10,237	88,726	0	18,211	117,174	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,700,751	H31	1,272,590	41,285	357,738	0	29,138	428,161	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$3,770,942		\$2,790,808	\$95,026	\$822,562	\$0	\$62,546	\$980,134	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$3,770,942		\$2,790,808	\$95,026	\$822,562	\$0	\$62,546	\$980,134	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	60,642	V145	44,775	1,528	13,301	0	1,038	15,867	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$60,642		\$44,775	\$1,528	\$13,301	\$0	\$1,038	\$15,867	O.K.

Western Telephone Company

***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	Private Line								Other (I)	
	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate		Intrastate		Extended Area Service (H)			
			InterLATA	IntraLATA	InterLATA	IntraLATA				
			(D)	(E)	(F)	(G)				
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	1,155	1,122	10	0	0	15	0	8	O.K.	
16 Avg. Cost per Loop	509.18	509.18	509.18	509.18	509.18	509.18	509.18	509.18		
17										
18 CAT 4.13 Exch Ln. Invest.	\$588,103	\$571,300	\$5,092	\$0	\$0	\$7,638	\$0	\$4,073		
19										
20										
21 Circuit Terminations	197	69	28	0	0	100	0	0	O.K.	
22 Avg. Cost per Termination	204.46	204.46	204.46	204.46	204.46	204.46	204.46	204.46		
23										
24 CAT 4.23 Other IX	\$40,278	\$14,108	\$5,725	\$0	\$0	\$20,446	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	1,155	1,122	10	0	0	15	0	8		
30 Loops Factor	1.000000	0.971429	0.008658	0.000000	0.000000	0.012987	0.000000	0.006926		
31 CAT 1 Exchange C&WF	\$1,637,698	\$1,590,907	\$14,179	\$0	\$0	\$21,269	\$0	\$11,343	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	2,214	1,863	135	0	0	216	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	0.841463	0.060976	0.000000	0.000000	0.097561	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$117,725	\$99,061	\$7,178	\$0	\$0	\$11,485	\$0	\$0		

Western Telephone Company

***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.025952	0.224048	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.730353	0.027991	0.241656	0.000000	0.000000	0.269647	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.602791	0.041233	0.355976	0.000000	0.000000	0.397209	O.K.
18	Conversation Minutes	1.000000	CM	0.602791	0.041233	0.355976	0.000000	0.000000	0.397209	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.865176	0.013996	0.120828	0.000000	0.000000	0.134824	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.870298	0.011721	0.117981	0.000000	0.000000	0.129702	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.870243	0.011440	0.098767	0.002029	0.017521	0.129757	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.870243	0.011440	0.098767	0.002029	0.017521	0.129757	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.870243	0.011440	0.098767	0.002029	0.017521	0.129757	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.214441	0.149249	0.636310	0.000000	0.000000	0.785559	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.034602	0.298731	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.051904	0.448096	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.

Western Telephone Company

***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.739272	0.025227	0.218361	0.000000	0.017140	0.260728	O.K.
14 Land and Support Assets	1.000000	D33	0.739272	0.025227	0.218361	0.000000	0.017140	0.260728	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	0.730353	0.027991	0.241656	0.000000	0.000000	0.269647	O.K.
19 COE Total Switching	1.000000	D68	0.730353	0.027991	0.241656	0.000000	0.000000	0.269647	O.K.
20 COE Transmission	1.000000	D85	0.726477	0.023896	0.207116	0.000000	0.042511	0.273523	O.K.
21 Total COE	1.000000	C19	0.728790	0.026339	0.227723	0.000000	0.017149	0.271210	O.K.
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	1.000000	D118	0.744156	0.025211	0.217647	0.000000	0.012987	0.255844	O.K.
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D129	0.568202	0.034696	0.299541	0.000000	0.097561	0.431798	O.K.
30 C&WF CAT 4	1.000000	D135	0.870298	0.011721	0.117981	0.000000	0.000000	0.129702	O.K.
31 Total C&WF	1.000000	D137	0.748252	0.024274	0.210341	0.000000	0.017132	0.251748	O.K.
32									
33 Total Equipment	1.000000	C23	0.739272	0.025227	0.218361	0.000000	0.017140	0.260728	O.K.
34									
35 TPIS	1.000000	C32	0.738354	0.025196	0.219332	0.000000	0.017119	0.261646	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.739272	0.025227	0.218361	0.000000	0.017140	0.260728	O.K.
37									
38 Pit. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets	1.000000	C29	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42									
43 Long-term PUC	1.000000	C36	0.738354	0.025196	0.219332	0.000000	0.017119	0.261646	O.K.
44 Net Telephone Plant	1.000000	C61	0.733157	0.025184	0.222940	0.000000	0.018719	0.266843	O.K.
45 Total Net Investment	1.000000	C68	0.733876	0.025140	0.222544	0.000003	0.018437	0.266124	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	0.703509	0.034278	0.252219	0.001037	0.008957	0.296491	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.714955	0.028951	0.242502	0.000186	0.013406	0.285045	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.643340	0.026051	0.318379	0.000167	0.012064	0.356660	O.K.

Western Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$58,525	H14	\$43,266	\$1,476	\$12,780	\$0	\$1,003	\$15,259	\$15,259	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$58,525		\$43,266	\$1,476	\$12,780	\$0	\$1,003	\$15,259	\$15,259	O.K.
24										
25 Central Office Eq., Alloc.	\$103,025	H21	\$75,084	\$2,714	\$23,461	\$0	\$1,767	\$27,941	\$27,941	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$103,025		\$75,084	\$2,714	\$23,461	\$0	\$1,767	\$27,941	\$27,941	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.	\$108,353	H31	\$81,075	\$2,630	\$22,791	\$0	\$1,856	\$27,278	\$27,278	O.K.
38 Cable & Wire, Direct	55,332	V159	33,354	2,282	19,697	0	0	21,978	21,978	O.K.
39										
40 Total C&WF Exp.	\$163,685		\$114,429	\$4,912	\$42,488	\$0	\$1,856	\$49,256	\$49,256	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$325,235		\$232,778	\$9,102	\$78,729	\$0	\$4,626	\$92,457	\$92,457	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$266,710		\$189,513	\$7,625	\$65,949	\$0	\$3,623	\$77,197	\$77,197	O.K.

Western Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$78,882	H33	\$58,315	\$1,990	\$17,225	\$0	\$1,352	\$20,567	\$0	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$78,882		\$58,315	\$1,990	\$17,225	\$0	\$1,352	\$20,567	\$0	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$130,650	H13	\$96,586	\$3,296	\$28,529	\$0	\$2,239	\$34,064	\$0	O.K.
73 Depr., COE Switching	89,966	H19	65,707	2,518	21,741	0	0	24,259	0	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	48,920	H20	35,539	1,169	10,132	0	2,080	13,381	0	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	93,438	H31	69,915	2,268	19,654	0	1,601	23,523	0	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$362,974		\$267,747	\$9,251	\$80,056	\$0	\$5,920	\$95,227	\$0	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$362,974		\$267,747	\$9,251	\$80,056	\$0	\$5,920	\$95,227	\$0	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$441,856		\$326,063	\$11,241	\$97,280	\$0	\$7,272	\$115,793	\$0	O.K.

Western Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$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.	\$307	G24	\$307	\$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	\$307		\$307	\$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	87	G19	75	1	11	0	0	12	0	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120										
121 Total Directory	\$87		\$75	\$1	\$11	\$0	\$0	\$12	\$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	25,751	G37	22,410	295	2,543	52	451	3,341	0	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	12,827	G38	11,163	147	1,267	26	225	1,664	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	\$38,578		\$33,572	\$441	\$3,810	\$78	\$676	\$5,006	\$0	O.K.
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	5,058	G43	1,085	755	3,218	0	0	3,973	0	O.K.
135 Cust. Serv., Other B&C	15,116	G44	10,077	523	4,516	0	0	5,039	0	O.K.
136 Cust. Serv., CABS	16,715	G45	8,358	868	7,490	0	0	8,358	0	O.K.
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	0	O.K.
138										
139 Total Customer Service	\$36,889		\$19,519	\$2,146	\$15,224	\$0	\$0	\$17,370	\$0	O.K.
140										
141 Total Bus. Ofc., Cust. Serv.	\$75,467		\$53,092	\$2,587	\$19,034	\$78	\$676	\$22,375	\$0	O.K.
142										

Western Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	63	V211	63	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$63		\$63	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$75,924		\$53,537	\$2,588	\$19,045	\$78	\$676	\$22,387	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$266,710	44	\$189,513	\$7,625	\$65,949	\$0	\$3,623	\$77,197	O.K.
167	Total Network Oper. Exp.	78,882	68	58,315	1,990	17,225	0	1,352	20,567	O.K.
168	Total Customer Operations	75,924	161	53,537	2,588	19,045	78	676	22,387	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$421,516		\$301,365	\$12,203	\$102,219	\$78	\$5,651	\$120,151	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$43,098	H50	\$30,813	\$1,248	\$10,451	\$8	\$578	\$12,285	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$43,098		\$30,813	\$1,248	\$10,451	\$8	\$578	\$12,285	O.K.
179										
180	Admin. & General, Allocable	\$187,387	H50	\$133,973	\$5,425	\$45,442	\$35	\$2,512	\$53,414	O.K.
181	Admin. & General, Direct	25,657	V231	0	0	25,657	0	0	25,657	O.K.
182										
183	Total Admin. and Gen.	\$213,044		\$133,973	\$5,425	\$71,099	\$35	\$2,512	\$79,071	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$256,142		\$164,786	\$6,673	\$81,550	\$43	\$3,090	\$91,356	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$3,150	H36	\$2,329	\$79	\$688	\$0	\$54	\$821	O.K.
191	Non-income Taxes, Direct	121	V233	121	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$3,271		\$2,450	\$79	\$688	\$0	\$54	\$821	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$1,102,428		\$779,614	\$29,683	\$277,292	\$121	\$15,718	\$322,814	O.K.

Western Telephone Company

***** FCC PART 69 *****
 IntralATA Revenue
 Requirement Summary

Part 36
 IntralATA
 Total

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
13	Net Investment								
14	Rate of Return	\$346,516	\$151,885	\$133,812	\$0	\$0	\$26,666	\$0	\$34,153
15		11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%
16	Return on Rate Base	\$38,637	\$16,935	\$14,920	\$0	\$0	\$2,973	\$0	\$3,808
17	AFUDC	0	0	0	0	0	0	0	0
18	ITC Amortization	0	0	0	0	0	0	0	0
19	Other Return Adjustments	0	0	0	0	0	0	0	0
20									
21	Net Return	\$38,637	\$16,935	\$14,920	\$0	\$0	\$2,973	\$0	\$3,808
22	Interest Expense	12,721	5,576	4,912	0	0	979	0	1,254
23	Capitalized Payroll Taxes	0	0	0	0	0	0	0	0
24	Depreciation Adjustment	0	0	0	0	0	0	0	0
25	Other Income Adjustments	0	0	0	0	0	0	0	0
26	After Tax Income	\$25,916	\$11,359	\$10,008	\$0	\$0	\$1,994	\$0	\$2,554
27	State Income Taxes	\$0	0	0	0	0	0	0	0
28	Federal Income Taxes	9,687	4,246	3,741	0	0	745	0	955
29	Operating Expenses and Taxes	293,010	107,866	91,272	18	18	51,861	18,193	23,780
30	Uncollectibles	5,528	0	5,528	0	0	0	0	0
31	Other Revenue Adjustments	0	0	0	0	0	0	0	0
32	Basis for Gross Receipts Tax	341,333	129,068	109,933	18	18	55,579	18,193	28,543
33	Gross Receipts Tax	14,453	5,465	4,655	1	1	2,353	770	1,209
34	TOTAL REVENUE REQUIREMENT	\$361,314	\$134,533	\$120,116	\$19	\$19	\$57,932	\$18,963	\$29,752
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									

Western Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$317,841	L25	\$84,852	\$156,518	\$0	\$36,142	\$0	\$40,330	O.K.	
14										
15 Central Office Equipment	\$401,014	L70	\$127,999	\$236,108	\$0	\$8,825	\$0	\$28,083	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	434,889	L117	356,439	0	0	45,695	0	32,754	O.K.	
18										
19 Total COE, IOT, C&WF	\$835,903		\$484,438	\$236,108	\$0	\$54,520	\$0	\$60,838	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$1,153,744		\$569,290	\$392,626	\$0	\$90,661	\$0	\$101,167	O.K.	
24 Total Intangible Assets	6,095	L144	3,007	2,074	0	479	0	534	O.K.	
25										
26 Total Plant In Service	\$1,159,839		\$572,297	\$394,700	\$0	\$91,140	\$0	\$101,702	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	42,768	L164	21,103	14,554	0	3,361	0	3,750	O.K.	
30 Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$1,202,607		\$593,400	\$409,254	\$0	\$94,501	\$0	\$105,452	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	885,108	M23	455,833	285,316	0	70,115	0	73,843	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	14,339	M47	7,075	4,880	0	1,127	0	1,257	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$303,160		\$130,492	\$119,058	\$0	\$23,259	\$0	\$30,352	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	34,355	L173	16,952	11,691	0	2,700	0	3,012	O.K.	
49 Cash Working Capital	9,001	L175	4,441	3,063	0	707	0	789	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$346,516		\$151,885	\$133,812	\$0	\$26,666	\$0	\$34,153	O.K.	
53										

Western Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$2,515	N28	671	1,239	0	286	0	319	O.K.
16 Land Assets, Private Line	197	N28	53	97	0	22	0	25	O.K.
17									
18 Total Land Assets	\$2,713		\$724	\$1,336	\$0	\$308	\$0	\$344	O.K.
19									
20 Support Assets, Message	\$292,193	N28	\$78,005	\$143,888	\$0	\$33,225	\$0	\$37,075	O.K.
21 Support Assets, Private Line	22,935	N28	6,123	11,294	0	2,608	0	2,910	O.K.
22									
23 Total Support Assets	\$315,129		\$84,127	\$155,182	\$0	\$35,833	\$0	\$39,986	O.K.
24									
25 Total Land and Supp. Assets	\$317,841		\$84,852	\$156,518	\$0	\$36,142	\$0	\$40,330	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	\$236,108	(E)	\$0	\$236,108	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$236,108		\$0	\$236,108	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$236,108		\$0	\$236,108	\$0	\$0	\$0	\$0	O.K.

Western Telephone Company

***** FCC PART 69 *****										
IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	127,999	(D)	127,999	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	7,638	(I)	0	0	0	0	0	7,638	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	5,022	(G)	0	0	0	5,022	0	0	O.K.
63	COE Interexchange, PL	20,446	(I)	0	0	0	0	0	20,446	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	3,803	(G)	0	0	0	3,803	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$164,907		\$127,999	\$0	\$0	\$8,825	\$0	\$28,083	O.K.
69										
70	Total Central Office Equip.	\$401,014		\$127,999	\$236,108	\$0	\$8,825	\$0	\$28,083	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	\$21,269	(I)	\$0	\$0	\$0	\$0	\$0	\$21,269	O.K.
83	Exchange Message	356,439	(D)	356,439	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	\$377,708		\$356,439	\$0	\$0	\$0	\$0	\$21,269	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	\$35,263	(G)	\$0	\$0	\$0	\$35,263	\$0	\$0	O.K.
94	Interexchange PL, WATS	11,485	(I)	0	0	0	0	0	11,485	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$46,749		\$0	\$0	\$0	\$35,263	\$0	\$11,485	O.K.

Western Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
111 H/R C&WF, Message	\$10,432	(G)	\$0	\$0	\$0	\$10,432	\$0	\$0
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0
114								
115 Total Host/Remote C&WF	\$10,432		\$0	\$0	\$0	\$10,432	\$0	\$0
116								
117 Total Cable and Wire Facil.	\$434,889		\$356,439	\$0	\$0	\$45,695	\$0	\$32,754
118								
119 TANGIBLE ASSETS:								
120 Land and Support Leases	\$0	N28	0	0	0	0	0	0
121								
122								
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0
125 COE Local Switching Leases	0	39	0	0	0	0	0	0
126 COE Transmission Leases	0	68	0	0	0	0	0	0
127								
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
129								
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0
131								
132 C&WF Leases	\$0	117	0	0	0	0	0	0
133								
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
135								
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0
138								
139 Total Leasehold Improvement	\$0		\$0	\$0	\$0	\$0	\$0	\$0
140								
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
142								
143								
144 TOTAL INTANGIBLE ASSETS	\$6,095	N37	\$3,007	\$2,074	\$0	\$479	\$0	\$534
145								
146								
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0

Western Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	42,768	N46	21,103	14,554	0	3,361	0	3,750	O.K.
165										
166	Total Plt. Under Const.	\$42,768		\$21,103	\$14,554	\$0	\$3,361	\$0	\$3,750	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	\$34,355	N37	\$16,952	\$11,691	\$0	\$2,700	\$0	\$3,012	O.K.
174										
175	CASH WORKING CAPITAL	\$9,001	N37	\$4,441	\$3,063	\$0	\$707	\$0	\$789	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Western Telephone Company

***** FCC PART 69 *****										
IntraLATA Reserves and Deferrals										
	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$208,799	N28	\$55,742	\$102,821	\$0	\$23,743	\$0	\$26,494	O.K.
16	COE Switching	182,495	L44	0	182,495	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	106,937	L68	83,003	0	0	5,722	0	18,211	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	386,876	L117	317,088	0	0	40,650	0	29,138	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$885,108		\$455,833	\$285,316	\$0	\$70,115	\$0	\$73,843	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$885,108		\$455,833	\$285,316	\$0	\$70,115	\$0	\$73,843	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	L44	0	0	0	0	0	0	O.K.
41	COE Operator	0	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45	Unclassified	14,339	N37	7,075	4,880	0	1,127	0	1,257	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$14,339		\$7,075	\$4,880	\$0	\$1,127	\$0	\$1,257	O.K.

Western Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$401,014	L70	\$127,999	\$236,108	\$0	\$8,825	\$0	\$28,083	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	434,889	L117	356,439	0	0	45,695	0	32,754	O.K.
16										
17	Total	\$835,903		\$484,438	\$236,108	\$0	\$54,520	\$0	\$60,838	O.K.
18	Factor	1.000000		0.579539	0.282458	0.000000	0.065222	0.000000	0.072781	O.K.
19										
20	Sum: Sw., Trans., Other	\$351,465	17	\$0	\$236,108	\$0	\$54,520	\$0	\$60,838	O.K.
21	Factor	1.000000		0.000000	0.671782	0.000000	0.155121	0.000000	0.173097	O.K.
22										
23	Central Office Equipment	\$401,014	L70	\$127,999	\$236,108	\$0	\$8,825	\$0	\$28,083	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	78,449	L117-83	0	0	0	45,695	0	32,754	O.K.
26										
27	Total	\$479,463		\$127,999	\$236,108	\$0	\$54,520	\$0	\$60,838	O.K.
28	Factor	1.000000		0.266962	0.492441	0.000000	0.113710	0.000000	0.126887	O.K.
29										
30	General Support Facilities	\$317,841	L25	\$84,852	\$156,518	\$0	\$36,142	\$0	\$40,330	O.K.
31	Central Office Equipment	401,014	13	127,999	236,108	0	8,825	0	28,083	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	434,889	15	356,439	0	0	45,695	0	32,754	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$1,153,744		\$569,290	\$392,626	\$0	\$90,661	\$0	\$101,167	O.K.
37	Factor	1.000000		0.493428	0.340306	0.000000	0.078580	0.000000	0.087686	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$1,052,577	36	\$569,290	\$392,626	\$0	\$90,661	\$0	\$0	O.K.
40	Factor	1.000000		0.540853	0.373014	0.000000	0.086133	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$1,159,839	K26	\$572,297	\$394,700	\$0	\$91,140	\$0	\$101,702	O.K.
46	Factor	1.000000		0.493428	0.340306	0.000000	0.078580	0.000000	0.087686	O.K.

Western Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$121,652	O171	\$42,699	\$31,919	\$11	\$26,783	\$10,729	\$9,512		O.K.
64 Factor	1.000000		0.350994	0.262382	0.000086	0.220159	0.088191	0.078190		(0)
65										
66 Net Investment	\$346,516	J13	\$151,885	\$133,812	\$0	\$26,666	\$0	\$34,153		O.K.
67 Factor	1.000000		0.438320	0.386164	0.000000	0.076954	0.000000	0.098562		O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$13,783	N30	\$3,679	\$6,787	\$0	\$1,567	\$0	\$1,749	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$13,783		\$3,679	\$6,787	\$0	\$1,567	\$0	\$1,749	O.K.
24									
25 Central Office Eq., Alloc.	\$25,228	N31	\$8,052	\$14,854	\$0	\$555	\$0	\$1,767	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$25,228		\$8,052	\$14,854	\$0	\$555	\$0	\$1,767	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.	\$24,647	N33	\$20,201	\$0	\$0	\$2,590	\$0	\$1,856	O.K.
37 Cable & Wire, Direct	19,697	Direct	0	0	0	19,697	0	0	O.K.
38									
39 Total C&WF Exp.	\$44,344		\$20,201	\$0	\$0	\$22,287	\$0	\$1,856	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$83,355		\$31,933	\$21,641	\$0	\$24,409	\$0	\$5,372	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$69,572		\$28,254	\$14,854	\$0	\$22,842	\$0	\$3,623	O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$18,577	N18	\$10,766	\$5,247	\$0	\$1,212	\$0	\$1,352	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$18,577		\$10,766	\$5,247	\$0	\$1,212	\$0	\$1,352	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$30,768	L23	\$8,214	\$15,152	\$0	\$3,499	\$0	\$3,904	O.K.
72 Depr., COE Switching	21,741	L44	0	21,741	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	12,212	L68	9,479	0	0	653	0	2,080	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	21,255	L117	17,421	0	0	2,233	0	1,601	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$85,975		\$35,113	\$36,892	\$0	\$6,385	\$0	\$7,585	O.K.
80									
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$85,975		\$35,113	\$36,892	\$0	\$6,385	\$0	\$7,585	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$104,552		\$45,879	\$42,139	\$0	\$7,597	\$0	\$8,937	O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$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	11	(F)	0	0	11	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$11		\$0	\$0	\$11	\$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	1,492	(H)	0	0	0	0	0	1,492	O.K.
125 Bus. Ofc., EU Message	2,995	(H)	0	0	0	0	2,995	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	\$4,486		\$0	\$0	\$0	\$0	\$2,995	\$1,492	O.K.
134									
135 Cust. Serv., Msg. Process	\$3,218	(H)	0	0	0	0	3,218	0	O.K.
136 Cust. Serv., Other B&C	4,516	(H)	0	0	0	0	4,516	0	O.K.
137 Cust. Serv., CABS	7,490	N21	0	5,032	0	1,162	0	1,296	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$15,224		\$0	\$5,032	\$0	\$1,162	\$7,734	\$1,296	O.K.
141									
142 Total BO, CS, OS, Dir.	\$19,721		\$0	\$5,032	\$11	\$1,162	\$10,729	\$2,788	O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$19,721		\$0	\$5,032	\$11	\$1,162	\$10,729	\$2,788		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Pjt. Specific Exp.	\$83,355	41	\$31,933	\$21,641	\$0	\$24,409	\$0	\$5,372		O.K.
168 Total Pjt Non-specific Exp.	18,577	62 + 67 +69	10,766	5,247	0	1,212	0	1,352		O.K.
169 Total Customer Operations	19,721	163	0	5,032	11	1,162	10,729	2,788		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$121,652		\$42,699	\$31,919	\$11	\$26,783	\$10,729	\$9,512		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$11,029	N64	\$3,871	\$2,894	\$1	\$2,428	\$973	\$862		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$11,029		\$3,871	\$2,894	\$1	\$2,428	\$973	\$862		O.K.
179										
180 Admin. & General, Allocable	\$47,954	N64	\$16,832	\$12,582	\$4	\$10,558	\$4,229	\$3,750		O.K.
181 Admin. & General, Direct	25,657	Direct	9,005	6,732	2	5,649	2,263	2,006		O.K.
182										
183 Total Admin. and Gen.	\$73,611		\$25,837	\$19,314	\$6	\$16,206	\$6,492	\$5,756		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$84,640		\$29,708	\$22,208	\$7	\$18,634	\$7,464	\$6,618		O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$742	N37	\$366	\$252	\$0	\$58	\$0	\$65		O.K.
190 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0		O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$742		\$366	\$252	\$0	\$58	\$0	\$65		O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$293,010		\$107,886	\$91,272	\$18	\$51,861	\$18,193	\$23,780		O.K.

Western Telephone Company

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary		Part 36 InterLATA	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$36,155	Q52	\$17,448	\$15,695	\$0	\$3,011	\$0	\$0	O.K.
14	Rate of Return	11.15%	B19	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	O.K.
15										
16	Return on Rate Base	\$4,031		\$1,945	\$1,750	\$0	\$336	\$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	\$4,031		\$1,945	\$1,750	\$0	\$336	\$0	\$0	O.K.
23										
24	Interest Expense	\$1,326	T67	640	575	0	110	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	\$2,706		\$1,306	\$1,175	\$0	\$225	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	1,016	29	490	441	0	85	0	0	O.K.
33	Operating Expenses and Taxes	29,804	U195	11,572	10,182	2	5,373	2,418	257	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	34,851	16+31+32+33	14,008	12,373	2	5,793	2,418	257	O.K.
38										
39										
40	Gross Receipts Tax	1,453	37	584	516	0	241	101	11	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$36,304		\$14,592	\$12,889	\$2	\$6,034	\$2,519	\$268	O.K.
44										

Western Telephone Company

***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$34,047	R25	\$10,461	\$19,296	\$0	\$4,290	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$43,134	R70	\$14,826	\$27,348	\$0	\$959	\$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	46,408	R117	41,287	0	0	5,121	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$89,542		\$56,114	\$27,348	\$0	\$6,080	\$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.	\$123,590		\$66,575	\$46,644	\$0	\$10,371	\$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	\$123,590		\$66,575	\$46,644	\$0	\$10,371	\$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	4,557	R164	2,455	1,720	0	382	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	\$128,147		\$69,029	\$48,364	\$0	\$10,753	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	95,026	S23	53,216	33,815	0	7,996	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	1,528	S47	823	577	0	128	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	\$31,593		\$14,991	\$13,973	\$0	\$2,629	\$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	3,666	R173	1,975	1,384	0	308	0	0	0	O.K.
49 Cash Working Capital	896	R175	483	338	0	75	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$36,155		\$17,448	\$15,695	\$0	\$3,011	\$0	\$0	\$0	O.K.
53										

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$291	T28	\$89	\$165	\$0	\$37	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$291		\$89	\$165	\$0	\$37	\$0	\$0	O.K.
19										
20	Support Assets, Message	33,757	T28	\$10,372	\$19,131	\$0	\$4,254	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$33,757		\$10,372	\$19,131	\$0	\$4,254	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$34,047		\$10,461	\$19,296	\$0	\$4,290	\$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	\$27,348	(E)	\$0	\$27,348	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$27,348		\$0	\$27,348	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$27,348		\$0	\$27,348	\$0	\$0	\$0	\$0	O.K.

elephone Company

***** FCC PART 69 *****										
InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	14,826	(D)	14,826	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	582	(G)	0	0	0	582	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	378	(G)	0	0	0	378	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	\$15,786		\$14,826	\$0	\$0	\$959	\$0	\$0	\$0	O.K.
69										
70 Total Central Office Equip.	\$43,134		\$14,826	\$27,348	\$0	\$959	\$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	41,287	(D)	41,287	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	\$41,287		\$41,287	\$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	\$4,085	(G)	\$0	\$0	\$0	\$4,085	\$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	\$4,085		\$0	\$0	\$0	\$4,085	\$0	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$1,036	(G)	\$0	\$0	\$0	\$1,036	\$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	\$1,036		\$0	\$0	\$0	\$1,036	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$46,408		\$41,287	\$0	\$0	\$5,121	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

elephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	4,557	T46	2,455	1,720	0	382	0	0	O.K.
165										
166	Total Plt. Under Const.	\$4,557		\$2,455	\$1,720	\$0	\$382	\$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	\$3,666	T37	\$1,975	\$1,384	\$0	\$308	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$896	T37	\$483	\$338	\$0	\$75	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Western Telephone Company

***** FCC PART 69 *****									
InterLATA Reserves and Deferrals									
	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	\$22,367	T28	\$6,872	\$12,676	\$0	\$2,818	\$0	\$0	O.K.
16	21,138	R44	0	21,138	0	0	0	0	O.K.
17	0	R32	0	0	0	0	0	0	O.K.
18	10,237	R68	9,614	0	0	622	0	0	O.K.
19	0	R78	0	0	0	0	0	0	O.K.
20	41,285	R117	36,729	0	0	4,556	0	0	O.K.
21	0	T37	0	0	0	0	0	0	O.K.
22									
23	\$95,026		\$53,216	\$33,815	\$0	\$7,996	\$0	\$0	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	0	T37	0	0	0	0	0	0	O.K.
29	0	T37	0	0	0	0	0	0	O.K.
30	0	T37	0	0	0	0	0	0	O.K.
31									
32	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34	\$95,026		\$53,216	\$33,815	\$0	\$7,996	\$0	\$0	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	0	R44	0	0	0	0	0	0	O.K.
41	0	R32	0	0	0	0	0	0	O.K.
42	0	R68	0	0	0	0	0	0	O.K.
43	0	R78	0	0	0	0	0	0	O.K.
44	0	R117	0	0	0	0	0	0	O.K.
45	1,528	T37	823	577	0	128	0	0	O.K.
46									
47	\$1,528		\$823	\$577	\$0	\$128	\$0	\$0	O.K.

Western Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$43,134	R70	\$14,826	\$27,348	\$0	\$959	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	R78	0	0	0	0	0	0	O.K.
15	C&W Facilities	46,408	R117	41,287	0	0	5,121	0	0	O.K.
16										
17	Total	\$89,542		\$56,114	\$27,348	\$0	\$6,080	\$0	\$0	O.K.
18	Factor	1.000000		0.626671	0.305423	0.000000	0.067905	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$33,429	17	\$0	\$27,348	\$0	\$6,080	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.818108	0.000000	0.181892	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$43,134	R70	\$14,826	\$27,348	\$0	\$959	\$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	5,121	R117-83	0	0	0	5,121	0	0	O.K.
26										
27	Total	\$48,255		\$14,826	\$27,348	\$0	\$6,080	\$0	\$0	O.K.
28	Factor	1.000000		0.307250	0.566745	0.000000	0.126006	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$34,047	R25	\$10,461	\$19,296	\$0	\$4,290	\$0	\$0	O.K.
31	Central Office Equipment	43,134	13	14,826	27,348	0	959	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	46,408	15	41,287	0	0	5,121	0	0	O.K.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
35										
36	Total	\$123,590		\$66,575	\$46,644	\$0	\$10,371	\$0	\$0	O.K.
37	Factor	1.000000		0.538675	0.377414	0.000000	0.083911	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$123,590	36	\$66,575	\$46,644	\$0	\$10,371	\$0	\$0	O.K.
40	Factor	1.000000		0.538675	0.377414	0.000000	0.083911	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	\$123,590	Q26	\$66,575	\$46,644	\$0	\$10,371	\$0	\$0	O.K.
46	Factor	1.000000		0.538675	0.377414	0.000000	0.083911	0.000000	0.000000	O.K.

Western Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	\$13,758	U171	\$4,973	\$3,875	\$1	\$3,111	\$1,625	\$173		O.K.
64 Factor	1.000000		0.361486	0.281655	0.000089	0.226119	0.118098	0.012558		(0)
65										
66 Net Investment	36,155	P13	17,448	15,695	0	3,011	0	0		O.K.
67 Factor	1.000000		0.482600	0.434106	0.000000	0.083294	0.000000	0.000000		O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$1,476	T30	\$454	\$837	\$0	\$186	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$1,476		\$454	\$837	\$0	\$186	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$2,714	T31	\$933	\$1,720	\$0	\$60	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$2,714		\$933	\$1,720	\$0	\$60	\$0	\$0	O.K.
29										
30	Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	T43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$2,630	T33	\$2,340	\$0	\$0	\$290	\$0	\$0	O.K.
37	Cable & Wire, Direct	2,282	Direct	0	0	0	2,282	0	0	O.K.
38										
39	Total C&WF Exp.	\$4,912		\$2,340	\$0	\$0	\$2,572	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$9,102		\$3,726	\$2,557	\$0	\$2,818	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$7,625		\$3,273	\$1,720	\$0	\$2,632	\$0	\$0	O.K.

Western Telephone Company

	***** FCC PART 69 *****								
	Operating Expenses and Taxes								
	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$1,990	T18	\$1,247	\$608	\$0	\$135	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$1,990		\$1,247	\$608	\$0	\$135	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$3,296	R23	\$1,013	\$1,868	\$0	\$415	\$0	\$0	O.K.
72 Depr., COE Switching	2,518	R44	0	2,518	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	1,169	R68	1,098	0	0	71	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	2,268	R117	2,018	0	0	250	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$9,251		\$4,128	\$4,386	\$0	\$737	\$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.	\$9,251		\$4,128	\$4,386	\$0	\$737	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$11,241		\$5,376	\$4,994	\$0	\$872	\$0	\$0	O.K.

Western Telephone Company

***** FCC PART 69 *****		Part 36		Common	Local	Information	Common	Billing and	Other	
Operating Expenses and Taxes		InterLATA	Apportion	Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
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	1	(F)	0	0	1	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$1		\$0	\$0	\$1	\$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	173	(H)	0	0	0	0	0	173	O.K.
125	Bus. Ofc., EU Message	347	(H)	0	0	0	0	347	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	\$520		\$0	\$0	\$0	\$0	\$347	\$173	O.K.
134										
135	Cust. Serv., Msg. Process	\$755	(H)	0	0	0	0	755	0	O.K.
136	Cust. Serv., Other B&C	523	(H)	0	0	0	0	523	0	O.K.
137	Cust. Serv., CABS	868	T21	0	710	0	158	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	\$2,146		\$0	\$710	\$0	\$158	\$1,278	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$2,666		\$0	\$710	\$1	\$158	\$1,625	\$173	O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$2,666		\$0	\$710	\$1	\$158	\$1,625	\$173		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$9,102	41	\$3,726	\$2,557	\$0	\$2,818	\$0	\$0	\$0	O.K.
168 Total Plt Non-specific Exp.	1,990	62 + 67 + 69	1,247	608	0	135	0	0	0	O.K.
169 Total Customer Operations	2,666	163	0	710	1	158	1,625	173		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$13,758		\$4,973	\$3,875	\$1	\$3,111	\$1,625	\$173		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$1,256	T64	\$454	\$354	\$0	\$284	\$148	\$16		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$1,256		\$454	\$354	\$0	\$284	\$148	\$16		O.K.
179										
180 Admin. & General, Allocable	\$5,460	T64	\$1,974	\$1,538	\$0	\$1,235	\$645	\$69		O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$5,460		\$1,974	\$1,538	\$0	\$1,235	\$645	\$69		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$6,716		\$2,428	\$1,891	\$1	\$1,519	\$793	\$84		O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$79	T37	\$43	\$30	\$0	\$7	\$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	\$79		\$43	\$30	\$0	\$7	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$29,804		\$11,572	\$10,182	\$2	\$5,373	\$2,418	\$257		O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Western Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2002
 RUN DATE AND TIME 23-Jun-03 01:54:18 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	11,519	---	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	---	0	---	0	---	0
23 Motor Vehicles	0	---	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---	---
27 Other Work Equipment	0	---	---	---	---	---	---	---	---
28 Buildings, Allocable	1,338,122	---	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	---	0	---	0	---	0
30 Furniture	0	---	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---	---
32 General Purpose Computers	0	---	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	---	0	---	0	---	0
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	---	0	---	0	---	0
39 CAT 3 Local Sw. Allocable	977,040	---	---	---	---	---	---	---	---
40 CAT 3 Local Sw. Direct	0	---	0	---	0	---	0	---	0
41 CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---	---
42 CAT 4.12 Exch. Tr. Direct	0	---	0	---	0	---	0	---	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	588,103	---	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	---	0	---	0	---	0
46 CAT 4.23 Message, PL & WATS	40,278	---	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	0	---	0	---	0	---	0
49 CAT 4.3 H/R Message	32,231	---	---	---	---	---	---	---	---
50 CAT 4.3 WATS	0	---	0	---	0	---	0	---	0
51 CAT 4.3 Direct	0	---	0	---	0	---	0	---	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---
53 CAT 1 Coinless Pay Phones	0	---	0	---	0	---	0	---	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

***** FCC PART 36 *****
 Western Telephone Company
 ENDING DECEMBER 31, 2002

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70 CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71 Reserved	0	---	---	---	---	---	---	---
72 Reserved	0	---	---	---	---	---	---	---
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	1,637,698	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75 CAT 2 C&WF	67,978	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	117,725	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---
79 CAT 3 Direct	0	---	0	0	0	0	0	0
80 CAT 4 Message	88,418	---	---	---	---	---	---	---
81 CAT 4 WATS	0	---	0	0	0	0	0	0
82 CAT 4 Direct	0	---	0	0	0	0	0	0
83 Allocable Support Leases	0	---	---	---	---	---	---	---
84 Direct Support Leases	0	---	0	0	0	0	0	0
85 COE Operator	0	---	---	---	---	---	---	---
86 COE Tandem Switch	0	---	---	---	---	---	---	---
87 COE Local Switch	0	---	---	---	---	---	---	---
88 COE Transmission	0	---	---	---	---	---	---	---
89 COE Direct	0	---	0	0	0	0	0	0
90 IOT Leases	0	---	0	0	0	0	0	0
91 C&WF Leases	0	---	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---
93 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95 Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96 Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98 Leasehold Imp. Other	0	---	0	0	0	0	0	0
99 Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	6,095	---	0	0	6,095	0	0	6,095
101 Materials and Supplies	151,028	---	---	---	---	---	---	---
102 RTB Stock	0	---	---	---	---	---	---	---
103 Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104 Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0
105 Other Assets, Net	0	---	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company
ENDING DECEMBER 31, 2002

		Intrastate										
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE			
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(H)
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--	--	--
124	TPUC -- Short Term, Direct	0	--	0	--	0	--	0	--	0	--	0
125	TPUC -- Long Term, Alloc.	180,873	--	--	--	--	--	--	--	--	--	--
126	TPUC -- Long Term, Direct	0	--	0	--	0	--	0	--	0	--	0
127												
128	RESERVES AND DEFERRALS:											
129	Acc. Depr. Support Assets	886,619	--	--	--	--	--	--	--	--	--	--
130	Acc. Depr. COE Switching	755,185	--	--	--	--	--	--	--	--	--	--
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	428,387	--	--	--	--	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facilities	1,700,751	--	--	--	--	--	--	--	--	--	--
135	Acc. Depr. Other Plant	0	--	0	--	0	--	0	--	0	--	0
136	Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--	--	--
137	Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--	--	--	--
138	Accum. Amort., Other	0	--	0	--	0	--	0	--	0	--	0
139	Acc. Def. IT Support Assets	0	--	--	--	--	--	--	--	--	--	--
140	Acc. Def. IT COE Switching	0	--	--	--	--	--	--	--	--	--	--
141	Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--	--	--	--
142	Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	--	--	--	--
143	Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--	--	--	--
144	Acc. Def. IT C&WF	0	--	--	--	--	--	--	--	--	--	--
145	Acc. Def. IT Unclassified	60,642	--	44,775	--	1,528	--	13,301	--	0	--	1,038
146												
147	OPERATING EXPENSES AND TAXES:											
148	Network Support, Alloc.	0	--	--	--	--	--	--	--	--	--	--
149	Network Support, Direct	0	--	0	--	0	--	0	--	0	--	0
150	General Support, Alloc.	58,525	--	--	--	--	--	--	--	--	--	--
151	General Support, Direct	0	--	0	--	0	--	0	--	0	--	0
152	Central Office Eq., Alloc.	103,025	--	--	--	--	--	--	--	--	--	--
153	Central Office Eq., Direct	0	--	0	--	0	--	0	--	0	--	0
154	Cust. Premises Equip.	0	--	--	--	--	--	--	--	--	--	--
155	Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	--	--	--
156	Other IOT	0	--	--	--	--	--	--	--	--	--	--
157	IOT Direct	0	--	0	--	0	--	0	--	0	--	0
158	Cable & Wire, Alloc.	108,353	--	--	--	--	--	--	--	--	--	--
159	Cable & Wire, Direct	55,332	--	33,354	--	2,282	--	19,697	--	0	--	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company
 ENDING DECEMBER 31, 2002

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176 Oth. Plt. and Equip., Alloc.	0	--	--	--	--	--	--	--	0
177 Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	0
178 Network Operations, Alloc.	78,882	--	--	--	--	--	--	--	0
179 Network Operations, Direct	0	--	0	0	0	0	0	0	0
180 Total Access Expense	0	--	0	0	0	0	0	0	0
181 Depr., Support Assets	130,650	--	--	--	--	--	--	--	0
182 Depr., COE Switching	89,966	--	--	--	--	--	--	--	0
183 Depr., COE Operator	0	--	--	--	--	--	--	--	0
184 Depr., COE Transmission	48,920	--	--	--	--	--	--	--	0
185 Depr., IOT Equipment	0	--	--	--	--	--	--	--	0
186 Depr., C&W Facilities	93,438	--	--	--	--	--	--	--	0
187 Amort., Tangible Assets	0	--	--	--	--	--	--	--	0
188 Amort., Intangible Assets	0	--	--	--	--	--	--	--	0
189 Other Amortization	0	--	0	0	0	0	0	0	0
190 Direct Assigned Amort.	0	--	0	0	0	0	0	0	0
191 Marketing, Allocable	0	--	--	--	--	--	--	--	0
192 Marketing, Direct	0	--	0	0	0	0	0	0	0
193 Operator Service, Alloc.	307	--	--	--	--	--	--	--	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	87	--	--	--	--	--	--	--	0
197 Foreign Directory	0	--	--	--	--	--	--	--	0
198 Bus. Ofc., EU Presubscription	0	--	--	--	--	--	--	--	0
199 Bus. Ofc., EU MTS & WATS	25,751	--	--	--	--	--	--	--	0
200 Bus. Ofc., EU Access, P/L & all Other	12,827	--	--	--	--	--	--	--	0
201 Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	--	0
202 Bus. Ofc., IXC Switched Access	0	--	--	--	--	--	--	--	0
203 Bus. Ofc., IXC B & C Services	0	--	--	--	--	--	--	--	0
204 Coin Collect & Admin.	0	--	--	--	--	--	--	--	0
205 Cust. Svc., Direct	0	--	0	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	5,058	--	--	--	--	--	--	--	0
207 Cust. Serv., Other B&C	15,116	--	--	--	--	--	--	--	0
208 Cust. Serv., CABS	16,715	--	--	--	--	--	--	--	0
209 Cust. Serv., EU Common Line	0	--	0	0	0	0	0	0	0
210 Other Cust. Serv., Alloc.	0	--	--	--	--	--	--	--	0
211 Other Cust. Serv., Direct	63	--	63	0	0	0	0	0	0
212 Exec. and Planning, Alloc.	43,098	--	--	--	--	--	--	--	0
213 Exec. and Planning, Direct	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company
ENDING DECEMBER 31, 2002

Intrastate

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
230 Admin. & General, Allocable	187,387	--	--	--	--	--	--	--
231 Admin. & General, Direct	25,657	--	0	0	25,657	0	0	25,657
232 Non-income Taxes, Allocable	3,150	--	--	--	--	--	--	--
233 Non-income Taxes, Direct	121	--	121	0	0	0	0	0
234								
235 OTHER INCOME STATEMENT:								
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--
237 Federal Income Tax Rate	27.58%	--	--	--	--	--	--	--
238 Gross Receipts Tax Rate	4.00%	--	--	--	--	--	--	--
239 Rate of Return	11.15%	--	--	--	--	--	--	--
240 AFUDC	0	--	--	--	--	--	--	--
241 ITC Amortization	0	--	--	--	--	--	--	--
242 Other Return Adjustments	0	--	0	0	0	0	0	0
243 Contributions	1,450	--	--	--	--	--	--	--
244 Interest Expense	52,639	--	--	--	--	--	--	--
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	5,528	--	0	0	5,528	0	0	5,528
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

Western Telephone Company
ENDING DECEMBER 31, 2002

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator		Interstate		Intrastate		TOTAL INTRASTATE
			Other		Private Line		Private Line		
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
				(E)	(F)	(G)	(H)		
271 Working Loops	1,155	—	8	10	0	0	15	15	
272 Equivalent Interexchange Cct. Miles	2,214	—	0	135	0	0	216	216	
273 Interexchange Circuit Terminations	197	—	0	28	0	0	100	100	

INTRASTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE: 06/23/03
 COMPANY: Western Telephone Company
 YEAR: 2002

		Revenue Requirement	Originating MOU	Terminating MOU	Total MOU	Originating Rate	Terminating Rate
1	Carrier Common Line	\$149,125	1,242,607	1,404,676	2,647,283	\$0.050863	\$0.061169
2	Local Switching *	\$133,027	1,242,607	1,404,676	2,647,283	\$0.045372	\$0.054566
3	Local Transport	\$63,966	1,242,607	1,404,676	2,647,283	\$0.024163	\$0.024163
4	Total	\$346,118				\$0.120398	\$0.139898

* INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT

Board of Directors
Western Telephone Company
Faulkton, South Dakota

We have compiled the accompanying balance sheet of Western Telephone Company as of December 31, 2002 and 2001 and the related statement of operations for the three and six months then ended, the statement of retained earnings for the six months then ended, and the accompanying supplementary information, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedule information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedule and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

February 26, 2003

PRELIMINARY COPY

WESTERN TELEPHONE COMPANY

BALANCE SHEET
DECEMBER 31, 2002 AND 2001

ASSETS

	<u>2002</u>	<u>2001</u>
CURRENT ASSETS:		
Cash	\$ 181,206	\$ 377,819
Temporary Cash Investments	92,525	89,613
Due from Customers	21,349	22,316
Other Accounts Receivable	121,099	98,458
Current Portion of Note Receivable	1,146	1,050
Materials and Supplies	151,028	142,219
Prepaid Expenses	5,860	4,445
Income Taxes Receivable	32,696	54,461
Total Current Assets	<u>606,909</u>	<u>790,381</u>
INVESTMENTS AND OTHER ASSETS:		
Investments	118,987	116,265
Notes Receivable	372	1,565
Nonregulated Equipment, Net	282,117	23,069
Intangible Assets, Net	151,391	-
Deferred Income Taxes	60,642	40,348
Total Investments and Other Assets	<u>613,509</u>	<u>181,247</u>
TELECOMMUNICATIONS PLANT:		
In Service	4,975,082	4,673,406
Plant Held for Future Use	180,873	2,444
Total Telecommunications Plant	<u>5,155,955</u>	<u>4,675,850</u>
Less Accumulated Depreciation	<u>3,830,619</u>	<u>3,482,271</u>
Net Telecommunications Plant	<u>1,325,336</u>	<u>1,193,579</u>
 TOTAL ASSETS	 <u>\$ 2,545,754</u>	 <u>\$ 2,165,207</u>

PRELIMINARY COPY

LIABILITIES AND STOCKHOLDERS' EQUITY

	<u>2002</u>	<u>2001</u>
CURRENT LIABILITIES:		
Current Portion of Long-Term Debt	\$ 96,200	\$ 78,700
Accounts Payable	47,703	43,397
Other Accrued Taxes	46,865	49,239
Other Accrued Liabilities	44,069	39,335
Total Current Liabilities	<u>234,837</u>	<u>210,671</u>
LONG-TERM DEBT	<u>885,755</u>	<u>521,414</u>
STOCKHOLDERS' EQUITY:		
Common Stock	50,000	50,000
Retained Earnings	1,375,162	1,383,122
Total Stockholders' Equity	<u>1,425,162</u>	<u>1,433,122</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 2,545,754</u>	<u>\$ 2,165,207</u>

PRELIMINARY COPY

WESTERN TELEPHONE COMPANY
STATEMENT OF RETAINED EARNINGS
SIX MONTHS ENDED DECEMBER 31, 2002 AND 2001

	<u>2002</u>	<u>2001</u>
RETAINED EARNINGS at Beginning of Period	\$ 1,353,920	\$ 1,412,835
Net Income	<u>21,242</u>	<u>(29,713)</u>
RETAINED EARNINGS at End of Period	<u>\$ 1,375,162</u>	<u>\$ 1,383,122</u>

PRELIMINARY COPY

WESTERN TELEPHONE COMPANY

STATEMENT OF OPERATIONS
THREE AND SIX MONTHS ENDED DECEMBER 31, 2002 AND 2001

	2002				2001			
	Three Months	%	Six Months	%	Three Months	%	Six Months	%
OPERATING REVENUES:								
Local Network	\$ 58,137	18.9%	\$ 121,010	20.1%	\$ 60,965	22.9%	\$ 122,890	22.8%
Network Access	234,991	76.5	473,631	78.8	192,453	72.2	400,548	74.1
Billing and Collection	4,410	1.4	4,410	.7	5,873	2.2	5,873	1.0
Miscellaneous	2,464	.8	7,505	1.3	3,954	1.5	7,648	1.4
Uncollectibles	7,376	2.4	(5,666)	(.9)	3,192	1.2	3,868	.7
Total Operating Revenues	<u>307,378</u>	<u>100.0</u>	<u>600,890</u>	<u>100.0</u>	<u>266,437</u>	<u>100.0</u>	<u>540,827</u>	<u>100.0</u>
OPERATING EXPENSES:								
Plant Specific	74,382	24.2	162,970	27.1	72,405	27.2	134,318	24.9
Depreciation	85,358	27.8	164,787	27.4	85,320	32.0	168,955	31.2
Plant Support	23,848	7.8	42,467	7.1	32,185	12.1	55,289	10.2
Customer	20,111	6.5	38,882	6.5	18,591	7.0	35,412	6.5
Corporate	89,837	29.2	138,518	23.1	81,534	30.6	121,221	22.5
Income Taxes	(5,009)	(1.6)	628	.1	(12,717)	(4.8)	(10,062)	(1.9)
Other Taxes	14,385	4.7	19,923	3.3	12,573	4.7	40,603	7.5
Total Operating Expenses	<u>302,912</u>	<u>98.6</u>	<u>568,175</u>	<u>94.6</u>	<u>289,891</u>	<u>108.8</u>	<u>545,736</u>	<u>100.9</u>
OPERATING INCOME (LOSS)	<u>4,466</u>	<u>1.4</u>	<u>32,715</u>	<u>5.4</u>	<u>(23,454)</u>	<u>(8.8)</u>	<u>(4,909)</u>	<u>(.9)</u>
OTHER INCOME AND (EXPENSES):								
Interest and Dividends	2,754	.9	6,563	1.1	7,311	2.7	11,080	2.0
Nonregulated Activities, Net	14,969	4.9	32,665	5.4	6,275	2.4	946	.2
Amortization Expense	(5,822)	(1.9)	(11,645)	(1.9)	(9,642)	(3.6)	(9,891)	(1.8)
Income Taxes	(3,150)	(1.0)	(7,355)	(1.2)	(728)	(.3)	639	.1
Other Taxes	(233)	(.1)	(342)	(.1)	(1,249)	(.5)	(4,502)	(.8)
Net Other Income and (Expenses)	<u>8,518</u>	<u>2.8</u>	<u>19,886</u>	<u>3.3</u>	<u>1,967</u>	<u>.7</u>	<u>(1,728)</u>	<u>(.3)</u>
INTEREST EXPENSE	<u>(18,298)</u>	<u>(6.0)</u>	<u>(31,359)</u>	<u>(5.2)</u>	<u>(12,088)</u>	<u>(4.5)</u>	<u>(23,076)</u>	<u>(4.3)</u>
NET INCOME (LOSS)	<u>\$ (5,314)</u>	<u>(1.8)%</u>	<u>\$ 21,242</u>	<u>3.5%</u>	<u>\$ (33,575)</u>	<u>(12.6)%</u>	<u>\$ (29,713)</u>	<u>(5.5)%</u>

PRELIMINARY COPY

See Accountants' Compilation Report

WESTERN TELEPHONE COMPANY

SCHEDULE OF NONREGULATED ACTIVITIES, NET THREE AND SIX MONTHS ENDED DECEMBER 31, 2002 AND 2001

	2002				2001			
	Three Months	%	Six Months	%	Three Months	%	Six Months	%
REVENUES:								
Sales	\$ 1,828	.6%	\$ 4,256	.7%	\$ 22,649	8.5%	\$ 24,248	4.5%
Cost of Sales	(2,034)	(.7)	(4,142)	(.7)	(18,917)	(7.1)	(25,784)	(4.8)
Gross Profit (Loss)	<u>(206)</u>	<u>(.1)</u>	<u>114</u>	<u>-</u>	<u>3,732</u>	<u>1.4</u>	<u>(1,536)</u>	<u>(.3)</u>
OTHER INCOME:								
Leasing	2,457	.8	4,551	.8	3,272	1.2	5,623	1.0
Install and Repair	2,434	.8	5,567	.9	2,732	1.0	4,866	.9
Internet	22,625	7.4	43,656	7.3	15,882	6.0	31,031	5.8
Cable TV	29,896	9.7	59,082	9.8	-	-	-	-
Total Other Income	<u>57,412</u>	<u>18.7</u>	<u>112,856</u>	<u>18.8</u>	<u>21,886</u>	<u>8.2</u>	<u>41,520</u>	<u>7.7</u>
GROSS INCOME	<u>57,206</u>	<u>18.6</u>	<u>112,970</u>	<u>18.8</u>	<u>25,618</u>	<u>9.6</u>	<u>39,984</u>	<u>7.4</u>
EXPENSES:								
Internet Expense	8,595	2.8	16,640	2.8	6,649	2.5	15,868	2.9
Depreciation	7,837	2.5	15,347	2.6	979	.3	1,957	.4
Repair and Maintenance	16,284	5.3	30,599	5.1	11,715	4.4	21,213	3.9
Cable TV Expense	9,521	3.1	17,719	2.9	-	-	-	-
Total Expenses	<u>42,237</u>	<u>13.7</u>	<u>80,305</u>	<u>13.4</u>	<u>19,343</u>	<u>7.2</u>	<u>39,038</u>	<u>7.2</u>
INCOME	<u>\$ 14,969</u>	<u>4.9%</u>	<u>\$ 32,665</u>	<u>5.4%</u>	<u>\$ 6,275</u>	<u>2.4%</u>	<u>\$ 946</u>	<u>.2%</u>

PRELIMINARY COPY

See Accountants' Compilation Report

Western Telephone Company
December 31, 2002

ADJUSTED TRIAL BALANCE REPORT

Account	Description	Adjusted 12/31/2002
1130.100	Cash - Faulkton	102,655.87
1130.200	Cash - Aberdeen	78,211.25
1130.300	Cash - Petty Cash	338.49
1160.100	Temporary Cash Investments	92,524.96
1180.000	Due From Customers	21,349.57
1180.100	Unbilled Tolls & Watts	5,649.71
1180.210	Unbilled Access	15,179.33
1190.100	Receivable From AT&T	21,853.65
1190.200	Receivable From NECA	24,553.11
1190.300	Receivable- Qwest	1,799.30
1190.800	Receivable-MCI	13,889.05
1190.910	Receivable-US Sprint	2,712.53
1190.930	Receivable-Global Crossing	3,698.43
1190.940	Receivable-Ionex	1,579.72
1190.998	NECA Receivable - Bankruptcy	49,868.28
1190.999	Allowance for Doubtful Accounts	(20,079.83)
1200.100	Current Portion-Note Rec	1,145.74
1210.100	Interest Receivable	395.45
1220.100	Materials & Supplies Inventory	151,028.00
1300.000	Prepaid Income Taxes	
1310.000	Prepaid Insurance	5,860.50
1402.200	Investment in Express Communication	2,290.00
1402.300	Investment in St.Paul Bank	29,314.78
1402.400	Investment in South Dakota Network	<u>87,382.00</u>
	Total 1402	118,986.78
1410.100	CPE - Leased	37,764.00
1410.200	Accumulated Depr-CPE	44,625.99
1410.300	Inventory	15,689.73
1410.400	Notes Receivable	372.03
1410.500	CABLE TV Inventory	4,600.20
1420.100	CABLE TV Outside Plant Investment	6,086.50
1420.300	CATV Land	500.00
1420.400	CATV Buildings	500.00
1420.500	CATV Equipment	250,620.00
2003.000	Plant Not Yet in Service	180,872.78
2007.000	Goodwill	163,036.31
2111.000	Land	11,814.97
2112.000	Vehicles	300,894.62
2116.000	Other Work Equipment	612,948.40
2121.000	Buildings	374,085.15
2122.000	Furniture	11,261.66
2123.000	Office Equipment	<u>62,153.03</u>
	Total Support	1,361,342.86

Western Telephone Company

December 31, 2002

ADJUSTED TRIAL BALANCE REPORT

Account	Description	Adjusted 12/31/2002
2210.000	Central Office Switching (note 1)	922,391.71
2211.000	Analog Electronic Switching (note 1)	0.00
2212.000	Digital Electronic Switching	102,685.96
2232.000	Circuit Equipment	106,912.28
2232.100	Circuit Equipment - Other	478,362.87
2233.000	DSL Transmission Equip	<u>32,629.51</u>
	Total COE	1,642,982.33
2321.000	Customer Premises Wiring	47,123.01
2351.000	Public Telephone Terminal Eq	10,983.01
2423.000	Buried Cable	1,908,864.44
2441.000	Conduit Systems	<u>2,954.14</u>
	Total OSP	1,911,818.58
3100.000	Accumulated Depreciation TPIS	(3,830,619.39)
3500.000	Accumulated Amort Intangible	(11,645.46)
4010.100	Accounts Payable	(28,094.85)
4010.300	Withholdings-Fed & FICA	(10,804.52)
4010.400	Excise Tax, State Impared , & E911	(2,099.52)
4010.500	Sales Tax	(2,353.75)
4010.900	Payable to Express Comm	(4,350.00)
4050.100	Current Portion LTD	(60,700.00)
4050.400	Current Portion - Co-Bank	(35,500.00)
4070.100	Accrued Federal Income Taxes	(32,696.00)
4080.100	Accrued Gross Earnings Tax	(46,535.82)
4080.200	Accrued Federal UC	(328.00)
4120.100	Accrued Interest	(11,535.23)
4120.400	Accrued SEPs Contribution	(32,544.12)
4270.100	Note Payable	(514,666.33)
4270.300	Notes Payable - Co-Bank	(371,089.00)
4340.100	Deferred OP Federal Taxes	60,642.00
4510.000	Common Stock	(50,000.00)
4550.000	Retained Earnings	(1,383,122.57)

Western Telephone Company
 December 31, 2002

ADJUSTED TRIAL BALANCE REPORT

Account	Description	2002 EOY
5001.000	Basic Service	(227,458.94)
5060.000	Optional Services	(29,334.32)
5081.000	End User	(79,481.95)
5082.100	IS Common Line	(139,626.00)
5082.200	IS Switched Access	(221,099.07)
5082.300	Universal Service Fund	(91,680.45)
5083.000	IS Special Access	(25,628.68)
5084.100	State Common Line	(133,412.65)
5084.200	State Switched Access	(163,537.87)
5100.100	Long Distance Message	(86,857.93)
5230.000	Directory Revenue	(9,689.85)
5260.000	Miscellaneous	(8,693.94)
5270.100	Billing & Collect-I/S	(5,620.18)
5270.200	Billing & Collect-State	(3,679.14)
5301.000	Uncollectibles - Tele	30,210.99
	Total Operating Revenue	(1,195,589.98)
6110.000	Network Support Exp	
6121.000	Land and Buildings	62,322.94
6123.000	Office Equipment	<u>0.00</u>
	Total General Support *	62,322.94
6210.000	Central Office Switching	69,366.56
6212.000	Digital Electronic Expense	0.00
6232.000	Circuit Equipment Expense	<u>33,657.91</u>
	Total COE Expense	103,024.47
6310.000	Information Origination	4,673.07
6410.000	Cable and Wire Facilities	0.00
6423.000	Buried Cable Expense	156,486.08
6441.000	Conduit Systems Expense	<u>537.99</u>
	Total C&W Expense	157,024.07
6530.000	Network Operations Expense	
6531.000	Power Expense	14,122.52
6533.000	Testing	<u>64,759.81</u>
	Total Network Operations Expense	78,882.33
6540.000	Access Expense	51,824.13
6561.000	Deprec -Plant in Service	366,257.71
6621.000	Call Completion	63.09
6622.000	Number Services	6,644.70
6623.000	Customer Services	<u>70,453.83</u>
	Total Customer Operations	77,161.62
6711.000	Executive	43,098.04

Western Telephone Company

December 31, 2002

ADJUSTED TRIAL BALANCE REPORT

Account	Description	2002 EOY
6721.000	Accounting and Finance	191,092.07
6722.000	External Relations	2,482.15
6725.000	Legal	15,814.55
6728.100	Meals & Entertainment	1,045.97
6728.200	Donations	1,450.00
6728.300	Miscellaneous Exp	<u>2,600.01</u>
		214,484.75
7220.000	Operating Inc Tax	(14,810.00)
7240.000	Filing Fees	(120.66)
7240.100	Gross Earnings Tax Expense	37,593.38
7240.200	Real Estate Tax Expense	3,005.10
7240.300	State Filing Fees	<u>386.68</u>
	Total 7240	26,054.50
7270.000	Labor Clearing	
7280.000	Benefit Clearing	
7310.000	Dividend Income	(18,114.87)
7320.000	Interest Income	(3,131.24)
7326.000	Nonoperating Revneue	(104.80)
7360.100	Gain (Loss) on Sale	0.00
7360.200	Amortization Expense	11,645.46
7400.000	Income Taxes	16,281.00
7440.000	Gross Earnings Tax-NonOp	2,210.85
7540.000	Interest Expense	52,638.84
7810.400	Payphone Compensation	(1,980.64)
7810.500	Cable TV Franchise Fee	(1,515.35)
7820.500	Cable TV Expenses	8,067.11
7820.510	Cable TV Programming	9,652.09
7990.100	Sales Revenue	(26,011.06)
7990.150	Internet Revenue	(55,847.61)
7990.160	DSL Revenue	(22,555.28)
7990.170	Web TV Internet	(4,345.41)
7990.200	Lease Revenue	(8,798.24)
7990.300	Install & Repair Revenue	(10,066.07)
7990.400	Cost of Goods Sold	14,520.25
7990.500	CPE Repairs	34,250.34
7990.600	Depr Nonreg	17,303.34
7990.700	Install & Repair Exp	27,339.51
8000.000	Internet Subscribers	20,544.64
8000.100	ADSL Internet Subscribers	9,244.68
8100.000	Internet Equipment	2,512.72
8100.100	ADSL Internet Equip	2,256.18
8200.000	Internet Resale	144.69
8300.000	Internet Repairs/Labor	168.50
8600.000	Internet ATM Circuit	0.00

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2002 EOY Trial Bal.	2002 Adjustments	2002 EOY Adj. Amount
	A	C	D	E=C+D
---GENERAL SUPPORT FACILITIES---				
A/C 2110 Land & Support Assets				
Support Assets	95	\$1,361,343	(\$23,221)	2 \$1,338,122
Land	96	\$11,815	(\$296)	2 \$11,519
TOTAL GSF		\$1,373,158	(\$23,517)	\$1,349,641
---CENTRAL OFFICE EQUIPMENT---				
A/C 2210 COE-Switching				
Cat 2-Tandem Switching	100	\$0	\$0	\$0
Cat 3-Equal Access Investment	101	\$0	\$11,400	1 \$11,400
Cat 3-Local Switching	102	\$1,025,078	(\$59,438)	1 \$965,640
A/C 2230 COE-Transmission				
Cat 4.1-Exchange Circuit				
4.11 Exch Wideband	106	\$0	\$20,153	1 \$20,153
4.12 Ex Trk EAS	107	\$0	\$0	\$0
4.13 Ex Line	108	\$617,905	(\$49,955)	1,3 \$567,950
Cat 4.2-Interexchange				
4.22 Interexchange Wideband	110	\$0	\$0	\$0
4.23 All Other	111	\$0	\$40,278	1 \$40,278
4.23 Direct Assignment	112	\$0	\$0	\$0
Cat 4.3-Host/Remote				
Joint	114	\$0	\$32,231	1 \$32,231
WATS	115	\$0	\$0	\$0
TOTAL COE		\$1,642,982	(\$5,330)	\$1,637,652
----INFORMATION ORIG/TERM EQUIPMENT ----				
A/C 2310 Info Orig/Term Equipment				
Cat 1-Other IOT Equip	120	\$10,983	(\$10,983)	8 \$0
Direct Assignment	121	\$0	\$0	\$0
Cat 2-Cust Premises Equip	122	\$47,123	(\$47,123)	3 \$0
TOTAL IOT		\$58,106	(\$58,106)	\$0
-----CABLE & WIRE FACILITIES -----				
A/C 2410 Cable & Wire Facilities				
Cat 1-Exch Line Cat. 1.3	126	\$1,911,819	(\$274,121)	4 \$1,637,698
Cat 2 Wideband & Exch Trunk				
Wideband Exchange	127	\$0	\$0	\$0
E A S Trunk	128	\$0	\$67,978	4 \$67,978
Cat 3 Interexchange Trunk				
Wideband	129	\$0	\$0	\$0
Interexchange Trunk	130	\$0	\$117,725	4 \$117,725
Direct Assignment	131	\$0	\$0	\$0
Cat 4-Host/Remote C&WF				
Joint	133	\$0	\$88,418	4 \$88,418
WATS	134	\$0	\$0	\$0
TOTAL CWF		\$1,911,819	\$0	\$1,911,819
TOTAL TPIS		\$4,986,065	(\$86,953)	\$4,899,111

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2002 EOY Trial Bal. C	2002 Adjustments D	2002 EOY Adj. Amount E=C+D
	A	C	D	E=C+D
A/C 2002 Prop Held for Future Use	138	\$0	\$0	\$0
A/C 2003 Plt Under Construction	139	\$180,873	\$0	\$180,873
A/C 2005 Telephone Plant Adjustment	140	\$0	\$0	\$0
TOTAL PLANT		\$5,166,938	(\$86,953)	\$5,079,984
---OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES---				
A/C 1220 Materials & Supplies	145	\$151,028	\$0	\$151,028
A/C 1402 RTB Stock	146	\$0	\$0	\$0
Investment Allowances/Disallowances	147	\$0	\$0	\$0
Extraordinary Switch Retirement (Unamort. Amt.)	148	\$0	\$0	\$0
A/C 2680 Tangibles	149	\$0	\$0	\$0
A/C 2690 Intangibles	150	\$0	\$6,095	\$6,095
TOTAL TELEPHONE PLANT		\$5,317,966	(\$80,858)	\$5,237,107
---RESERVES & DEFERRALS---				
A/C 3100 Accum Depr-Tel Plt in Svc				
Support Assets	157	\$899,173	(\$12,554)	\$886,619
COE - Switching	158	\$794,986	(\$39,801)	\$755,185
COE - Transmission	159	\$388,586	\$39,801	\$428,387
Info Orig/Term Equip	160	\$47,123	(\$47,123)	\$0
Cable & Wire Facilities	161	\$1,700,751	\$0	\$1,700,751
Equal Access Accum Depr.	162	\$0	\$0	\$0
A/C 3100 Accum Depr-Tel Plt in Svc		\$3,830,619	(\$59,677)	\$3,770,942
A/C 3200 Accum Depr-Plant Future Use	165	\$0	\$0	\$0
A/C 3400 Accum Amort Tangibles	166	\$0	\$0	\$0
A/C 3500 Accum Amort Intangibles	167	\$0	\$0	\$0
A/C 3600 Accum Amortization Other	168	\$0	\$0	\$0
TOTAL ACCUM DEPRECIATION TPIS		\$3,830,619	(\$59,677)	\$3,770,942
--- CUSTOMER DEPOSITS				
A/C 4040 Customer Deposits	174	\$0	\$0	\$0
-- DEFERRED INCOME TAXES				
A/C 4100 Net Current Def Op Inc Taxes	169	\$0	\$0	\$0
A/C 4310 Other Long Term Liabilities	170	\$0	\$0	\$0
A/C 4340 Net Noncurrent Def OIC Taxes	171	\$60,642	\$0	\$60,642
TOTAL RESERVES & CUST DEPOSITS		\$3,891,261	(\$59,677)	\$3,831,584
TOTAL NET PLANT		\$1,426,704	(\$21,181)	\$1,405,523

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM	2002 EOY	2002	2002
	LINE #	Trial Bal.	Adjustments	EOY Adj.
	A	C	D	Amount
				E=C+D
---PLANT SPECIFIC EXPENSES---				
A/C 6110 Network Support Expenses				
Joint	183	\$0	\$0	\$0
Direct Assignment	184	\$0	\$0	\$0
A/C 6120 General Support Expenses				
Joint	187	\$62,323	(\$3,798)	\$58,525
Direct Assignment	188	\$0	\$0	\$0
A/C 6210 Central Office Switching Expense	190	\$69,367	\$0	\$69,367
A/C 6220 Operators System Expense	191	\$0	\$0	\$0
A/C 6230 Central Office Transmission expense	192	\$33,658	\$0	\$33,658
A/C 6210 Equal Access Expense	193	\$0	\$0	\$0
A/C 6310 IOT Equip Expenses				
Cat 1-Other IOT Eqpt Expense	195	\$0	\$0	\$0
Cat 2-Cust Prem Eqpt Expense	196	\$4,673	(\$4,673)	\$0
A/C 6410 C&WF Expenses				
Joint	199	\$157,024	(\$48,672)	\$108,353
Direct Assignment	200	\$0	\$55,332	\$55,332
		\$327,045	(\$1,811)	\$325,234
---PLANT NON - SPECIFIC EXPENSES---				
A/C 6510 Other Prop Plant & Eq Expense	203	\$0	\$0	\$0
A/C 6530 Network Operations Expense	205	\$78,882	\$0	\$78,882
A/C 6540 Access Expense (IX Carriers)	206	\$51,824	(\$51,824)	\$0
A/C 6540 USF Contribution Direct Assignment	207	\$0	\$0	\$0
A/C 6560 Depreciation and Amort Expenses				
Depreciation Expense TPIS				
Support Assets	211	\$131,801	(\$1,151)	\$130,650
COE-Switching	212	\$94,708	(\$4,742)	\$89,966
Equal Access Depreciation Expense	213	\$0	\$0	\$0
COE-Transmission	214	\$44,178	\$4,742	\$48,920
Info Orig/Term Equip	215	\$2,133	(\$2,133)	\$0
Cable & Wire Facilities	216	\$93,438	\$0	\$93,438
A/C 6562 Property Held For Future Use	217	\$0	\$0	\$0
A/C 6563 Tangables	218	\$0	\$0	\$0
A/C 6564 Intangables	219	\$0	\$0	\$0
A/C 6565 Amort Exp. - Other	220	\$0	\$0	\$0
Extraordinary Switch Retirement Amort Exp.	221	\$0	\$0	\$0
		\$496,964	(\$55,108)	\$441,856

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	2002	2002	2002
		EOY	Adjustments	EOY Adj.
		Trial Bal.	D	Amount
	A	C	D	E=C+D
---CUSTOMER OPERATION EXPENSES---				
A/C 6610 Marketing Expense	225	\$0	\$0	\$0
A/C 6620 Services Expense				
Published Directory Listings:				
Classified	230	\$0	\$0	\$0
Alpha	231	\$0	\$67	\$67
Foreign	232	\$0	\$0	\$0
Call Completion - Operator Assist	233	\$0	\$307	\$307
Call Completion - Direct Assignment	234	\$0	\$0	\$0
All Other, Local Business Office Expense				
Cat 1 - LBOE EU Sv Order Pros	236	\$77,162	(\$64,335)	\$12,827
Cat 1 - LBOE EU Sv Order Direct Assgnment	237	\$0	\$0	\$0
Cat 1 - LBOE EU Pmt & Collect	238	\$0	\$22,402	\$22,402
Cat 1 - LBOE EU Billing Inquiry	239	\$0	\$3,349	\$3,349
Cat 1 - LBOE EU Coin Collect	241	\$0	\$0	\$0
Cat 1 - LBOE EU End User Access	242	\$0	\$0	\$0
Total Cat 1 LBOE		\$77,162	(\$38,584)	\$38,578
Cat 2 Message Processing	245	\$0	\$5,058	\$5,058
Cat 2 Other Billing & Collecting	246	\$0	\$15,116	\$15,116
Cat 2 CABS	247	\$0	\$16,715	\$16,715
Cat 2 Direct Assignment	248	\$0	\$0	\$0
Total Cat 2 LBOE		\$0	\$36,889	\$36,889
Cat 3 Other LBOE	250	\$0	\$0	\$0
Cat 3 Direct Assignment	251	\$0	\$63	\$63
Total Cat 3 LBOE		\$0	\$63	\$63
TOTAL CUSTOMER OPER. EXPENSE		\$77,162	(\$1,238)	\$75,924
---CORPORATE OPERATIONS EXPENSES---				
A/C 6710 Exec & Planning Expense				
All Other	256	\$43,098	\$0	\$43,098
Direct Assignment Interstate	257	\$0	\$0	\$0
Direct Assignment Intrastate	258	\$0	\$0	\$0
A/C 6720 Gen'l & Administration Expense				
All Other	261	\$214,485	(\$27,107)	\$187,378
Direct Assignment Interstate	262	\$0	\$0	\$0
Direct Assignment Intrastate	263	\$0	\$25,657	\$25,657
TOTAL CORPORATE EXPENSE		\$257,583	(\$1,450)	\$256,133
---7200 Operating Taxes Exc. ICT				
A/C 7200 Operating Taxes Exc. ICT & Gross Receipts				
All Other	268	\$3,271	(\$121)	\$3,150
Direct Assignment	269	\$0	\$121	\$121
TOTAL OPER. EXPENSE EXC. CONTRIB.& ICT		\$1,162,024	(\$59,606)	\$1,102,418

Western Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM <u>LINE #</u>	2002 EOY <u>Trial Bal.</u>	2002 <u>Adjustments</u>	2002 EOY Adj. <u>Amount</u>
	<u>A</u>	<u>C</u>	<u>D</u>	<u>E=C+D</u>
A/C 7200 Operating Taxes (Including ICT, GRT, Property and Misc. Taxes)	272	\$0	\$0	\$0
--- Non-operating Income & Expenses				
A/C 7300 Non-operating Income & Expenses				
Funds Used During Construction	281	\$0	\$0	\$0
Contributions	282	\$0	\$1,450	\$1,450
--- Interest & Related Items				
A/C 7500 Interest & Related Items				
A/C 7510 Interest on Funded Debt (Fixed Charges)	285	\$52,639	\$0	\$52,639
Interest on Customer Deposits (Part of A/C 7540)	286	\$0	\$0	\$0
--- Miscellaneous Items				
Investment Tax Credit Amortization	288	\$0	\$0	\$0
Uncollectibles Direct Assignment	289	\$0	\$5,528	\$5,528
Amortization of excess Def. Taxes	290	\$0	\$0	\$0
Capitalized Payroll	291	\$0	\$0	\$0
Depreciation Adjustments	292	\$0	\$0	\$0

Summary of Operating Expenses

Total Plant Specific Expenses	\$327,045	(\$1,811)	\$325,234
Total Non-Plant Specific Expenses	\$496,964	(\$55,108)	\$441,856
Total Customer Operating Expenses	\$77,162	(\$1,238)	\$75,924
Total Corporate Expenses	\$257,583	(\$1,450)	\$256,133
A/C 7200 Oper. Taxes Excluding ICT	\$3,271	\$0	\$3,271
Contributions	\$0	\$1,450	\$1,450
Total Operating Expenses (Excl. ICT)	\$1,162,024	(\$58,156)	\$1,103,868

Notes: Adjustments to Accounted Data

1. Adjustments for Common & Power Investment based on CPR records (TAB 7, Common and Power.xls)
2. Land and Building adjustment for Non-Regulated space (TAB 8, Land and Bldg.xls)
3. Adjustment for Non-Regulated Investment
4. Adjustments for Interexchange & Host/Remote OSP Investment
5. Adjustment of Reserve & Depreciation Expense associated with CPR (TAB 7, Common and Power)
6. Distribution of Account 6610 & 6620 based on 1995 time study (TAB 9, 02_TIME.xls)
7. Reclassify contributions to 7300
8. Payphone deregulation
9. Reclassify TRS to Account 6620 Cat 3
10. Reclassify FCC Reg Fee per NECA letter dated 8/19/97
11. Adjustment for Leased Facility Expense to Direct Assignment (TAB 13, 02_Frrpa.xls)
12. Adjustment for Direct Assignment of Uncollectibles (TAB 14, Uncollectibles.xls)
13. Direct assignment of TELECOM expenses (TAB 14, direct assignment 6720.xls)
14. Reclassify leased facility expense to 6410
15. Adjustment for Non-Reg LD expenses in 6540

CENTRAL OFFICE EQUIPMENT COSTS

Company Western Telephone Company

Study Dates 1/1/02 - 12/31/02

COE Categories:	<u>Total COE Book Costs 12/31/2002</u>
Category 2	<u>\$0</u>
Category 3	<u>\$977,040</u>
Category 4.11	<u>\$20,153</u>
Category 4.12	<u>\$0</u>
Category 4.13	<u>\$567,950</u>
Category 4.22	<u>\$0</u>
Category 4.23	<u>\$40,278</u>
Category 4.3	<u>\$32,231</u>
Total COE	<u><u>\$1,637,652</u></u>

OUTSIDE PLANT COSTS

Company Western Telephone Company

Study Dates 1/1/02 - 12/31/02

OSP Categories: Total OSP
Book Costs
as of 12/31/02

Category 1 1,637,698

Category 2 67,978

Category 3 117,725

Category 4 88,418

Total C&W 1,911,819

MATERIALS AND SUPPLIES, PLANT UNDER CONSTRUCTION

Company Western Telephone Company

Study Dates 1/1/02 - 12/31/02

	<u>Balance as of 12/31/02</u>
Materials & Supplies	<u>\$151,028</u>
TPUC	<u>\$180,873</u>

WESTERN TELEPHONE CO.

2002 Study Year

CENTRAL OFFICE EQUIPMENT - POWER & COMMON EQUIPMENT SPREAD

	(a)	(b)	(c)=(2b/1b etc)	(d)=(1d*2c etc)	(e)=(1e*2c etc)	(f)=(1b+1d+1e,etc)	
	CPR EOY 2002	CPR COE INVST.	COE INVST.	% DIST.	POWER INVST.	COMMON INVST.	COE INCL. COM & POWER
1	TOTAL INVESTMENT	\$1,517,423	\$1,517,423	100.0000%	\$112,346	\$13,214	\$1,642,982
2	CATEGORY 3 LOCAL SWITCH	\$902,373	\$902,373	59.4674%	\$66,809	\$7,858	\$965,640
3	CATEGORY 2 TANDEM SWITCH	XXX	\$0	0.0000%	\$0	\$0	\$0
4	CATEGORY 4.11 EXCH WDBND	\$18,613	\$18,613	1.2266%	\$1,378	\$162	\$20,153
5	CATEGORY 4.13 EXCH LN CKT	\$255,633	\$255,633	16.8465%	\$18,926	\$2,226	\$276,786
6	CATEGORY 4.13 EXCH FIBER CKT	\$268,913	\$268,913	17.7217%	\$19,910	\$2,342	\$291,164
7	CATEGORY 4.23 IX CKT ALL OTHER	\$9,456	\$9,456	0.6232%	\$700	\$82	\$10,238
8	CATEGORY 4.23 IX FIBER CKT	\$27,744	\$27,744	1.8284%	\$2,054	\$242	\$30,040
9	CATEGORY 4.3 HOST REMOTE	\$29,768	\$29,768	1.9618%	\$2,204	\$259	\$32,231
10	NON-REG EQUIP USING POWER	\$4,923	\$4,923	0.3244%	\$364	\$43	\$5,330
11	EQUAL ACCESS (INCL. IN CAT3)	\$11,400	XXX	XXX	XXX	XXX	\$11,400

+

	TANDEM SWITCH CALCULATIONS	EOY 2002
1	CAT 3 LOCAL SWITCH *	\$902,373
2	PERCENT TANDEM SWITCH **	0.00%
3	CAT 2 TANDEM SWITCH	\$0

* From CPR's for exchange serving as the Tandem

** From Traffic Study

+ Total less Equal Access Investment

RESERVE AND DEPRECIATION ADJUSTMENTS			
	2002		
	INV.	RES.	DEPR.
<u>COE</u>			
SWITCH	1,016,532	794,986	94,708
TRANSMISSION	615,050	388,586	44,178
EQUAL ACCESS	11,400	0	0
TOTAL COE	1,642,982	1,183,572	138,886
<u>ADJUSTED COE</u>			
COE SWITCH	965,640	755,185	89,966
COE TRANSMISSION	665,943	428,387	48,920
EQUAL ACCESS	11,400	0	0
TOTAL COE	1,642,982	1,183,572	138,886

WESTERN TELEPHONE CO.

LAND & BUILDING ADJ. FOR NON-REG SPACE

Study Year

2002

2002 INVESTMENT & RESERVES

TELEPHONE PLANT IN SERVICE

	NOTE	ACCOUNT	BOOKED AMOUNT	RATIO OF BLDG	RATIO LAND & BLDG	BUILDING AMOUNTS	NON-REG	NON-REG
				TO TOTAL BLDG	TO TOTAL LAND & BLDG	FOR ALLOC TO NON-REG	ALLOCATION FACTORS	ADJUSTMENT AMOUNTS
LAND	1	2111	\$11,815					
LAND MAIN OFFICE - EST.	2	2111	\$2,100			\$2,100	14.08% ⁵	\$296
LAND WAREHOUSE - EST.	2	2111	\$0			\$0	0.00% ⁵	\$0
TOTAL BUILDING	1	2121	\$374,085					
MAIN OFFICE BLDG	2	2121	\$164,912	44.08%		\$164,912	14.08%	\$23,221
WAREHOUSE	2	2121	\$0	0.00%		\$0	0.00%	\$0

ACCUMULATED DEPRECIATION

BUILDING	2	3121	\$202,239					
BUILDING (MAIN OFFICE) - EST.		3121	\$89,155	44.08%		\$89,155	14.08%	\$12,554
WAREHOUSE - EST.		3121	\$0	0.00%		\$0	0.00%	\$0

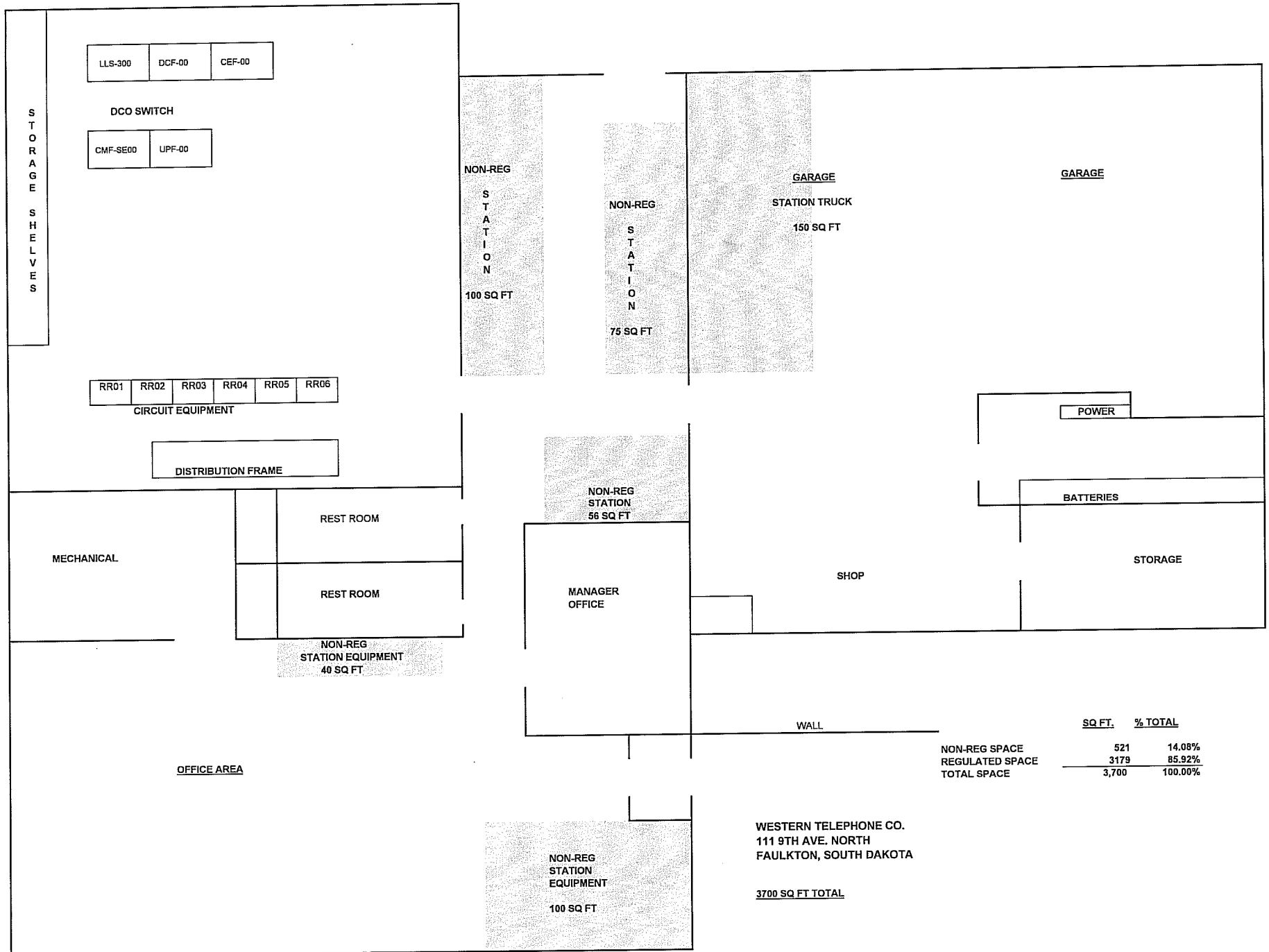
2002 EXPENSES

GENERAL SUPPORT EXP - L&B	1	6120	\$62,323					
GENRL SUPT EXP - MAIN OFFICE BLDG/EST.		6120	\$26,972		43.28%	\$26,972	14.08%	\$3,798
GENRL SUPT EXP - WHSE/EST.		6120	\$0		0.00%	\$0	0.00%	\$0
DEPREC EXP - BUILDINGS	2	6561	\$18,537					
DEPREC - BLDG(MAIN OFFICE -)/EST.		6561	\$8,172	44.08%		\$8,172	14.08%	\$1,151
DEPREC - BLDG WHSE EST		6561	\$0	0.00%		\$0	0.00%	\$0

- NOTES: 1 From Accounting Ledger
 2 Accounting records or client Estimate
 3 Request from accountant (Acct. 6121)
 4 Request from accountant (Acct. 6561 Buildings)
 5 Non-Regulated percentage from Floor Plan Drawings

64'

76'



	SQ. FT.	% TOTAL
NON-REG SPACE	521	14.08%
REGULATED SPACE	3179	85.92%
TOTAL SPACE	3,700	100.00%

WESTERN TELEPHONE CO.
 111 9TH AVE. NORTH
 FAULKTON, SOUTH DAKOTA

3700 SQ FT TOTAL

COMPANY: WESTERN TELEPHONE COMPANY						
DISTRIBUTION OF ACCOUNT 6610 & 6620						
ACCT NO.		TIME STUDY HOURS	% TOTAL HOURS	DISTRIBUTION OF UNIDENTIFIED	IDENTIFIED EXPENSE	DISTRIBUTED EXPENSE
6610	MARKETING EXPENSE				\$0	\$0
6620	PUBLISHED DIRECTORY ALPHA				\$87	\$87
6620	CALL COMPLETION				\$307	\$307
6620	END USER SERVICE ORDER PROCESSING	38.17	31.72%	\$12,890		\$12,890
6620	END USER PAYMENT COLLECTION	66.33	55.12%	\$22,402		\$22,402
6620	END USER BILLING INQUIRY	9.92	8.24%	\$3,349		\$3,349
6620	END USER COIN COLLECTION	3.67	3.05%	\$1,238		\$1,238
6620	END USER ACCESS	0.00	0.00%	\$0		\$0
6620	MESSAGE PROCESSING	0.00	0.00%	\$0	\$5,058	\$5,058
6620	CABS	2.25	1.87%	\$760	\$15,955	\$16,715
6620	OTHER BILLING & COLLECTION	0.00	0.00%	\$0	\$15,116	\$15,116
6620	TRS FEE	0.00	0.00%	\$0	\$0	\$0
	TOTAL	120.33	100.00%	\$40,639	\$36,523	\$77,162
	TOTAL REGULATED					\$75,923

6620 AS ACCOUNTED	\$77,162
IDENTIFIED EXP	<u>(\$36,523)</u>
UNIDENTIFIED TOTAL	\$40,639

WESTERN TELEPHONE COMPANY

ACCOUNT 6620 SPLIT OF MACC STATEMENT														ASSIGNMENT		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	CABS	PROCESSING	Other B&C
CABS	\$708.07	\$709.06	\$709.06	\$709.06	\$709.06	\$709.06	\$709.06	\$734.06	\$734.06	\$734.06	\$734.06	\$734.06	\$8,632.73	\$8,632.73		
PURCHASE ORDER PROG COST													\$0.00		\$0.00	
TOLL MESSAGES	\$195.12	\$206.82	\$195.27	\$195.01	\$194.35	\$191.25	\$195.66	\$202.22	\$190.77	\$190.14	\$195.66	\$195.66	\$2,347.93		\$2,347.93	
CUSTOMER STATEMENTS	\$364.35	\$365.75	\$366.10	\$360.50	\$381.84	\$385.91	\$382.33	\$411.81	\$411.07	\$393.68	\$382.33	\$382.33	\$4,588.01			\$4,588.01
DATA TRANSMISSION FEE	\$36.27	\$38.44	\$36.30	\$36.25	\$36.13	\$35.55	\$36.37	\$37.59	\$35.46	\$35.34	\$36.37	\$36.37	\$436.44	\$218.22	\$218.22	
RATING													\$0.00		\$0.00	
PROCESSING FEE-OTHER CXR.													\$0.00	\$0.00		
LMS PROCESSING													\$0.00		\$0.00	
DATA LINE COM FOR LAMA	\$47.41	\$52.84	\$47.85	\$47.89	\$56.05	\$49.91	\$53.10	\$61.71	\$54.25	\$60.01	\$53.10	\$53.10	\$637.23	\$318.61	\$318.61	
BANK COLLECT MANUAL PROC FEE	\$0.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$275.00		\$275.00	
MONTHLY NECA REPORTING	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$1,080.00	\$1,080.00		
MONTHLY B & C	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$180.00			\$180.00
MONTHLY SOFTWARE CHGS	\$266.89	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$279.38	\$3,340.07			\$3,340.07
TECHNICAL MAINT PROGRAM	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$90.00	\$1,080.00			\$1,080.00
ORIGINAL FICHE													\$0.00	\$0.00		
CD ROM	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$2,400.00	\$2,400.00		
MONTHLY UPS/POATAGE	\$45.14	\$31.00	\$29.90	\$36.86	\$48.69	\$17.75	\$42.94	\$49.17	\$43.85	\$84.12	\$42.94	\$42.94	\$515.31	\$515.31		
CUSTOMER STATEMENT POSTAGE	\$273.99	\$282.12	\$282.74	\$271.50	\$290.77	\$256.51	\$277.25	\$278.50	\$279.80	\$279.31	\$277.25	\$277.25	\$3,326.99			\$3,326.99
MONTHLY WIRELESS CABS BILLING	\$125.00	\$50.00	\$50.00	\$50.00	\$50.00	\$125.00	\$50.00	\$50.00	\$125.00	\$0.00	\$50.00	\$50.00	\$775.00	\$775.00		
STATE SALES TAX	\$60.91	\$60.92	\$61.48	\$59.85	\$66.40	\$59.43	\$62.08	\$63.51	\$62.56	\$63.67	\$63.92	\$62.08	\$746.81	\$195.79	\$130.49	\$420.53
LOCAL SALES TAX	\$30.45	\$30.46	\$30.74	\$29.92	\$33.20	\$29.71	\$31.04	\$31.76	\$31.28	\$31.83	\$31.96	\$31.04	\$373.39	\$97.89	\$65.24	\$210.26
W-2 PROCESSING			\$30.82										\$30.82		\$30.82	
TECH SUPPORT										\$120.00			\$120.00			\$120.00
BILL INSERTS					\$153.90								\$153.90			\$153.90
WINDOWS 99 SOFTWARE										\$218.36			\$218.36	\$72.79	\$72.79	\$72.79
1000 LASER ENVELOPES	\$24.84											\$0.00	\$24.84			\$24.84
PREAUTHORIZED TIME & COST													\$0.00	\$0.00	\$0.00	
ASSESSMENT OF LEGAL FEES								\$1,599.00			\$1,599.00		\$3,198.00	\$1,066.00	\$1,066.00	\$1,066.00
YEAR END CABS REPORTS									\$50.00			\$0.00	\$50.00	\$50.00		
WORKSTATION PC & SOFTWARE											\$1,598.00		\$1,598.00	\$532.67	\$532.67	\$532.67
	\$2,573.44	\$2,526.79	\$2,539.64	\$2,496.22	\$2,719.77	\$2,559.46	\$2,539.22	\$4,218.71	\$2,717.48	\$2,909.90	\$4,165.98	\$2,564.22	\$34,530.83	\$15,955.00	\$5,057.77	\$15,116.06

AMOUNT TAXED ON MACC STATEMENT	\$24,777.90	\$6,495.93	\$4,329.37	\$13,952.60
PERCENT OF TOTAL BILLED		26.22%	17.47%	56.31%
SHARE OF STATE TAXES		\$195.79	\$130.49	\$420.53
SHARE OF LOCAL TAXES		\$97.89	\$65.24	\$210.26

EXPRESS NETTING STATEMENT - CABS \$0.00

TOTAL CABS \$15,955.00

WESTERN TELEPHONE COMPANY
 6620 EXPENSES
 2002
 from Express Netting Statement

	6620		
	Call		
	Completion	CABS	ALPHA
Jan	\$34.25	\$0.00	\$10.14
Feb	\$11.32	\$0.00	\$8.62
Mar	\$5.19	\$0.00	\$3.55
Apr	\$13.43	\$0.00	\$1.52
May	\$19.26	\$0.00	\$4.56
Jun	\$17.70	\$0.00	\$7.61
Jul	\$26.25	\$0.00	\$7.10
Aug	\$19.00	\$0.00	\$7.10
Sep	\$22.87	\$0.00	\$5.07
Oct	\$53.73	\$0.00	\$11.66
Nov	\$57.97	\$0.00	\$13.18
Dec	\$25.54	\$0.00	\$7.28
Total	\$306.51	\$0.00	\$87.39

TRAFFIC STUDY

Company: Western Telephone Company
 Study Year: 2002 Method 3 Local on Toll Removed

FACTORS	IS	ST-ER	ST-RA	EAS	LOCAL	
SLU	0.155575	0.013996	0.120828	0.216244	0.493357	1.000000
SPF	0.250000	0.025952	0.224048	0.152370	0.347630	1.000000
WEIGHTED DEMWO96	0.466727	0.027991	0.241656	0.080337	0.183289	1.000000
CONVERSATION MINUTES	0.458346	0.041233	0.355976	X	0.144445	1.000000
CONVERSATION MINUTE MILES	0.458346	0.041233	0.355976	X	0.144445	1.000000
HOST-REMOTE	0.128308	0.011721	0.117981	0.741990	X	1.000000
SLU MINUTES	3,268,578	294,040	2,538,553	4,543,193	10,365,232	21,009,596

TRAFFIC STUDY

Company: Western Telephone Company
 Study Year: 2002 Method 3 Local on Toll Removed

SLU DEVELOPMENT (Minutes of use)

	IS-ER	IS-RA	ST-ER	ST-RA	EAS	EXCHANGE	TOTAL
FGD	2,125,917	11,236	273,291	2,311,108	4,543,193	10,365,232	19,629,977
FGB	73	0	110	0	0	0	183
ORIG 800	1,130,943	410	20,639	227,445	0	0	1,379,437
SLU MOU	3,256,932	11,646	294,040	2,538,553	4,543,193	10,365,232	21,009,596
SLU	0.155021	0.000554	0.013996	0.120828	0.216244	0.493357	1.000000

TRAFFIC STUDY

Company: Western Telephone Company
 Study Year: 2002 Method 3 Local on Toll Removed

SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF)

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

	SLU MIN	% TOTAL	SPF
ST-ER	294,040	0.103806	0.025952
ST-RA	<u>2,538,553</u>	<u>0.896194</u>	<u>0.224048</u>
	2,832,593	1.000000	0.250000

LOCAL	10,365,232	0.695260	0.347630
EAS	<u>4,543,193</u>	<u>0.304740</u>	<u>0.152370</u>
TOTAL	14,908,425	1.000000	0.500000

TRAFFIC STUDY

Company: Western Telephone Company
 Study Year: 2002 Method 3 Local on Toll Removed

PHASED DEM FACTORS PART 36.125 (f)

INTERSTATE

		SLU
1	IS-ER	0.155021
2	IS-RA	<u>0.000554</u>
3	TOTAL	0.155575
4	1996 CALCULATED WDEM	0.850000
5	1996 CALCULATED SLU	0.410434
6	IS WDEM CALCULATION	0.595141
7	IS	0.595141
8	ST+LOCAL	<u>0.404859</u>
		1.000000

INTRASTATE

	SLU	WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	WEIGHTED DEM
9	ST-ER	0.013996	2.000000	0.027991	0.103806
10	ST-RA	<u>0.120828</u>	2.000000	<u>0.241656</u>	<u>0.896194</u>
11	TOTAL	0.134824		0.269648	1.000000
					0.254859

12	TOTAL INTERSTATE			0.595141	
13	TOTAL LDS ER			0.026456	
14	TOTAL LDS RA			<u>0.228403</u>	
15	TOTAL WEIGHTED DEM			0.850000	

WEIGHTED DEM FOR COST STUDY

16	TOTAL INTERSTATE			0.595141	
17	TOTAL LDS ER			0.026456	
18	TOTAL LDS RA			0.228403	
19	EAS			0.045711	
20	LOCAL			<u>0.104289</u>	
	TOTAL			1.000000	

* 85% maximum intrastate plus interstate

TRAFFIC STUDY

Company: Western Telephnone Company
 Study Year: 2002 Method 3 Local on Toll Removed

CM STUDY FACTORS

	IS-ER	ST-ER	ST-RA	LOCAL*	TOTAL
SLU TOLL MINUTES	3,268,578	294,040	2,538,553	1,030,070	7,131,241
CM FACTOR	0.458346	0.041233	0.355976	0.144445	1.000000

CMM STUDY FACTORS	LDI ER	LDS ER	LDS RA	LOCAL*	TOTAL
SLU TOLL MINUTES	3,268,578	294,040	2,538,553	1,030,070	7,131,241
AVERAGE ROUTE MILES	26.90	26.90	26.90	26.90	
TOT CO MINUTE MILES	87,924,754	7,909,684	68,287,063	27,708,883	191,830,384
CMM FACTOR	0.458346	0.041233	0.355976	0.144445	1.000000

TRAFFIC STUDY

Company: Western Telephnone Company
 Study Year: 2002 Method 3 Local on Toll Removed

HOST REMOTE STUDY FACTORS

	IS-ER	IS-RA	ST-ER	ST-RA	LOCAL *	
ORIENT SLU MINUTES	368,232	4	47,383	544,251	2,481,912	3,441,783
MILES	11.6	11.6	11.6	11.6	11.6	
MOU MILES	4,271,491	50	549,641	6,313,314	28,790,183	39,924,678
CRESBARD SLU MINUTES	602,335	49	46,364	424,255	3,261,339	4,334,342
MILES	18.4	18.4	18.4	18.4	18.4	
MOU MILES	11,082,966	906	853,101	7,806,292	60,008,629	79,751,893
TOTAL COMPANY MOUM	15,354,456	955	1,402,741	14,119,606	88,798,812	119,676,571
MOUM FACTORS	0.128300	0.000008	0.011721	0.117981	0.741990	1.000000

* EAS TRAFFIC plus INTERNET TRAFFIC on the H/R Facilities

COMPANY: WESTERN TELEPHONE COMPANY
 STUDY YEAR: 2002
 SAC: 391688

ACCESS MINUTES

		CRESBARD													
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
NXN 324															
CATEGORY															
FGD															
INTERSTATE		38884	38566	37727	33171	36898	28000	32823	32156	31703	30796	31086	34074	405,884	434,296
INTERLATA		38884	38560	37727	33171	36898	27986	32823	32156	31684	30796	31079	34074	405,838	434,247
INTRALATA		0	6	0	0	0	14	0	0	19	0	7	0	46	49
INTRASTATE		32826	31476	32088	30711	33585	37374	34213	33127	33429	35607	35943	36385	406,764	435,237
INTERLATA		3219	2724	3295	2703	2812	3141	3191	3420	3405	3499	4040	4641	40,090	42,896
INTRALATA		29607	28752	28793	28008	30773	34233	31022	29707	30024	32108	31903	31744	366,674	392,341
FGB															
INTERSTATE		14	0	0	0	0	0	0	0	0	0	0	0	14	15
INTERLATA		14	0	0	0	0	0	0	0	0	0	0	0	14	15
INTRALATA		0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE		6	0	0	0	0	0	0	0	0	0	0	0	6	6
INTERLATA		6	0	0	0	0	0	0	0	0	0	0	0	6	6
INTRALATA		0	0	0	0	0	0	0	0	0	0	0	0	0	0
ORG. 800															
INTERSTATE		11559	11766	13945	11364	12814	12377	12743	12766	13994	13420	14148	16182	157,078	168,073
INTERLATA		11559	11766	13945	11364	12814	12377	12743	12766	13994	13420	14148	16182	157,078	168,073
INTRALATA		0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE		2546	2540	2967	2440	2635	2608	2942	2930	3149	2914	2834	2556	33,061	35,375
INTERLATA		220	235	374	395	285	251	235	161	297	238	223	321	3,235	3,461
INTRALATA		2326	2305	2593	2045	2350	2357	2707	2769	2852	2676	2611	2235	29,826	31,914
TOTALS															
INTERSTATE		50,457	50,332	51,672	44,535	49,712	40,377	45,566	44,922	45,697	44,216	45,234	50,256	562,976	602,384
INTERLATA		50,457	50,326	51,672	44,535	49,712	40,363	45,566	44,922	45,678	44,216	45,227	50,256	562,930	602,335
INTRALATA		0	6	0	0	0	14	0	0	19	0	7	0	46	49
INTRASTATE		35,378	34,016	35,055	33,151	36,220	39,982	37,155	36,057	36,578	38,521	38,777	38,941	439,831	470,619
INTERLATA		3,445	2,959	3,669	3,098	3,097	3,392	3,426	3,581	3,702	3,737	4,263	4,962	43,331	46,364
INTRALATA		31,933	31,057	31,386	30,053	33,123	36,590	33,729	32,476	32,876	34,784	34,514	33,979	396,500	424,255
TOTAL MINUTES		85,835	84,348	86,727	77,686	85,932	80,359	82,721	80,979	82,275	82,737	84,011	89,197	1,002,807	1,073,003
															2,103,412

NXX 392

ORIENT

CATEGORY

FGD

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
INTERSTATE	28293	30870	23229	19076	23429	15733	13465	16106	14932	16190	16111	18343	235,777	252,281
INTERLATA	28293	30870	23229	19076	23429	15733	13462	16106	14932	16190	16111	18342	235,773	252,277
INTRALATA	0	0	0	0	0	0	3	0	0	0	0	1	4	4
INTRASTATE	42145	42189	41619	39489	40343	46599	43467	44856	47274	44800	41084	44445	518,310	554,592
INTERLATA	3996	3581	3223	3307	3900	2933	3671	3547	2904	3040	2873	2809	39,784	42,569
INTRALATA	38149	38608	38396	36182	36443	43666	39796	41309	44370	41760	38211	41636	478,526	512,023

FGB

INTERSTATE	0	1	0	0	0	0	0	0	0	0	0	0	1	1
INTERLATA	0	1	0	0	0	0	0	0	0	0	0	0	1	1
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTERLATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ORG. 800

INTERSTATE	9234	9873	8864	7371	8684	8305	7556	8141	9405	11184	9244	10507	108,368	115,954
INTERLATA	9234	9873	8864	7371	8684	8305	7556	8141	9405	11184	9244	10507	108,368	115,954
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	4002	3898	4147	2100	2470	2576	2384	2586	2987	2947	2460	2062	34,619	37,042
INTERLATA	423	420	404	393	378	461	353	447	415	264	281	260	4,499	4,814
INTRALATA	3579	3478	3743	1707	2092	2115	2031	2139	2572	2683	2179	1802	30,120	32,228

TOTALS

INTERSTATE	37,527	40,744	32,093	26,447	32,113	24,038	21,021	24,247	24,337	27,374	25,355	28,850	344,146	368,236
INTERLATA	37,527	40,744	32,093	26,447	32,113	24,038	21,018	24,247	24,337	27,374	25,355	28,849	344,142	368,232
INTRALATA	0	0	0	0	0	0	3	0	0	0	0	1	4	4
INTRASTATE	46,147	46,087	45,766	41,589	42,813	49,175	45,851	47,442	50,261	47,747	43,544	46,507	552,929	591,634
INTERLATA	4,419	4,001	3,627	3,700	4,278	3,394	4,024	3,994	3,319	3,304	3,154	3,069	44,283	47,383
INTRALATA	41,728	42,086	42,139	37,889	38,535	45,781	41,827	43,448	46,942	44,443	40,390	43,438	508,646	544,251
TOTAL MINUTES	83,674	86,831	77,859	68,036	74,926	73,213	66,872	71,689	74,598	75,121	68,899	75,357	897,075	959,870

NXX 568

FAULKTON

CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
FGD														
INTERSTATE	104418	121606	121353	110982	124742	108569	111589	99471	112918	118182	106821	115027	1,355,678	1,450,575
INTERLATA	103933	120917	120096	110751	123801	107743	108846	99412	111748	117570	106005	114405	1,345,227	1,439,393
INTRALATA	485	689	1257	231	941	826	2743	59	1170	612	816	622	10,451	11,183
INTRASTATE	139827	122003	120541	109140	119833	126542	121655	121705	123801	122029	126707	136469	1,490,252	1,594,570
INTERLATA	12174	12232	12192	12137	15516	15959	16164	13975	17063	15831	16402	15893	175,538	187,826
INTRALATA	127653	109771	108349	97003	104317	110583	105491	107730	106738	106198	110305	120576	1,314,714	1,406,744
FGB														
INTERSTATE	53	0	0	0	0	0	0	0	0	0	0	0	53	57
INTERLATA	53	0	0	0	0	0	0	0	0	0	0	0	53	57
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	97	0	0	0	0	0	0	0	0	0	0	0	97	104
INTERLATA	97	0	0	0	0	0	0	0	0	0	0	0	97	104
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ORG. 800														
INTERSTATE	47112	57795	53550	47698	73351	64767	77030	73900	90764	79134	67938	58854	791,893	847,326
INTERLATA	47112	57795	53550	47698	73351	64767	77030	73517	90764	79134	67938	58854	791,510	846,916
INTRALATA	0	0	0	0	0	0	0	383	0	0	0	0	383	410
INTRASTATE	10775	11756	10855	9794	15446	14176	16660	15610	19149	17419	12804	9730	164,174	175,666
INTERLATA	1070	1201	1183	871	941	879	836	1025	810	1095	924	720	11,555	12,364
INTRALATA	9705	10555	9672	8923	14505	13297	15824	14585	18339	16324	11880	9010	152,619	163,302
TOTALS														
INTERSTATE	151,583	179,401	174,903	158,680	198,093	173,336	188,619	173,371	203,682	197,316	174,759	173,881	2,147,624	2,297,958
INTERLATA	151,098	178,712	173,646	158,449	197,152	172,510	185,876	172,929	202,512	196,704	173,943	173,259	2,136,790	2,286,365
INTRALATA	485	689	1,257	231	941	826	2,743	442	1,170	612	816	622	10,834	11,592
INTRASTATE	150,699	133,759	131,396	118,934	135,279	140,718	138,315	137,315	142,950	139,448	139,511	146,199	1,654,523	1,770,340
INTERLATA	13,341	13,433	13,375	13,008	16,457	16,838	17,000	15,000	17,873	16,926	17,326	16,613	187,190	200,293
INTRALATA	137,358	20,326	118,021	105,926	118,822	23,880	121,315	22,315	125,077	22,522	122,185	129,586	1,467,333	1,570,046
TOTAL MINUTES	302,282	313,160	306,299	277,614	333,372	314,054	326,934	310,686	346,632	336,764	314,270	320,080	3,802,147	4,068,297

NXX TOTAL COMPANY
CATEGORY

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
FGD														
INTERSTATE	171,595	191,042	182,309	63,229	185,069	52,302	157,877	47,733	159,553	65,168	154,018	167,444	1,997,339	2,137,153
INTERLATA	171,110	90,347	181,052	62,998	184,128	51,462	155,131	47,674	158,364	64,566	153,195	166,821	1,986,838	2,125,917
INTRALATA	485	695	1,257	231	941	840	2,746	59	1,189	612	823	623	10,501	11,236
INTRASTATE	214,798	95,668	194,248	79,340	193,761	10,515	199,335	99,688	204,504	202,436	203,734	217,299	2,415,326	2,584,399
INTERLATA	19,389	18,537	18,710	18,147	22,228	22,033	23,026	20,942	23,372	22,370	23,315	23,343	255,412	273,291
INTRALATA	195,409	77,131	175,538	161,193	171,533	88,482	176,309	78,746	181,132	180,066	180,419	193,956	2,159,914	2,311,108

FGB

INTERSTATE	67	1	0	0	0	0	0	0	0	0	0	0	68	73
INTERLATA	67	1	0	0	0	0	0	0	0	0	0	0	68	73
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INTRASTATE	103	0	0	0	0	0	0	0	0	0	0	0	103	110
INTERLATA	103	0	0	0	0	0	0	0	0	0	0	0	103	110
INTRALATA	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ORG. 800

INTERSTATE	67,905	79,434	76,359	66,433	94,849	85,449	97,329	94,807	114,163	103,738	91,330	85,543	1,057,339	1,131,353
INTERLATA	67,905	79,434	76,359	66,433	94,849	85,449	97,329	94,424	114,163	103,738	91,330	85,543	1,056,956	1,130,943
INTRALATA	0	0	0	0	0	0	0	383	0	0	0	0	383	410
INTRASTATE	17,323	18,194	17,969	14,334	20,551	19,360	21,986	21,126	25,285	23,280	18,098	14,348	231,854	248,084
INTERLATA	1,713	1,856	1,961	1,659	1,604	1,591	1,424	1,633	1,522	1,597	1,428	1,301	19,289	20,639
INTRALATA	15,610	16,338	16,008	12,675	18,947	17,769	20,562	19,493	23,763	21,683	16,670	13,047	212,565	227,445

TOTALS

INTERSTATE	239,567	270,477	258,668	229,662	279,918	237,751	255,206	242,540	273,716	268,906	245,348	252,987	3,054,746	3,268,578
INTERLATA	239,082	269,782	257,411	229,431	278,977	236,911	252,460	242,098	272,527	268,294	244,525	252,364	3,043,862	3,256,932
INTRALATA	485	695	1,257	231	941	840	2,746	442	1,189	612	823	623	10,884	11,646
INTRASTATE	232,224	213,862	212,217	193,674	214,312	229,875	221,321	220,814	229,789	225,716	221,832	231,647	2,647,283	2,832,593
INTERLATA	21,205	20,393	20,671	19,806	23,832	23,624	24,450	22,575	24,894	23,967	24,743	24,644	274,804	294,040
INTRALATA	211,019	93,469	191,546	73,868	190,480	206,251	196,871	98,239	204,895	201,749	197,089	207,003	2,372,479	2,538,553
TOTAL MINUTES	471,791	484,339	470,885	423,336	494,230	467,626	476,527	463,354	503,505	494,622	467,180	484,634	5,702,029	6,101,171

EAS Usage	4,543,193
Local Usage	10,365,232
Total Office Usage	21,009,596
INTERNET Usage	5,276,123
ORIENT INTERNET USAGE	1,538,041
ORIENT EAS USAGE	943,871
	2,481,912
Faulkton EAS USAGE	943,871
Cresbard EAS USAGE	2,655,450
Cresbard INTERNET USAGE	605,889
	3,261,339

usage study

TRAFFIC DIRECTION

TRAFFIC STUDY - TOTALS

O = OUTGOING (TOLL) OE = OUT EAS
 I = INCOMING (TOLL) IE = INC EAS
 OT = ORIG+TERM (IAO) TD = TANDEM
 M = MISC OI = OUT INTERNET

	REG #	FKTN	ORNT	CRES	SUN	MON	TUE	WED	THU	FRI	SAT	TOTAL
0	DEFAULT	0	M	-	-	0	0	0	0	0	0	0
1	DON'T CARE	1	M	-	-	58	101	109	118	137	157	807
2	FAULK INTRA OFFICE	2	OT	-	-	30,484	41,739	40,910	42,694	41,526	39,122	267,981
3	FAULK TO ORIENT	3	OE	IE	-	1,369	2,366	2,405	2,369	1,986	1,964	14,094
4	FAULK TO CRESB	4	O	-	I	0	0	0	0	0	0	0
5	FAULK EAS - ABERDN	5	O	-	-	0	0	0	0	0	0	0
6	FAULK EAS - ABERDN	6	M	-	-	0	0	0	0	0	0	0
7	FAULK TWO WAY TOLL OUT	7	O	-	-	30,176	46,028	49,369	46,690	43,151	42,234	289,226
8	US WEST TO FAULK	8	I	-	-	15,324	15,685	16,520	16,229	16,445	14,348	108,960
9	FAULK TEST	9	M	-	-	0	0	0	0	0	0	0
10	FAULK ROH	10	M	-	-	0	0	0	0	0	0	0
11	FAULK TEST CODE 100 & 200	11	M	-	-	0	0	0	0	0	0	0
12	FAULK ANI	12	M	-	-	0	0	0	0	0	0	0
13	FAULK CODE 105	13	M	-	-	0	0	0	0	0	0	0
14	FAULK 911	14	O	-	-	1	0	0	2	0	0	3
15	FAULK TSPS	15	O	-	-	1,078	879	928	987	865	914	6,569
16	FAULK AUTO CHRON	17	M	-	-	249	296	366	315	352	354	2,195
17	FAULK INTERNET	18	OI	-	-	64,364	66,982	63,822	63,282	61,193	57,576	432,777
18	FAULK EQUIP BUSY TONE	19	M	-	-	14	35	26	16	16	18	147
19	FAULK LINE BUSY	20	M	-	-	127	169	202	192	183	212	1,200
20	FAULK PST	21	M	-	-	0	0	0	0	0	0	0
21	FAULK WAKE UP LINE	22	M	-	-	0	0	0	0	0	0	0
22	FAULK ROH	23	M	-	-	126	194	220	222	252	271	1,451
23	FAULK ALM	24	M	-	-	0	0	0	0	0	0	0
24	FAULK PARTIAL DIAL TONE	25	M	-	-	86	94	84	89	90	98	641
25	FAULK DIAL ABANDON	26	M	-	-	470	546	556	567	539	562	3,712
26	FAULK REVERTIVE CALL	27	M	-	-	112	116	408	78	88	110	1,035
27	FAULK UNA	28	M	-	-	0	0	0	0	0	0	672
28	FAULK TEST LOCAL CALL	29	M	-	-	0	0	0	0	0	0	253
29	ORIENT TO FAULK	30	IE	OE	-	9,966	14,003	14,075	15,326	12,917	12,055	86,688
30	ORIENT IAO	31	-	OT	-	4,157	6,034	6,819	6,199	5,884	5,325	4,197
31	ORIENT/CRESBARD	32	-	O	I	0	0	0	0	0	0	0
32	ORIENT EAS/ABERDEEN	33	-	O	-	0	0	0	0	0	0	0
33	ORIENT WIRE CHIEH TEST	34	-	M	-	0	0	0	0	0	0	0
34	ORIENT TWO WAY TOLL OUT	35	-	O	-	7,262	10,345	11,335	11,234	10,620	9,859	67,870
35	ORIENT INTERNET	36	-	OI	-	26,717	31,914	35,112	32,712	31,647	28,762	212,512
36	ORIENT TEST	37	-	M	-	0	0	0	0	0	0	0
37	ORIENT ROH	38	-	M	-	0	0	0	0	0	0	0

84	ORIENT WCT	87	-	M	-	0	0	0	0	0	0	0	0
85	CRESB WCT	88	-	-	M	0	0	0	0	0	0	0	0
86	MISC WCT	89	M	-	-	0	0	0	0	0	0	0	0
87	ABERDN - ABERDN	125	-	-	-	0	0	0	0	0	0	0	0
88	ABERDN - FAULK	126	IE	-	-	0	0	0	0	0	0	0	0
89	ABERDN - ORIENT	127	-	IE	-	0	0	0	0	0	0	0	0
90	ABERDN/CRESB RCAN	128	-	-	IE	1	5	6	6	7	9	5	39
91	EAS - ABERDN/CRESB	129	-	-	IE	4,866	5,865	6,150	6,130	6,015	5,250	4,356	38,632
92	MELLETT/CRESB_RCAN	131	-	-	IE	0	0	0	0	0	1	0	1
93	EAS - MELLETT/CRESB	132	-	-	IE	1,284	2,026	2,320	2,318	2,115	1,754	1,430	13,247
94	EAS - CRESBARD-MELLETT	133	-	-	OE	15,709	16,101	17,196	16,855	16,532	13,427	13,890	109,710
95	TOLL/FAULK	142	I	-	-	32,169	37,468	38,867	36,777	36,336	34,551	29,485	245,653
96	TOLL/ORIENT	143	-	I	-	7,072	8,012	7,973	8,483	8,082	7,191	5,202	52,015
97	TOLL/CRESB	144	-	-	I	9,813	10,521	9,822	10,495	9,923	8,935	7,659	67,168
98	FAULK TOLL/MISC.	145	I	-	-	0	0	0	0	0	0	0	0
99	FAULK TOLL/TOLL	147	TD	-	-	56	170	164	174	155	150	81	950
100	FAULK TOLL/RCAN	148	I	-	-	93	242	296	285	272	285	146	1,619
101	FAULK TOLL/BUSY	150	I	-	-	0	0	0	0	0	0	1	1
102	US WEST RCAN	151	I	-	-	24	29	26	30	29	31	26	195
103	US WEST INTERNET	152	I	-	-								
104	VERIFICATON/FAULK	170	I	-	-	0	0	0	0	0	0	0	0
105	VERIFICATON/ORIENT	171	-	I	-	0	0	0	0	0	0	0	0
106	VERIFICATON/CRESB	172	-	-	I	0	0	0	0	0	0	0	0
107	FAULK 911/EBT	203	M	-	-	0	0	0	0	0	0	0	0
108	INTERNET EQPT BSY TONE	204	M	-	-	121	86	86	14	12	85	84	488
109	MISC_TRK/EBT	205	M	-	-	0	0	0	0	0	0	0	0
110	MISC_TRK/TONES	206	M	-	-	0	0	0	0	0	0	0	0

FAULKTON ORIG	31,255	46,907	50,297	47,679	44,016	43,148	32,496	295,798	
FAULKTON TERM	47,610	53,424	55,709	53,321	53,082	49,215	44,067	356,428	
FAULKTON TANDEM (x 2)	112	340	328	348	310	300	162	<u>1,900</u>	
FAULKTON TOLL	78,977	100,671	106,334	101,348	97,408	92,663	76,725	654,126	561,759
FAULKTON ORIG EAS	1,369	2,366	2,405	2,369	1,986	1,964	1,635	14,094	
FAULKTON TERM EAS	9,966	14,003	14,075	15,326	12,917	12,055	8,346	<u>86,688</u>	
FAULKTON EAS	11,335	16,369	16,480	17,695	14,903	14,019	9,981	100,782	0.2077551
FAULKTON IAO (x 2)	60,968	83,478	81,820	85,388	83,052	78,244	63,012	535,962	
FAULKTON INTERNET	64,364	66,982	63,822	63,282	61,193	57,576	55,558	432,777	0.5936544
FAULKTON MISC	1,363	1,637	2,057	1,611	1,669	1,837	2,427	<u>12,601</u>	
FAULKTON LOCAL	126,695	152,097	147,699	150,281	145,914	137,657	120,997	981,340	
FAULKTON TOTAL OFFICE	217,007	269,137	270,513	269,324	258,225	244,339	207,703	1,736,248	
FAULKTON % TOLL	36%	37%	39%	38%	38%	38%	37%	38%	
ORIENT ORIG	7,668	11,146	12,029	11,846	11,406	10,352	7,607	72,054	
ORIENT TERM	11,984	13,386	13,645	14,086	14,308	12,411	10,178	<u>89,998</u>	
ORIENT TOLL	19,652	24,532	25,674	25,932	25,714	22,763	17,785	162,052	132,541
ORIENT ORIG EAS	9,966	14,003	14,075	15,326	12,917	12,055	8,346	86,688	
ORIENT TERM EAS	1,369	2,366	2,405	2,369	1,986	1,964	1,635	<u>14,094</u>	
ORIENT EAS	11,335	16,369	16,480	17,695	14,903	14,019	9,981	100,782	0.2077551
ORIENT IAO (x 2)	8,314	12,068	13,638	12,398	11,768	10,650	8,394	77,230	
ORIENT INTERNET	26,717	31,914	35,112	32,712	31,647	28,762	25,648	212,512	0.2915097
ORIENT MISC	185	219	282	271	261	255	197	<u>1,670</u>	
ORIENT LOCAL	35,216	44,201	49,032	45,381	43,676	39,667	34,239	291,412	
ORIENT TOTAL OFFICE	66,203	85,102	91,186	89,008	84,293	76,449	62,005	554,246	
ORIENT % TOLL	30%	29%	28%	29%	31%	30%	29%	29%	
CRESBARD ORIG	8,048	12,951	12,333	12,519	11,876	11,765	7,997	77,489	
CRESBARD TERM	13,207	14,121	13,582	14,693	13,873	12,579	10,832	<u>92,887</u>	
CRESBARD TOLL	21,255	27,072	25,915	27,212	25,749	24,344	18,829	170,376	148,163
CRESBARD ORIG EAS	30,470	34,350	34,842	34,707	35,616	32,866	28,766	231,617	
CRESBARD TERM EAS	6,151	7,896	8,476	8,454	8,137	7,014	5,791	<u>51,919</u>	
CRESBARD EAS	36,621	42,246	43,318	43,161	43,753	39,880	34,557	283,536	0.584490
CRESBARD IAO (x 2)	8,178	11,444	10,808	11,362	10,690	10,312	9,260	72,054	
CRESBARD INTERNET	9,428	12,372	12,258	15,615	14,002	12,348	7,693	83,716	0.114836
CRESBARD MISC	665	366	414	372	325	320	270	<u>2,732</u>	
CRESBARD LOCAL	18,271	24,182	23,480	27,349	25,017	22,980	17,223	158,502	
CRESBARD TOTAL OFFICE	76,147	93,500	92,713	97,722	94,519	87,204	70,609	612,414	
CRESBARD % TOLL	28%	29%	28%	28%	27%	28%	27%	28%	
CRESBARD % EAS	48%	45%	47%	44%	46%	46%	49%	46%	

TOTAL COMPANY USAGE IN CCS

TOLL	119,884	152,275	157,923	154,492	148,871	139,770	113,339	986,554	842,463
EAS	59,291	74,984	76,278	78,551	73,559	67,918	54,519	485,100	627,334
INTERNET	100,509	111,268	111,192	111,609	106,842	98,686	88,899	729,005	729,005
LOCAL	<u>79,673</u>	<u>109,212</u>	<u>109,019</u>	<u>111,402</u>	<u>107,765</u>	<u>101,618</u>	<u>83,560</u>	<u>702,249</u>	702,249
TOTAL	359,357	447,739	454,412	456,054	437,037	407,992	340,317	2,902,908	2,901,051

TOTAL COMPANY USAGE IN MINUTES OF USE

TOLL	199,807	253,792	263,205	257,487	248,118	232,950	188,898	1,644,257	
EAS	98,818	124,973	127,130	130,918	122,598	113,197	90,865	808,500	
INTERNET	167,515	185,447	185,320	186,015	178,070	164,477	148,165	1,215,008	
LOCAL	<u>132,788</u>	<u>182,020</u>	<u>181,698</u>	<u>185,670</u>	<u>179,608</u>	<u>169,363</u>	<u>139,267</u>	<u>1,170,415</u>	
TOTAL	598,928	746,232	757,353	760,090	728,395	679,987	567,195	4,838,180	

% TOLL	0.333607	0.340098	0.347533	0.338758	0.340637	0.342580	0.333039	0.339850	0.290399
% EAS	0.164992	0.167473	0.167861	0.172241	0.168313	0.166469	0.160201	0.167108	0.216244
% INTERNET	0.279691	0.248511	0.244694	0.244728	0.244469	0.241882	0.261224	0.251129	0.251290
% LOCAL	<u>0.221710</u>	<u>0.243919</u>	<u>0.239912</u>	<u>0.244274</u>	<u>0.246581</u>	<u>0.249069</u>	<u>0.245536</u>	<u>0.241912</u>	0.242067
	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

LOOPS WORKSHEET

LOOPS WORKSHEET

Company Western Telephone Company

YEAR 2002

PERIOD 1/1/02 - 12/31/02

<u>MESSAGE TELEPHONE LOOPS:</u>	<u>Yr. End 2002</u>
1 Customer service loops (note 1)	<u>1,100</u>
2 Company official loops	<u>15</u>
3 FX loops - closed end (note 2)	<u>0</u>
4 Fixed mobile/BETRS/RRS service loops	<u>0</u>
5 All other joint message service loops (note 3)	<u>7</u>
6 Total line 1 thru 6 (Cat 1.3 loops, USF line 070)	<u>1,122</u>
<u>LOOPS OTHER:</u>	
7 Local exchange private line loops	<u>8</u>
8 State InterLata private line loops	<u>0</u>
9 State IntraLata private line loops	<u>15</u>
12 Interstate private line loops	<u>10</u>
11 WATS/800/FX service loops (closed end)	
Interstate	<u>0</u>
Intrastate	<u>0</u>
12 Total other loops, line 7 thru 12	<u>33</u>
<u>TOTALS</u>	
13 Total EOY loops for USF line 060 (6 plus 12)	<u>1,155</u>

Notes

1. Number of loops from NECA latest view. Note - this count includes concession lines.
2. Count only if tariffed under local service tariff and only at FX closed end (loop to station)
3. Off Premise Extensions (BL67-4)

CIRCUIT TERMINATIONS AND MILES

Company Western Telephone Company

Study Dates 1/1/02 - 12/31/02

	Total Company	Joint Message	Interstate	Intrastate	
				InterLata	IntraLata
CKT Terms	<u>197</u>	<u>69</u>	<u>28</u>	<u>0</u>	<u>100</u>
CKT Miles	<u>2,214</u>	<u>1,863</u>	<u>135</u>	<u>0</u>	<u>216</u>

Western Telephone Company

Calculation of Lease expense for interexchange transport

Western Telephone Company has three leased DS1s on the SDN Ring to Sioux Falls for Toll trunking.

Total 2002 Lease Expense booked in 6540 and 6423			\$55,332.00
	DS-1's	Monthly Rate	
Annual Lease Expense based on current FRRPA rate	3	\$1,537.00	\$55,332.00
Increase Amount for known and measurable			\$0.00
Total 2002 Lease Expense including Known and Measurable			\$55,332.00

Cable and Wire direct assignment of expense based on CMM factor Sheet V, Line 159

	Total	Interstate & Other	Intrastate	
			InterLata	IntraLata
Factor	1.000000	0.602791	0.041233	0.355976
Expense	\$55,332	\$33,354	\$2,282	\$19,697

Company Western Telephone Company
Study Year 2002

RELATIVE TOLL MESSAGES

INTERSTATE TOLL MESSAGES	119,085	0.214441
INTRASTATE INTER-LATA TOLL MESSAGES	82,882	0.149249
INTRASTATE INTRA-LATA TOLL MESSAGES	<u>353,361</u>	<u>0.636310</u>
TOTAL	555,328	1.000000

South Dakota PUC Cost Study Sheet 'G' Line 43

RELATIVE USERS PERCENT

Split one third to each jurisdiction, interstate, intrastate and local
Per NECA cost issue 2.10 dated 5/97
Inter - Intra LATA split based on SLU

South Dakota PUC Cost Study Sheet 'G' Line 44

CABS PERCENT

Fifty percent to state and interstate
Inter - Intra LATA split based on SLU

South Dakota PUC Cost Study Sheet 'G' Line 45

Company **Western Telephone Company**
 Study Year 2002

LOCAL EU BILLING DEVELOPMENT
 BILLING EXCLUDING ACCESS LINE 55

5001.000	LOCAL SERVICE REV	\$266,483	
	OPTIONAL SERVICES	<u>\$0</u>	
		\$266,483	0.513612
	INTERSTATE TOLL REVENUE	\$185,035	0.356631
	INTRASTATE INTER-LATA TOLL REV	\$5,936	0.011440
	INTRASTATE INTRA-LATA TOLL REV	\$51,245	0.098767
	INTRASTATE INTER-LATA PRIVATE LINE	\$1,053	0.002029
	INTRASTATE INTRA-LATA PRIVATE LINE	<u>\$9,090</u>	0.017521
		\$252,358	
	TOTAL REV	\$518,841	1.000000

South Dakota PUC Cost Study Sheet 'G' Lines 35, 37, and 38.

**Uncollectible
Global Crossing
SD Cost Model**

Per a letter from Marlene Bennet, Martin Group, LECA board dated February 17, 2003 and a subsequent email message send to Wendel Aanerud date February 20, 2003, a method was outlined to include Global Crossing uncollectibles in the 2001 SD Cost Study. The method is as follows:

Cost Study Year	2001	2002	2003	2004
Intrastate Uncollectibles (12/01 - 1/28/02) amount	\$787	\$787	\$787	\$0
Less Intrastate Recovery	\$236	\$236	\$236	\$0
Less NECA Settlement (70%)	\$551	\$551	\$551	\$0
1/3 of the amount goes on Sheet V, Line 100, "Direct Acct. No. 2690", in the "Total Company (B)" column. Also the same amount is placed (assigned) to the "Message Telephone Service", "IntraLATA (F)" column.	\$184	\$184	\$184	\$0
1/3 of the amount goes on Sheet V, Line 249, "Uncollectibles, in the "Total Company (B)" column. Also the same amount is placed (assigned) to the "Message Telephone Service", "IntraLATA (F)" column.	\$184	\$184	\$184	\$0
1/3 of the amount goes on Sheet J, Line 34, "Uncollectibles, in the "Locat Switching (E)" column.	\$184	\$184	\$184	\$0

Western Telephone Company

6/17/2003

Uncollectible MCI / Worldcom SD Cost Model

Cost Study Year	2001	2002	2003	2004
Intrastate Uncollectibles (12/01 - 1/28/02) amount	\$0	\$28,942	\$28,942	\$28,942
Less Intrastate Recovery	\$0	\$12,908	\$12,908	\$12,908
Net Uncollectible	\$0	\$16,034	\$16,034	\$16,034
1/3 of the amount goes on Sheet V, Line 100, "Direct Acct. No. 2690", in the "Total Company (B)" column. Also the same amount is placed (assigned) to the "Message Telephone Service", "IntraLATA (F)" column.	\$0	\$5,345	\$5,345	\$5,345
1/3 of the amount goes on Sheet V, Line 249, "Uncollectibles, in the "Total Company (B)" column. Also the same amount is placed (assigned) to the "Message Telephone Service", "IntraLATA (F)" column.	\$0	\$5,345	\$5,345	\$5,345
1/3 of the amount goes on Sheet J, Line 34, "Uncollectibles, in the "Locat Switching (E) column.	\$0	\$5,345	\$5,345	\$5,345

Western Telephone Company

6/17/2003

Uncollectible Global Crossing and MCI / Worldcom SD Cost Model

Cost Study Year	2001	2002	2003	2004
Intrastate Uncollectibles (12/01 - 1/28/02) amount	\$787	\$29,729	\$29,729	\$28,942
Less Intrastate Recovery	\$236	\$13,144	\$13,144	\$12,908
Net Uncollectible	\$551	\$16,585	\$16,585	\$16,034
1/3 of the amount goes on Sheet V, Line 100, "Direct Acct. No. 2690", in the "Total Company (B)" column. Also the same amount is placed (assigned) to the "Message Telephone Service", "IntraLATA (F)" column.	\$184	\$5,528	\$5,528	\$5,345
1/3 of the amount goes on Sheet V, Line 249, "Uncollectibles, in the "Total Company (B)" column. Also the same amount is placed (assigned) to the "Message Telephone Service", "IntraLATA (F)" column.	\$184	\$5,528	\$5,528	\$5,345
1/3 of the amount goes on Sheet J, Line 34, "Uncollectibles, in the "Locat Switching (E)" column.	\$184	\$5,528	\$5,528	\$5,345

Western Telephone Company

Account 6721: Contract Services for Cost Study

2002	Cost Study Contract Fee
1st Qtr	\$6,250.00
2nd Qtr	\$6,250.00
3rd Qtr	\$6,250.00
4th Qtr	<u>\$6,250.00</u>
Total Contract	\$25,000.00
State and Local Tax	<u>\$1,500.00</u>
	\$26,500.00
Cost Study Filing (est)	<u>\$1,700.00</u> Note 1
Grand Total	\$28,200.00
Intra-State (95%)	\$26,790.00
Less adjustment	<u>\$1,133.00</u> Note 1
	\$25,657.00 Note 2

Notes

1. Adjustment to cost study preparation (see worksheet)
2. Direct assign amount to cost study, sheet V, line 231

Western Telephone Company**Adjustment to Cost Study Preparation Expense**

(Based on an Estimated Expense for Years Filed.)

	2002
Estimated Annual Non Recurring Hours	20
Hourly Rate	\$85
Total Annual Non Recurring Expense	\$1,700
Non recurring expense included in current financial	\$1,700
NR Exp per year (Ln 4) / 3	\$567
Adj. Amount (Ln5-Ln4)	-\$1,133
Amount to Sheet V, Line 231, Column (F)	-\$1,133

June 25, 2003

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

RECEIVED

JUN 26 2003


**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Dear Ms. Bonrud:

On behalf of Western Telephone Company (the "Company"), we enclose five copies of the Company's 2002 intrastate switched access cost development package and the Company's individual switched access rates developed in accordance with ARSD Chapters 20:10:27 to 20:10:29, inclusive. The enclosed cost study replaces the 2000 study filed in June 2001. The Company is included in the Local Exchange Carriers ("LECA") consolidated tariff filing. Attachment A hereto is provided in lieu of tariff sheets.

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

Sincerely,


Wendel Aanerud
TELEC Consulting Resources, Inc.

Enclosures

cc: Mr. Alden Brown, Western Telephone Company

ATTACHMENT A

TARIFF SHEET

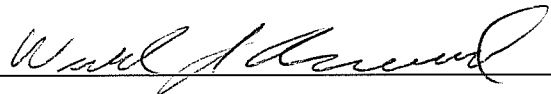
Western Telephone Company (the "Company") does not currently have its own tariff for switched access services. The Company has adopted the National Exchange Carriers Association (NECA) tariff for the interstate jurisdiction and Local Exchange Carrier Association (LECA) tariff for the state jurisdiction.

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

Switched Access Rates per minute (RPM)¹

	<u>Carrier Common Line</u>	<u>Local Switching</u>	<u>Local Transport</u>
Originating RPM	\$0.050863	\$0.045372	\$0.024163
Terminating RPM	\$0.061169	\$0.054566	\$0.024163

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

By: 

Of: TELECOM Consulting Resources, Inc.

For: Western Telephone Company

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JUN 26 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Western Telephone Company

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA:											
15	Net Investment	\$346,516	J13	\$151,885	\$133,812	\$0	\$26,666	\$0	\$34,153	O.K.	
16	Rate of Return	11.15%		11.15%	11.15%	11.15%	11.15%	11.15%	11.15%		
17											
18	Return on Rate Base	\$38,637		\$16,935	\$14,920	\$0	\$2,973	\$0	\$3,808	O.K.	
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.	
20											
21	Net Return on Rate Base	\$38,637		\$16,935	\$14,920	\$0	\$2,973	\$0	\$3,808	O.K.	
22	Income Taxes	9,687	J31-32	4,246	3,741	0	745	0	955	O.K.	
23	Expenses and Other Taxes	312,991	J33-35, 40	113,351	101,455	19	54,214	18,963	24,989	O.K.	
24											
25	Total IntraLATA Rev. Req.	\$361,314		\$134,533	\$120,116	\$19	\$57,932	\$18,963	\$29,752	O.K.	
26		=====		=====	=====	=====	=====	=====	=====		
27											
28											
29	INTERLATA:										
30											
31	Net Investment	\$36,155	P13	\$17,448	\$15,695	\$0	\$3,011	\$0	\$0	O.K.	
32	Rate of Return	11.15%		11.15%	11.15%	11.15%	11.15%	11.15%	11.15%		
33											
34	Return on Rate Base	\$4,031		\$1,945	\$1,750	\$0	\$336	\$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	\$4,031		\$1,945	\$1,750	\$0	\$336	\$0	\$0	O.K.	
38	Income Taxes	1,016	P31-32	490	441	0	85	0	0	O.K.	
39	Expenses and Other Taxes	31,257	P33-35, 40, 12, 156		10,698	2	5,614	2,519	268	O.K.	
40											
41	Total InterLATA Rev. Req.	\$36,304		\$14,592	\$12,889	\$2	\$6,034	\$2,519	\$268	O.K.	
42		=====		=====	=====	=====	=====	=====	=====		
43											
44											
45	TOTAL INTRASTATE REV. REQ.	\$397,619		\$149,125	\$133,006	\$21	\$63,966	\$21,482	\$30,020		
		*****		*****	*****	*****	*****	*****	*****		
	ACCESS ELEMENT MINUTES OF USE			2,647,283	2,647,283		2,647,283				
	ACCESS RATE PER MINUTE	\$0.130737		\$0.056331	\$0.050242		\$0.024163				

Western Telephone Company

***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Locator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	27.58%	---	27.58%	27.58%	27.58%	27.58%	27.58%	27.58%	
15	Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18	Net Investment	\$1,437,941	C68	\$1,055,271	\$36,150	\$320,005	\$5	\$26,511	\$382,670	O.K.
19	Rate of Return	11.15%	---	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	
20										
21	Return on Rate Base	\$160,330		\$117,663	\$4,031	\$35,681	\$1	\$2,956	\$42,668	O.K.
22										
23	AFUDC	0	H43	0	0	0	0	0	0	O.K.
24	ITC Amortization	0	H36	0	0	0	0	0	0	O.K.
25	Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.
26										
27	Net Return	\$160,330		\$117,663	\$4,031	\$35,681	\$1	\$2,956	\$42,668	O.K.
28										
29	Contributions	1,450	H52	933	38	462	0	17	517	O.K.
30	Interest Expense	52,639	H44	38,593	1,326	11,735	0	985	14,046	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	\$106,241		\$78,137	\$2,667	\$23,484	\$0	\$1,953	\$28,104	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	40,460	Formula	29,757	1,016	8,943	0	744	10,703	O.K.
40	Operating Expenses and Taxes	1,102,428	I196	779,614	29,683	277,292	121	15,718	322,814	O.K.
41	Uncollectibles	5,528	V249	0	0	5,528	0	0	5,528	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$1,308,747		\$927,034	\$34,730	\$327,444	\$122	\$19,418	\$381,713	O.K.
45	Gross Receipts Taxes	54,531	Formula	38,626	1,447	13,643	5	809	15,905	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$1,363,278		\$965,660	\$36,177	\$341,087	\$127	\$20,227	\$397,618	O.K.

Western Telephone Company

***** FCC PART 36 ***** Investment Summary		Intrastate							TOTAL INTRASTATE	
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Investment	\$1,349,641	D33	\$997,752	\$34,047	\$294,709	\$0	\$23,133	\$351,889	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	977,040	D68	713,584	27,348	236,108	0	0	263,456	O.K.
17	COE Transmission Equipment	660,612	D85	479,920	15,786	136,823	0	28,083	180,692	O.K.
18										
19	Total COE	\$1,637,652		\$1,193,504	\$43,134	\$372,931	\$0	\$28,083	\$444,148	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	1,911,819	D137	1,430,522	46,408	402,135	0	32,754	481,297	O.K.
22										
23	Total COE, IOT, C&WF	\$3,549,471		\$2,624,026	\$89,542	\$775,065	\$0	\$60,838	\$925,445	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	\$6,095	D209	\$0	\$0	\$6,095	\$0	\$0	\$6,095	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$4,905,207		\$3,621,778	\$123,590	\$1,075,869	\$0	\$83,970	\$1,283,429	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	180,873	D218-219	133,548	4,557	39,671	0	3,096	47,325	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$180,873		\$133,548	\$4,557	\$39,671	\$0	\$3,096	\$47,325	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$5,086,080		\$3,755,326	\$128,147	\$1,115,540	\$0	\$87,067	\$1,330,754	O.K.

Western Telephone Company

***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Intrastate						TOTAL INTRASTATE	
			Interstate	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(3,770,942)	E34	(2,790,808)	(95,026)	(822,562)	0	(62,546)	(980,134)	(980,134)	O.K.
58 Accum. Def. Inc. Taxes, Net	(60,642)	E47	(44,775)	(1,528)	(13,301)	0	(1,038)	(15,867)	(15,867)	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$1,254,496		\$919,743	\$31,593	\$279,678	\$0	\$23,483	\$334,753	\$334,753	O.K.
62										
63 Materials and Supplies	151,028	H31	113,007	3,666	31,767	0	2,587	38,021	38,021	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	O.K.
65 Cash Working Capital	32,417	Formula	22,521	891	8,560	5	441	9,896	9,896	O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0	0	O.K.
67										
68 TOTAL NET INVESTMENT	\$1,437,941		\$1,055,271	\$36,150	\$320,005	\$5	\$26,511	\$382,670	\$382,670	O.K.
69										

Western Telephone Company

Intrastate

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$11,519	H33	\$8,516	\$291	\$2,515	\$0	\$197	\$3,003	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$11,519		\$8,516	\$291	\$2,515	\$0	\$197	\$3,003	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	1,338,122	H33	989,237	33,757	292,193	0	22,935	348,885	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$1,338,122		\$989,237	\$33,757	\$292,193	\$0	\$22,935	\$348,885	O.K.
32									
33 Tot. Land and Support Assets	\$1,349,641		\$997,752	\$34,047	\$294,709	\$0	\$23,133	\$351,889	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.

Western Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
63 CAT 3 Local Sw. Allocable	\$977,040	G15	\$713,584	\$27,348	\$236,108	\$0	\$0	\$263,456	O.K.	
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.	
65										
66 Total CAT 3	\$977,040		\$713,584	\$27,348	\$236,108	\$0	\$0	\$263,456	O.K.	
67									O.K.	
68 Total COE Sw. CAT 2&3	\$977,040		\$713,584	\$27,348	\$236,108	\$0	\$0	\$263,456	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	571,300	G13	428,475	14,826	127,999	0	0	142,825	O.K.	
76 CAT 4.13 PL, WATS, Local	16,803	F18	9,165	0	0	0	7,638	7,638	O.K.	
77 CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.	
78 CAT 4.23 Message	14,108	G18	8,504	582	5,022	0	0	5,604	O.K.	
79 CAT 4.23 PL, WATS	26,170	F24	5,725	0	0	0	20,446	20,446	O.K.	
80 CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.	
81 CAT 4.3 H/R Message	32,231	G29	28,051	378	3,803	0	0	4,180	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	\$660,612		\$479,920	\$15,786	\$136,823	\$0	\$28,083	\$180,692	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										

Western Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	32,612	F31	\$11,343	\$0	\$0	\$0	\$21,269	\$21,269	O.K.
114 CAT 1.2 InterLATA PL/WATS	14,179	F31	14,179	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	1,590,907	G13	1,193,180	41,287	356,439	0	0	397,727	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	\$1,637,698		\$1,218,703	\$41,287	\$356,439	\$0	\$21,269	\$418,995	O.K.
119									
120 CAT 2 C&WF	\$67,978	G28	\$67,978	\$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	\$67,978		\$67,978	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	99,061	G17	59,713	4,085	35,263	0	0	\$39,348	O.K.
126 CAT 3 PL/WATS etc.	18,664	F36	7,178	0	0	0	11,485	11,485	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$117,725		\$66,892	\$4,085	\$35,263	\$0	\$11,485	\$50,833	O.K.
130									
131 CAT 4 Message	\$88,418	G29	\$76,950	\$1,036	\$10,432	\$0	\$0	\$11,468	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	\$88,418		\$76,950	\$1,036	\$10,432	\$0	\$0	\$11,468	O.K.
136									
137 TOTAL C&WF	\$1,911,819		\$1,430,522	\$46,408	\$402,135	\$0	\$32,754	\$481,297	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.

Western Telephone Company

Intrastate

***** FCC PART 36 *****
Plant Investment Detail

	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service			Private Line		TOTAL INTRASTATE (I)
					InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
160	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	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168	IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170	C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174										
176	LEASEHOLD IMPROVEMENTS:									
177	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	COE Switching	0	H18	0	0	0	0	0	0	O.K.
180	COE Operator	0	H16	0	0	0	0	0	0	O.K.
181	COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182	IOT	0	V96	0	0	0	0	0	0	O.K.
183	C&WF	0	V97	0	0	0	0	0	0	O.K.
184	Other	0	V98	0	0	0	0	0	0	O.K.
185	TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
186										
187										
188		\$4,899,112		\$3,621,778	\$1,233,590	\$1,069,774	\$0	\$83,970	\$1,277,334	O.K.
189	TPIS, EXCL. ACCT. No. 2690									

Western Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	6,095	V100	0	0	6,095	0	0	6,095	0	O.K.
208										
209 Total Intangible Assets	\$6,095		\$0	\$0	\$6,095	\$0	\$0	\$6,095	0	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	180,873	H35	133,548	4,557	39,671	0	3,096	47,325	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$180,873		\$133,548	\$4,557	\$39,671	\$0	\$3,096	\$47,325	0	O.K.

Western Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$886,619	H13	\$655,453	\$22,367	\$193,603	\$0	\$15,197	\$231,166	O.K.	
16 COE Switching	755,185	H19	551,552	21,138	182,495	0	0	203,633	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	428,387	H20	311,213	10,237	88,726	0	18,211	117,174	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	1,700,751	H31	1,272,590	41,285	357,738	0	29,138	428,161	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$3,770,942		\$2,790,808	\$95,026	\$822,562	\$0	\$62,546	\$980,134	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
33										
34 Total Accum. Depr./Amort.	\$3,770,942		\$2,790,808	\$95,026	\$822,562	\$0	\$62,546	\$980,134	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	60,642	V145	44,775	1,528	13,301	0	1,038	15,867	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$60,642		\$44,775	\$1,528	\$13,301	\$0	\$1,038	\$15,867	O.K.	

Western Telephone Company

	Private Line									
	***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate		Intrastate		Extended Area Service (H)		Other (I)
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(D)	(E)	(F)	(G)			
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	1,155	1,122	10	0	0	15	0	8	O.K.	
16 Avg. Cost per Loop	509.18	509.18	509.18	509.18	509.18	509.18	509.18	509.18		
17										
18 CAT 4.13 Exch Ln. Invest.	\$588,103	\$571,300	\$5,092	\$0	\$0	\$7,638	\$0	\$4,073		
19										
20										
21 Circuit Terminations	197	69	28	0	0	100	0	0	O.K.	
22 Avg. Cost per Termination	204.46	204.46	204.46	204.46	204.46	204.46	204.46	204.46		
23										
24 CAT 4.23 Other IX	\$40,278	\$14,108	\$5,725	\$0	\$0	\$20,446	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	1,155	1,122	10	0	0	15	0	8		
30 Loops Factor	1.000000	0.971429	0.008658	0.000000	0.000000	0.012987	0.000000	0.006926		
31 CAT 1 Exchange C&WF	\$1,637,698	\$1,590,907	\$14,179	\$0	\$0	\$21,269	\$0	\$11,343	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	2,214	1,863	135	0	0	216	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	0.841463	0.060976	0.000000	0.000000	0.097561	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$117,725	\$99,061	\$7,178	\$0	\$0	\$11,485	\$0	\$0		

Western Telephone Company

***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.025952	0.224048	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.730353	0.027991	0.241656	0.000000	0.000000	0.269647	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.602791	0.041233	0.355976	0.000000	0.000000	0.397209	O.K.
18	Conversation Minutes	1.000000	CM	0.602791	0.041233	0.355976	0.000000	0.000000	0.397209	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.865176	0.013996	0.120828	0.000000	0.000000	0.134824	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.870298	0.011721	0.117981	0.000000	0.000000	0.129702	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.870243	0.011440	0.098767	0.002029	0.017521	0.129757	O.K.
36	EU Presubscription Factor	0.000000	EPRE	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.870243	0.011440	0.098767	0.002029	0.017521	0.129757	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.870243	0.011440	0.098767	0.002029	0.017521	0.129757	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.214441	0.149249	0.636310	0.000000	0.000000	0.785559	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.034602	0.298731	0.000000	0.000000	0.333333	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.051904	0.448096	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.

Western Telephone Company

		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	0.739272	0.025227	0.218361	0.000000	0.017140	0.260728	O.K.
14	Land and Support Assets	1.000000	D33	0.739272	0.025227	0.218361	0.000000	0.017140	0.260728	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	0.730353	0.027991	0.241656	0.000000	0.000000	0.269647	O.K.
19	COE Total Switching	1.000000	D68	0.730353	0.027991	0.241656	0.000000	0.000000	0.269647	O.K.
20	COE Transmission	1.000000	D85	0.726477	0.023896	0.207116	0.000000	0.042511	0.273523	O.K.
21	Total COE	1.000000	C19	0.728790	0.026339	0.227723	0.000000	0.017149	0.271210	O.K.
22										
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26										
27	C&WF CAT 1	1.000000	D118	0.744156	0.025211	0.217647	0.000000	0.012987	0.255844	O.K.
28	C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.568202	0.034696	0.299541	0.000000	0.097561	0.431798	O.K.
30	C&WF CAT 4	1.000000	D135	0.870298	0.011721	0.117981	0.000000	0.000000	0.129702	O.K.
31	Total C&WF	1.000000	D137	0.748252	0.024274	0.210341	0.000000	0.017132	0.251748	O.K.
32										
33	Total Equipment	1.000000	C23	0.739272	0.025227	0.218361	0.000000	0.017140	0.260728	O.K.
34										
35	TPIS	1.000000	C32	0.738354	0.025196	0.219332	0.000000	0.017119	0.261646	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.739272	0.025227	0.218361	0.000000	0.017140	0.260728	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	1.000000	C29	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.738354	0.025196	0.219332	0.000000	0.017119	0.261646	O.K.
44	Net Telephone Plant	1.000000	C61	0.733157	0.025184	0.222940	0.000000	0.018719	0.266843	O.K.
45	Total Net Investment	1.000000	C68	0.733876	0.025140	0.222544	0.000003	0.018437	0.266124	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	0.703509	0.034278	0.252219	0.001037	0.008957	0.296491	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.714955	0.028951	0.242502	0.000186	0.013406	0.285045	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.643340	0.026051	0.318379	0.000167	0.012064	0.356660	O.K.

Western Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$58,525	H14	\$43,266	\$1,476	\$12,780	\$0	\$1,003	\$15,259	\$15,259	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$58,525		\$43,266	\$1,476	\$12,780	\$0	\$1,003	\$15,259	\$15,259	O.K.
24										
25 Central Office Eq., Alloc.	\$103,025	H21	\$75,084	\$2,714	\$23,461	\$0	\$1,767	\$27,941	\$27,941	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$103,025		\$75,084	\$2,714	\$23,461	\$0	\$1,767	\$27,941	\$27,941	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.	\$108,353	H31	\$81,075	\$2,630	\$22,791	\$0	\$1,856	\$27,278	\$27,278	O.K.
38 Cable & Wire, Direct	55,332	V159	33,354	2,282	19,697	0	0	21,978	21,978	O.K.
39										
40 Total C&WF Exp.	\$163,685		\$114,429	\$4,912	\$42,488	\$0	\$1,856	\$49,256	\$49,256	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$325,235		\$232,778	\$9,102	\$78,729	\$0	\$4,626	\$92,457	\$92,457	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$266,710		\$189,513	\$7,625	\$65,949	\$0	\$3,623	\$77,197	\$77,197	O.K.

Western Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
58 NON-SPECIFIC OPER. EXP.:									
59									
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.	\$78,882	H33	\$58,315	\$1,990	\$17,225	\$0	\$1,352	\$20,567	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$78,882		\$58,315	\$1,990	\$17,225	\$0	\$1,352	\$20,567	O.K.
69									
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$130,650	H13	\$96,586	\$3,296	\$28,529	\$0	\$2,239	\$34,064	O.K.
73 Depr., COE Switching	89,966	H19	65,707	2,518	21,741	0	0	24,259	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	48,920	H20	35,539	1,169	10,132	0	2,080	13,381	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	93,438	H31	69,915	2,268	19,654	0	1,601	23,523	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$362,974		\$267,747	\$9,251	\$80,056	\$0	\$5,920	\$95,227	O.K.
81									
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.
86									
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88									
89 Total Depr. and Amort.	\$362,974		\$267,747	\$9,251	\$80,056	\$0	\$5,920	\$95,227	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$441,856		\$326,063	\$11,241	\$97,280	\$0	\$7,272	\$115,793	O.K.

Western Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$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.	\$307	G24	\$307	\$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	\$307		\$307	\$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	87	G19	75	1	11	0	0	12	12	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	O.K.
120										
121 Total Directory	\$87		\$75	\$1	\$11	\$0	\$0	\$12	\$12	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	25,751	G37	22,410	295	2,543	52	451	3,341	3,341	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	12,827	G38	11,163	147	1,267	26	225	1,664	1,664	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	\$38,578		\$33,572	\$441	\$3,810	\$78	\$676	\$5,006	\$5,006	O.K.
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Msg. Process	5,058	G43	1,085	755	3,218	0	0	3,973	3,973	O.K.
135 Cust. Serv., Other B&C	15,116	G44	10,077	523	4,516	0	0	5,039	5,039	O.K.
136 Cust. Serv., CABS	16,715	G45	8,358	868	7,490	0	0	8,358	8,358	O.K.
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	0	O.K.
138										
139 Total Customer Service	\$36,889		\$19,519	\$2,146	\$15,224	\$0	\$0	\$17,370	\$17,370	O.K.
140										
141 Total Bus. Ofc., Cust. Serv.	\$75,467		\$53,092	\$2,587	\$19,034	\$78	\$676	\$22,375	\$22,375	O.K.
142										

Western Telephone Company

		Intrastate								
		Message Telephone Service			Private Line					
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156 Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157 Other Cust. Serv., Direct	63	V211	63	0	0	0	0	0	0	O.K.
158										
159 Total Other Cust. Serv.	\$63		\$63	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161 TOTAL CUSTOMER OPER. EXP.	\$75,924		\$53,537	\$2,588	\$19,045	\$78	\$676	\$22,387		O.K.
162										
163										
164 "BIG-THREE" EXPENSES:										
165										
166 Total Plt. Spec., ex Support	\$266,710	44	\$189,513	\$7,625	\$65,949	\$0	\$3,623	\$77,197		O.K.
167 Total Network Oper. Exp.	78,882	68	58,315	1,990	17,225	0	1,352	20,567		O.K.
168 Total Customer Operations	75,924	161	53,537	2,588	19,045	78	676	22,387		O.K.
169										
170 TOTAL "BIG THREE" EXPENSES	\$421,516		\$301,365	\$12,203	\$102,219	\$78	\$5,651	\$120,151		O.K.
171										
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$43,098	H50	\$30,813	\$1,248	\$10,451	\$8	\$578	\$12,285		O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0		O.K.
177										
178 Total Exec. and Planning	\$43,098		\$30,813	\$1,248	\$10,451	\$8	\$578	\$12,285		O.K.
179										
180 Admin. & General, Allocable	\$187,387	H50	\$133,973	\$5,425	\$45,442	\$35	\$2,512	\$53,414		O.K.
181 Admin. & General, Direct	25,657	V231	0	0	25,657	0	0	25,657		O.K.
182										
183 Total Admin. and Gen.	\$213,044		\$133,973	\$5,425	\$71,099	\$35	\$2,512	\$79,071		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$256,142		\$164,786	\$6,673	\$81,550	\$43	\$3,090	\$91,356		O.K.
186										
187										
188 NON-INCOME TAXES:										
189										
190 Non-income Taxes, Allocable	\$3,150	H36	\$2,329	\$79	\$688	\$0	\$54	\$821		O.K.
191 Non-income Taxes, Direct	121	V233	121	0	0	0	0	0		O.K.
192										
193 Total Non-income Taxes	\$3,271		\$2,450	\$79	\$688	\$0	\$54	\$821		O.K.
194										
195										
196 TOTAL OPER. EXP. AND TAXES	\$1,102,428		\$779,614	\$29,683	\$277,292	\$121	\$15,718	\$322,814		O.K.

Western Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$346,516	K52	\$151,885	\$133,812	\$0	\$26,666	\$0	\$34,153	O.K.
14	Rate of Return	11.15%	B19	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	O.K.
15										
16	Return on Rate Base	\$38,637		\$16,935	\$14,920	\$0	\$2,973	\$0	\$3,808	O.K.
17										
18	AFUDC	0	N37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$38,637		\$16,935	\$14,920	\$0	\$2,973	\$0	\$3,808	O.K.
23										
24	Interest Expense	12,721	N67	5,576	4,912	0	979	0	1,254	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	\$25,916		\$11,359	\$10,008	\$0	\$1,994	\$0	\$2,554	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	9,687	29	4,246	3,741	0	745	0	955	O.K.
33	Operating Expenses and Taxes	293,010	O195	107,886	91,272	18	51,861	18,193	23,780	O.K.
34	Uncollectibles	5,528	Direct	0	5,528	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	341,333	16+31+32+33	129,068	109,933	18	55,579	18,193	28,543	O.K.
38										
39										
40	Gross Receipts Tax	14,453	37	5,465	4,655	1	2,353	770	1,209	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$361,314		\$134,533	\$120,116	\$19	\$57,932	\$18,963	\$29,752	O.K.
44										

Western Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$317,841	L25	\$84,852	\$156,518	\$0	\$36,142	\$0	\$40,330	O.K.	
14										
15 Central Office Equipment	\$401,014	L70	\$127,999	\$236,108	\$0	\$8,825	\$0	\$28,083	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	434,889	L117	356,439	0	0	45,695	0	32,754	O.K.	
18										
19 Total COE, IOT, C&WF	\$835,903		\$484,438	\$236,108	\$0	\$54,520	\$0	\$60,838	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Pit. ex Intang.	\$1,153,744		\$569,290	\$392,626	\$0	\$90,661	\$0	\$101,167	O.K.	
24 Total Intangible Assets	6,095	L144	3,007	2,074	0	479	0	534	O.K.	
25										
26 Total Plant In Service	\$1,159,839		\$572,297	\$394,700	\$0	\$91,140	\$0	\$101,702	O.K.	
27 Total Pit. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	42,768	L164	21,103	14,554	0	3,361	0	3,750	O.K.	
30 Total Tel. Pit. Adjust.	0	L169	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$1,202,607		\$593,400	\$409,254	\$0	\$94,501	\$0	\$105,452	O.K.	
33										
34 less:										
35 Accum. Depr., Pit. in Serv.	885,108	M23	455,833	285,316	0	70,115	0	73,843	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Pit.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	14,339	M47	7,075	4,880	0	1,127	0	1,257	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$303,160		\$130,492	\$119,058	\$0	\$23,259	\$0	\$30,352	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	34,355	L173	16,952	11,691	0	2,700	0	3,012	O.K.	
49 Cash Working Capital	9,001	L175	4,441	3,063	0	707	0	789	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$346,516		\$151,885	\$133,812	\$0	\$26,666	\$0	\$34,153	O.K.	
53										

Western Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$2,515	N28	671	1,239	0	286	0	319	O.K.
16	Land Assets, Private Line	197	N28	53	97	0	22	0	25	O.K.
17										
18	Total Land Assets	\$2,713		\$724	\$1,336	\$0	\$308	\$0	\$344	O.K.
19										
20	Support Assets, Message	\$292,193	N28	\$78,005	\$143,888	\$0	\$33,225	\$0	\$37,075	O.K.
21	Support Assets, Private Line	22,935	N28	6,123	11,294	0	2,608	0	2,910	O.K.
22										
23	Total Support Assets	\$315,129		\$84,127	\$155,182	\$0	\$35,833	\$0	\$39,986	O.K.
24										
25	Total Land and Supp. Assets	\$317,841		\$84,852	\$156,518	\$0	\$36,142	\$0	\$40,330	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	\$236,108	(E)	\$0	\$236,108	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$236,108		\$0	\$236,108	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$236,108		\$0	\$236,108	\$0	\$0	\$0	\$0	O.K.

Western Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	127,999	(D)	127,999	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	7,638	(I)	0	0	0	0	0	7,638	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	5,022	(G)	0	0	0	5,022	0	0	O.K.
63	COE Interexchange, PL	20,446	(I)	0	0	0	0	0	20,446	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	3,803	(G)	0	0	0	3,803	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$164,907		\$127,999	\$0	\$0	\$8,825	\$0	\$28,083	O.K.
69										
70	Total Central Office Equip.	\$401,014		\$127,999	\$236,108	\$0	\$8,825	\$0	\$28,083	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	\$21,269	(I)	\$0	\$0	\$0	\$0	\$0	\$21,269	O.K.
83	Exchange Message	356,439	(D)	356,439	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	\$377,708		\$356,439	\$0	\$0	\$0	\$0	\$21,269	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	\$35,263	(G)	\$0	\$0	\$0	\$35,263	\$0	\$0	O.K.
94	Interexchange PL, WATS	11,485	(I)	0	0	0	0	0	11,485	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$46,749		\$0	\$0	\$0	\$35,263	\$0	\$11,485	O.K.

Western Telephone Company

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 H/R C&WF, Message	\$10,432	(G)	\$0	\$0	\$0	\$10,432	\$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	\$10,432		\$0	\$0	\$0	\$10,432	\$0	\$0	O.K.
116									
117 Total Cable and Wire Facil.	\$434,889		\$356,439	\$0	\$0	\$45,695	\$0	\$32,754	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	\$6,095	N37	\$3,007	\$2,074	\$0	\$479	\$0	\$534	O.K.
145									
146									
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

Western Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	42,768	N46	21,103	14,554	0	3,361	0	3,750	O.K.
165										
166	Total Plt. Under Const.	\$42,768		\$21,103	\$14,554	\$0	\$3,361	\$0	\$3,750	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	\$34,355	N37	\$16,952	\$11,691	\$0	\$2,700	\$0	\$3,012	O.K.
174										
175	CASH WORKING CAPITAL	\$9,001	N37	\$4,441	\$3,063	\$0	\$707	\$0	\$789	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Western Telephone Company

***** FCC PART 69 *****		Part 36																
IntralATA Reserves and Deferrals		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	Support Assets	\$208,799	N28	\$102,821	\$0	\$23,743	\$0	\$26,494	O.K.									
15	COE Switching	182,495	L44	182,495	0	0	0	0	O.K.									
16	COE Operator	0	L32	0	0	0	0	0	O.K.									
17	COE Transmission	106,937	L68	83,003	0	5,722	0	18,211	O.K.									
18	IOT Equipment	0	L78	0	0	0	0	0	O.K.									
19	Cable and Wire Facilities	366,876	L117	317,088	0	40,650	0	29,138	O.K.									
20	Other Plant	0	N37	0	0	0	0	0	O.K.									
21																		
22	Total Accum. Depr., TPIS	\$885,108		\$285,316	\$0	\$70,115	\$0	\$73,843	O.K.									
23																		
24																		
25	ACCUM. AMORTIZATION:																	
26	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	O.K.									
27	Accum. Amort., Tangible Inv.	0	N37	0	0	0	0	0	O.K.									
28	Accum. Amort., Intang. Inv.	0	N37	0	0	0	0	0	O.K.									
29	Accum. Amort., Other	0	N37	0	0	0	0	0	O.K.									
30																		
31																		
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	O.K.									
33																		
34	Total Accum. Depr./Amort.	\$885,108		\$285,316	\$0	\$70,115	\$0	\$73,843	O.K.									
35																		
36																		
37	ACCUM. DEF. INC. TAXES, NET:																	
38	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	O.K.									
39	COE Switching	0	L44	0	0	0	0	0	O.K.									
40	COE Operator	0	L32	0	0	0	0	0	O.K.									
41	COE Transmission	0	L68	0	0	0	0	0	O.K.									
42	IOT Equipment	0	L78	0	0	0	0	0	O.K.									
43	Cable and Wire Fac.	0	L117	0	0	0	0	0	O.K.									
44	Unclassified	14,339	N37	4,880	0	1,127	0	1,257	O.K.									
45																		
46	Total Accum. Def. Inc. Taxes	\$14,339		\$4,880	\$0	\$1,127	\$0	\$1,257	O.K.									
47																		

Western Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
13	Central Office Equipment							
14	Info. Orig./Term. Eqpt.	L70	\$127,999	\$236,108	\$0	\$8,825	\$0	\$28,083
15	C&W Facilities	L78	0	0	0	0	0	0
16		L117	356,439	0	0	45,695	0	32,754
17	Total		\$484,438	\$236,108	\$0	\$54,520	\$0	\$60,838
18	Factor		0.579539	0.282458	0.000000	0.065222	0.000000	0.072781
19								
20	Sum: Sw., Trans., Other	17	\$0	\$236,108	\$0	\$54,520	\$0	\$60,838
21	Factor		0.000000	0.671782	0.000000	0.155121	0.000000	0.173097
22								
23	Central Office Equipment	L70	\$127,999	\$236,108	\$0	\$8,825	\$0	\$28,083
24	Info. Orig./Term. Eqpt.	L78	0	0	0	0	0	0
25	C&W Facilities	L117-83	0	0	0	45,695	0	32,754
26	Total		\$127,999	\$236,108	\$0	\$54,520	\$0	\$60,838
27	Factor		0.266962	0.492441	0.000000	0.113710	0.000000	0.126887
28								
29	General Support Facilities	L25	\$84,852	\$156,518	\$0	\$36,142	\$0	\$40,330
30	Central Office Equipment	13	127,999	236,108	0	8,825	0	28,083
31	Info. Orig./Term. Eqpt.	14	0	0	0	0	0	0
32	C&W Facilities	15	356,439	0	0	45,695	0	32,754
33	Equal Access Investment	L177	0	0	0	0	0	0
34	Total		\$569,290	\$392,626	\$0	\$90,661	\$0	\$101,167
35	Factor		0.493428	0.340306	0.000000	0.078580	0.000000	0.087686
36								
37	Sum: Com. Ln., Sw., Trans.	36	\$569,290	\$392,626	\$0	\$90,661	\$0	\$0
38	Factor		0.540853	0.373014	0.000000	0.086133	0.000000	0.000000
39								
40	COE Cat. 2 Factor	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
41	IOT Cat. 1 Factor	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
42	Total TPIS	K26	\$572,297	\$394,700	\$0	\$91,140	\$0	\$101,702
43	Factor		0.493428	0.340306	0.000000	0.078580	0.000000	0.087686
44								
45								
46								

Western Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$121,652	O171	\$42,699	\$31,919	\$11	\$26,783	\$10,729	\$9,512		O.K.
64 Factor	1.000000		0.350994	0.262382	0.000086	0.220159	0.088191	0.078190		(0)
65										
66 Net Investment	\$346,516	J13	\$151,885	\$133,812	\$0	\$26,666	\$0	\$34,153		O.K.
67 Factor	1.000000		0.438320	0.386164	0.000000	0.076954	0.000000	0.098562		O.K.

Western Telephone Company

***** FCC PART 69 *****										
Operating Expenses and Taxes										
(A)	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	O.K.	
16	Network Support, Direct	0	Direct	0	0	0	0	0	O.K.	
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	O.K.	
19										
20	General Support, Alloc.	\$13,783	N30	\$3,679	\$6,787	\$0	\$1,567	\$0	\$1,749	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$13,783		\$3,679	\$6,787	\$0	\$1,567	\$0	\$1,749	O.K.
24										
25	Central Office Eq., Alloc.	\$25,228	N31	\$8,052	\$14,854	\$0	\$555	\$0	\$1,767	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$25,228		\$8,052	\$14,854	\$0	\$555	\$0	\$1,767	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.	\$24,647	N33	\$20,201	\$0	\$0	\$2,590	\$0	\$1,856	O.K.
37	Cable & Wire, Direct	19,697	Direct	0	0	0	19,697	0	0	O.K.
38										
39	Total C&WF Exp.	\$44,344		\$20,201	\$0	\$0	\$22,287	\$0	\$1,856	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$83,355		\$31,933	\$21,641	\$0	\$24,409	\$0	\$5,372	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$69,572		\$28,254	\$14,854	\$0	\$22,842	\$0	\$3,623	O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(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.	\$18,577	N18	\$10,766	\$5,247	\$0	\$1,212	\$0	\$1,352	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$18,577		\$10,766	\$5,247	\$0	\$1,212	\$0	\$1,352	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$30,768	L23	\$8,214	\$15,152	\$0	\$3,499	\$0	\$3,904	O.K.
72 Depr., COE Switching	21,741	L44	0	21,741	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	12,212	L68	9,479	0	0	653	0	2,080	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	21,255	L117	17,421	0	0	2,233	0	1,601	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$85,975		\$35,113	\$36,892	\$0	\$6,385	\$0	\$7,585	O.K.
80									
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Depr. and Amort.	\$85,975		\$35,113	\$36,892	\$0	\$6,385	\$0	\$7,585	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$104,552		\$45,879	\$42,139	\$0	\$7,597	\$0	\$8,937	O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$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	11	(F)	0	0	11	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$11		\$0	\$0	\$11	\$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	1,492	(H)	0	0	0	0	0	1,492	O.K.
125	Bus. Ofc., EU Message	2,995	(H)	0	0	0	0	2,995	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	\$4,486		\$0	\$0	\$0	\$0	\$2,995	\$1,492	O.K.
134										
135	Cust. Serv., Msg. Process	\$3,218	(H)	0	0	0	0	3,218	0	O.K.
136	Cust. Serv., Other B&C	4,516	(H)	0	0	0	0	4,516	0	O.K.
137	Cust. Serv., CABS	7,490	N21	0	5,032	0	1,162	0	1,296	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$15,224		\$0	\$5,032	\$0	\$1,162	\$7,734	\$1,296	O.K.
141										
142	Total BO, CS, OS, Dir.	\$19,721		\$0	\$5,032	\$11	\$1,162	\$10,729	\$2,788	O.K.

Western Telephone Company

		Part 36 IntraLATA Total								
***** FCC PART 69 ***** Operating Expenses and Taxes		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
				Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
158	Other Cust. Serv., Alloc.	\$0	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0
159	Other Cust. Serv., Direct	0	0	Direct	0	0	0	0	0	0
160	Total Other Cust. Serv.	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
162	TOTAL CUSTOMER OPER. EXP.	\$19,721	\$19,721		\$0	\$5,032	\$11	\$1,162	\$10,729	\$2,788
164	"BIG-THREE" EXPENSES:									
166	Total Pil. Specific Exp.	\$83,355	\$31,933	41	\$21,641	\$24,409	\$0	\$24,409	\$0	\$5,372
168	Total Pil Non-specific Exp.	18,577	10,766	62 + 67 +69	5,247	1,212	0	1,212	0	1,352
169	Total Customer Operations	19,721	0	163	5,032	1,162	11	1,162	10,729	2,788
170	TOTAL "BIG THREE" EXPENSES	\$121,652	\$42,699		\$31,919	\$26,763	\$11	\$26,763	\$10,729	\$9,512
172	CORPORATE OPERATIONS EXPENSE:									
174	Exec. and Planning, Alloc.	\$11,029	\$3,871	N64	\$2,894	\$2,428	\$1	\$2,428	\$973	\$862
176	Exec. and Planning, Direct	0	0	Direct	0	0	0	0	0	0
177	Total Exec. and Planning	\$11,029	\$3,871		\$2,894	\$2,428	\$1	\$2,428	\$973	\$862
179	Admin. & General, Allocable	\$47,954	\$16,832	N64	\$12,582	\$10,558	\$4	\$10,558	\$4,229	\$3,750
181	Admin. & General, Direct	25,657	9,005	Direct	6,732	5,649	2	5,649	2,263	2,006
182	Total Admin. and Gen.	\$73,611	\$25,837		\$19,314	\$16,206	\$6	\$16,206	\$6,492	\$5,756
184	TOTAL CORPORATE OPERATIONS	\$84,640	\$29,708		\$22,208	\$18,634	\$7	\$18,634	\$7,464	\$6,618
186	NON-INCOME TAXES:									
188	Non-income Taxes, Allocable	\$742	\$366	N37	\$252	\$58	\$0	\$58	\$0	\$65
189	Non-income Taxes, Direct	0	0	Direct	0	0	0	0	0	0
190	Total Non-income Taxes	\$742	\$366		\$252	\$58	\$0	\$58	\$0	\$65
192	TOTAL OPER. EXP. AND TAXES	\$293,010	\$107,886		\$91,272	\$51,861	\$18	\$51,861	\$18,193	\$23,780

Western Telephone Company

	Part 36 InterLATA Requirement Summary						Western Telephone Company			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment		\$36,155	Q52	\$17,448	\$15,695	\$0	\$3,011	\$0	\$0	O.K.
14 Rate of Return		11.15%	B19	11.15%	11.15%	11.15%	11.15%	11.15%	11.15%	O.K.
15 Return on Rate Base		\$4,031		\$1,945	\$1,750	\$0	\$336	\$0	\$0	O.K.
17 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 Net Return		\$4,031		\$1,945	\$1,750	\$0	\$336	\$0	\$0	O.K.
23 Interest Expense		\$1,326	T67	640	575	0	110	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 After Tax Income		\$2,706		\$1,306	\$1,175	\$0	\$225	\$0	\$0	O.K.
31 State Income Taxes		\$0	29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Federal Income Taxes		1,016	29	490	441	0	85	0	0	O.K.
33 Operating Expenses and Taxes		29,804	U195	11,572	10,182	2	5,373	2,418	257	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 Basis for Gross Receipts Tax		34,851	16+31+32+33	14,008	12,373	2	5,793	2,418	257	O.K.
37 Gross Receipts Tax		1,453	37	584	516	0	241	101	11	O.K.
40 TOTAL REVENUE REQUIREMENT		\$36,304		\$14,592	\$12,859	\$2	\$6,034	\$2,519	\$268	O.K.

Western Telephone Company

***** FCC PART 69 ***** InterLATA Investment Summary		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$34,047	R25	\$10,461	\$19,296	\$0	\$4,290	\$0	\$0	\$0	O.K.
14										
15 Central Office Equipment	\$43,134	R70	\$14,826	\$27,348	\$0	\$959	\$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	46,408	R117	41,287	0	0	5,121	0	0	0	O.K.
18										
19 Total COE, IOT, C&WF	\$89,542		\$56,114	\$27,348	\$0	\$6,080	\$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.	\$123,590		\$66,575	\$46,644	\$0	\$10,371	\$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	\$123,590		\$66,575	\$46,644	\$0	\$10,371	\$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	4,557	R164	2,455	1,720	0	382	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	\$128,147		\$69,029	\$48,364	\$0	\$10,753	\$0	\$0	\$0	O.K.
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	95,026	S23	53,216	33,815	0	7,996	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	1,528	S47	823	577	0	128	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	\$31,593		\$14,991	\$13,973	\$0	\$2,629	\$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	3,666	R173	1,975	1,384	0	308	0	0	0	O.K.
49 Cash Working Capital	896	R175	483	338	0	75	0	0	0	O.K.
50 Equal Access Investment	0	R177	0	0	0	0	0	0	0	O.K.
51										
52 NET INVESTMENT	\$36,155		\$17,448	\$15,695	\$0	\$3,011	\$0	\$0	\$0	O.K.
53										

elephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$291	T28	\$89	\$165	\$0	\$37	\$0	\$0	O.K.
16	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$291		\$89	\$165	\$0	\$37	\$0	\$0	O.K.
19										
20	Support Assets, Message	33,757	T28	\$10,372	\$19,131	\$0	\$4,254	\$0	\$0	O.K.
21	Support Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$33,757		\$10,372	\$19,131	\$0	\$4,254	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$34,047		\$10,461	\$19,296	\$0	\$4,290	\$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	\$27,348	(E)	\$0	\$27,348	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$27,348		\$0	\$27,348	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$27,348		\$0	\$27,348	\$0	\$0	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	14,826	(D)	14,826	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	582	(G)	0	0	0	582	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	378	(G)	0	0	0	378	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$15,786		\$14,826	\$0	\$0	\$959	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$43,134		\$14,826	\$27,348	\$0	\$959	\$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	41,287	(D)	41,287	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	\$41,287		\$41,287	\$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	\$4,085	(G)	\$0	\$0	\$0	\$4,085	\$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	\$4,085		\$0	\$0	\$0	\$4,085	\$0	\$0	O.K.

Telephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$1,036	(G)	\$0	\$0	\$0	\$1,036	\$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	\$1,036		\$0	\$0	\$0	\$1,036	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$46,408		\$41,287	\$0	\$0	\$5,121	\$0	\$0	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131										
132	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133										
134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

elephone Company

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	4,557	T46	2,455	1,720	0	382	0	0	O.K.
165										
166	Total Plt. Under Const.	\$4,557		\$2,455	\$1,720	\$0	\$382	\$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	\$3,666	T37	\$1,975	\$1,384	\$0	\$308	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$896	T37	\$483	\$338	\$0	\$75	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Western Telephone Company

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

Part 36
InterLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13 ACCUM. DEPRECIATION, TPIS:								
14 Support Assets	\$22,367	T28	\$6,672	\$12,676	\$0	\$2,818	\$0	\$0
15 COE Switching	21,138	R44	0	21,138	0	0	0	O.K.
16 COE Operator	0	R32	0	0	0	0	0	O.K.
17 COE Transmission	10,237	R68	9,614	0	0	622	0	O.K.
18 IOT Equipment	0	R78	0	0	0	0	0	O.K.
19 Cable and Wire Facilities	41,285	R117	36,729	0	0	4,556	0	O.K.
20 Other Plant	0	T37	0	0	0	0	0	O.K.
21 Total Accum. Depr., TPIS	\$95,026		\$53,216	\$33,815	\$0	\$7,996	\$0	O.K.
22 ACCUM. AMORTIZATION:								
23 Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	O.K.
24 Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	O.K.
25 Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	O.K.
26 Accum. Amort., Other	0	T37	0	0	0	0	0	O.K.
27 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
28 Total Accum. Depr./Amort.	\$95,026		\$53,216	\$33,815	\$0	\$7,996	\$0	O.K.
29 ACCUM. DEF. INC. TAXES, NET:								
30 Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	O.K.
31 COE Switching	0	R44	0	0	0	0	0	O.K.
32 COE Operator	0	R32	0	0	0	0	0	O.K.
33 COE Transmission	0	R68	0	0	0	0	0	O.K.
34 IOT Equipment	0	R78	0	0	0	0	0	O.K.
35 Cable and Wire Fac.	0	R117	0	0	0	0	0	O.K.
36 Unclassified	1,528	T37	823	577	0	128	0	O.K.
37 Total Accum. Def. Inc. Taxes	\$1,528		\$823	\$577	\$0	\$128	\$0	O.K.

Western Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
13	Central Office Equipment	R70	\$14,826	\$27,348	\$0	\$959	\$0	\$0
14	Info. Orig./Term. Eqpt.	R78	0	0	0	0	0	O.K.
15	C&W Facilities	R117	41,287	0	0	5,121	0	O.K.
16	Total		\$56,114	\$27,348	\$0	\$6,080	\$0	O.K.
17	Factor		0.626671	0.305423	0.000000	0.067905	0.000000	O.K.
19	Sum: Sw., Trans., Other	17	\$0	\$27,348	\$0	\$6,080	\$0	O.K.
20	Factor		0.000000	0.818108	0.000000	0.181892	0.000000	O.K.
22	Central Office Equipment	R70	\$14,826	\$27,348	\$0	\$959	\$0	O.K.
23	Info. Orig./Term. Eqpt.	R78	0	0	0	0	0	O.K.
24	C&WF, Excl. Exch. Message	R117-83	0	0	0	5,121	0	O.K.
25	Total		\$14,826	\$27,348	\$0	\$959	\$0	O.K.
26	Factor		0.307250	0.566745	0.000000	0.126006	0.000000	O.K.
28	General Support Facilities	R25	\$10,451	\$19,296	\$0	\$4,290	\$0	O.K.
29	Central Office Equipment	13	14,826	27,348	0	959	0	O.K.
30	Info. Orig./Term. Eqpt.	14	0	0	0	0	0	O.K.
31	C&W Facilities	15	41,287	0	0	5,121	0	O.K.
32	Equal Access Investment	R177	0	0	0	0	0	O.K.
33	Total		\$66,575	\$46,644	\$0	\$10,371	\$0	O.K.
34	Factor		0.538675	0.377414	0.000000	0.083911	0.000000	O.K.
35	Sum: Com. Ln., Sw., Trans.	36	\$66,575	\$46,644	\$0	\$10,371	\$0	O.K.
36	Factor		0.538675	0.377414	0.000000	0.083911	0.000000	O.K.
38	COE Cat. 2 Factor	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	O.K.
39	IOT Cat. 1 Factor	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	Total TPIS	Q26	\$66,575	\$46,644	\$0	\$10,371	\$0	O.K.
41	Factor		0.538675	0.377414	0.000000	0.083911	0.000000	O.K.

Western Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$13,758	U171	\$4,973	\$3,875	\$1	\$3,111	\$1,625	\$173	O.K.
64	Factor	1.000000		0.361486	0.281655	0.000089	0.226119	0.118098	0.012558	(0)
65										
66	Net Investment	36,155	P13	17,448	15,695	0	3,011	0	0	O.K.
67	Factor	1.000000		0.482600	0.434106	0.000000	0.083294	0.000000	0.000000	O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$1,476	T30	\$454	\$837	\$0	\$186	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$1,476		\$454	\$837	\$0	\$186	\$0	\$0	O.K.
24									
25 Central Office Eq., Alloc.	\$2,714	T31	\$933	\$1,720	\$0	\$60	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$2,714		\$933	\$1,720	\$0	\$60	\$0	\$0	O.K.
29									
30 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	T43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$2,630	T33	\$2,340	\$0	\$0	\$290	\$0	\$0	O.K.
37 Cable & Wire, Direct	2,282	Direct	0	0	0	2,282	0	0	O.K.
38									
39 Total C&WF Exp.	\$4,912		\$2,340	\$0	\$0	\$2,572	\$0	\$0	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$9,102		\$3,726	\$2,557	\$0	\$2,818	\$0	\$0	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$7,625		\$3,273	\$1,720	\$0	\$2,632	\$0	\$0	O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$1,990	T18	\$1,247	\$608	\$0	\$135	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$1,990		\$1,247	\$608	\$0	\$135	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$3,296	R23	\$1,013	\$1,868	\$0	\$415	\$0	\$0	O.K.
72 Depr., COE Switching	2,518	R44	0	2,518	0	0	0	0	O.K.
73 Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	1,169	R68	1,098	0	0	71	0	0	O.K.
75 Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	2,268	R117	2,018	0	0	250	0	0	O.K.
77 Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$9,251		\$4,128	\$4,386	\$0	\$737	\$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.	\$9,251		\$4,128	\$4,386	\$0	\$737	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$11,241		\$5,376	\$4,994	\$0	\$872	\$0	\$0	O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	1	(F)	0	0	1	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$1		\$0	\$0	\$1	\$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	173	(H)	0	0	0	0	0	173	O.K.
125	Bus. Ofc., EU Message	347	(H)	0	0	0	0	347	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	\$520		\$0	\$0	\$0	\$0	\$347	\$173	O.K.
134										
135	Cust. Serv., Msg. Process	\$755	(H)	0	0	0	0	755	0	O.K.
136	Cust. Serv., Other B&C	523	(H)	0	0	0	0	523	0	O.K.
137	Cust. Serv., CABS	868	T21	0	710	0	158	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	\$2,146		\$0	\$710	\$0	\$158	\$1,278	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$2,666		\$0	\$710	\$1	\$158	\$1,625	\$173	O.K.

Western Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$2,666		\$0	\$710	\$1	\$158	\$1,625	\$173		O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Pit. Specific Exp.	\$9,102	41	\$3,726	\$2,557	\$0	\$2,818	\$0	\$0	\$0	O.K.
168 Total Pit Non-specific Exp.	1,990	62 + 67 +69	1,247	608	0	135	0	0	0	O.K.
169 Total Customer Operations	2,666	163	0	710	1	158	1,625	173		O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$13,758		\$4,973	\$3,875	\$1	\$3,111	\$1,625	\$173		O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$1,256	T64	\$454	\$354	\$0	\$284	\$148	\$16		O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$1,256		\$454	\$354	\$0	\$284	\$148	\$16		O.K.
179										
180 Admin. & General, Allocable	\$5,460	T64	\$1,974	\$1,538	\$0	\$1,235	\$645	\$69		O.K.
181 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$5,460		\$1,974	\$1,538	\$0	\$1,235	\$645	\$69		O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$6,716		\$2,428	\$1,891	\$1	\$1,519	\$793	\$84		O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$79	T37	\$43	\$30	\$0	\$7	\$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	\$79		\$43	\$30	\$0	\$7	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$29,804		\$11,572	\$10,182	\$2	\$5,373	\$2,418	\$257		O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Western Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2002
 RUN DATE AND TIME 23-Jun-03 01:54:18 PM

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

***** FCC PART 36 ***** (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)	
PLANT INVESTMENT DETAIL:								
21 Land, Allocable	11,519	---	---	---	---	---	---	---
22 Land, Direct	0	---	0	0	0	0	0	0
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipment	0	---	---	---	---	---	---	---
28 Buildings, Allocable	1,338,122	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	0	0	0	0	0	0
30 Furniture	0	---	---	---	---	---	---	---
31 Office Equipment	0	---	---	---	---	---	---	---
32 General Purpose Computers	0	---	---	---	---	---	---	---
33 CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	---	---
34 CAT 1 Oper. Sys., Other TSPS	0	---	---	---	---	---	---	---
35 CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	---	---
36 CAT 1 Oper. Sys., Other	0	---	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	977,040	---	---	---	---	---	---	---
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	588,103	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	40,278	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4.23 Direct	0	---	0	0	0	0	0	0
49 CAT 4.3 H/R Message	32,231	---	---	---	---	---	---	---
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

Western Telephone Company
ENDING DECEMBER 31, 2002

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	1,637,698	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	67,978	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	117,725	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	0	---	0	0	0	0	0	0
80	CAT 4 Message	88,418	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	0	0	0	0	0
85	COE Operator	0	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---
89	COE Direct	0	---	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	6,095	---	0	0	6,095	0	0	6,095
101	Materials and Supplies	151,028	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company
 ENDING DECEMBER 31, 2002

		Intrastate										
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE			
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA		(G)	(H)	(I)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)				
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--	--	--
124	TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	180,873	--	--	--	--	--	--	--	--	--	--
126	TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0	0	0	0
127												
128	RESERVES AND DEFERRALS:											
129	Acc. Depr. Support Assets	886,619	--	--	--	--	--	--	--	--	--	--
130	Acc. Depr. COE Switching	755,185	--	--	--	--	--	--	--	--	--	--
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--	--	--
132	Acc. Depr. COE Transmission	428,387	--	--	--	--	--	--	--	--	--	--
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--	--	--
134	Acc. Depr. Cable and Wire Facilities	1,700,751	--	--	--	--	--	--	--	--	--	--
135	Acc. Depr. Other Plant	0	--	0	0	0	0	0	0	0	0	0
136	Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--	--	--
137	Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--	--	--	--
138	Accum. Amort., Other	0	--	0	0	0	0	0	0	0	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	60,642	--	44,775	1,528	13,301	0	1,038	15,867			
146												
147	OPERATING EXPENSES AND TAXES:											
148	Network Support, Alloc.	0	--	--	--	--	--	--	--	--	--	--
149	Network Support, Direct	0	--	0	0	0	0	0	0	0	0	0
150	General Support, Alloc.	58,525	--	--	--	--	--	--	--	--	--	--
151	General Support, Direct	0	--	0	0	0	0	0	0	0	0	0
152	Central Office Eq., Alloc.	103,025	--	--	--	--	--	--	--	--	--	--
153	Central Office Eq., Direct	0	--	0	0	0	0	0	0	0	0	0
154	Cust. Premises Equip.	0	--	--	--	--	--	--	--	--	--	--
155	Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	--	--	--
156	Other IOT	0	--	--	--	--	--	--	--	--	--	--
157	IOT Direct	0	--	0	0	0	0	0	0	0	0	0
158	Cable & Wire, Alloc.	108,353	--	--	--	--	--	--	--	--	--	--
159	Cable & Wire, Direct	55,332	--	33,354	2,282	19,697	0	0	21,978			

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company
 ENDING DECEMBER 31, 2002

	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate						TOTAL INTRASTATE
				Message Telephone Service		Private Line		TOTAL INTRASTATE		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
176	0	--	--	--	0	--	--	0	0	
177	0	--	--	--	0	--	--	0	0	
178	78,882	--	--	--	0	--	--	0	0	
179	0	--	--	--	0	--	--	0	0	
180	0	--	--	--	0	--	--	0	0	
181	130,650	--	--	--	--	--	--	--	--	
182	89,966	--	--	--	--	--	--	--	--	
183	0	--	--	--	--	--	--	--	--	
184	48,920	--	--	--	--	--	--	--	--	
185	0	--	--	--	--	--	--	--	--	
186	93,438	--	--	--	--	--	--	--	--	
187	0	--	--	--	--	--	--	--	--	
188	0	--	--	--	0	--	--	0	0	
189	0	--	--	--	0	--	--	0	0	
190	0	--	--	--	0	--	--	0	0	
191	0	--	--	--	0	--	--	0	0	
192	0	--	--	--	0	--	--	0	0	
193	307	--	--	--	--	--	--	--	--	
194	0	--	--	--	0	--	--	0	0	
195	0	--	--	--	0	--	--	0	0	
196	87	--	--	--	--	--	--	--	--	
197	0	--	--	--	--	--	--	--	--	
198	0	--	--	--	--	--	--	--	--	
199	25,751	--	--	--	--	--	--	--	--	
200	12,827	--	--	--	--	--	--	--	--	
201	0	--	--	--	--	--	--	--	--	
202	0	--	--	--	--	--	--	--	--	
203	0	--	--	--	--	--	--	--	--	
204	0	--	--	--	--	--	--	--	--	
205	0	--	--	--	0	--	--	0	0	
206	5,058	--	--	--	--	--	--	--	--	
207	15,116	--	--	--	--	--	--	--	--	
208	16,715	--	--	--	--	--	--	--	--	
209	0	--	--	--	0	--	--	0	0	
210	0	--	--	--	--	--	--	--	--	
211	63	--	--	--	63	--	--	0	0	
212	43,098	--	--	--	--	--	--	--	--	
213	0	--	--	--	0	--	--	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company
 ENDING DECEMBER 31, 2002

		Intrastate									
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA
230	Admin. & General, Allocable	187,387	---	---	---	---	---	---	---	---	---
231	Admin. & General, Direct	25,657	---	0	0	25,657	0	0	0	25,657	
232	Non-income Taxes, Allocable	3,150	---	---	---	---	---	---	---	---	
233	Non-income Taxes, Direct	121	---	121	0	0	0	0	0	0	
234											
235	OTHER INCOME STATEMENT:										
236	State Income Tax Rate	0.00%	---	---	---	---	---	---	---	---	
237	Federal Income Tax Rate	27.58%	---	---	---	---	---	---	---	---	
238	Gross Receipts Tax Rate	4.00%	---	---	---	---	---	---	---	---	
239	Rate of Return	11.15%	---	---	---	---	---	---	---	---	
240	AFUDC	0	---	---	---	---	---	---	---	---	
241	ITC Amortization	0	---	---	---	---	---	---	---	---	
242	Other Return Adjustments	0	---	0	0	0	0	0	0	0	
243	Contributions	1,450	---	---	---	---	---	---	---	---	
244	Interest Expense	52,639	---	---	---	---	---	---	---	---	
245	Capital Lease Expense	0	---	---	---	---	---	---	---	---	
246	Capitalized Payroll taxes	0	---	---	---	---	---	---	---	---	
247	Depreciation Adjustment	0	---	---	---	---	---	---	---	---	
248	Other Income Adjustments	0	---	0	0	0	0	0	0	0	
249	Uncollectibles	5,528	---	0	0	5,528	0	0	0	5,528	
250	Other Revenue Adjustments	0	---	0	0	0	0	0	0	0	
251	Other Revenue Taxes	0	---	0	0	0	0	0	0	0	
252											

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company
 ENDING DECEMBER 31, 2002

***** FCC PART 36 *****	TOTAL COMPANY	Source/ AllocatorOther		Interstate		Intrastate		TOTAL INTRASTATE
				Private Line		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
				(E)	(F)	(G)	(H)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	1,155	---	8	10	0	0	15	15
272 Equivalent Interexchange Cct. Miles	2,214	---	0	135	0	0	216	216
273 Interexchange Circuit Terminations	197	---	0	28	0	0	100	100

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 26, 2003 through July 2, 2003

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

CONSUMER COMPLAINTS

CT03-081 In the Matter of the Complaint filed by Douglas Root on behalf of Doug's Anchor Marine, Inc., Watertown, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a seven-year pre-paid long distance service plan was purchased. Service was terminated without notice after eighteen months of service. Complainant seeks to be reimbursed for the pre-paid service not provided plus the costs associated with establishing alternative service.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-082 In the Matter of the Complaint filed by Clark Sinclair on behalf of Montgomery's Furniture, Madison, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year pre-paid long distance service plan was purchased for two business locations. Service was terminated without notice after several weeks of service. Complainant seeks to be reimbursed the full purchase price of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-083 In the Matter of the Complaint filed by Brian Gerstner on behalf of Brookings Auto Mall, LLC, Brookings, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year pre-paid long distance service plan was purchased for one South Dakota business location and two out of state business locations. Service was terminated without notice after one day of service at the South Dakota location. Complainant seeks to be reimbursed the full purchase price of the contract using funds from the bond or the letter of credit.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-084 In the Matter of the Complaint filed by Dale A. Weigel on behalf of Midwest Credits, Inc., Aberdeen, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on September 6, 2001. Service was terminated without notice on June 3, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-085 In the Matter of the Complaint filed by Kevin Orel on behalf of Harry K. Ford, Winner, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on March 21, 2002. Service was terminated without notice in early June of 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-086 In the Matter of the Complaint filed by Melissa Maher on behalf of Moreau-Grand Electric Cooperative Inc., Timber Lake, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that two three-year pre-paid long distance service plans were purchased on April 12, 2002. Service was terminated without notice on June 2, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-087 In the Matter of the Complaint filed by Duane L. Mullaney, Miller, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant states that he entered into a promissory note of indebtedness on September 29, 1995, with the respondent and to date has not received any payment on the principal. Complainant seeks to be paid the full amount of the principal from the bond and/or the letter of credit.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-088 In the Matter of the Complaint filed by Trace Beck on behalf of Beck Motors, Inc., Pierre, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on April 23, 2002. Service was terminated without notice on June 5, 2003. Complainant seeks to be

reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/26/03
Intervention deadline: N/A

CT03-089 In the Matter of the Complaint filed by Dale Stegenga on behalf of Lake County International, Inc., Madison, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year pre-paid long distance service plan was purchased on October 9, 2002. Service was terminated without notice on June 3, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-090 In the Matter of the Complaint filed by Darren and Heidi Engelhart, Westport, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that a five-year pre-paid long distance service plan was purchased. After one and a half years, service was terminated without notice. Complainants seek to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-091 In the Matter of the Complaint filed by James Scheele on behalf of Riverside Motel, Huron, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a seven-year pre-paid long distance service plan was purchased on December 26, 2002. Service was terminated after a short period of time. Complainant seeks to be reimbursed for as much of the original purchase price as possible.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-092 In the Matter of the Complaint filed by Neal and Janet Johnson, Miller, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that a six-year pre-paid long distance service plan was purchased from the respondent. Service was established on October 1, 1999, and was terminated without notice on June 5, 2003. Complainants seek to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-093 In the Matter of the Complaint filed by Doug Knust on behalf of Harry K Chevrolet, Chamberlain, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on March 14, 2002. Service was terminated without notice in early June of 2003. Complainant seeks to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-094 In the Matter of the Complaint filed by Nicole and Chris Glines, Alcester, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that a seven-year pre-paid long distance service plan was purchased in December of 1999. Service was terminated without notice in June of 2003. Complainants seek to be included in any bond disbursements made in relation to the failure of the respondent.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-095 In the Matter of the Complaint filed by Myron Joneson, Dell Rapids, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant states that he was told if he purchased a contract and paid monthly for three years he would receive an additional four years of service free of charge. Service was terminated in June of 2003, with 26 months remaining on the complainant's pre-paid contract. Complainant seeks to have the PUC seize the assets of the respondents and use them to repay those who were left without pre-paid service.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 06/27/03
Intervention deadline: N/A

CT03-096 In the Matter of the Complaint filed by Charles and Orpha Bensen, Eureka, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that in November of 1999, they purchased a seven-year pre-paid long distance service plan. Service was terminated without notice in June of 2003. Complainants seek to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the

contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/01/03
Intervention deadline: N/A

CT03-097 In the Matter of the Complaint filed by Arnold and Steven Schurr, Roscoe, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that in addition to loaning the respondent several thousand dollars they also purchased a ten-year pre-paid long distance phone service contract in July of 1998. On June 5, 2003, service was terminated without notice. Complainants seek to be reimbursed for the pre-paid service not provided or to have service restored for the balance of the contract.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/01/03
Intervention deadline: N/A

CT03-098 In the Matter of the Complaint filed by Jenny Wegner on behalf of Wegner Auto Company, Pierre, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a five-year pre-paid long distance service plan was purchased on April 24, 2002. Service was established in mid-June 2002, and was terminated without notice on June 5, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided and other expenses incurred as a result of the contract default.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/02/03
Intervention deadline: N/A

CT03-099 In the Matter of the Complaint filed by Tyler Ammann on behalf of Whetstone Ag Supply, Inc., Wilmot, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that a four-year pre-paid long distance service plan was purchased on January 14, 2003. Service was terminated without notice on June 2, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/02/03
Intervention deadline: N/A

CT03-100 In the Matter of the Complaint filed by Bob and Diane Booth, Ridgeview, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that they purchased a seven-year pre-paid long distance service plan. The plan was to be in effect from May 30, 2001 through May 30, 2008. Service was terminated without notice on June

5, 2003. Complainants seek to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 07/02/03
Intervention deadline: N/A

TELECOMMUNICATIONS

TC03-100 In the Matter of the Establishment of Switched Access Revenue Requirement for Western Telephone Company.

On June 26, 2003, Western Telephone Company, Faulkton, 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: 06/26/03
Intervention Deadline: 07/18/03

TC03-101 In the Matter of the Establishment of Switched Access Revenue Requirement for Kennebec Telephone Company.

On June 26, 2003, 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: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/26/03
Intervention Deadline: 07/18/03

TC03-102 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and MCIMetro Access Transmission Services, LLC.

On June 27, 2003, the Commission received a filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and MCIMetro Access Transmission Services, LLC. The original agreement was approved by the Commission on January 28, 2003, in Docket No. TC02-183. The amendment is made in order to add language regarding intercarrier compensation for Internet Service Provider (ISP) bound traffic. 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, 2003. 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: 06/27/03
Initial Comments Due: 07/17/03

TC03-103 In the Matter of the Establishment of Switched Access Revenue Requirement for Venture Communications Cooperative, Inc.

On June 27, 2003, Venture Communications Cooperative, Inc., Highmore, 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: 06/27/03
Intervention Deadline: 07/18/03

TC03-104 In the Matter of the Establishment of Switched Access Revenue Requirement for Valley Telecommunications Cooperative Association, Inc.

On June 27, 2003, Valley Telecommunications Cooperative Association, Herried, 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: 06/27/03
Intervention Deadline: 07/18/03

TC03-105 In the Matter of the Establishment of Switched Access Revenue Requirement for Interstate Telecommunications Cooperative, Inc.

On June 30, 2003, Interstate Telecommunications Cooperative, Clear Lake, 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: 06/30/03
Intervention Deadline: 07/18/03

TC03-106 In the Matter of the Establishment of Switched Access Revenue Requirement for West River Cooperative Telephone Company.

On June 30, 2003, West River Cooperative Telephone Company, Bison, 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: 06/30/03
Intervention Deadline: 07/18/03

TC03-107 In the Matter of the Establishment of Switched Access Revenue Requirement for Santel Communications Cooperative, Inc.

On June 30, 2003, Santel Communications Cooperative, Inc., Woonsocket, 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: 06/30/03
Intervention Deadline: 07/18/03

TC03-108 In the Matter of the Establishment of Switched Access Rates for the Local Exchange Carriers Association.

On June 30, 2003, 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: 06/30/03
Intervention Deadline: 07/18/03

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SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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MEMORANDUM TO COMMISSIONERS SAHR, HANSON AND BURG

FROM: Harlan Best

RE: Western Telephone Company, Faulkton, SD
Switched Access Revenue Requirement, TC03-100

DATE: March 26, 2004

Western Telephone Company (Western) filed an Intrastate Switched Access Cost Study pursuant to ARSD Chapters 20:10:27 to 20:10:29, inclusive on June 26, 2003, based on the twelve months ended December 31, 2002. The cost study submitted by Western developed a revenue requirement of \$346,118. Western's cost study included an amount for Global Crossing and MCI/Worldcom uncollectibles. Western's access minutes of use for 2002 were 2,647,283. Western is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Western's revenue requirement and access minutes of use are part of the total revenue requirement and total access minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

On July 3, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 2003, to interested individuals and entities. No interventions were received by the Commission. On September 16, 2003, the Commission voted to assess Western 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.)

Staff requested supporting information from Western on July 9, 2003 (response received November 12, 2003), September 17, 2003 (response received January 22, 2004), November 21, 2003 (response received March 12, 2004), December 17, 2003 (response received March 12, 2004), January 28, 2004 (response received March 12 and 18, 2004), and March 12, 2004 (response received March 18, 2004). Staff reviewed trial balances for 2002, supporting documentation for adjustments that were proposed by Western in the cost study, access minutes of use, and traffic factor support.

Staff requested, and Western has agreed, to change the Federal Income Tax rate, directly assign the Federal TRS Fee to the interstate jurisdiction, update the Global Crossing uncollectible amount, correct the Customer Operations Expense subcategories for the direct assignment of the TRS Fee, and to directly assign the interstate portion of cost study expense to the interstate jurisdiction. The non-recurring portion of the intrastate cost study expense and the intrastate portion of uncollectibles will be amortized over three years. The revenue requirement for Western is \$347,996. This revenue requirement is acceptable to Western.

Respectively submitted: Harlan Best

cc Wendel Aanerud, TELEC Consulting Resources, Inc.

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER ASSESSING FILING
OF SWITCHED ACCESS REVENUE)	FEE
REQUIREMENT FOR WESTERN TELEPHONE)	
COMPANY)	TC03-100

On June 26, 2003, Western Telephone Company (Western) filed for approval by the Public Utilities Commission (Commission) its 2002 Intrastate Switched Access Cost Study.

On July 3, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 2003, to interested individuals and entities.

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 September 16, 2003, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Western 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 Western 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 23rd day of September, 2003.

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

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER APPROVING
OF SWITCHED ACCESS REVENUE)	REVENUE REQUIREMENT
REQUIREMENT FOR WESTERN TELEPHONE)	
COMPANY)	TC03-100

On June 26, 2003, Western Telephone Company (Western) filed for approval by the Public Utilities Commission (Commission) its 2002 Intrastate Switched Access Cost Study.

On July 3, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of July 18, 2003, to interested individuals and entities. On September 16, 2003, the Commission voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. Staff filed a memorandum on March 26, 2004, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its November 30, 2004, 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 Western's filing, the Commission found that the revenue requirement and minutes of use as depicted in Staff's memorandum were fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED, that Western's revenue requirement and minutes of use as reflected in Staff's Memorandum are hereby approved and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC03-108.)

Dated at Pierre, South Dakota, this 10th day of December, 2004.

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>Rebecca Kolbo</i></u>
Date: <u>12/13/04</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