3	KC/H	DOCKET NO)() _
1 100	In the Matter o	Of IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR WESTERN TELEPHONE COMPANY	
			1
	P	Public Utilities Commission of the State of South Dakota	
	DATE	MEMORANDA	
	6/2603	Filed and Docketed	 `.
	9/23 03	Order assessing filing fee;	
	12/1004	Poler aguing Levenue Requirement;	_
			
			
			

TELEC CONSULTING RESOURCES &

TC03-100

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

233 South 13th Street, Suite 1225 Lincoln, NE 68508 (402) 441-4315 FAX (402) 441-4317

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 **TECETY ET**

JUN 2 6 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.

Mund

Enclosures

COST STUDY CHECKLIST

COMPANY Western Telephone Company
YEAR 2002

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

ENDING DECEMBER 31, 2002 Revised 8/20/99

Sheet "A"

	******* FCC PART 69 ******			VV	esterri retepriorie Gi	этграну				
	Intrastate Toll Revenue Requirement Summary	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	INTRALATA:									
15 16 17	Net Investment Rate of Return	\$346,516 11.15%	J13	\$151,885 11.15%	\$133,812 11.15%	\$0 11.15%	\$26,666 11.15%	\$0 11.15%	\$34,153 11.15%	O.K.
18 19 20	Return on Rate Base Return Adjustments	\$38,637 0	J18-20	\$16,935 0	\$14,920 0	\$0 0	\$2,973 0	\$0 0	\$3,808 0	O.K. O.K.
21 22 23	Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$38,637 9,687 312,991	J31-32 J33-35, 40	\$16,935 4,246 113,351	\$14,920 3,741 101,455	\$0 0 19	\$2,973 745 54,214	\$0 0 18,963	\$3,808 955 24,989	O.K. O.K. O.K.
24 25 26 27	Total IntraLATA Rev. Req.	\$361,314 =======	200	\$134,533	\$120,116	\$19	\$57,932	\$18,963	\$29,752	O.K.
28 29 30	INTERLATA:									
31 32 33	Net Investment Rate of Return	\$36,155 11.15%	P13	\$17,448 11.15%	\$15,695 11.15%	\$0 11.15%	\$3,011 11.15%	\$0 11.15%	\$0 11.15%	O.K.
34 35 36	Return on Rate Base Return Adjustments	\$4,031 0	P18-20	\$1,945 0	\$1,750 0	\$0 0	\$336 0	\$0 0	\$0 0	O.K. O.K.
37 38 39	Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$4,031 1,016 31,257	P31-32 P33-35, 4012,156	\$1,945 490	\$1,750 441 10,698	\$0 0 2	\$336 85 5,614	\$0 0 2,519	\$0 0 268	O.K. O.K. O.K.
40 41 42 43	Total InterLATA Rev. Req.	\$36,304	===	\$14,592 ======	\$12,889 =======	\$2 ====================================	\$6,034 	\$2,519 ====================================	\$268 	O.K.
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			

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							Intrastate			
	****** FCC PART 36 ******	TOTAL	Source/	Interstate	essage Telephone S	Service	Priv	ate Line	TOTAL	
	Revenue Requirement Summary	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	State Income Tax Rate	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	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	0.K.
22	Return on Rate base	\$160,330		\$117,003	\$4,U31	499,001	φı	\$2,900	\$42,000	U.K.
23	AFUDC	0	H43	0	0	0	0	n	0	O.K.
24	ITC Amortization	Ö	H36	0	_	Ö	0	0	ő	0.K.
25	Other Return Adjustments	0	V242	Ö		n	Ö	0	0	O.K.
26	Onto Notani Najadinono		VZ-72							O.N.
27	Net Return	\$160,330		\$117,663	\$4,031	\$35,681	\$1	\$2,956	\$42,668	O.K.
28	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	*,		4111,000	4 (100)	400,001	*.	42,000	ψ-12,000	0
29	Contributions	1,450	H52	933	38	462	0	17	517	О.К.
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	1196	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	Net Devenue	m4 000 747		2027.004		************	***************************************	040.440	*************	
44	Net Revenue	\$1,308,747	E	\$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		POSE CCO	eac 477	#244 CD7	6407	#00 cc7	#207.C40	0.16
	TOTAL REVENUE REQUIREMENT	\$1,363,278		\$965,660	\$36,177	\$341,087	\$127	\$20,227	\$397,618	O.K.

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						In	trastate			
		~~~		-	Message Telepi	hone Service	Priva	ate Line	TOTAL	
	******** FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 14	Land and Support Investment	\$1,349,641	D33	\$997,752	\$34,047	\$294,709	\$0	\$23,133	\$351,889	O.K.
15 16	COE Operator Equipment COE Switching Equipment	\$0 977,040	D43 D68	\$0 713,584	\$0 27,348	\$0 236,108	\$0 0	\$0 0	\$0 263,456	O.K. O.K. O.K.
17 18	COE Transmission Equipment	660,612	D85	479,920 	15,786 	136,823	0	28,083	180,692	U.K.
19	Total COE	\$1,637,652	504	\$1,193,504	\$43,134	\$372,931	\$0	\$28,083	\$444,148	O.K.
20 21	Info. Orig./Term. Equipment Cable and Wire Facilities	0 1,911,819	D94 D137	0 1,430,522	0 46,408	0 402,135	0	0 32,754	0 481,297	0.K. 0.K.
22	Oable and wife I acinties		<i>B</i> 107							0.14.
23 24	Total COE, IOT, C&WF	\$3,549,471		\$2,624,026	\$89,542	\$775,065	\$0	\$60,838	\$925,445	O.K.
25 26	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 28	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 30	Intangible Assets	\$6,095	D209	\$0	\$0	\$6,095	\$0	\$0	\$6,095	O.K.
31 32 33	Total Tele. Pit. In Service	\$4,905,207		\$3,621,778	\$123,590	\$1,075,869	\$0	\$83,970	\$1,283,429	O.K.
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	Ō	0	O	Ō	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 38	Tel. Pit. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
39 40 41	Total Other Tel. Plt.	\$180,873		\$133,548	\$4,557	\$39,671	\$0	\$3,096	\$47,325	O.K.
42	TOTAL TELEPHONE PLANT	\$5,086,080		\$3,755,326	\$128,147	\$1,115,540	\$0	\$87,067	\$1,330,754	O.K.

23-Jun-03 Sheet "C" ENDING DECEMBER 31, 2002

Western Telephone Company 01:54:18 PM

			•			Intrastate			
****** FCC PART 36 ******	TOTAL	/acritics/		Message Telephone Service	hone Service	Priv	Private Line		
Investment Summary	COMPANY	Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(g)	(E)	(F)	(G)	(F)	(E)	
Other Assets, Net Accumulated Depr/Amort	0 0277 8)	V105	0	0	0	0	0	0	O.K
Accum. Def. Inc. Taxes, Net Oth. Liab. & Def. Cr., Net	(50,642) (60,642) 0	E47 V106	(4,730,006) (44,775) 0	(95,026) (1,528) 0	(822,562) (13,301) 0	000	(62,546) (1,038) 0	(980,134) (15,867)	0 0 0 7 7 7
TOTAL NET PLANT	\$1,254,496		\$919,743	\$31,593	\$279,678	0\$	\$23,483	\$334,753	0. K
Materials and Supplies Rural Tell Bank Stock	151,028	H31	113,007	3,666	31,767	0	2,587	38,021	O.K
Cash Working Capital Equal Access Investment	32,417 0	Formula	22,521 0	891 0	0 8,560 0	0 22 0	0 441 0	0 968'6	0 0 0 7 7 7 7
TOTAL NET INVESTMENT	\$1,437,941		\$1,055,271	\$36,150	\$320,005	\$5	\$26,511	\$382,670	o K

						În	trastate		<del></del>	
		7074	0		Message Telepi	nane Service	Priva	ate Line	TOTAL	
	Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate — and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	LAND AND SUPPORT ASSETS:									
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 19	Total Land	\$11,519		\$8,516	\$291	\$2,515	\$0	\$197	\$3,003	O.K.
20	Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Aircraft	0	H33	0	ō	Ō	Ō	0	0	0.K.
22	Special Purpose Vehicles	0	H33	Ó	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	G	0	0	0	0	0	O.K.
27	Furniture	0	H33	0	0	0	0	O.	0	O.K.
28	Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 30	General Purpose Computers	0	H33	0	0	0	0		0	O.K.
31 32	Total Support Assets	\$1,338,122		\$989,237	\$33,757	\$292,193	\$0	\$22,935	\$348,885	O.K.
33 34	Tot. Land and Support Assets	\$1,349,641		\$997,752	\$34,047	\$294,709	\$0	\$23,133	\$351,889	O.K.
35									**********	
36 37	CENTRAL OFFICE EQUIPMENT:									
38	CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	CAT 1 Oper, Sys., Other TSPS	O	G21	Ō	0	Ö	O	0	Ō	O.K.
40	CAT 1 Oper, Sys., Aux. Pos.	0	G23	0	0	0	0	o	0	O.K.
41 42	CAT 1 Oper. Sys., Other	0	V36	O	0	0	0	0	0	O.K.
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. Allocable	φ0 0	V38	0	υ Φ	0	ψ0 0	φυ 0	φυ 0	0.K.
48	C. C. Z. Landon Ott. Dilbot		*00							U.K.
49	Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

						Intrastate			
******* FCC PART 36 *******	TOTAL	Source/		Message Tele	phone Service	Priva	ate Line	TOTAL	
Plant Investment Detail	COMPANY	Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
63 CAT 3 Local Sw. Allocable 64 CAT 3 Local Sw. Direct 65	\$977,040 O	G15 V40	\$713,584 O	\$27,348 0	\$236,108 0	\$0 0	\$0 0	\$263,456 0	0.K 0.K
55 66 Total CAT 3 67	\$977,040		\$713,584	\$27,348	\$236,108	\$0	\$0	\$263,456	0.K 0.K
58 Total COE Sw. CAT 2&3 69	\$977,040		\$713,584	\$27,348 =======	\$236,108	\$0 =========	\$0 ========	\$263,456 ==========	0.K
70 71 COE TRANSMISSION: 72									
72 73 CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	0.K
74 CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	0.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	Ò	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
BO CAT 4.23 Direct	0	V48	0	0	0	0	0	0	0.8
31 CAT 4.3 H/R Message	32,231	G29	28,051	378	3,803	0	0	4,180	0.8
32 CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.H
33 CAT 4.3 Direct 34	0	V51	0	0	0	0	0	0	O.K
35 Total COE CAT 4	\$660,612		\$479,920	\$15,786	\$136,823	\$0	\$28,083	\$180,692	О.К
56 37 88 INFORMATION ORIGINATION/TERM 99									
O CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	0.K
O1 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
94 Total IOT Equipment 95	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К

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23-Jun-03

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		-			***************************************		Intrastate			
	******* FCC PART 36 *******	TOTAL	Samuel	1-11-1-	Message Telep	ohone Service	Priva	ate Line	TOTAL	
	Plant Investment Detail	COMPANY	Source/ Allocator	interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
111 112	CABLE AND WIRE FACILITIES:									
113 114	CAT 1.1 IntraLATA PL/WATS CAT 1.2 InterLATA PL/WATS	32,612 14,179	F31 F31	\$11,343 14,179	\$0 0	\$0 0	\$0 0	\$21,269 0	\$21,269 0	0.K. 0.K.
115	CAT 1.3 Joint Message	1,590,907	G13	1,193,180	41,287	356,439	0	0	397,727	0.K.
116 117	Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
118	Total CAT 1 C&WF	\$1,637,698		\$1,218,703	\$41,287	\$356,439	\$0	\$21,269	\$418,995	O.K.
120	CAT 2 C&WF	\$67,978	G28	\$67,978	\$0	\$0	\$0	\$0	\$0	O.K.
121 122	CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	0.K.
123 124	Total CAT 2 C&WF	\$67,978		\$67,978	\$0	\$0	\$0	\$0	\$0	О.К.
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	Ö	0	11,485	11,485	O.K.
127 128	CAT 3 Direct	0	V79	0	0	<u> </u>	0	0	0	O.K.
129 130	Total CAT 3 C&WF	\$117,725		\$66,892	\$4,085	\$35,263	\$0	\$11,485	\$50,833	O.K.
131	CAT 4 Message	\$88,418	G29	\$76,950	\$1,036	\$10,432	\$0	\$0	\$11,468	O.K.
132	CAT 4 WATS	0	VB1	0	0	0	Ō	Ō	0	O.K.
133 134	CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
135	Total CAT 4 C&WF	\$88,418		\$76,950	\$1,036	\$10,432	\$0	\$0	\$11,468	O.K.
137 138 139	TOTAL C&WF	\$1,911,819 ========		\$1,430,522 =======	\$46,408	\$402,135 =======	\$0 =======	\$32,754 	\$481,297 =======	O.K.
140 141	CAPITAL LEASES:									
142	Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 144	Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
145	Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

	23-Jun-03
Sheet "D"	ENDING DECEMBER 31, 2002

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							Intrastate			
	****** FCC PART 36 ******	TOTAL	/eduloS	Interestate	Message Tele	Message Telephone Service	Priv	Private Line		
	Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	IOTAL	
	(A)	(B)	0	(D)	(E)	(F)	(9)	E	(5)	
160										
161		80	H16	80	80	0\$	Ç\$	G.	Ç	2
162		0	H17	0	. 0	0		ç C	ç	; ; ;
163		0	H18	0	0	0	·c		o c	; ; ; ; ;
164		0	H20	0	0	0	0	o	0 0	; ; ; ;
165	COE Direct	0	V89	0	0	0	0	0	0	0.K
167	Total COE Leases	S		£						
168		9		O#	0,4	D#	O\$+	0\$	Q\$	O.K.
169	IOT Leases	\$0	06/	\$0	\$	<b>9</b>	0\$	\$0	\$	O.K
2 5	100000 H	Ç		;	,				•	
172		O#	L6A	0\$	0\$	\$0	<b>8</b>	\$0	\$0	0.K
173	TOTAL CAPITAL LEASES	\$0		Q\$	08	Ç	Ç	Ş	Ş	2
174										į Š
175										
175	LEASEHOLD IMPROVEMENTS:									
178		0\$	H14	\$0	80	\$0	C\$	Ç	Ş	, ,
179		0	H18	0	0		<u></u> C	€ ⊂	Ş C	
180	COE Operator	0	H16	0	0	0			0 C	; ; ; ;
181		0	H20	0	0	0			o c	
182		0	V96	0	0	0	0 0	•	0 0	; <u>y</u>
183		0	767	0	0	0	0		o c	, c
184	Other	0	V98	0	0	0	0	0	0	0. K
186	TOTAL LEASEHOLD IMPROVEMEN	0\$		OS:	U\$	G	S	6		2
187										<u>;</u>
189	TPIS, EXCL. ACCT. No. 2690	\$4,899,112		\$3,621,778	\$123,590	\$1,069,774	\$0	\$83,970	\$1,277,334	O. K

Sheet "D" ENDING DECEMBER 31, 2002

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							Intrastate			
		TOTAL	01	1-11-1-	vlessage Telephone S	ervice	Private Li	ne	TOTAL	
	******** FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	intraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
204 205	INTANGIBLE ASSETS:									
206	Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207	Direct Acct. No. 2690	6,095	V100	0	0	6,095	0	0	6,095	O.K.
208					***************************************	***************************************				
209	Total Intangible Assets	\$6,095		\$0	\$0	\$6,095	\$0	\$0	\$6,095	O.K.
210		============					=======================================	=======	========	
211										
212	OTHER TELEPHONE PLANT:									
213										
214	Held for Fut. Use - Alloc.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215	Held for Fut. Use - Direct	0		0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	0	H35	0	0	Ü	U	0	0	O.K.
217	TPUC, Short-term - Direct	0	V124	0	4.557	00.074	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	180,873	H35	133,548	4,557	39,671	0	3,096	47,325	O.K.
219	TPUC, Long-term - Direct	0	V126	0	Ü	Ü	U	0	0	0.K.
220	Tele. Plt. Adjust Alioc.	0	H35	U	U	U	0	U	0	0.K.
221 222	Tele. Plt. Adjust Direct	0	V104	0	U	U	U	U	0	O.K.
223	Total Other Telephone Plant	\$180,873		\$133,548	\$4,557	\$39,671	\$0	\$3,096	\$47,325	O.K.
220	rotal Carol releptione right	Ψ100,010		φ100,040	ψ <del>-1</del> 001	Ψ00,071	φυ	ψυ,σου	Ψ-71,020	U.N.

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		TOTAL	Source/ Interstate	1-44-4-	Message Telep	hone Service	Privat	e Line	TOTAL	
	******** FCC PART 36 ******* Reserves and Deferrals	TOTAL COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	ACCUM. DEPRECIATION, TPIS:									
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 22	Other Plant	0	V135	0	0	0		0	0	O.K.
23 24	Total Accum. Depr., TPIS	\$3,770,942		\$2,790,808	\$95,026	\$822,562	\$0	\$62,546	\$980,134	O.K.
25 26	ACCUM. AMORTIZATION:									
27	Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum, Amort., Tangible Inv.	0	H40	Ō	0	å	Ō	ō	0	O.K.
29	Accum. Amort., Intang. Inv.	Ō	H41	0	0	0	Ō	Ō	0	O.K.
30	Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.
31 32 33	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 35	Total Accum. Depr./Amort.	\$3,770,942		\$2,790,808	\$95,026	\$822,562	\$0	\$62,546	\$980,134	O.K.
36 37 38	ACCUM. DEF. INC. TAXES, NET:									
39	Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	H19	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 46	Unclassified	60,642	V145	44,775	1,528	13,301	0	1,038	15,867	O.K.
47	Total Accum. Def. Inc. Taxes	\$60,642		\$44,775	\$1,528	\$13,301	\$0	\$1,038	\$15,867	O.K.

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					Priva	ite Line				
	******* FCC PART 36 *******	TOTAL		Inte	erstate	Intra	astate	Extended Area		
	Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	InterLATA	intraLATA	InterLATA	IntraLATA	Service	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	TRANS. CCT EQUIPMENT:									
14 15 16	Working Loops Avg. Cost per Loop	1,155 509.18	1,122 509.18	10 509.18	0 509.18	0 509.18	15 509.18	0 509.18	8 509.18	O.K.
17 18 19 20	CAT 4.13 Exch Ln. Invest.	\$588,103	\$571,300	\$5,092	\$0	\$0	\$7,638	\$0	\$4,073	
21 22 23	Circuit Terminations Avg. Cost per Termination	197 204.46	69 204.46	28 204.46	0 204.46	0 204.46	100 204.46	0 204.46	0 204.46	O.K.
24 25 26 27	CAT 4.23 Other IX  C&WF INVESTMENT:	\$40,278	\$14,108	\$5,725	\$0	\$0	\$20,446	\$0	\$0	
28 29 30 31 32	Working Loops Loops Factor CAT 1 Exchange C&WF	1,155 1.000000 \$1,637,698	1,122 0,971429 \$1,590,907	10 0.008658 \$14,179	0 0.000000 \$0	0 0.00000 \$0	15 0.012987 \$21,269	0 0.000000 \$0	8 0.006926 \$11,343	O.K.
33 34 35 36	Equivalent IX Circuit Miles IX Cct. Miles Factor CAT 3 Interexch. C&WF	2,214 1.000000 \$117,725	1,863 0.841463 \$99,061	135 0.060976 \$7,178	0 0.000000 \$0	0 0.000000 \$0	216 0.097561 \$11,485	0 0.00000 \$0	0 0.000000 \$0	O.K.

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	******* FCC PART 36 *******	TOTAL	Source/	Interstate	Message Telep	hone Service	Priva	ate Line	TOTAL	
	Physical Allocation Factors	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.025952	0.224048	0.000000	0.000000	0.250000	O.K.
15 16	Dial Equipment Minutes (DEM)	1.000000	DEM	0.730353	0.027991	0.241656	0.000000	0.000000	0.269647	O.K.
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 20	Subscriber Minutes (SLU)	1.000000	SLU	0.865176	0.013996	0.120828	0.000000	0.000000	0.134824	O.K.
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.K.
24 25	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.00000	0.00000	0.000000	0.000000	0.00000	O.K.
26 27	COE CAT 2 Minutes	0.000000	CT2	000000,0	0.000000	0.000000	0.000000	0.000000	0,000000	0.K.
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.K.
29	MOU-Mi Host/Remote	1,000000	HRM	0.870298	0.011721	0.117981	0.000000	0.000000	0.129702	O.K.
30				0.0.0250	5.5		3.555555	3.3-333	0,,20,00	<b>5</b>
31 32	C&WF CAT 4, WATS	000000.0	CT4	000000.0	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
33 34	Equal Access MOU	0.000000	EAM	0.00000	0.00000	0.00000	0.000000	0.000000	0.000000	O.K.
35	Current Billings	1.000000	СВ	0.870243	0.011440	0.098767	0.002029	0.017521	0.129757	O.K.
36	EU Presubscription Factor	0.00000	EPRE	0.000000	0.000000	0.00000	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	0.00000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.00000	0.000000	0.00000	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	0.00000	FD	0.00000	0.000000	0.000000	0.00000	0.000000	0.000000	O.K.

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	****** FCC PART 36 ******	TOTAL	Saveral		Message Tele	phone Service	Priva	ate Line	TOTAL	
	Internal Allocation Factors	COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	Support Assets Land and Support Assets	1.000000 1.000000	D31 D33	0.739272 0.739272	0.025227 0.025227	0.218361 0.218361	0.000000 0.000000	0.017140 0.017140	0.260728 0.260728	O.K. O.K.
15 16 17 18	COE Operator COE Tandem Switching COE Local Switching	0.000000 0.00000 1.00000	D43 D49 D66	0.000000 0.000000 0.730353	0.000000 0.000000 0.027991	0,000000 0,000000 0,241656	0,000000 000000,0 000000,0	0.00000.0 000000.0 000000.0	0.000000 0.000000 0.269647	O.K. O.K. O.K.
19 20	COE Transmission	1.000000 1.000000	D68 D85	0.730353 0.726477	0.027991 0.023896	0.241656 0.207116	0.00000	0.000000 0.042511	0.269647 0.273523	0.K. 0.K.
21 22	Total COE	1.000000	C19	0.728790	0.026339	0.227723	0.000000	0.017149	0.271210	O.K.
23 24 25	Info. Orig./Term. CAT 1 Info. Orig./Term. CAT 2 Total IOT	0.00000 0.00000 0.00000	D90 D92 D94	0.00000 0.00000 0.00000	0.000000 0.000000	0.000000 0.000000 0.000000	0.00000 0.00000 0.00000	0.00000 0.00000 0.00000	0.000000	O.K. O.K. O.K.
26					0.000000				0.000000	
27 28	C&WF CAT 1 C&WF CAT 2	1.000000 1.000000	D118 D120	0.744156 1.000000	0.025211 0.000000	0.217647 0.000000	0.000000	0.012987 0.000000	0.255844 0.000000	0.K. 0.K.
29 30 31	C&WF CAT 3 C&WF CAT 4 Total C&WF	1.000000 1.000000 1.000000	D129 D135 D137	0.568202 0.870298 0.748252	0.034696 0.011721 0.024274	0.299541 0.117981 0.210341	0,00000,0 0,00000,0 0,00000,0	0.097561 0.000000 0.017132	0.431798 0.129702 0.251748	O.K. O.K. O.K.
32 33	Total Cavvr	1.000000	C23	0.739272	0.024274	0.210341	0.00000	0.017132	0.251748	0.K.
34 35	TPIS	1,000000	C32	0.739272	0.025227	0.219332	0.000000	0.017140	0.261646	O.K.
36 37	TPIS, excl. Acct. No. 2690	1.000000	D189	0.739272	0.025227	0.218361	0.000000	0.017119	0.260728	O.K.
38 39	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 41 42	Total Tangible Assets Total Intangible Assets	0.000000 1.000000	C25 C29	0.000000 0.00000	0.000000 0.00000	0.000000 1.000000	0.00000 0.00000	0.000000 0.00000	0.000000 1.000000	O.K. O.K.
43 44 45	Long-term PUC Net Telephone Plant Total Net Investment	1.000000 1.000000 1.000000	C36 C61 C68	0.738354 0.733157 0.733876	0.025196 0.025184 0.025140	0.219332 0.222940 0.222544	0.000000 0.00000 0.00003	0.017119 0.018719 0.018437	0.261646 0.266843 0.266124	0.K. 0.K. 0.K.
46 47	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.K.
48 49	Tot. Bus. Ofc., Cust. Serv.	1.000000	[141	0.703509	0.034278	0.252219	0.001037	0.008957	0.296491	O.K.
50 51	Total "BIG THREE" Expenses	1.000000	1170	0.714955	0.028951	0.242502	0.000186	0.013406	0.285045	O.K.
52	Corporate Operations Expense	1.000000	1185	0.643340	0.026051	0.318379	0.000167	0.012064	0.356660	O.K.

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	******* FCC PART 36 ******	TOTAL	D=/		essage Telephone S	ervice	Private L	ine	TOTAL	
	Operating Expenses and Taxes	COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	PLANT SPEC. OPER. EXPENSE:									
15 16 17	Network Support, Alloc. Network Support, Direct	\$0 0	H14 V149	\$0 O	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
18 19	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20 21 22	General Support, Alloc. General Support, Direct	\$58,525 0	H14 V151	\$43,266 0	\$1,476 0	\$12,780 0	\$0 O	\$1,003 0	\$15,259 0	0.K. 0.K.
23 24	Total General Support Exp.	\$58,525		\$43,266	\$1,476	\$12,780	\$0	\$1,003	\$15,259	O.K.
25 26 27	Central Office Eq., Alloc. Central Office Eq., Direct	\$103,025 0	H21 V153	\$75,084 0	\$2,714 0	\$23,461 0	\$0 0	\$1,767 0	\$27,941 0	0.K. 0.K.
28 29	Total COE Exp.	\$103,025		\$75,084	\$2,714	\$23,461	\$0	\$1,767	\$27,941	O.K.
30 31 32 33	Cust. Premises Equip. Coinless Pay Phone Other IOT IOT Direct	\$0 0 0	H24 G18 H23 V157	\$0 0 0 0	\$0 0 0	\$0 0 0 0	\$0 0 0 0	\$0 0 0	\$0 0 0 0	0.K. 0.K. 0.K. 0.K.
34 35 36	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 38 39	Cable & Wire, Alloc. Cable & Wire, Direct	\$108,353 55,332	H31 V159	\$81,075 33,354	\$2,630 2,282	\$22,791 19,697	\$0 0	\$1,856 0	\$27,278 21,978	0.K. 0.K.
40 41	Total C&WF Exp.	\$163,685		\$114,429	\$4,912	\$42,488	\$0	\$1,856	\$49,256	О.К.
42 43	TOTAL PLT. SPEC. OPER. EXP.	\$325,235		\$232,778	\$9,102	\$78,729	\$0	\$4,626	\$92,457	O.K.
44	TOTAL PLT. SPEC., ex SUPPORT	\$266,710		\$189,513	\$7,625	\$65,949	\$0	\$3,623	\$77,197	O.K.

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						lr	trastate			
		~~~			Message Telep	phone Service	Priva	ate Line	TOTAL	
	******* FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	interLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
58	NON-SPECIFIC OPER. EXP.:									
59 60	Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61	Oth. Pit. and Equip., Direct	0	V177	o	Ō	O	0	0	O	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	φ10,002 0	V179	φ36,515 0	\$1,550	φ17,225 0	0	Ψ1,352 0	φ20,307 0	0.K.
67 68 69	Total Network Oper. Exp.	\$78,882		\$58,315	\$1,990	\$17,225	\$0	\$1,352	\$20,567	О.К.
70 71	Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
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, <i>5</i> 39	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 79	Depr., PHFU	0	H38	0	O		0	0	0	O.K.
80 81	Total Depreciation Expense	\$362,974		\$267,747	\$9,251	\$80,056	\$0	\$5,920	\$95,227	O.K.
82	Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Amort., Intangible Assets	0	H41	Ô	Ō	Ö	ō	0	0	O.K.
84	Other Amortization	0	V189	0	Ō	Ō	Ō	ō	ō	O.K.
85 86	Direct Assigned Amort.	0	V190	0	0	0	0	0	0	O.K.
87 88	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 90	Total Depr. and Amort.	\$362,974		\$267,747	\$9,251	\$80,056	\$0	\$5,920	\$95,227	O.K.
91	TOTAL NON-SPEC. OPER. EXP.	\$441,856		\$326,063	\$11,241	\$97,280	\$0	\$7,272	\$115,793	O.K.

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						ı	ntrastate			
	******* FCC PART 36 *******	TOTAL	Source/	Interstate	lessage Telephone Se	ervice	Private Li	ine	TOTAL	
	Operating Expenses and Taxes	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
105 106	CUSTOMER OPERATIONS EXPENSE:									
107	Marketing, Allocable	\$0	G35	\$0		\$0	\$0	\$0	\$0	O.K
108 109	Marketing, Direct	0	V192	0	0	0	0	0	0	O.K
110	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K
112	Operator Service, Alloc.	\$307	G24	\$307	\$0	\$0	\$0	\$0	\$0	О.К
113	Operator Service, Direct	0	V194	0	•	O	Ō	0	Ō	O.K
114 115	Total Operator Service	\$307		\$307	\$0	\$0	\$0	\$0	\$0	0.K
116	Total Operator Service	φουτ		\$307	φυ	фО	Φ0	φυ	φU	U.N
117	Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K
118	Alphabetical Directory	87	G19	75		11	Ō	O	12	O.K
119	Foreign Directory	0	G46	0	0	0	0	0	0	О.К
120 121	Total Directory	\$87		\$75	 \$1	\$11	\$0	\$0	\$12	0.К
122 123	Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	**	**	0 14
124	Bus. Ofc., EU MTS & WATS	25,751	G37	эо 22,410	φυ 295	2,543	ъо 52	\$0 451	\$0	0.K 0.K
125	Bus. Ofc., EU Access, P/L & all Other	12,827	G38	11,163	295 147	2,543 1,267	26	225	3,341 1,664	0.K
126	Bus. Ofc., IXC Special Access	12,027	G39	11,103	0	1,207	20	225	1,664	0.K
127	Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	0.K
128	Bus. Ofc., IXC B & C Services	0	G40 G41	0	0	0	0	0	0	0.K
129	Coin Collect & Admin.	0	G42	0	0	0	0	0	0	0.K
130	Obiii Obiiosi & Adiisii.		G42	ŭ	U	U	U	U	U	U.N
131	Total Business Office	\$38,578		\$33,572	\$441	\$3,810	\$78	\$676	\$5,006	o.ĸ
132										
133	Cust. Svc., Direct	\$0	V205	\$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	O.K
135	Cust. Serv., Other B&C	15,116	G44	10,077	523	4,516	0	0	5,039	O.K
136	Cust. Serv., CABS	16,715	G45	8,358	868	7,490	0	0	8,358	O.K
137 138	Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K
139 140	Total Customer Service	\$36,889		\$19,519	\$2,146	\$15,224	\$0	\$0	\$17,370	O.K.
141 142	Total Bus. Ofc., Cust. Serv.	\$75,467		\$53,092	\$2,587	\$19,034	\$78	\$676	\$22,375	О.К.

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

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Sheet "J"	ENDING DECEMBER 31, 2002

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	Other		\$34,153 11.15%	\$3.808	000	\$3,808	1,254 0 0	\$2.554	0 955 23,780	28,543	1,209	\$29,752
	Billing and Collection	E	\$0 11.15%	80	000	\$0	0000	\$0	0 0 18,193	18,193	0//	\$18,963
	Common Transport	(5)	\$26,666 11.15%	\$2,973	000	\$2,973	979 0 0	\$1,994	0 745 51,861	0 55,579	2,353	\$57,932
отрапу	Information	(F)	\$0 11.15%	\$0	000	\$0	0000	\$0	0 0 20 0	0 84	-	\$10
Western Telephone Company	Local Switching	(E)	\$133,812 11.15%	\$14,920	000	\$14,920	4,912 0 0	\$10,008	0 3,741 91,272 5,528	109,933	4,655	\$120,116
	Common Line	(D)	\$151,885 11.15%	\$16,935	000	\$16,935	5,576 0 0	\$11,359	0 4,246 107,886 0	129,068	5,465	\$134,533
	Source	(C)	K52 B19		N37 N37 Direct		N67 N37 N37 Direct		29 29 0195 Direct	Direct 16+31+32+33	37	·
	Part 36 IntraLATA Total	(B)	\$346,516 11.15%	\$38,637	000	\$38,637	12,721 0 0	\$25,916	\$0 9,687 293,010 5,528	341,333 1	14,453	\$361,314
	****** FCC PART 69 ******* IntraLATA Revenue Requirement Summary	(A)	13 Net Investment 14 Rate of Return 15	16 Return on Rate Base 17			Interest Expense Capitalized Payroll Taxes Depreciation Adjustment Other Income Adjustments	After Tax Income	State Income Taxes Federal Income Taxes Operating Expenses and Taxes Uncollectibles	_	Gross Receipts Tax	TOTAL REVENUE REQUIREMENT
			~ + #	- +	20 21 21 21	3 23	24 25 26 27 28	3 29	33 33 34 4	38 37 38	8 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	£ 4

Sheet "K" ENDING DECEMBER 31, 2002

	******* FCC PART 69 ******* IntraLATA Investment Summary	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	Land and Support Assets	\$317,841	L25	\$84,852	\$156,518	\$0	\$36,142	\$0	\$40,330	O.K.
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 18	Cable and Wire Facilities	434,889	L117	356,439	0	0	45,695	0	32,754	O.K.
19 20	Total COE, IOT, C&WF	\$835,903		\$484,438	\$236,108	\$0	\$54,520	\$0	\$60,838	O.K.
21 22	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23	Total Tele. Pit. ex Intang.	\$1,153,744		\$569,290	\$392,626	\$0	\$90,661	\$0	\$101,167	O.K.
24 25	Total Intangible Assets	6,095	L144	3,007	2,074	0	479	0	534	O.K.
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	Ō	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 31	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
32 33	TOTAL TELEPHONE PLANT	\$1,202,607		\$593,400	\$409,254	\$0	\$94,501	\$0	\$105,452	O.K.
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 38	Accum. Amort. Tangible Plt.	0	M28	0	0	0	0		0	0.K.
39	Accum, Amort, Intangibles Accum, Amort, Other	0	M29 M30	0	0	0	0	0	0	0.K. 0.K.
40	Accum, Def. Inc. Taxes, Net	14,339	M47	7,075	4,880	0	1,127	. 0	1,257	0.K. 0.K.
41 42	plus:	14,555	10147	7,075	4,000	U	1,127	. 0	1,237	U.K.
43 44	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
45 46	NET TELEPHONE PLANT plus:	\$303,160		\$130,492	\$119,058	\$0	\$23,259	\$0	\$30,352	0.K.
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	Q.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 53	NET INVESTMENT	\$346,516 =========		\$151,885	\$133,812 =========	\$0 ======	\$26,666 ==========	\$0	\$34,153	O.K.

	FCC PART 69 ******* IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	LAND AND SUPPORT ASSETS:									
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 19	Total Land Assets	\$2,713		\$724	\$1,336	\$0	\$308	\$0	\$344	O.K.
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 24	Total Support Assets	\$315,129		\$84,127	\$155,182		\$35,833	\$0	\$39,986	O.K.
25 26	Total Land and Supp. Assets	\$317,841		\$84,852	\$156,518	\$0	\$36,142	\$0	\$40,330	O.K.
27 28	CENTRAL OFFICE EQUIPMENT:									
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30 31	Operator Sys., Other	0	(1)	0	0	0	0	0	0	O.K.
32 33	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	0.K.
35 36	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
37 38	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
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 43	Total Local Switching	\$236,108		\$0	\$236,108	\$0	\$0	\$0	\$0	O.K.
44	Total Switching	\$236,108		\$0	\$236,108	\$0	\$0	\$0	\$0	O.K.

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	******* FCC PART 69 ******* IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
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	(1)	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	(1)	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 67	COE H/R Assigned	. 0	Direct	0	0	0	0	0	0	O.K.
67 68 69	Total COE Transmission	\$164,907		\$127,999	\$0	\$0	\$8,825	\$0	\$28,083	O.K.
70 71	Total Central Office Equip.	\$401,014		\$127,999	\$236,108	\$0	\$8,825	\$0	\$28,083	о.к.
71 72 73	IOT EQUIPMENT:									
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76 77	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
78 79	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80 81	CABLE AND WIRE FACILITIES:									
82	Exchange PL and WATS	\$21,269	(1)	\$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	O	0	0	0	0	0	O.K.
85 86 87	Total Exchange Line C&WF	\$377,708		\$356,439	\$0	\$0	\$0	\$0	\$21,269	O.K.
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	0.K.
90	Exchange Trank, 1 E		Direct							O.K.
91 92	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93	Interexchange Message	\$35,263	(G)	\$0	\$0	\$0	\$35,263	\$0	\$0	O.K.
94	Interexchange PL, WATS	11,485	(1)	0	0	0	0	0	11,485	0.K.
95 96	Interexchange Assigned	0	(G)	ō	0	ŏ	Ö	ō	0	O.K.
97	Total Interexchange C&WF	\$46,749		\$0	\$0	\$0	\$35,263	\$0	\$11,485	O.K.

					•	-				
	****** FCC PART 69 ******* IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(<u>O</u>	(D)	(E)	(F)	(G)	(H)	(5)	
111	H/R C&WF, Message H/R C&WF WATS	\$10,432	(<u>0</u>)	og c	<u>g</u> -	og c	\$10,432	₽	80	O C X; X
113		0	Direct	0	0 0	0	0 0	0	0	0 S X
122	Total Host/Remote C&WF	\$10,432		\$0	\$0	80	\$10,432	0\$	\$0	O.K.
117	Total Cable and Wire Facil.	\$434,889		\$356,439	\$0	\$0	\$45,695	0\$	\$32,754	O. K
138	TANGIBLE ASSETS:									
120	and ond Strongt Leases	Ş	aciv	c	c	c	c	c	c	2
122		?	0	o	•	>	•	5	5	
123		\$0	32	\$0	0\$	\$0	\$0	\$0	80	O.K.
124		0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0 0	39	00	0 0	00	0 0	00	0 0	0 0 7. 7
127		•	}	9		9		P		;
128	Total COE Leases	\$0		\$0	\$0	0\$	0\$	\$0	\$0	O.K
128	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
132	C&WF Leases	\$	117	0	o	0	0	0	0	O.K.
133				;	;	;				
135	lotal Capital Leases	0\$		\$0	0\$	\$0	80	\$0	\$0	0.K
136		\$0	N37	0	0	0	0	0	0	O.K
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0.K
139	Total Leasehold Improvementsa	\$0		0\$	\$0	0\$	0\$	0\$	\$0	0.K
140 141	Total Tangible Assets	80		\$0	\$	0\$	\$0	O\$	90	0 .K
142 143										
4 4 5 4	TOTAL INTANGIBLE ASSETS	\$6,095	N37	\$3,007	\$2,074	\$0	\$479	0\$	\$534	0.K
146 147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	0.K

	******** FCC PART 69 ******** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161 162	PLANT UNDER CONSTRUCTION:									
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	OLASS B BEB STOCK									
171 172	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
173	MATERIALS AND SUPPLIES	\$34,355	N37	#4C 0E2	644.004		00.700			- 14
174	WIATERIALS AND SUFFLIES	φ34 ₁ 333	NOT	\$16,952	\$11,691	\$0	\$2,700	\$0	\$3,012	O.K.
175	CASH WORKING CAPITAL	\$9,001	N37	\$4,441	\$3,063	\$0	\$707	\$0	#700	0.14
176	57.5.1 77.5. WWW. 57.1 117.E	ψο,σστ	1407	Ψ-1,1	φυ,υου	40	φιυι	φU	\$789	O.K.
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

	******** FCC PART 69 ******* IntraLATA Reserves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	ACCUM. DEPRECIATION, TPIS:									
15	Support Assets	\$208,799	N28	\$55,742	\$102,821	\$0	\$23,743	\$0	\$26,494	O.K.
16	• •	182,495	L44	0	182,495	ō	0	0	0	0.K.
17	COE Operator	0	L32	o o	0	ō	Ö	Ö	ō	O.K.
18	COE Transmission	106,937	L68	83,003	Ō	ō	5,722	Ō	18,211	O.K.
19	IOT Equipment	0	L78	0	Ō	Ō	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	O	N37	. 0	0	0	· 0	0	· o	O.K.
22 23	Total Accum. Depr., TPIS	\$885,108		\$455,833	\$285,316	\$0	\$70,115	\$0	\$73,843	O.K.
24 25 26	ACCUM. AMORTIZATION:									
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	Ō	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	Ō	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	Tatal Assum Dana (Aman)	\$885,108		#4FF 800	BODE 046	#0	\$70.44E	# 0	670.040	01/
34 35 36	Total Accum. Depr./Amort.	\$885,108		\$455,833	\$285,316	\$0	\$70,115	\$0	\$73,843	O.K.
37 38	ACCUM. DEF. INC. TAXES, NET:									
39	Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	L44	0	0	0	0	0	0	O.K.
41	COE Operator	0	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	L68	O	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 46	Unclassified	14,339	N37	7,075	4,880	0	1,127	0	1,257	O.K.
47	Total Accum. Def. Inc. Taxes	\$14,339		\$7,075	\$4,880	\$0	\$1,127	\$0	\$1,257	O.K.

	******* FCC PART 69 ******* Apportionment Factors	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14 15 16	Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities	\$401,014 0 434,889	L70 L78 L117	\$127,999 0 356,439	\$236,108 0 0	\$0 0 0	\$8,825 0 45,695	\$0 0 0	\$28,083 0 32,754	O.K. O.K. O.K.
17 18 19	Total Factor	\$835,903 1.000000		\$484,438 0.579539	\$236,108 0.282458	\$0 0.000000	\$54,520 0.065222	\$0 0.000000	\$60,838 0.072781	O.K. O.K.
20 21 22	Sum: Sw., Trans., Other Factor	\$351,465 1.000000	17	\$0 0.000000	\$236,108 0.671782	\$0 0.000000	\$54,520 0.155121	\$0 0.000000	\$60,838 0.173097	O.K. O.K.
23 24 25	Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message	\$401,014 0 78,449	L70 L78 L117-83	\$127,999 0 0	\$236,108 0 0	\$0 0 0	\$8,825 0 45,695	\$0 0 0	\$28,083 0 32,754	O.K. O.K. O.K.
26 27 28 29	Total Factor	\$479,463 1.000000		\$127,999 0.266962	\$236,108 0.492441	\$0 0.000000	\$54,520 0.113710	\$0 0.000000	\$60,838 0.126887	O.K. O.K.
30 31 32 33 34 35	General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment	\$317,841 401,014 0 434,889	L25 13 14 15 L177	\$84,852 127,999 0 356,439 0	\$156,518 236,108 0 0 0	\$0 0 0 0	\$36,142 8,825 0 45,695	\$0 0 0 0	\$40,330 28,083 0 32,754 0	O.K. O.K. O.K. O.K. O.K.
36 37 38	Total Factor	\$1,153,744 1.000000		\$569,290 0.493428	\$392,626 0.340306	\$0 0.000000	\$90,661 0.078580	\$0 0.000000	\$101,167 0.087686	0.K. 0.K.
39 40 41	Sum: Com. Ln., Sw., Trans. Factor	\$1,052,577 1.000000	36	\$569,290 0.540853	\$392,626 0.373014	\$0 0.000000	\$90,661 0.086133	\$0 0.000000	\$0 0.000000	0.K. 0.K.
42 43 44	COE Cat. 2 Factor IOT Cat. 1 Factor	1.000000 1.000000	Direct Direct	0.000000 1.000000	0.000000 0.00000	0.000000 0.000000	1.000000 0.000000	0.000000 0.000000	0.000000 0.000000	O.K. O.K.
45 46	Total TPIS Factor	\$1,159,839 1.000000	K26	\$572,297 0.493428	\$394,700 0.340306	\$0 0,000000	\$91,140 0.078580	\$0 0.000000	\$101,702 0.087686	O.K. O.K.

	******* FCC PART 69 ******* Apportionment Factors	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)		
60 61 62	Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.00000 0.00000	0.00000 0.00000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	O.K. O.K.	
63	"BIG THREE" Expenses Factor	\$121,652 1.000000	0171	\$42,699 0.350994	\$31,919 0.262382	\$11 0,000086	\$26,783 0.220159	\$10,729 0.088191	\$9,512 0.078190	O.K.	(0)
66		\$346,516 1.000000	J13	\$151,885 0.438320	\$133,812 0,386164	\$0 0.000000	\$26,666 0.076954	\$0 0.000000	\$34,153 0.098562	O.K. O.K.	

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 intraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	PLANT SPEC. OPER, EXPENSE:									
15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 17	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
18 19	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20	General Support, Alloc.	\$13,783	N30	\$3,679	\$6,787	\$0	\$1,567	\$0	\$1,749	O.K.
21 22	General Support, Direct	0	Direct	0	0		0	0	0	O.K.
23 24	Total General Support Exp.	\$13,783		\$3,679	\$6,787	\$0	\$1,567	\$0	\$1,749	О.К.
25	Central Office Eq., Alloc.	\$25,228	N31	\$8,052	\$14,854	\$0	\$555	\$0	\$1,767	O.K.
26 27	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
28 29	Total COE Exp.	\$25,228		\$8,052	\$14,854	\$0	\$555	\$0	\$1,767	O.K.
30	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	0.K.
31	Other IOT	0	N43	0	0	0	0	0	0	O.K.
32 33	IOT Direct	0	Direct		0		0	0		O.K.
34 35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36	Cable & Wire, Alloc.	\$24,647	N33	\$20,201	\$0	\$0	\$2,590	\$0	\$1,856	O.K.
37 38	Cable & Wire, Direct	19,697	Direct	0	0	0	19,697	0	<u> </u>	O.K.
39 40	Total C&WF Exp.	\$44,344		\$20,201	\$0	\$0	\$22,287	\$0	\$1,856	O.K.
41 42	TOTAL PLT. SPEC. OPER. EXP.	\$83,355		\$31,933	\$21,641	\$0	\$24,409	\$0	\$5,372	O.K.
43	TOTAL PLT. SPEC., ex SUPPORT	\$69,572		\$28,254	\$14,854	\$0	\$22,842	\$0	\$3,623	O.K.

					*	*				
	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
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	ō	Direct	0	Ō	0	0	Ō	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	Total Network Oper. Exp.	φ10,577		φ10,766	φ5,247	φυ	41,212	-	\$1,302	O.K.
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	TOTAL NON SPEC OPER EVE	£104 EE0		#4E 070	640.480	ma.	#7 FC7	n.c	20.00	014
90	TOTAL NON-SPEC. OPER. EXP.	\$104,552		\$45,879	\$42,139	\$0	\$7,597	\$0	\$8,937	O.K.

Western Telephone Company

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	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$0	N37	\$0	\$0	\$O	\$0	\$0	\$0	O.K.
107 108	Marketing, Direct	0	Direct	0	0	. 0	0	0	0	O.K.
109 110	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	Ō	Direct	0	O	Ō	o	Ò	Ō	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.
118 119	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
120	Total Directory	\$11		\$0	\$0	\$11	\$O	\$0	\$0	O.K.
121	Total Billotory	ΨΠ		Ψο	ΨS	Ψ11	40	Ψ0	40	0
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(1)	Ō	Ō	Ö	Ō	Ó	Ō	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	ÌΗ)	0	0	0	0	2,995	. 0	O.K.
126	Bus. Ofc., EU Reserved	0	(1)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(1)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	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	0	00.040	4.15	_			•		_	
135 136	Cust. Serv., Msg. Process	\$3,218	(H)	0	0	0	0	3,218	0 0	O.K.
	Cust. Serv., Other B&C	4,516	(H)	0	-	0	_	4,516 0	_	O.K.
137 138	Cust. Serv., CABS Cust. Serv., EU Common Line	7,490	N21	0	5,032 0	0	1,162 0	=	1,296 0	0.K. 0.K.
139	Cust. Serv., EO Continon Line		(H)			U		0		O.K.
140 141	Total Customer Service	\$15,224		\$0	\$5,032	\$0	\$1,162	\$7,734	\$1,296	O.K.
142	Total BO, CS, OS, Dir.	\$19,721		\$0	\$5,032	\$11	\$1,162	\$10,729	\$2,788	O.K.

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

Sheet "O"

ENDING DECEMBER 31, 2002

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	FCC PART 69 InterLATA Revenue Requirement Summary	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14 15	Net Investment Rate of Return	\$36,155 11.15%	Q52 B19	\$17,448 11.15%	\$15,695 11.15%	\$0 11.15%	\$3,011 11.15%	\$0 11.15%	\$0 11.15%	0.K. 0.K.
16 17	Return on Rate Base	\$4,031		\$1,945	\$1,750	\$0	\$336	\$0	\$0	O.K.
18	AFUDC	\$0	T37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21 22 23	Net Return	\$4,031		\$1,945	\$1,750	\$0	\$336	\$0	\$0	O.K.
24	Interest Expense	\$1,326	T67	640	575	0	110	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	ō	0	ō	ō	O.K.
26	Depreciation Adjustment	ō	T37	ō	ō	ñ	ō	0	Ö	O.K.
27	Other Income Adjustments	0	Direct	o o	o o	n	0	0	ő	O.K.
28	Circi moonie rigasinonis		Direct							0.14.
29 30	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	Ô	0	. 0	Ó	0	O.K.
35 36	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
37 38 39	Basis for Gross Receipts Tax	34,851	16+31+32+33	14,008	12,373	2	5,793	2,418	257	O.K.
40 41 42	Gross Receipts Tax	1,453	37	584	516	O	241	101	11	O.K.
42 43 44	TOTAL REVENUE REQUIREMENT	\$36,304 ========		\$14,592	\$12,889	\$2 ======	\$6,034 =======	\$2,519 ======	\$268	O.K.

	******* FCC PART 69 ******* InterLATA Investment Summary	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	Land and Support Assets	\$34,047	R25	\$10,461	\$19,296	\$0	\$4,290	\$0	\$0	о.к.
15	Central Office Equipment	\$43.134	R70	\$14,826	\$27,348	\$0	\$959	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17 18	Cable and Wire Facilities	46,408	R117	41,287	0	ō	5,121		0	O.K.
19 20	Total COE, IOT, C&WF	\$89,542		\$56,114	\$27,348	\$0	\$6,080	\$0	\$0	O.K.
21 22	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23	Total Tele. Pit. ex Intang.	\$123,590		\$66,575	\$46,644	\$0	\$10,371	\$0	\$0	O.K.
24 25	Total Intangible Assets	0	R144	0	0	0	0	0	0	0.K.
26	Total Plant In Service	\$123,590		\$66,575	\$46,644	\$0	\$10,371	\$0	\$0	O.K.
27	Total Pit. Held Future Use	. 0	R147	0	0	ō	0	0	Ō	0.K.
28	Total ST PUC	0	R163	Ō	Ō	Ō	Õ	ō	ō	O.K.
29	Total LT PUC	4,557	R164	2,455	1,720	Ō	382	0	Õ	O.K.
30 31	Total Tel. Plt. Adjust.	0	R169	0	0	0	0		0	O.K.
32 33 34	TOTAL TELEPHONE PLANT	\$128,147		\$69,029	\$48,364	\$0	\$10,753	\$0	\$0	O.K.
34 35	less: Accum. Depr., Plt. in Serv.	95,026	S23	FD 646	00.045		7.000	_	_	
36	Accum. Depr., Pit. in Serv.	95,U26 0	S23 S27	53,216 0	33,815 0	0	7,996 0	0	0	O.K.
37	Accum, Amort, Tangible Plt.	0	S28	0	0	0	•	0	0	O.K.
38	Accum, Amort, Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum, Amort, Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	1,528	S47	823	577	0	128	0	0	0.K. 0.K.
41 42	plus:	1,520	547	023	5//	U	120	U	U	O.K.
43 44	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
45 46	NET TELEPHONE PLANT plus:	\$31,593		\$14,991	\$13,973	\$0	\$2,629	\$0	\$0	O.K.
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	3,666	R173	1,975	1,384	Ö	308	Ö	Ö	0.K.
49	Cash Working Capital	896	R175	483	338	0	75	Ō	0	O.K.
50 51	Equal Access Investment		R177	0	0	0	0	0	0	O.K.
52 53	NET INVESTMENT	\$36,155 =========		\$17,448 ===================================	\$15,695	\$0 ====================================	\$3,011 	\$0	\$0	O.K.

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	******* FCC PART 69 ******* InterLATA Investment Detail									
			Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	LAND AND SUPPORT ASSETS:									
15	Land Assets, Message	\$291	T28	\$89	\$165	\$0	\$37	\$0	\$0	O.K.
16 17	Land Assets, Private Line	0	T28	0	0	0	0	0	0	O.K.
18 19	Total Land Assets	\$291		\$89	\$165	\$0	\$37	\$0	\$0	O.K.
20	Support Assets, Message	33,757	T28	\$10,372	\$19,131	\$0	\$4,254	\$0	\$0	O.K.
21	Support Assets, Private Line	0,757	T28	φ10,572	φιο,τοι	0	0	0	0	0.K.
22										0
23 24	Total Support Assets	\$33,757		\$10,372	\$19,131	\$0	\$4,254	\$0	\$0	O.K.
25 26	Total Land and Supp. Assets	\$34,047		\$10,461	\$19,296	\$0	\$4,290	\$0	\$0	O.K.
27 28	CENTRAL OFFICE EQUIPMENT:									
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(1)	0	0	0	0	0	0	0.K.
31			.,						-	
32 33	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
35	Tandem Assigned	0	Direct	0	0	φυ 0	0	0	0	O.K.
36	•								*	0
37 38	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Local Switching	\$27,348	(E)	\$0	\$27,348	\$0	\$0	\$0	\$0	0.K.
40	Local Assigned	Ψ21,540	Direct	0	φ21,340 0	φ0	0	0	φ0 0	0.K.
41			=							0
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.

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	******* FCC PART 69 ******* InterLATA Investment	Part 36 InterLATA	Source or	Common	Local		Common	Billing and		
	Detail	Total	Apportion	Line	Switching	Information	Transport	Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	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	(1)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	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 73	IOT EQUIPMENT:									
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	Ō	(D)	Ō	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77 78 79	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80 81	CABLE AND WIRE FACILITIES:									
82	Exchange PL and WATS	\$0	(1)	\$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 87	Total Exchange Line C&WF	\$41,287		\$41,287	\$0	\$0	\$0	\$0	\$0	О.К.
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 92	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0		\$0	O.K.
93	Interexchange Message	\$4,085	(G)	\$0	\$0	\$0	\$4,085	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(1)	0	ō	0	0	O	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	О.К.

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	FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
111 112 113 114	H/R C&WF, Message H/R C&WF, WATS H/R C&WF, Assigned	\$1,036 0 0	(G) (I) Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$1,036 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
115	Total Host/Remote C&WF	\$1,036		\$0	\$0	\$0	\$1,036	\$0	\$0	O.K.
116 117 118	Total Cable and Wire Facil.	\$46,408		\$41,287	\$0	\$0	\$5,121	\$0	\$0	O.K.
119 120	TANGIBLE ASSETS:									
121 122	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$ 0	O.K.
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	Ō	Ō	Ō	O	0	Ò	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126 127	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
128 129	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
130 131	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132 133	C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
134 135	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137 138	Leasehold Impr., Direct	Ō	Direct	Ō	ō	Ō	Ō	Ō	0	О.К.
139	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141 142 143	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
144 145 146	TOTAL INTANGIBLE ASSETS	\$0	Т37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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	FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
161 162	PLANT UNDER CONSTRUCTION:								
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0
164	Long-term	4,557	T46	2,455	1,720	0	382	0	0
165 166 167 168	Total Plt. Under Const.	\$4,557		\$2,455	\$1,720	\$0	\$382	\$0	\$0
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0
170 171 172	CLASS B RTB STOCK	\$0	Т37	\$0	\$0	\$0	\$0	\$0	\$0
173 174	MATERIALS AND SUPPLIES	\$3,666	Т37	\$1,975	\$1,384	\$0	\$308	\$0	\$0
175 176	CASH WORKING CAPITAL	\$896	T37	\$483	\$338	\$0	\$75	\$0	\$0
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

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

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	******* FCC PART 69 ******* Apportionment Factors	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities	\$43,134 0	R70 R78	\$14,826 0	\$27,348 0	\$0 0	\$959 0	\$0 0	\$0 0	O.K. O.K.
15 16	Cavy Facilities	46,408	R117	41,287	0	0	5,121	0	0	O.K.
17 18 19	Total Factor	\$89,542 1.000000		\$56,114 0.626671	\$27,348 0.305423	\$0 0.000000	\$6,080 0.067905	\$0 0.000000	\$0 0.000000	0.K. 0.K.
20 21 22	Sum: Sw., Trans., Other Factor	\$33,429 1.000000	17	\$0 0.000000	\$27,348 0.818108	\$0 0.000000	\$6,080 0.181892	\$D 0.000000	\$0 0.000000	0.K. 0.K.
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	O	0	O.K.
25 26	C&WF, Excl. Exch. Message	5,121	R117-83	0	0	0	5,121	0	0	O.K.
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	1 43.5.	1.00000		0.007200	0.000140	0.000000	5.125555	0.000000	0.000000	0.14.
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 35	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
36	Total	\$123,590		\$66,575	\$46,644	\$0	\$10,371	\$0	\$0	O.K.
37	Factor	1.000000		0.538675	0.377414	0.00000	0.083911	0.00000	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	00	0.538675	0.377414	0.000000	0.083911	0.000000	0.000000	0.K.
41	·				0.077	0.00000	0.000011	0.00000	0,00000	0
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.

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	******* FCC PART 69 ******* Apportionment Factors	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)		
60 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.00000 0.00000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	0.000000 0.000000	O.K. O.K.	
63 64 65	"BIG THREE" Expenses Factor	\$13,758 1.000000	U171	\$4,973 0.361486	\$3,875 0,281655	\$1 0.000089	\$3,111 0.226119	\$1,625 0.118098	\$173 0.012558	O.K.	(0)
66 67	Net Investment Factor	36,155 1.000000	P13	17,448 0.482600	15,695 0,434106	0 000000,0	3,011 0.083294	0.000000	0.000000	O.K. O.K.	

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

	******** FCC PART 69 ******** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
57	NON-SPECIFIC OPER. EXP.:									
58 59 60	Oth. Pit. and Equip., Alloc. Oth. Pit. and Equip., Direct	\$0 0	T18 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
61 62 63	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64 65	Network Operations, Alloc. Network Operations, Direct	\$1,990 0	T18 Direct	\$1,247 0	\$608 0	\$0 0	\$135 0	\$0 0	\$0 0	0.K. 0.K.
66 67 68	Total Network Oper. Exp.	\$1,990		\$1,247	\$608	\$0	\$135	\$0	\$0	O.K.
69 70	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71 72	Depr., Support Assets Depr., COE Switching	\$3,296 2,518	R23 R44	\$1,013 0	\$1,868 2,518	\$0 0	\$415 0	\$0 0	\$0 0	O.K. O.K.
73	Depr., COE Operator	0	R32	Ō	0	. 0	Ō	Ō	ō	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 78	Depr., PHFU	0	R147	0	0	0	0	0		O.K.
79 80	Total Depreciation Expense	\$9,251		\$4,128	\$4,386	\$0	\$737	\$0	\$0	O.K.
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort, Intangible Assets	0	R144	0	0	O	O	0	O	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 85	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
86 87	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88 89	Total Depr. and Amort.	\$9,251		\$4,128	\$4,386	\$0	\$737	\$0	\$0	O.K.
90	TOTAL NON-SPEC. OPER. EXP.	\$11,241		\$5,376	\$4,994	\$0	\$872	\$0	\$0	O.K.

					<u>.</u>					
	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
104 105	CUSTOMER OPERATIONS EXPENSE:									
106	Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 108	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
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, Alloc.	φυ	Direct	Ψ0	0	0	φυ Q	0	0	0.K.
113										
114 115	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	o.K.
117	Alphabetical Directory	1	(F)	0	0	1	0	0	0	O.K.
118	Foreign Directory	ó	Direct	ō	ō	Ó	ō	Ō	Ō	O.K.
119 120	Total Directory	\$1		\$0	\$0	\$1	\$0	\$0	\$0	o.K.
121	Total Directory	Ψι		ΨΟ	ΨΟ	Ψ1	ΨΟ	ΨΟ	Ψυ	0.14.
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(1)	0	0	0	0	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	(1)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(1)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132	Total Business Office	\$520		\$0	\$0	\$0	\$0	\$347	\$173	o.K.
133 134	Total Business Office	\$520		ΦU	ΦU	ΦU	ŞU	4347	\$173	U.K.
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.

	-				·					
	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
158 159	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 <i>0</i>	142 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
160 161 162	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$ 0	\$0	O.K.
163 164	TOTAL CUSTOMER OPER. EXP.	\$2,666		\$0	\$710	\$1	\$158	\$1,625	\$173	O.K.
165 166	"BIG-THREE" EXPENSES:									
167	Total Plt. Specific Exp.	\$9,102	41	\$3,726	\$2,557	\$0	\$2,818	\$0	\$0	O.K.
168	Total Pit Non-specific Exp.	1,990	62 + 67 +69	1,247	608	0	135	0	Ō	O.K.
169 170	Total Customer Operations	2,666	163	0	710	1	158	1,625	173	О.К.
171 172	TOTAL "BIG THREE" EXPENSES	\$13,758		\$4,973	\$3,875	\$1	\$3,111	\$1,625	\$173	O.K.
173 174	CORPORATE OPERATIONS EXPENSE:									
175	Exec. and Planning, Alloc.	\$1,256	T64	\$454	\$354	\$D	\$284	\$148	\$16	O.K.
176 177	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	О.К.
178 179	Total Exec. and Planning	\$1,256		\$454	\$354	\$0	\$284	\$148	\$16	O.K.
180	Admin. & General, Allocable	\$5,460	T64	\$1,974	\$1,538	\$0	\$1,235	\$645	\$69	O.K.
181 182	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
183 184	Total Admin. and Gen.	\$5,460		\$1,974	\$1,538	\$0	\$1,235	\$645	\$69	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$6,716		\$2,428	\$1,891	\$1	\$1,519	\$793	\$84	O.K.
187 188	NON-INCOME TAXES:									
189	Non-income Taxes, Allocable	\$79	T37	\$43	\$30	\$0	\$7	\$0	\$0	O.K.
190 191 192	Non-income Taxes, Direct	0	Direct	0	0 	0	, o	0	φο 0	O.K. O.K.
193	Total Non-income Taxes	\$79		\$43	\$30	\$0	\$7	\$0	\$0	O.K.
195	TOTAL OPER. EXP. AND TAXES	\$29,804		\$11,572 ========	\$10,182 =======	\$2 =======	\$5,373 ========	\$2,418	\$257	O.K.

Sheet "U"

ENDING DECEMBER 31, 2002

Sheet "V" Input Documentation, Page 1

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME PERIOD ADDRESSED RUN DATE AND TIME Western Telephone Company ENDING DECEMBER 31, 2002

23-Jun-03

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

									(n:	trastate					
		TOTAL	Source/	Interstate		Messa	ge Telepho	one Service	•		Priva	ite Line		TO	ΤΔΙ
	******* FCC PART 36 *******	COMPANY	Allocator	and Other		InterLA	TA	IntraLA	ΤΑ 	InterLA	TA	IntraLA	TA	INTRAS	
	(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		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

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company ENDING DECEMBER 31, 2002

Intrastate

					_	Messan	Telenh	none Serv	ice		Priv	ate Line			
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other		interLATA	<u>`</u> _	IntraL		InterLA		IntraLA	 ТА	TO INTRA	TAL STATE
	(A)	(B)	(C)	(D)		(E)	•	(F)	(G)	-	(H)			(1)
					•		O		0		0		0		0
70	CAT 2 CP Equipment	0			0		U		U		U		U		U
71	Reserved	0		****											
72	Reserved	1,637,698													
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	0e0,160,1			0		0		0		0		0		0
74	Other CAT 1 C&WF	67,978			U		U		U		·		Ū		J
75	CAT 2 C&WF	018,10 N			0	****	0		0		0		0		0
76	CAT 2 C&WF, Wideband	•			U		U		U		U		U		Ū
77	CAT 3 Joint Message & PL/WATS	117,725 0													
78	Reserved	υ 1			0		0	_	0		0	_	0		0
79	CAT 3 Direct	•			U		U		U		U		U	_	U
80	CAT 4 Message CAT 4 WATS	88,418			0		0		0		0		0		0
81		0	_		0		Ö		0		Ö		0		o
82	CAT 4 Direct	0			U		U		U		U		U	_	Ü
83	Allocable Support Leases	U			0		0	_	0		0		0		0
84	Direct Support Leases	U			U		U		U		U		U	_	U
85	COE Operator COE Tandem Switch	0				*****									
86	COE Local Switch	0	_												
87 88	COE Local Switch	0													
89	COE Transmission	0			0		0		a		0		0		0
90	IOT Leases	0			0		Ö		0		0		o		0
91	C&WF Leases	0			0		0		0		0		Ö		n
92	Leasehold Imp. Land etc.	0			U		J		Ū		Ū	_	Ŭ		•
93	Leasehold Imp. COE Switching	0													
94	Leasehold Imp. COE Operator	0								_					
95	Leasehold Imp. COE Trans.	0				_									
96	Leasehold Imp. IOT	0			n	_	0		0		0		0		0
97	Leasehold Imp. C&WF	0			0		0		ō		0		ő		ő
98	Leasehold Imp. Other	0			0		0		n		Ö		Ö		Ô
99	Allocable Acct. No. 2690	0	_	_	Ü		U	_	U		Ū	_	Ü		ŭ
100	Direct Acct, No. 2690	6,095			0		0		6,095		0		0		6,095
101	Materials and Supplies	151,028			Ü		Ū		0,000		Ū		·		0,000
102	RTB Stock	151,028				_									
102	Tele. Plt. Adjust Alloc.	0	_												
103	Tele. Plt. Adjust Direct	0	_		n		0		0		0		0		0
105	Other Assets, Net	0	_		n		0		0		Ö		0		0
105	Other Liab., Def. Cr., Net	n	-		ñ		o o		0		ō		ő		ō
,00	Other Liab., Der. Or., Net	U			J		٠		J		J		Ū		•

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company ENDING DECEMBER 31, 2002

Intrastate

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		TOTAL	Source	Interstate and Other		Message Telephone Service		vice	Private Line				TOTAL		
	******* FCC PART 36 *******	COMPANY	Source/ Allocator			InterLATA		IntraLATA		InterLATA		IntraL	ATA	INTRASTATE	
	(A)	(B)	(C)	(D)		(1	Ξ)	(1	 F)	(G)	(1	H)		(l)
123	TPUC Short Term, Alloc.	0													
124	TPUC - Short Term, Direct	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
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
136	Accum. Amort., Tangible Inv.	0													
137	Accum. Amort., Intang. Inv.	0													
138	Accum. Amort., Other	0			0		0		0		0		0		0
139	Acc. Def. IT Support Assets	0													
140	Acc. Def. IT COE Switching	0													
141	Acc. Def. IT COE Operator	0													
142	Acc. Def. IT COE Trans.	0													
143	Acc. Def. IT IOT Equipment	0													
144	Acc. Def. IT C&WF	0													
145	Acc. Def. IT Unclassified	60,642		44,7	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
150	General Support, Alloc.	58,525													
151	General Support, Direct	0			D		0		0		0		0		0
152	Central Office Eq., Alloc.	103,025				****									
153	Central Office Eq., Direct	0			0		0		0		0		0		0
154	Cust. Premises Equip.	0													
155	Coinless Pay Phone Exp.	0													
156	Other IOT	0				*****									
157	IOT Direct	0			0		0		0		0		0		0
158	Cable & Wire, Alloc.	108,353										•			
159	Cable & Wire, Direct	55,332		33,3	54		2,282		19,697		0		0		21,978
									•						•

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company ENDING DECEMBER 31, 2002

Intrastate

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		TOTAL	Source/ Allocator	Interstate and Other		Messa	ge Telep	hone Servio	æ	Private Line			тот	rai .	
	******* FCC PART 36 ******	COMPANY				InterLATA IntraLATA		TA	InterLATA		IntraLATA		INTRASTATE		
	(A)	(B)	(C)	(D)	•	(E)		(F)		(G)		(H)	1	((1)
176	Oth. Plt. and Equip., Alloc.	0													
177	Oth, Plt. and Equip., Direct	0			0		0		0		0		0		0
178	Network Operations, Alloc.	78,882						*****							
179	Network Operations, Direct	0			0		0		0		0		0		0
180	Total Access Expense	0			0		0		0		0		0		0
181	Depr., Support Assets	130,650													
182	Depr., COE Switching	89,966													
183	Depr., COE Operator	0													
184	Depr., COE Transmission	48,920													
185	Depr., IOT Equipment	0													
186	Depr., C&W Facilities	93,438													
187	Amort., Tangible Assets	0													
188	Amort., Intangible Assets	0													
189	Other Amortization	0			0		0		0		0		0		0
190	Direct Assigned Amort.	0			0		0		0		0		0		0
191	Marketing, Allocable	0						*****							
192	Marketing, Direct	0			0		0		0		0		0		0
193	Operator Service, Alloc.	307													
194	Operator Service, Direct	0			0		0		0		0		0		0
195	Classified Directory	0			0		0		0		0		0		0
196	Alphabetical Directory	87				_									
197	Foreign Directory	0													
198	Bus. Ofc., EU Presubscription	0													
199	Bus. Ofc., EU MTS & WATS	25,751													
200	Bus. Ofc., EU Access, P/L & all Other	12,827													
201	Bus. Ofc., IXC Special Access	0													
202	Bus, Ofc., IXC Switched Access	0													
203	Bus, Ofc., IXC B & C Services	0	_			_									
204	Coin Collect & Admin.	0						-							
205	Cust. Svc., Direct	0	***		0		0		0		0		0		0
206	Cust. Serv., Msg. Process	5,058													
207	Cust. Serv., Other B&C	15,116													
208	Cust. Serv., CABS	16,715													
209	Cust. Serv., EU Common Line	0			0		0		0		0		0		0
210	Other Cust. Serv., Alloc.	0													
211	Other Cust. Serv., Direct	63			63		0		0		0		0		0
212	Exec. and Planning, Alloc.	43,098													
213	Exec. and Planning, Direct	0			0		0		0		0		0		0

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company ENDING DECEMBER 31, 2002

Intrastate

			Source/		Messa	Message Telephone Service			Private Line		
	****** FCC PART 36 ******	TOTAL COMPANY		Interstate and Other	InterLA	.TA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	· (D)	(E)	(F)	(G)	(H)	(1)	
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	
251 252	Other Revenue Taxes	0		0		0	0	0	0	0	

Sheet "V" Input Documentation, Pag

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

2,214

197

Western Telephone Company ENDING DECEMBER 31, 2002

Interstate Intrastate Private Line Private Line TOTAL TOTAL Source/ ******* FCC PART 36 ******* COMPANY AllocatorOther IntraLATA InterLATA IntraLATA INTRASTATE InterLATA (C) (D) (E) (F) (G) (H) (I) 271 Working Loops 1,155 15 10 0 0 15 Equivalent Interexchange Cct. Miles Interexchange Circuit Terminations

135

28

0

0

0

0

216

100

216

100

0

0

INTRASTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE: 06/23/03

COMPANY: Western Telephone Company

YEAR: 2002

		Revenue	Originating	Terminating	Total	Orginating	Terminating
		Requirement	MOU	MOU	MOU	Rate	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

BALANCE SHEET DECEMBER 31, 2002 AND 2001

ASSETS	
	2002 2001
CURRENT ASSETS: Cash Temporary Cash Investments Due from Customers Other Accounts Receivable Current Portion of Note Receivable Materials and Supplies Prepaid Expenses Income Taxes Receivable Total Current Assets	\$ 181,206 \$ 377,8 92,525 89,6 21,349 22,3 121,099 98,4 1,146 1,09 151,028 142,2 5,860 4,4 32,696 54,4 606,909 790,3
INVESTMENTS AND OTHER ASSETS: Investments Notes Receivable Nonregulated Equipment, Net Intangible Assets, Net Deferred Income Taxes Total Investments and Other Assets	118,987 116,26 372 1,56 282,117 23,06 151,391 60,642 40,34 613,509 181,24
TELECOMMUNICATIONS PLANT: In Service Plant Held for Future Use Total Telecommunications Plant Less Accumulated Depreciation Net Telecommunications Plant	4,975,0824,673,40180,8732,445,155,9554,675,853,830,6193,482,271,325,3361,193,57

TOTAL ASSETS

PRELIMINARY COPY

\$ 2,545,754

\$ 2,165,207

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

PRELIMINARY COPY

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

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

PRELIMINARY COPY

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

			200	02			200)1	
		Three		Six		Three		Six	
	ס	Months	%	Months	%	Months	%	Months	_%
OPERATING REVENUES:									
Local Network	m	\$ 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	2	7,376	2.4	(5,666)	(.9)	3,192	1.2	3,868	.7
Total Operating Revenues		307,378	100.0	600,890	100.0	266,437	100.0	540,827	100.0
	PRELIMINARY								
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	\supseteq	23,848	7.8	42,467	7.1	32,185	12.1	55,289	10.2
Customer	СОРУ	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	<u> 12,573</u>	<u>4.7</u>	40,603	7.5
Total Operating Expenses		302,912	<u>98.6</u>	568,175	94.6	289,891	108.8	545,736	100.9
OPERATING INCOME (LOSS)		4,466	1.4	32,715	5.4	(23,454)	(8.8)	(4,909)	<u>(.9</u>)
OTHER INCOME AND (EXPENS	ES):								
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 (Expe	enses)	8,518	2.8	19,886	3.3	1,967	.7	(1,728)	(.3)
INTEREST EXPENSE		(18,298)	(6.0)	(31,359)	(5.2)	(12,088)	(4.5)	(23,076)	(4.3)
NET INCOME (LOSS)		\$ (5,314)	<u>(1.8</u>)%	\$ 21,242	<u>3.5</u> %	<u>\$ (33,575</u>)	(12.6)%	\$ (29,713)	(5.5)%

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

			20	02			200)1	
		Three		Six		Three		Six	
		<u>Months</u>	_%_	Months	%	Months	%	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)		(206)	(.1)	114		3,732	1.4	(1,536)	(.3)
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		57,412	18.7	112,856	18.8	21,886	8.2	41,520	7.7
GROSS INCOME		57,206	18.6	112,970	18.8	25,618	9.6	39,984	7.4
EXPENSES:	P								
Internet Expense	m	8,595	2.8	16,640	2.8	6,649	2.5	15,868	2.9
Depreciation	111	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	5	9,521	3.1	17,719	2.9	****	_		-
Total Expenses	2	42,237	13.7	80,305	13.4	19,343	7.2	39,038	7.2
INCOME	LIMINARY	\$ 14,969	4.9%	\$ 32,665	5.4%	\$ 6,275	2.4%	\$ 946	.2%

December 31		
ADJUSTED	TRIAL BALANCE REPORT	Adjusted
Account	Description	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- WCI	13,889.05
1190.910	Receivable-WS Sprint	2,712.53
	· · · · · · · · · · · · · · · · · · ·	
1190.930	Receivable-Global Crossing	3,698.43
1190.940	Receivable-lonex	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

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

ADJUSTED TRIAL BALANCE REPORT

ADJU21ED	I RIAL 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	0.00
0120.000	Total General Support *	62,322.94
	Total Contra Support	02,022.01
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>
0000.000	Total Network Operations Expense	78,882.33
	Total Network Operations Expense	70,002.00
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	70,453.83
	Total Customer Operations	77,161.62
	·	,
6711.000	Executive	43,098.04

TRIALBAL.xls. Expense Page 3 of 4

ADJUSTED TRIAL BALANCE REPORT

ADJUSTED TR	RIAL 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>
1240.000	otato : ming i ooo	Total 7240	26,054.50
		1010, 12-10	20,00-1.00
7270.000	Labor Clearing		
7280.000	Benefit Clearing		
, 200.000	Donom Globining		
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
7990.400	CPE Repairs		34,250.34
7990.600	Depr Nonreg		17,303.34
	Install & Repair Exp		27,339.51
7990.700	·		•
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 Repains/Labor		168.50
8600.000	Internet ATM Circuit		0.00

GENERAL SUPPORT FACILITIES A/C 2110 Land & Support Assets Support Assets Land		PRGRM LINE # A 95	2002 EOY Trial Bal. C	2002 Adjustments D (\$23,221) (\$296)	2 .	2002 EOY Adj. Amount E=C+D \$1,338,122 \$11,519
Lailu		50			- .	
	TOTAL GSF		\$1,373,158	(\$23,517)		\$1,349,641
CENTRAL OFFICE EQUIPMENT						
A/C 2210 COE-Switching						
Cat 2-Tandem Switching		100	<u>\$0</u>	\$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				000 450		000 450
4.11 Exch Wideband		106	\$0	\$20,153	1.	\$20,153
4.12 Ex Trk EAS		107	\$0	\$0	40.	\$0
4.13 Ex Line		108	\$617,905	(\$49,955)	1,3	\$567,950
Cat 4.2-Interexchange		440	C O	¢0		0.0
4.22 Interexchange Wideband		110 111	<u>\$0</u> \$0	\$0 \$40,278	1	\$0 \$40,278
4.23 All Other 4.23 Direct Assignment		112	\$0	\$0	٠.	\$0
Cat 4.3-Host/Remote		112	ΦΟ			Ψ0
Joint		114	\$0	\$32,231	1	\$32,231
WATS		115	\$0	\$0	•	\$0
VII.10		.,,				
	TOTAL COE		\$1,642,982	(\$5,330)		\$1,637,652
INCORMATION ORIGITEDIA COLUBI	MENT					
INFORMATION ORIG/TERM EQUIP	VIENT					
A/C 2310 Info Orig/Term Equipment		120	\$10,983	(\$10,983)	8	\$0
Cat 1-Other IOT Equip		121	\$0,983	\$0	· ·	\$0
Direct Assignment Cat 2-Cust Premises Equip		122	\$47,123	(\$47,123)	3	\$0
Cat 2-oust Fremises Equip		122	Ψτ,120	(ΨΨΥ,120)	Ü	Ψ0
	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		4.077				60
Wideband Exchange		127	<u>\$0</u>	\$0	4	\$0
EAS 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	т	\$0
Cat 4-Host/Remote C&WF		,51				
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

	PRGRM LINE#	2002 EOY Trial Bal.	2002 Adjustments		2002 EOY Adj. Amount E=C+D
	A	<u>C</u>	D	_	<u> </u>
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 & SUPPLI	ES				
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	12,13	\$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)	2	\$886,619
COE - Switching	158	\$794,986	(\$39,801)	. – <u>–</u> 5	\$755,185
COE - Transmission	159	\$388,586	\$39,801	5	\$428,387
Info Orig/Term Equip	160	\$47,123	(\$47,123)	. 8 –	\$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 Tangebles	166	\$0	\$0	_	\$0
A/C 3500 Accum Amort Intangebles	167	\$0	\$0	. –	\$0
A/C 3600 Accum Amortization Other	168	\$0	\$0		\$0
TOTAL ACCUM DEPRECIATION TPIS	3	\$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 Currrent 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 DEPOSI	тѕ	\$3,891,261	(\$59,677)		\$3,831,584
TOTAL NET PLAN	т	<u>\$1,426,704</u>	<u>(\$21,181)</u>	<u> </u>	\$1,405,523

	PRGRM LINE# A	2002 EOY Trial Bal. C	2002 Adjustments	_	2002 EOY Adj. Amount E=C+D
PLANT SPECIFIC EXPENSES		***************************************		_	
A/C 6110 Network Support Expenses					
Joint	183	\$0	\$0		\$0
Direct Assignment	184	\$0		_	\$0
A/C 6120 General Support Expenses					
Joint	187	\$62,323	(\$3,798)	2	\$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)	11,14	\$108,353
Direct Assignment	200	\$0	\$55,332	11	\$55,332
				_	
TOTAL PLANT SPECIFIC EXPENSES		\$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)	14,15	\$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)	. 2 _	\$130,650
COE-Switching	212	\$94,708	(\$4,742)	. 5 _	\$89,966
Equal Access Depreciation Expense	213	\$0	\$0		\$0_
COE-Transmission	214	\$44,178	\$4,742	. 5 _	\$48,920
Info Orig/Term Equip	215	\$2,133	(\$2,133)	. 8 _	\$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	<u>\$0</u>	\$0		\$0_
Extraordinary Switch Retirement Amort Exp.	221	\$0	\$0		\$0
TOTAL PLT NON-SPECIFIC EXPENSES		\$496,964	(\$55,108)	-	\$441,856

		2002	2002		2002
	PRGRM	EOY			EOY Adj.
	LINE#	Trial Bal.	Adjustments		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	\$87	6 _	\$87
Foreign	232	\$0	\$0	-	\$0
Call Completion - Operator Assist	233	\$0	\$307	6 _	\$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)	6,9	\$12,827
Cat 1 - LBOE EU Sv Order Direct Assgnment	237	\$0	\$0_	_	\$0
Cat 1 - LBOE EU Pmt & Collect	238	\$0	\$22,402	6 _	\$22,402
Cat 1 - LBOE EU Billing Inquiry	239	\$0	\$3,349	6 _	\$3,349
Cat 1 - LBOE EU Coin Collect	241	\$0_	\$0	6,8	\$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	6 _	\$5,058
Cat 2 Other Billing & Collecting	246	\$0	\$15,116	6	\$15,116
Cat 2 CABS	247	\$0	\$16,715	6 _	\$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	9 _	\$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)	7,13	\$187,378
Direct Assignment Interstate	262	\$0	\$0	_	\$0
Direct Assignment Intrastate	263	\$0	\$25,657	13	\$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)	10	\$3,150
Direct Assignment	269	\$0	\$121	10	\$121
TOTAL OPER. EXPENSE EXC. CONTRIB.& ICT		\$1,162,024	(\$59,606)		\$1,102,418
				: 2	

INVESTMENT & EXPENSE ADJUSTMENTS

		2002	2002		2002
	PRGRM	EOY	• • • •		EOY Adj.
	LINE #	Trial Bal.	Adjustments	-	Amount
AIO 7000 Onnetine Tour	<u>A</u>		D	-	E=C+D
A/C 7200 Operating Taxes (Including ICT, GRT, Property and Misc. Taxes)	212	<u> </u>		-	\$0
(including ICT, GRT, Property and Misc. Taxes)					
Non-operating Income & Expenses					
A/C 7300 Non-operating Income & Expenses					
Funds Used During Construction	281	\$0	\$0	_	\$0
Contributions	282	<u>\$0</u>	\$1,450	7 _	\$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	<u> </u>	\$0_	-	\$0
Uncollectibles Direct Assignment	289	<u>\$0</u>	\$5,528	12 -	\$5,528
Amortization of excess Def. Taxes	290	<u>\$0</u>	\$0_	-	\$0_
Capitalized Payroll	291	\$0	\$0	-	\$0
Depreciation Adjustments	292	<u> </u>	\$0	-	\$0
Summary of Operating Expenses					
Total Plant Specific Expense	es	\$327,045	(\$1,811)		\$325,234
Total Non-Plant Specific Expense	es	\$496,964	(\$55,108)		\$441,856
Total Customer Operating Expense	es	\$77,162	(\$1,238)		\$75,924
Total Corporate Expense	es	\$257,583	(\$1,450)		\$256,133
A/C 7200 Oper. Taxes Excluding IC	т	\$3,271	\$0_		\$3,271
Contribution	ıs	\$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 TELEC 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

	Total COE Book Costs
COE Categories:	_12/31/2002
Category 2	\$0
Category 3	\$977,040
Category 4.11	\$20,153
Category 4.12	\$0
Category 4.13	\$567,950
Category 4.22	<u>\$0</u>
Category 4.23	\$40,278
Category 4.3	\$32,231
Total COE	\$1,637,652

OUTSIDE PLANT COSTS

Company

Western Telephone Company

Study Dates

1/1/02 - 12/31/02

Total OSP

Book Costs

OSP Categories:

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

Balance

as of 12/31/02

Materials & Supplies \$151,028

TPUC \$180,873

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 COE	COE	%	POWER	COMMON	COE INCL.	
	CPR EOY 2002	INVST.	INVST.	DIST.	INVST.	INVST.	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	1
8	CATEGORY 4.23 IX FIBER CKT	\$27,744	\$27,744	1.8284%	\$2,054	\$242	\$30,040	1
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
	CAT 3 LOCAL SWITCH *	\$902,373
2	PERCENT TANDEM SWITCH **	0.00%
	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.				
COE							
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				
ADJUSTED COE							
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				

2002

WESTERN TELEPHONE CO.

LAND & BUILDING ADJ. FOR NON-REG SPACE

Study Year

BOOKED TO TO BUILDING AMOUNTS NON-REG NON-REG	2002				_					
TELEPHONE PLANT IN SERVICE					RATIO OF BLDG	RATIO LAND & BLDG				
Telephone Plant in Service LAND				BOOKED	то	то	BUILDING AMOUNTS	NON-REG	NON-REG	
LAND LAND MAIN OFFICE - EST. LAND WAREHOUSE - EST. 2 2111 \$2,100 LAND WAREHOUSE - EST. 2 2111 \$2,100 LAND WAREHOUSE - EST. 2 2111 \$2,100 TOTAL BUILDING 1 2121 \$374,085 MAIN OFFICE BLDG 2 2121 \$164,912 WAREHOUSE 2 2121 \$164,912 WAREHOUSE 2 2121 \$0 0.00% BUILDING B	2002 INVESTMENT & RESERVES	NOTE	ACCOUNT	AMOUNT	TOTAL BLDG	TOTAL LAND & BLDG	FOR ALLOC TO NON-REG	ALLOCATION FACTORS	ADJUSTMENT AMOUNTS	\$
LAND LAND MAIN OFFICE - EST. LAND WAREHOUSE - EST. 2 2111 \$2,100 LAND WAREHOUSE - EST. 2 2111 \$2,100 LAND WAREHOUSE - EST. 2 2111 \$2,100 TOTAL BUILDING 1 2121 \$374,085 MAIN OFFICE BLDG 2 2121 \$164,912 WAREHOUSE 2 2121 \$164,912 WAREHOUSE 2 2121 \$0 0.00% BUILDING B	TELEPHONE PLANT IN SERVICE									
LAND MAIN OFFICE - EST. 2 2111 \$2,100 \$2,100 \$2,000 \$5 \$0 \$296 \$296 \$296 \$296 \$296 \$296 \$296 \$296		1	2111	\$11.815						
LAND WAREHOUSE - EST. 2 2111 \$0 \$0 \$0 0.00% \$5 \$0 \$296 \$77 TOTAL BUILDING 1 2121 \$374,085 MAIN OFFICE BLDG 2 2121 \$164,912 44.08% WAREHOUSE 2 2121 \$0 0.00% \$0 0.00% \$0 \$23,221 \$23,221 \$0 0.00% \$0 0.00% \$0 \$23,221 \$0 \$23,221 \$0 0.00% \$0 0.00% \$0 \$23,221 \$0 0.00% \$0 0.00% \$0 \$23,221 \$0 0.00% \$0 0.00% \$0 \$23,221 \$0 0.00% \$0 0.00% \$0 \$23,221 \$0 0.00% \$0 0.00% \$0 \$23,221 \$0 0.00% \$0 0.00% \$0 0.00% \$0 \$23,221 \$0 0.00% \$0 0.00% \$0 0.00% \$0 0.00% \$0 0.00% \$0 0.00% \$0 \$12,554 \$0 0.00% \$0 0.00% \$0 \$12,554 \$0 0.00% \$0 0.00% \$0 \$12,554 \$0 0.00% \$0 0.00% \$0 \$12,554 \$0 0.00% \$0 0.00% \$0 \$12,554 \$0 0.00% \$0 0.00% \$0 \$12,554 \$0 0.00% \$0 0.00		,					\$2,100	14.08% 5	\$296	
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 \$23,221 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		2						0.00% 5	\$0	\$296
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 \$23,221 \$\$\$ ACCUMULATED DEPRECIATION BUILDING 2 3121 \$202,239 BUILDING (MAIN OFFICE)- EST. 3121 \$89,155 44.08% WAREHOUSE - EST. 3121 \$89,155 44.08% \$12,554 WAREHOUSE - EST. 3121 \$0 0.00% \$0 0.00% \$0 \$12,554 \$		1						· · · · · · · · · · · · · · · · · · ·		
MARCHOUSE 2 2121 \$0 0.00% \$0 0.00% \$0 \$23,221		,			44 08%		\$164.912	14.08%	\$23,221	
ACCUMULATED DEPRECIATION BUILDING 2 3121 \$202,239 BUILDING (MAIN OFFICE)- EST. 3121 \$89,155 44.08% WAREHOUSE - EST. 3121 \$0 0.00% GENERAL SUPPORT EXP - L&B 1 6120 \$62,323 GENRL SUPT EXP - MAIN OFFICE BLDG/EST. 6120 \$26,972 43.28% GENRL SUPT EXP - WHSE/EST. 6120 \$26,972 43.28% DEPREC EXP - BUILDINGS 2 6561 \$18,537		2		· · · •						\$23,221
BUILDING (MAIN OFFICE)- EST. 3121 \$202,239 BUILDING (MAIN OFFICE)- EST. 3121 \$89,155 44.08% WAREHOUSE - EST. 3121 \$0 0.00% \$0 0.00% \$0 \$12,554 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 0.00% \$0 0.00% \$0 \$3,798 DEPREC EXP - BUILDINGS 2 6561 \$18,537	WAREHOUSE	_	2121	ا ۵۰	0.0074					
BUILDING (MAIN OFFICE)- EST. 3121 \$202,239 BUILDING (MAIN OFFICE)- EST. 3121 \$89,155 44.08% WAREHOUSE - EST. 3121 \$0 0.00% \$0 0.00% \$0 \$12,554 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 0.00% \$0 0.00% \$0 \$3,798 DEPREC EXP - BUILDINGS 2 6561 \$18,537	A COLUMN A TED DEDDECIATION									
BUILDING (MAIN OFFICE)- EST. 3121 \$89,155 44.08% WAREHOUSE - EST. 3121 \$0 0.00% \$0 0.00% \$12,554 \$0 0.00% \$0 \$12,554 \$0		•	0404	#000 000						
WAREHOUSE - EST. 3121 \$0 0.00% \$0 0.00% \$0 \$12,554 2002 EXPENSES GENERAL SUPPORT EXP - L&B 1 6120 \$62,323 GENRL SUPT EXP - MAIN OFFICE BLDG/EST. 6120 \$26,972 GENRL SUPT EXP - WHSE/EST. 6120 \$0 0.00% \$0 0.00% \$0 \$3,798 DEPREC EXP - BUILDINGS 2 6561 \$18,537		2			44.0007		©90.155	14 08%	\$12.554	
GENERAL SUPPORT EXP - L&B 1 6120 \$62,323 GENRL SUPT EXP - MAIN OFFICE BLDG/EST. 6120 \$26,972 GENRL SUPT EXP - WHSE/EST. 6120 \$0 0.00% \$0 0.00% \$10 0.00% \$10 \$3,798 DEPREC EXP - BUILDINGS 2 6561 \$18,537	•			· · · · · · · · · · · · · · · · · · ·				000		¢12 EE4
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 \$3,798 DEPREC EXP - BUILDINGS 2 6561 \$18,537	WAREHOUSE - EST.		3121	\$0 <u>[</u>	0.00%]		[\$0]	0.00%	φυ] <u></u>	\$12,554
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 \$3,798 DEPREC EXP - BUILDINGS 2 6561 \$18,537	2002 EXPENSES									
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 \$3,798 DEPREC EXP - BUILDINGS 2 6561 \$18,537										
GENRL SUPT EXP - WHSE/EST. 6120 \$0 0.00% \$0 0.00% \$0 \$3,798	GENERAL SUPPORT EXP - L&B	1	6120	\$62,323						
GENRL SUPT EXP - WHSE/EST. 6120 \$0 0.00% \$0 0.00% \$0 \$3,798	GENRI SUPT EXP - MAIN OFFICE BLDG/	EST.	6120	\$26,972		43.28%	\$26,972	14.08%		
DEPREC EXP - BUILDINGS 2 6561 \$18,537						0.00%	\$0	0.00%	\$0	\$3,798
		2	6561	\$18,537						
					44.08%		\$8,172	14.08%	\$1,151	
DEPREC - BLDG WHSE EST 6561 \$0 0.00% \$0 \$1,151			6561	\$0	0.00%		\$0	0.00%	\$0	\$1,151

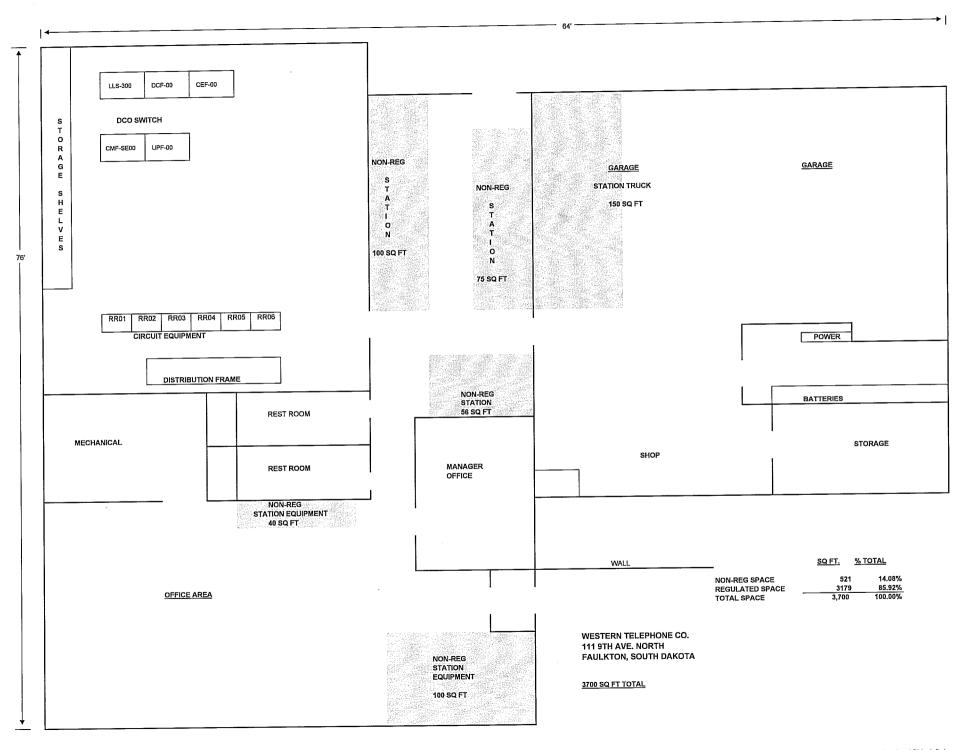
NOTES: 1 From Accounting Ledger

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



COMPA	COMPANY: WESTERN TELEPHONE COMPANY											
	DISTRIBUTION OF ACCOUNT 6610 & 6620											
111111111111111111111111111111111111111		TIME	%	DISTRIBUTION								
ACCT		STUDY	TOTAL	OF	IDENTIFIED	DISTRIBUTED						
NO.		HOURS	HOURS	UNIDENTIFIED	EXPENSE	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						
6620	MESSAGE PROCESSING	0.00	0.00%		\$5,058	\$5,058						
6620	CABS	2.25	1.87%		\$15,955	\$16,715						
6620	OTHER BILLING & COLLECTION	0.00	0.00%		\$15,116	\$15,116						
6620	TRS FEE	0.00	0.00%		\$0	\$0						
	TOTAL	120.33	100.00%	\$40,639	\$36,523	\$77,162						
	TOTAL REGULATED					\$75,923						

 6620 AS ACCOUNTED
 \$77,162

 IDENTIFIED EXP
 (\$36,523)

 UNIDENTIFIED TOTAL
 \$40,639

WESTERN TELEPHONE COMPANY

ACCOUNT 6620 SPLIT OF MACC STATEMENT										ASSIGN	MENT					
																Other
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	CABS	PROCESSING	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	\$3 1.83	\$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							l				\$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						
	#	# 0.00	407.00						
Total	\$306.51	\$0.00	\$87.39						

Company: Study Year:

Western Telepnone Company 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	Χ	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

Company:

Study Year:

Western Telepnone Company 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

Company: Western Telepnone 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

ST-ER ST-RA	SLU MIN 294,040 <u>2,538,553</u> 2,832,593	% TOTAL 0.103806 <u>0.896194</u> 1.000000	SPF 0.025952 <u>0.224048</u> 0.250000
LOCAL	10,365,232	0.695260	0.347630
EAS	<u>4,543,193</u>	<u>0.304740</u>	<u>0.152370</u>

1.000000

14,908,425

TOTAL

0.500000

Company: Western Telephone Company

Study Year: 2002 Method 3 Local on Toll Removed

	PHASED DEM	PHASED DEM FACTORS		PART 36.125 (f)					
	INTERSTATE			01.11					
1 2 3	IS-ER IS-RA TOTAL			SLU 0.155021 <u>0.000554</u> 0.155575					
4 5	1996 CALCULATED WDEM 1996 CALCULATED SLU			0.850000 0.410434					
6	IS WDEM CALCULATION			0.595141					
7 8	IS ST+LOCAL			0.595141 <u>0.404859</u> 1.000000					
	INTRASTATE	SLU	WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	WEIGHTED DEM			
9 10	ST-ER ST-RA	0.013996 0.120828	2.000000 2.000000	0.027991 <u>0.241656</u>	0.103806 0.896194	0.026456 0.228403			
11	TOTAL	0.134824	2.000000	0.269648	1.000000	0.254859			
12 13 14 15	TOTAL INTERS TOTAL LDS ER TOTAL LDS RA TOTAL WEIGHT			0.595141 0.026456 <u>0.228403</u> 0.850000					

TOTAL INTERSTATE

TOTAL LDS ER

TOTAL LDS RA

EAS

LOCAL

TOTAL

WEIGHTED DEM FOR COST STUDY

16 17

18

19

20

0.595141

0.026456

0.228403

0.045711

0.104289

1.000000

^{* 85%} maximum intrastate plus interstate

Company: Study Year:

Western Telepnone Company 2002 Method 3 Local on Toll Removed

CM STUDY FACTORS

SLU TOLL MINUTES	IS-ER	ST-ER	ST-RA	LOCAL*	TOTAL
	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 SLU TOLL MINUTES AVERAGE ROUTE MILES	LDI ER 3,268,578 26.90	LDS ER 294,040 26.90	LDS RA 2,538,553 26.90	LOCAL* 1,030,070 26.90	TOTAL 7,131,241
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

Company:

Study Year:

Western Telepnone Company 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	800000.0	0.011721	0.117981	0.741990	1.000000

^{*} EAS TRAFFIC plus INTERNET TRAFFIC on the H/R Facilities

COMPANY:

WESTERN TELEPHONE COMPANY

STUDY YEAR SAC 2002

391688

ACCESS MINUTES

NXX 324	CRESBARD					ACCEGG MINO									
CATEGORY	CITEGRAND	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
FGD	L	27.111													
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	L	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		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	
FGD	_														
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	۵	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	1	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	O	0	0	0	0	0	0	0	0	0	0 [0	٥
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	L	151,58317	******	174,9031	58,680	198,093	73,336	188,61917	73,371	203,682	97,316174,759		173,881	2,147,624	2,297,958
INTERLATA	<u>i</u>	151,09817	8,712	173,6461		197,1521	72,510	185,87617	72,929	202,5121	96,704173,943		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		150,69913	3,759	131,3961	18,934	135,2791	40,718	138,31513	37,315	142,9501	39,448139,511		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		137,35812		118,0211		118,8221		121,31512	22,315	125,077	22,522122,185		129,586	1,467,333	1,570,046
TOTAL MINUTES	L	302,28231	3,160	306,2992	77,614	333,3723	14,054	326,93431	10,686	346,6323	36,764314,270		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											1	107 111	1 007 000	
INTERSTATE	171,595		182,3091		185,0691		157,877			65,168154,018		167,444	1,997,339	2,137,153
INTERLATA	171,110		181,0521		184,1281		155,1311	47,674 59		64,556153,195 612		166,821 623	1,986,838	2,125,917 11,236
INTRALATA	485 214,798		1,257 194,2481	231	941 193,7612	840	2,746 199,335		1,189	202,436203,734	823	217,299	2,415,326	2,584,399
INTRASTATE INTERLATA	19.389		194,248	18,147	22,228	22.033	23.026	20.942	23,372		23,315	23,343	255,412	273,291
INTRALATA	195,409		175,5381		171,5331		176,3091			80,066180,419		193,956	2,159,914	2,311,108
WINGWA	100,400	117,101	110,000,	01,100	1. 1,000	55, 152	110,000	10,110	,0,,,02	100,000 100,110		,,,,,,,,	4,100,011	4,-,,,,,,
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
INTRASTATE	103		0	0	0		0	0	0			0	103	110
INTERLATA	103		0	0	0		0	0	0			0	103	110
INTRALATA	0	0	0	0	0	0	٥	0	0	٥	0	0	0)	0
ODC 800														
ORG. 800 INTERSTATE	67.905	79,434	76,359	66,433	94.849	85,449	97,329	94,807	114,1631	02 720	91.330	85,543	1,057,339	4 494 959
INTERLATA	67,905		76,359	66,433	94,849	85,449	97,329	94,607	114,1631		91,330	85,543	1,056,956	1,131,353 1,130,943
INTRALATA	0		0	00,433	34,043	00,449	0,025	383	114,103	03,730	·	0	383	410
INTRASTATE	17,323		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		258,6682		279,9182		255,2062			68,906245,348		252,987	3,054,746	3,268,578
INTERLATA	239,082	<u> </u>	257,4112		278,9772		252,4602	,		68,294244,525		252,364	3,043,862	3,256,932
INTRALATA	485		1,257	231	941	840	2,746	442	1,189		823	623	10,884	11,646
INTRASTATE	232,2242	_	212,217		214,3122		221,3212			25,716221,832		231,647	2,647,283	2,832,593
INTERLATA INTRALATA	21,205 211,019		20,671	19,806	23,832	23,624	24,450	22,575	24,894	23,967	24,743	24,644	274,804	294,040
TOTAL MINUTES	471,791		191,5461 470,8854		190,4802 494,2304	<u> </u>	196,8711 476,5274			01,749197,089 94,622467,180		207,003 484,634	2,372,479	2,538,553
TO TAL WIND IES	4/1,/9/	04,339	470,0004	23,335	494,2304	07,020	476,5274	33,354	503,5054	94,622467,180			5,702,029	6,101,171
												EAS Usage Local Usage		4,543,193
												otal Office Usag		10,365,232 21,009,596
												otal Office Usag NTERNET Usa	5,276,123	21,009,596
											ORIENT INTERN		1,538.041	
											ORIENT EAS US		943.871	
											ORIENT EAS SE	AGE	2,481,912	
											Faulkton EAS US	AGE	943,871	
											Cresbard EAS U		2,655,450	
											Cresbard INTERN		605,889	
											GIOSDAIG INTEN	ILI OUAUL	3,261,339	
													0,201,009	

TRAFFIC DIRECTION

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	0
1 DON'T CARE	1	M	-	_	58	101	109	118	137	127	157	807
2 FAULK INTRA OFFICE	2	OT	-	-	30,484	41,739	40,910	42,694	41,526	39,122	31,506	267,981
3 FAULK TO ORIENT	3	OE	ΙE	-	1,369	2,366	2,405	2,369	1,986	1,964	1,635	14,094
4 FAULK TO CRESB	4	0	-	I	0	0	0	0	0	0	0	0
5 FAULK EAS - ABERDN	5	0	-	-	0	0	0	0	0	0	0	0
6 FAULK EAS - ABERDN	6	М	-	-	0	0	0	0	0	0	0	0
7 FAULK TWO WAY TOLL OUT	7	0	_	-	30,176	46,028	49,369	46,690	43,151	42,234	31,578	289,226
8 US WEST TO FAULK	8	1	-	_	15,324	15,685	16,520	16,229	16,445	14,348	14,409	108,960
9 FAULK TEST	9	М	_	_	. 0	. 0	. 0	. 0	. 0	. 0	Ö	. 0
10 FAULK ROH	10	М	_	_	0	0	0	0	0	0	0	0
11 FAULK TEST CODE 100 & 200	11	М	_	_	0	0	0	0	0	0	0	0
12 FAULK ANI	12	М	_	_	0	0	0	0	0	0	0	0
13 FAULK CODE 105	13	M	-	-	0	0	0	0	0	0	0	0
14 FAULK 911	14	0	-	_	1	0	0	2	0	0	0	3
15 FAULK TSPS	15	0	-	-	1,078	879	928	987	865	914	918	6,569
16 FAULK AUTO CHRON	17	М	-	-	249	296	366	315	352	354	263	2,195
17 FAULK INTERNET	18	OI	_	_	64,364	66,982	63,822	63,282	61,193	57,576	55,558	432,777
18 FAULK EQUIP BUSY TONE	19	M	-	-	14	35	26	16	16	18	22	147
19 FAULK LINE BUSY	20	М	-	-	127	169	202	192	183	212	115	1,200
20 FAULK PST	21	M	-	-	0	0	0	0	0	0	0	. 0
21 FAULK WAKE UP LINE	22	M	-	-	0	0	0	0	0	0	0	0
22 FAULK ROH	23	M	_	-	126	194	220	222	252	271	166	1,451
23 FAULK ALM	24	M	-	_	0	0	0	0	0	0	0	. 0
24 FAULK PARTIAL DIAL TONE	25	М	-	-	86	94	84	89	90	98	100	641
25 FAULK DIAL ABANDON	26	M	-	-	470	546	556	567	539	562	472	3,712
26 FAULK REVERTIVE CALL	27	М	-	-	112	116	408	78	88	110	123	1,035
27 FAULK UNA	28	M	_	-	0	0	0	0	0	0	672	672
28 FAULK TEST LOCAL CALL	29	М	-	-	0	0	0	0	0	0	253	253
29 ORIENT TO FAULK	30	ΙE	OE	-	9,966	14,003	14,075	15,326	12,917	12,055	8,346	86,688
30 ORIENTIAO	31	-	OT	-	4,157	6,034	6,819	6,199	5,884	5,325	4,197	38,615
31 ORIENT/CRESBARD	32	-	0	1	0	0	0	0	0	0	0	0
32 ORIENT EAS/ABERDEEN	33	-	0	-	0	0	0	0	0	0	0	0
33 ORIENT WIRE CHIEH TEST	34	-	M	-	0	0	0	0	0	0	0	0
34 ORIENT TWO WAY TOLL OUT	35	-	0	-	7,262	10,345	11,335	11,234	10,620	9,859	7,215	67,870
35 ORIENT INTERNET	36	-	OI	-	26,717	31,914	35,112	32,712	31,647	28,762	25,648	212,512
36 ORIENT TEST	37	-	M	-	0	0	Ō	0	0	0	0	0
37 ORIENT ROH	38	-	М	-	0	0	0	0	0	0	0	0
37 ORIENT ROTT	50	_	IVI	-	U	U	U	U	U	U	U	U

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0 0 0 1 1,183 37,983 37,983 522 34 249 0 0 273 191	25,782 36,027 121,907 121,907 74,896 57,934 0 0 11 25,719 2,582 691 691 691 691 691 605 605 605
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39 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	57 60 60 60 60 60 60 60 60 60 60 60 60 60
38 ORIENT ALM 39 ORIENT ANI 40 ORIENT CODE 105 41 ORIENT 911 42 ORIENT TSPS 43 US WEST TO ORIENT 44 ORIENT AUTO CHRON 45 ORIENT BUSY 46 ORIENT PST 48 ORIENT PST 48 ORIENT ALM 50 OREINT ALM 51 ORIENT ALM 51 ORIENT ALM 52 ORIENT DIAL ABANDON 53 ORIENT DIAL ABANDON 53 ORIENT UNA	55 ORIENT TEST LOCAL CALL 56 CRESB TO FAULK 57 CRESB TO ORIENT 58 CRESB TO ORIENT 59 EAS CRESB - ABERDN 60 CRESB WIRE CHIEF TEST 61 CRESB INTERNET 62 CRESB INTERNET 63 CRESB INTERNET 64 CRESB ROH 65 CRESB TEST 64 CRESB ANI 65 CRESB TEST 64 CRESB ANI 65 CRESB TEST 64 CRESB ANI 65 CRESB ANI 67 CRESB ANI 68 CRESB ANI 69 US WEST TO CRESB 70 CRESB BUSY LINE 71 CRESB BUSY LINE 72 CRESB ROH 73 CRESB ROH 74 CRESB ROH 77 CRESB ALM 78 CRESB PAT 77 CRESB ALM 78 CRESB PAT 77 CRESB ALM 78 CRESB PARTIAL DIAL TONE 79 CRESB PARTIAL DIAL TONE 79 CRESB DIAL ABANDON 79 CRESB LOCAL CALL 70 CRESB TEST LOCAL CALL 71 CRESB UNA

84 ORIE	ENT WCT	87	_	М	_	0	0	0	0	0	0	0	0
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86 MISC		89	M	-	_	0	0	0	0	0	0	0	0
87 ABE	RDN - ABERDN	125	-	-	-	0	0	0	0	0	0	0	0
	RDN - FAULK	126	ΙE	-	-	0	0	0	0	0	0	0	0
89 ABEF	RDN - ORIENT	127	-	ίE	-	0	0	0	0	0	0	0	0
90 ABEF	RDN/CRESB RCAN	128	-	-	ΙE	1	5	6	6	7	9	5	39
91 EAS	- ABERDN/CRESB	129	-	-	ΙE	4,866	5,865	6,150	6,130	6,015	5,250	4,356	38,632
92 MELL	_ET/CRESB_RCAN	131	-	-	ΙE	0	0	0	0	0	1	0	1
	- MELLET/CRESB	132	-	-	ΙE	1,284	2,026	2,320	2,318	2,115	1,754	1,430	13,247
94 EAS	- CRESBARD-MELLET	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	JORIENT	143	-	- 1	-	7,072	8,012	7,973	8,483	8,082	7,191	5,202	52,015
97 TOLL	/CRESB	144	-	-	1	9,813	10,521	9,822	10,495	9,923	8,935	7,659	67,168
98 FAUL	K TOLL/MISC.	145	j	-	-	0	0	0	0	0	0	0	0
99 FAUL	K TOLL/TOLL	147	TD	-	-	56	170	164	174	155	150	81	950
100 FAUL	.K TOLL/RCAN	148	1	-	-	93	242	296	285	272	285	146	1,619
101 FAUL	.K TOLL/BUSY	150	I	-	-	0	0	0	0	0	0	1	1
102 US W	IEST RCAN	151	ſ	-	-	24	29	26	30	29	31	26	195
	EST INTERNET	152	I	-	-								
	FICATON/FAULK	170	l	-	-	0	0	0	0	0	0	0	0
	FICATON/ORIENT	171	-	I		0	0	0	0	0	0	0	0
	FICATON/CRESB	172	-	-	ı	0	0	0	0	0	0	0	0
	K 911/EBT	203	М	-	-	0	0	0	0	0	0	0	0
	RNET EQPT BSY TONE	204	M	-	-	121	86	86	14	12	85	84	488
	_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	561,759
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	
FAULKTON ORIG EAS	1,369	2,366	2,405	2,369	1,986	1,964	1,635	14,094	0.2077551
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	
FAULKTON IAO (x 2)	60,968	83,478	81,820	85,388	83,052	78,244	63,012	535,962	0.5936544
FAULKTON INTERNET	64,364	66,982	63,822	63,282	61,193	57,576	55,558	432,777	
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	132,541
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	
ORIENT ORIG EAS	9,966	14,003	14,075	15,326	12,917	12,055	8,346	86,688	0.2077551
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	
ORIENT IAO (x 2)	8,314	12,068	13,638	12,398	11,768	10,650	8,394	77,230	0.2915097
ORIENT INTERNET	26,717	31,914	35,112	32,712	31,647	28,762	25,648	212,512	
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	148,163
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	
CRESBARD ORIG EAS	30,470	34,350	34,842	34,707	35,616	32,866	28,766	231,617	0.584490
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	
CRESBARD IAO (x 2)	8,178	11,444	10,808	11,362	10,690	10,312	9,260	72,054	0.114836
CRESBARD INTERNET	9,428	12,372	12,258	15,615	14,002	12,348	7,693	83,716	
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	79,673	109,212	<u>109,019</u>	<u>111,402</u>	<u>107,765</u>	<u>101,618</u>	<u>83,560</u>	702,249	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	0.221710	0.243919	0.239912	0.244274	0.246581	0.249069	0.245536	0.241912	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	
YEAR2002_	
PERIOD <u>1/1/02 - 12/31/02</u>	
MESSAGE TELEPHONE LOOPS:	Yr. End 2002
1 Customer service loops (note 1)	1,100
2 Company official loops	15
3 FX loops - closed end (note 2)	0
4 Fixed mobile/BETRS/RRS service loops	0
5 All other joint message service loops (note 3)	7
6 Total line 1 thru 6 (Cat 1.3 loops, USF line 070)	1,122
LOOPS OTHER:	
7 Local exchange private line loops	8
8 State InterLata private line loops	0
9 State IntraLata private line loops	15_
12 Interstate private line loops	10_
11 WATS/800/FX service loops (closed end) Interstate Intrastate	0
12 Total other loops, line 7 thru 12	33
TOTALS	
13 Total EOY loops for USF line 060 (6 plus 12)	1,155

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 <u>1/1/02 - 12/31/0</u>2

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

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 64	\$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 Expnese including Known and Measurable			\$55,332.00

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

		Interstate	Intrastate		
	Total	Total & Other		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>	0.636310
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 Study Year 2002

Western Telephone Company

LOCAL EU BILLING DEVELOPMENT **BILLING EXCLUDING ACCESS LINE 55**

5001.000	LOCAL SERVICE REV OPTIONAL SERVICES	\$266,483 \$0	0.542040
		\$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 Less Intrastate Recovery Less NECA Settlement (70%)	\$787 \$236 \$551	\$787 \$236 \$551	\$787 \$236 \$551	\$0 \$0 \$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

Uncollectible
MCI / Worldcom
SD Cost Model

Cost Study Year	2001	2002	2003	2004
Intrastate Uncollectibles (12/01 - 1/28/02) amount Less Intrastate Recovery Net Uncollectible	\$0 \$0 \$0	\$28,942 \$12,908 \$16,034	\$28,942 \$12,908 \$16,034	\$28,942 \$12,908 \$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

6/17/2003

Western Telephone Company

Uncollectible Global Crossing and MCI / Worldcom SD Cost Model

Cost Study Year	2001	2002	2003	2004
Intrastate Uncollectibles (12/01 - 1/28/02) amount Less Intrastate Recovery Net Uncollectible	\$787 \$236 \$551	\$29,729 \$13,144 \$16,585	\$29,729 \$13,144 \$16,585	\$28,942 \$12,908 \$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

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	\$6,250.00
Total Contract	\$25,000.00
State and Local Tax	\$1,500.00 \$26,500.00
Cost Study Filing (est)	\$1,700.00 Note 1
Grand Total	\$28,200.00
Intra-State (95%) Less adjustment	\$26,790.00 \$1,133.00 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

Adjustment to Cost Study Preparation Expense

(Based on an Estimated Expense for Years Filed.)

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

TELEC CONSULTING RESOURCES &

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

233 South 13th Street, Suite 1225 Lincoln, NE 68508 (402) 441-4315 FAX (402) 441-4317

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 RECENTI

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

	Carrier Common Line	Local Switching	Local Transport
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: Wall Allerend

Of: TELEC Consulting Resources, Inc.

For: Western Telephone Company

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JUN 2 6 2003

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

01:54:18 PM

Sheet "A" ENDING DECEMBER 31, 2002 Revised 8/20/99

Western Telephone Company

	******* FCC PART 69 *******			•						
	Intrastate Toll Revenue Requirement Summary	Part 36 Total	Saurce	Common Line	Local Switching	information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
	INTRALATA:									
15 16 17		\$346,516 11.15%	J13	\$151,885 11.15%	\$133,812 11.15%	\$0 11.15%	\$26,666 11.15%	\$0 11.15%	\$34,153 11.15%	O.K.
17 18 19 20 21 22 23 24 25 26	Return on Rate Base Return Adjustments	\$38,637 0	J18-20	\$16,935 0	\$14,920 0	\$0 0	\$2,973 0	\$0 0	\$3,808 0	0.K. 0.K.
	Net Return on Rate Base Income Taxes Expenses and Other Taxes	\$38,637 9,687 312,991	J31-32 J33-35, 40	\$16,935 4,246 113,351	\$14,920 3,741 101,455	\$0 0 19	\$2,973 745 54,214	\$0 0 18,963	\$3,808 955 24,989	0.K. 0.K. 0.K.
	Total IntraLATA Rev. Req.	\$361,314	===	\$134,533 ========	\$120,116	\$19	\$57,932 ========	\$18,963	\$29,752	O.K.
28 29 30	INTERLATA:									
30 31 32 33 34 35 36 37 38 39 40 41 42	Net Investment Rate of Return	\$36,155 11.15%	P13	\$17,448 11.15%	\$15,695 11.15%	\$0 11.15%	\$3,011 11.15%	\$0 11.15%	\$0 11.15%	O.K.
	Return on Rate Base Return Adjustments	\$4,031 0	P18-20	\$1,945 0	\$1,750 0	\$0 0	\$336 0	\$0 0	\$0 0	O.K. O.K.
	Net Retum on Rate Base Income Taxes Expenses and Other Taxes	\$4,031 1,016 31,257	P31-32 P33-35, 4012,156	\$1,945 490	\$1,750 441 10,698	\$0 0 2	\$336 85 5,614	\$0 0 2,519	\$0 0 268	O.K. O.K. O.K.
	Total InterLATA Rev. Req.	\$36,304		\$14,592	\$12,889	\$2	\$6,034 =======	\$2,519	\$268 	O.K.
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			

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							Intrastate			
	*******				essage Telephone S	ervice	Priva	ate Line	TOTAL	
Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	interLATA	IntraLATA	TOTAL INTRASTATE		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	State Income Tax Rate	0,00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	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	B . B . B			2447.000		POC 504				0.4
21 22	Return on Rate Base	\$160,330		\$117,663	\$4,031	\$35,681	\$1	\$2,956	\$42,668	O.K.
23	AFUDC	0	H43	0	0	0	0	0	0	O.K.
24	ITC Amortization	0	H36	0	Ô	Ö	0	0	0	0.K.
25	Other Return Adjustments	0	V242	0	n	0	0	0	0	O.K.
26	Other Neturn Aujustments		V 2-72							U.K.
27	Net Return	\$160,330		\$117,663	\$4,031	\$35,681	\$1	\$2,956	\$42,668	O.K.
28	113111313111	*,		4 1.11,000	¥ 1,000 1	400,000	**	42,000	ψ-12,000	O.,
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	Ö	. 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	1196	779,614	29,683	277,292	121	15,718	322,814	O.K.
41	Uncollectibles	5,528 0	V249 V250	0	0	5,528	0	0	5,528	O.K.
42 43	Other Revenue Adjustments	U	V250	U	. 0	0	0	0	0	O.K.
43	Net Revenue	\$1,308,747		\$927,034	\$34,730	\$327,444	\$122	640.440	0004.740	0.14
45	Gross Receipts Taxes	54,531	Formula	38,626	\$34,730 1,447	\$327, 444 13,643	\$122 5	\$19,418	\$381,713	O.K.
46	Other Revenue Taxes	0-4,551	V251	30,020 0	0	13,643	-	809	15,905	0.K.
47	Onici Neveride 18xes		V231	U	U	U	0	0	0	O.K.
71	TOTAL REVENUE REQUIREMENT	\$1,363,278		\$965,660	\$36,177	\$341,087	\$127	\$20,227	\$397,618	O.K.
		=========		=========	=========			=======================================	==========	

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	******* FCC PART 36 ******* Investment Summary		Source/ Allocator	Interstate	Intrastate					
		TOTAL COMPANY			Message Telephone Service		Private Line		TOTAL	
					InterLATA	IntraLATA	interLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	Land and Support Investment	\$1,349,641	D33	\$997,752	\$34,047	\$294,709	\$0	\$23,133	\$351,889	O.K.
	COE Operator Equipment COE Switching Equipment COE Transmission Equipment	\$0 977,040 660,612	D43 D68 D85	\$0 713,584 479,920	\$0 27,348 15,786	\$0 236,108 136,823	\$0 0 0	\$0 0 28,083	\$0 263,456 180,692	O.K. O.K. O.K.
	Total COE Info. Orig./Term. Equipment Cable and Wire Facilities	\$1,637,652 0 1,911,819	D94 D137	\$1,193,504 0 1,430,522	\$43,134 0 46,408	\$372,931 0 402,135	\$0 0 0	\$28,083 0 32,754	\$444,148 0 481,297	O.K. O.K. O.K.
	Total COE, IOT, C&WF	\$3,549,471		\$2,624,026	\$89,542	\$775,065	\$0	\$60,838	\$925,445	O.K.
	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
	Intangible Assets	\$6,095	D209	\$0	\$0	\$6,095	\$0	\$0	\$6,095	O.K.
31 32 33	Total Tele. Plt. In Service	\$4,905,207		\$3,621,778	\$123,590	\$1,075,869	\$0	\$83,970	\$1,283,429	O.K.
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 38	Tel. Plt. Adjustment	0	D220-221	0		0	O			O.K.
39 40 41	Total Other Tel. Pit.	\$180,873		\$133,548	\$4,557	\$39,671	\$0	\$3,096	\$47,325	O.K.
42	TOTAL TELEPHONE PLANT	\$5,086,080		\$3,755,326	\$128,147	\$1,115,540	\$0	\$87,067	\$1,330,754	O.K.

							Intrastate			
	******	TOTAL	Saurani	•	Message Telep	hone Service	Priva	ate Line	TOTAL	
	******* FCC PART 36 ******* Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
56	Other Assets, Net	0	V105	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)	O.K.
58	Accum, Def, Inc. Taxes, Net	(60,642)	E47	(44,775)	(1,528)	(13,301)	0	(1,038)	(15,867)	O.K.
59	Oth. Liab. & Def. Cr., Net	O	V106	0	0	O	0	Ó	Ò	O.K.
60										
61	TOTAL NET PLANT	\$1,254,496		\$919,743	\$31,593	\$279,678	\$0	\$23,483	\$334,753	O.K.
62					. ,			. ,	, ,	
63	Materials and Supplies	151,028	H31	113,007	3,666	31,767	0	2,587	38,021	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	32,417	Formula	22,521	891	8,560	5	441	9,896	O.K.
66	Equal Access Investment	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	O.K.
69				*=========		==========		=========	=======================================	

					In	trastate			
	TOTAL	Course!		Message Telepi	none Service	Priva	ite Line	TOTAL	
Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate — and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
LAND AND SUPPORT ASSETS:									
Land, Allocable	\$11,519	H33	\$8,516	\$291	\$2,515	\$0	\$197	\$3,003	(
Land, Direct	0	V22	0	0	0	0	0	0	(
Total Land	\$11,519		\$8,516	\$291	\$2,515	\$0	\$197	\$3,003	
Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	
Aircraft	0	H33	0	0	0	0	0	0	
Special Purpose Vehicles	0	H33	0	0	0	0	0	0	
Garage Work Equipment	0	H33	0	0	0	0	0	0	
Other Work Equipment	0	H33	0	0	0	0	0	0	
Buildings, Allocable	1,338,122	H33	989,237	33,757	292,193	0	22,935	348,885	
Buildings, Direct	0	V29	0	0	0	0	. 0	. 0	
Furniture	0	H33	0	0	0	0	0	0	
Office Equipment	0	H33	0	0	0	0	0	Ō	
General Purpose Computers	0	H33	0	0	0	0	0	0	
Total Support Assets	\$1,338,122		\$989,237	\$33,757	\$292,193	\$0	\$22,935	\$348,885	
Tot. Land and Support Assets	\$1,349,641		\$997,752	\$34,047	\$294,709	\$0	\$23,133	\$351,889	
			==========	######################################		22222222	~========		
CENTRAL OFFICE EQUIPMENT:									
CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	
CAT 1 Oper. Sys., Other TSPS	0	G21	O	Ö	Ō	0	0	0	
CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	Ö	Ō	Ō	ō	Ö	
CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	ō	
Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$O	
				=======================================		• -	=======================================	=======================================	
CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	
CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	O	
Total CAT 2	\$0		\$O	\$0	\$0	\$0	\$0	\$0	

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			•				Intrastate			
		TOTAL		1.1	Message Tele	phone Service	Priva	ate Line	TOTAL	
	******** FCC PART 36 ******* Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate — and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
63 64 65	CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct	\$977,040 0	G15 V40	\$713,584 0	\$27,348 0	\$236,108 0	\$0 0	\$0 0	\$263,456 0	0.K. 0.K.
66 67	Total CAT 3	\$977,040		\$713,584	\$27,348	\$236,108	\$0	\$0	\$263,456	O.K. O.K.
68 69	Total COE Sw. CAT 2&3	\$977,040 ========		\$713,584 =========	\$27,348 ========	\$236,108 =======	\$0 ========	\$0 =======	\$263,456 =========	O.K.
70 71 72	COE TRANSMISSION:									
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	۵	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 84	CAT 4.3 Direct	0	V51	0	0	0	0	O	0	O.K.
85 86	Total COE CAT 4	\$660,612		\$479,920 ======	\$15,786 	\$136,823 =====	\$0 =======	\$28,083	\$180,692 =======	O.K.
87 88 89	INFORMATION ORIGINATION/TERM	INATION:								
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
91	CAT 1 Coinless Pay Phones	0	G18	O	0	0	Ö	Ö	0	O.K.
92 93	CAT 2 CP Equipment	0	V70	0	0	Ō	Ō	Ō	ō	0.K.
94 95	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
96		**************************************								

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				· · · · · ·	Message Tel	ephone Service	Pri	vate Line	TOTAL	
	Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate - and Other	interLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
111 112	CABLE AND WIRE FACILITIES:									
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	o o	Ö	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	0.7.0.0045	607.070	G28	\$67,978	\$0	\$0	\$0	\$0	\$0	O.K.
120	CAT 2 C&WF	\$67,978					•	•	9U	
121 122	CAT 2 C&WF, Wideband	O	V76		0	0	0	0		O.K.
123 124	Total CAT 2 C&WF	\$67,978		\$67,978	\$0	\$0	\$0	\$0	\$0	O.K.
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	· o	0	0	0	. 0	. 0	O.K.
128		***********								
129 130	Total CAT 3 C&WF	\$117,725		\$66,892	\$4,085	\$35,263	\$0	\$11,485	\$50,833	O.K.
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	φ, σ,σσσ	0	0	0	0	ψιι,του 0	O.K.
133	CAT 4 Direct	Ö	V82	Ö	o o	0	o o	0	0	O.K.
134	OAT 4 BILLET		VUZ						U	O.K.
135 136	Total CAT 4 C&WF	\$88,418		\$76,950	\$1,036	\$10,432	\$0	\$0	\$11,468	O.K.
137 138	TOTAL C&WF	\$1,911,819		\$1,430,522	\$46,408	\$402,135	\$0	\$32,754	\$481,297	O.K.
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.

						O (7. 7		0.0 7.5	Y	0.K	O. K.	O.K	O.K.			0 	S		<u>.</u>	o S S	O.K.	O.K.	o. K
			TOTAL	INTRASTATE	€	O\$*	0	0 (0	80	80	\$0	0\$			\$ 0	0 0	0 0		0	0	0\$	\$1,277,334
			Private Line	IntraLATA	Ξ	0\$	0 0	0 (0	\$0	\$0	Q\$	0\$			\$0	5 0	-	> 0	0	0	\$0	\$83,970
		Intrastate	Priva	InterLATA	(<u>B</u>)	9	0 0	0	0	\$0	\$0	90	0\$			₩	0 0	5 (0	0	0	0\$	O\$
			hone Service	IntraLATA	(F)	\$0	00	0	0	\$0	\$0	0\$	S			₽	0 0	0 (5 C	0	0	\$0	\$1,069,774
	трапу		Message Telephone Service	InterLATA	(E)	\$	00	0	0	80	\$0	0\$	O\$			\$0	0 (D (0 0		0	\$0	\$123,590
01:54:18 PM	Western Telephone Company		:	Interstate and Other	(D)	0\$	0 C	0	0	0\$	\$0	\$0	0\$			0\$	0 (0 1	00	0 0	0	\$0\$	\$3,621,778
	>			Source/ Allocator	9	H16	H17 H18	H20	V89		06/	V91				H14	H18	H16	HZO	V97	867		
23-Jun-03				TOTAL	(B)	80	00	0	0	\$0	\$0	\$0	0\$			\$0	0	0	0 (9 0	0	0\$	\$4,899,112
Sheet "D" ENDING DECEMBER 31, 2002				****** FCC PART 36 ******* Plant Investment Detail	(A)	160 161 COE Operator	162 COE Tandem Switch		165 COE Direct	167 Total COE Leases	169 IOT Leases	170 171 C&WF Leases	172 TOTAL CAPITAL LEASES	174 175 176 I EASELLOT D IMBBONEMENTS:	LEASEHOLD IMPROVEMENTS.	Land and Support Assets	COE Switching	COE Operator	COE Transmission	182 IOI 183 CRIME	Other	TOTAL LEASEHOLD IMPROVEMEN	187 188 189 TPIS, EXCL. ACCT. No. 2690
						7 91	# ;	= #	¥ ;	= # 4	= #	(!	- (= !	÷ ÷ ;		Ξ	÷	~	~ ∶	≃ ‡	= ==	~ ₩	= # #

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		T0741	S	l=4===t+4+	Vessage Telephone	Service	Private L	ine	TOTAL	
	Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
204	INTANGIBLE ASSETS:									
205										
206	Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 208	Direct Acct. No. 2690	6,095	V100	0	0	6,095	0	0	6,095	O.K.
208	Total Intangible Assets	\$6,095		\$0	\$0	\$6,095	\$0	\$0	\$6,095	О.К.
210	Total littaligible Abbets	=========			40	==========	==========	=========	==========	O.K.
211										
212	OTHER TELEPHONE PLANT:									
213										
214	Held for Fut. Use - Alloc.	\$0	***	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215	Held for Fut. Use - Direct	0		0	0	0	0	0	0	0.K.
216	TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	180,873	H35	133,548	4,557	39,671	0	3,096	47,325	O.K.
219	TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0.K.
220	Tele. Pit. Adjust Alloc.	0	H35	0	0	0	0	0	0	O.K.
221	Tele. Plt. Adjust Direct	0	V104	0	0	0	0	0	0	O.K.
222 223	Total Other Telephone Plant	\$180,873		\$133,548	\$4,557	\$39,671		#2.00c	£47.00C	0 1/
223	rotal Other Telephone Flatt	4100,073		φ100 ₁ 040	φ 4 ,357	1.10,866	\$0	\$3,096	\$47,325	O.K.

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				***************************************		In	trastate			
					Message Telep	hone Service	Privat	e Line	TOTAL	
	******** FCC PART 36 ******* Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
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	0.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 26	ACCUM. AMORTIZATION:									
27	Accum, Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	H40	0	O	0	Ō	Ō	0	O.K.
29	Accum, Amort., Intang, Inv.	0	H41	0	0	0	0	0	0	O.K.
30 31	Accum. Amort., Other	O	V138	0	0	0	0	0	0	O.K.
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 35 36	Total Accum. Depr./Amort.	\$3,770,942		\$2,790,808	\$95,026	\$822,562	\$0	\$62,546	\$980,134	O.K.
37 38	ACCUM. DEF. INC. TAXES, NET:									
39	Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	H19	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	٥	H25	0	٥	0	٥	O	0	O.K.
44	Cable and Wire Fac.	0	H31	0	0	0	0	0	0	0.K.
45 46	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.

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

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						In	trastate			
					Message Telep	hone Service	Priv	ate Line	TOTAL	
	******** FCC PART 36 ******* Physical Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.025952	0.224048	0.000000	0.000000	0.250000	O.K.
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.730353	0.027991	0.241656	0.000000	0.000000	0.269647	0.K.
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 20	Subscriber Minutes (SLU)	1.000000	SLU	0.865176	0.013996	0.120828	0.000000	0.000000	0.134824	O.K.
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.00000	0.000000	0.000000	0.000000	0.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.K
24 25	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.00000	0.00000	0.000000	0.00000	O.K.
26 27	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.00000	0.000000	0.000000	0.000000	O.K.
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 30	MOU-Mi., Host/Remote	1.000000	HRM	0.870298	0.011721	0.117981	0.00000	0.00000	0.129702	0.K.
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
33 34	Equal Access MOU	0.000000	EAM	0,000000	0.000000	0,000000	0.000000	0.000000	0.000000	O.K.
35	Current Billings	1.000000	СВ	0.870243	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.

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						In	trastate			
	******	TOTAL	Source/	Interstate	Message Tele	phone Service	Priva	ate Line	TOTAL	
	******** FCC PART 36 ******* Internal Allocation Factors	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	Support Assets	1.000000	D31	0.739272	0.025227	0.218361	0.00000	0.017140	0.260728	O.K.
14 15	Land and Support Assets	1.000000	D33	0.739272	0.025227	0.218361	0,000000	0.017140	0.260728	O.K.
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 22	Total COE	1.000000	C19	0.728790	0.026339	0.227723	0.000000	0.017149	0.271210	O.K.
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.K.
26	. 5.5	3,3,2,2,2,2			5,55555	0,0000	0.00000	0.00000	5.00000	0.14.
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	TOTAL GRAM	1.00000	B107	0.140232	0.024214	0.210341	0.00000	0.017132	0.231746	U.K.
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 37	TPIS, excl. Acct. No. 2690	1.000000	D189	0.739272	0.025227	0.218361	0.000000	0.017140	0.260728	O.K.
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	0.00000	1.000000	0.00000	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	
45	Total Net Investment	1.000000	C68	0.733876	0.025140	0.222544				O.K.
			-				0.000003	0.018437	0.266124	O.K.
46 47	Capital Leases	0.000000	D173	0.00000	0.000000	0.00000	0.000000	0.000000	0,000000	O.K.
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	1141	0.703509	0.034278	0.252219	0.001037	0.008957	0.296491	О.К.
49									•	
50	Total "BIG THREE" Expenses	1.000000	1170	0.714955	0.028951	0.242502	0.000186	0.013406	0.285045	O.K.
51 52	Corporate Operations Expense	1.000000	1185	0.643340	0.026051	0.318379	0.000167	0.012004	0.05050	0.14
	22.F=,ato Oporationo Experies	1.00000	1100	0.070040	0.020031	0.316379	101 000.0	0.012064	0.356660	O.K.

Sheet "I" ENDING DECEMBER 31, 2002 23-Jun-03

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						lr	ntrastate			
					vlessage Telephone S	ervice	Private L	ine		
	Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	PLANT SPEC. OPER, EXPENSE:									
15 16	Network Support, Alloc. Network Support, Direct	\$0 0	H14 V149	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
17	Homan Bappon, Budot									0.14.
18 19	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20	General Support, Alloc.	\$58,525	H14	\$43,266	\$1,476	\$12,780	\$0	\$1,003	\$15,259	O.K.
21	General Support, Direct	0	V151	0	0	0	ō	0	0	O.K.
22										
23 24	Total General Support Exp.	\$58,525		\$43,266	\$1,476	\$12,780	\$0	\$1,003	\$15,259	O.K.
25	Central Office Eq., Alloc.	\$103,025	H21	\$75,084	\$2,714	\$23,461	\$0	\$1,767	\$27,941	O.K.
26	Central Office Eq., Direct	0	V153	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	O.K.
29 30	Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Coinless Pay Phone	0	G18	φυ 0	0		φυ 0		ФU О	O.K. O.K.
32	Other IOT	Ö	H23	0	ő	ő	Ö	n	Ö	O.K.
33	IOT Direct	Ď	V157	ō	ō	ō	Ō	Ö	ō	O.K.
34									************	
35	Total IOT Exp.	\$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	O.K.
38 39	Cable & Wire, Direct	55,332	V159	33,354	2,282	19,697	0	0	21,978	O.K.
40	Total C&WF Exp.	\$163,685		\$114,429	\$4,912	\$42,488	\$0	\$1,856	\$49,256	O.K.
41 42	TOTAL PLT. SPEC. OPER. EXP.	\$325,235		\$232,778	\$9,102	\$78,729	\$0	\$4,626	\$92,457	O.K.
43	TOTAL 51 T 0050 01100007	**** 740								
44	TOTAL PLT. SPEC., ex SUPPORT	\$266,710		\$189,513	\$7,625	\$65,949	\$0	\$3,623	\$77,197	O.K.

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				***************************************		ir	trastate	•		
		TOTAL	0	1-1	Message Telep	hone Service	Priva	ate Line	TOTAL	
	******** FCC PART 36 ******* Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
58 59	NON-SPECIFIC OPER. EXP.:									
60 61	Oth. Plt. and Equip., Alloc. Oth. Plt. and Equip., Direct	\$0 0	H36 V177	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
62 63	Total Oth. Plt. & Equip.			 \$0	\$0	 \$0	\$0	\$0		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 69	Total Network Oper. Exp.	\$78,882		\$58,315	\$1,990	\$17,225	\$0	\$1,352	\$20,567	O.K.
70 71	Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
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 79	Depr., PHFU	0	H38	0	0	0	0	0	0	0.K.
80 81	Total Depreciation Expense	\$362,974		\$267,747	\$9,251	\$80,056	\$0	\$5,920	\$95,227	O.K.
82	Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Amort., Intangible Assets	0	H41	0	0	0	0	0	0	O.K.
84	Other Amortization	0	V189	Ō	Ō	ŏ	Ö	0	0	O.K.
85	Direct Assigned Amort.	0	V190	0	Ö	ů	0	0	0	O.K.
86	-	-	¥130							U.K.
87 88	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 90	Total Depr. and Amort.	\$362,974		\$267,747	\$9,251	\$80,056	\$0	\$5,920	\$95,227	O.K.
91	TOTAL NON-SPEC. OPER. EXP.	\$441,856		\$326,063	\$11,241	\$97,280	\$0	\$7,272	\$115,793	O.K.

						In	trastate			
				1-11-1-	lessage Telephone Se	rvice	Private Li	ne	TOTAL	
	Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
105 106	CUSTOMER OPERATIONS EXPENSE:									
107	Marketing, Allocable	\$0 0	G35 V192	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K 0.K
108 109	Marketing, Direct		V 192							U.N
110 111	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K
112	Operator Service, Alloc.	\$307	G24	\$307	\$0	\$0	\$0	\$0	\$0	O.K
113	Operator Service, Direct	0	V194	0	0	0	0	0	0	0.K
114	Tatal Canada Canda	2007								0.14
115 116	Total Operator Service	\$307		\$307	\$0	φU	20	\$0	\$0	O.K
117	Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K
118	Alphabetical Directory	87	G19	75	1	11	0	0	12	О.К
119 120	Foreign Directory	0	G46	0	0	0	0	0	0	O.K
121	Total Directory	\$87		\$75	\$1	\$11	\$0	\$0	\$12	О.К
122 123	Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	О.К
124	Bus. Ofc., EU MTS & WATS	25,751	G37	22,410	295	2,543	52	451	3,341	0.K
125	Bus. Ofc., EU Access, P/L & all Other	12,827	G38	11,163	147	1,267	26	225	1,664	0.K
126	Bus. Ofc., IXC Special Access	· o	G39	0	0	0	0	0	0	0.K
127	Bus, Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K
128	Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K
129	Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K
130	T. I.B. 1 Off									
131 132	Total Business Office	\$38,578		\$33,572	\$441	\$3,810	\$78	\$676	\$5,006	O.K
133	Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	О.К
134	Cust, Serv., Msg. Process	5.058	G43	1.085	755	3,218	0	0	3,973	0.K
135	Cust, Serv., Other B&C	15,116	G44	10,077	523	4,516	0	0	5,039	0.K
136	Cust. Serv., CABS	16,715	G45	8,358	868	7,490	Ö	0	8,358	0.K
137	Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0,338	0.K 0.K
138								-	***************************************	
139 140	Total Customer Service	\$36,889		\$19,519	\$2,146	\$15,224	\$0	\$0	\$17,370	O.K
141 142	Total Bus. Ofc., Cust. Serv.	\$75,467		\$53,092	\$2,587	\$19,034	\$78	\$676	\$22,375	O.K.

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							Intrastate			
		TOTA!	D	Interstato	/lessage Telephone Se	ervice	Private Li	ne _	TOTAL	
	Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
156 157	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 63	H48 V211	\$0 63		\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
158 159 160	Total Other Cust. Serv.	\$63		\$63	\$0	\$0	\$0	\$0	\$0	O.K.
161 162	TOTAL CUSTOMER OPER. EXP.	\$75,924		\$53,537	\$2,588	\$19,045	\$78	\$676	\$22,387	O.K.
163 164 165	"BIG-THREE" EXPENSES:									
166	Total Pit. Spec., ex Support	\$266,710	44	\$189,513	\$7,625	\$65,949	\$0	\$3,623	\$77,197	O.K.
167	Total Network Oper. Exp. Total Customer Operations	78,882 75,924	68 161	58,315 53,537	1,990 2,588	17,225 19,045	0 78	1,352 676	20,567 22,387	O.K. O.K.
168 169	Total Customer Operations	75,524	101		2,500	15,045				O.K.
170 171 172	TOTAL "BIG THREE" EXPENSES	\$421,516		\$301,365	\$12,203	\$102,219	\$78	\$5,651	\$120,151	O.K.
173 174	CORPORATE OPERATIONS EXPENSE:									
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.
177 178 179	Total Exec. and Planning	\$43,098		\$30,813	\$1,248	\$10,451	\$8	\$578	\$12,285	о.к.
180	Admin. & General, Allocable	\$187,387	H50	\$133,973	\$5,425	\$45,442	\$35	\$2,512	\$53,414	O.K.
181 182	Admin. & General, Direct	25,657	V231	0	0	25,657	0	0	25,657	O.K.
183 184	Total Admin. and Gen.	\$213,044		\$133,973	\$5,425	\$71,099	\$35	\$2,512	\$79,071	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$256,142		\$164,786	\$6,673	\$81,550	\$43	\$3,090	\$91,356	O.K.
187 188 189	NON-INCOME TAXES:									
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	O	0	0	0.K.
192 193 194	Total Non-income Taxes	\$3,271		\$2,450	\$79	\$688	\$0	\$54	\$821	O.K.
195 196	TOTAL OPER. EXP. AND TAXES	\$1,102,428		\$779,614	\$29,683	\$277,292	\$121	\$15,718	\$322,814	O.K.

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\$3,808 C C C C C C C C C C C C C C C C C C	O.K. O.K. O.K. O.K. O.K. O.K.
\$34,153 C 11.15% C \$3,808 C 0 C 0 C 53,808 C	O.K. O.K. O.K. O.K. O.K. O.K.
\$3,808 C C C C C C C C C C C C C C C C C C	O.K. O.K. O.K. O.K. O.K. O.K.
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\$2,554 C	O.K.
0 0	O.K.
955 C	O.K.
23,780 C	O.K.
0 0	O.K.
	O.K.
28,543 C	O.K.
1,209 C	O.K.
	O.K.
	1,209

Western Telephone Company

				·					
IntraLATA Investment Summary	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
Land and Support Assets	\$317,841	L25	\$84,852	\$156,518	\$0	\$36,142	\$0	\$40,330	O.K.
Central Office Equipment	\$401,014	L70	\$127,999	\$236,108	\$0	\$8,825	\$0	\$28,083	O.K.
Info, Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
Cable and Wire Facilities	434,889	L117	356,439	0	0	45,695	0	32,754	O.K.
Total COE, IOT, C&WF	\$835,903		\$484,438	\$236,108	\$0	\$54,520	\$O	\$60,838	O.K.
Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
Total Tele, Pit, ex Intang.	\$1,153,744		\$569,290	\$392,626	\$O	\$90,661	\$ 0	\$101 167	O.K.
Total Intangible Assets	6,095	L144	3,007	2,074	0	479	0	534	0.K.
	· · ·		· ·	•					O.K.
				_	_				O.K.
	_		_	•	_	_	_	_	O.K.
	•		•		_				O.K.
Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
TOTAL TELEPHONE PLANT	\$1,202,607		\$593,400	\$409,254	\$0	\$94,501	\$0	\$105,452	O.K.
less:									
	885,108	M23	455,833	285,316	. 0	70,115	0	73,843	O.K.
	0		0	0	0	0	0	0	O.K.
	0		0	0	0	0	0	0	O.K.
	0	M29	0	0	0	0	0	0	O.K.
	0	M30	0	0	0	0	0	0	O.K.
·	14,339	M47	7,075	4,880	0	1,127	0	1,257	O.K.
•									
Other Assets	0	Direct	0	0	0	<u> </u>	0	0	O.K.
NET TELEPHONE PLANT plus:	\$303,160		\$130,492	\$119,058	\$0	\$23,259	\$0	\$30,352	O.K.
Class B RTB Stock	0	L171	0	0	0	n	n	n	O.K.
Materials and Supplies	34,355	L173	16,952	11,691	ő		Ö		O.K.
Cash Working Capital	9,001	L175	4,441		ō		0		O.K.
Equal Access Investment	o	L177	0	0	ō	0	ō	0	0.K.
NET INVESTMENT	\$346,516		\$151,885	\$133,812 ========	\$0 ====================================	\$26,666 ========	\$0	\$34,153	О.К.
	IntraLATA Investment Summary (A) Land and Support Assets Central Office Equipment Info. Term./Orig. Equipment Cable and Wire Facilities Total COE, IOT, C&WF Total Tangible Assets Total Tele. Plt. ex Intang. Total Intangible Assets Total Plant In Service Total Plt. Held Future Use Total ST PUC Total LT PUC Total Tel. Plt. Adjust. TOTAL TELEPHONE PLANT less: Accum. Depr., Plt. in Serv. Accum. Depr., PHFU Accum. Amort. Tangible Plt. Accum. Amort. Tangibles Accum. Amort. Intangibles Accum. Def. Inc. Taxes, Net plus: Other Assets NET TELEPHONE PLANT plus: Class B RTB Stock Materials and Supplies Cash Working Capital Equal Access Investment	IntraLATA Investment	IntraLATA Investment	IntraLATA Investment Summary	IntraLATA Investment Summary Total Source Common Llocal Switching	IntraLATA Investment Summary Total Source Line Switching Information	IntraLATA Investment IntraLATA Source Common Lical Switching Information Transport	IntralATA Investment Surmary Total Source Cline Switching Information Common Billing and Collection Co	IntraLATA Investment Summary Total Source Common Summary Common Summary Common Summary Common Summary Common Summary Collection Collection

Sheet "K"

ENDING DECEMBER 31, 2002

Western Telephone Company

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	FCC PART 69 ******* IntraLATA investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	İnformation	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	LAND AND SUPPORT ASSETS:									
15	Land Assets, Message	\$2,515	N28	671	1,239	0	286	٥	319	O.K.
16 17	Land Assets, Private Line	197	N28	53	97	0	22 	0	25	O.K.
18 19	Total Land Assets	\$2,713		\$724	\$1,336	\$0	\$308	\$0	\$344	O.K.
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.
23 24	Total Support Assets	\$315,129		\$84,127	\$155,182	\$0	\$35,833	\$0	\$39,986	O.K.
25 26	Total Land and Supp. Assets	\$317,841		\$84,852	\$156,518	\$0	\$36,142	\$0	\$40,330	O.K.
27 28	CENTRAL OFFICE EQUIPMENT:									
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30 31	Operator Sys., Other	0	(1)	0	0	0	0	0	0	O.K.
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
34	Tandem Switching	\$0	(G)	\$0	. \$0	\$0	\$0	\$0	\$0	O.K.
35 36	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
37 38	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$O	\$0	O.K.
39	Local Switching	\$236,108	(E)	\$0	\$236,108	\$0	\$0	\$0	\$0	O.K.
40 41	Local Assigned	0	Direct	0	0	0	0	0		O.K.
42 43	Total Local Switching	\$236,108		\$0	\$236,108	\$0	\$0	\$0	\$0	O.K.
44	Total Switching	\$236,108		\$0	\$236,108	\$0	\$0	\$0	\$0	O.K.

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	******* FCC PART 69 ******* IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
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.
	•			127,333	0	0	Ö	o	7,638	O.K.
60	COE Exch. Line - PL etc.	7,638	(I)	J	0	0	_	0	7,030	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	•	-	0	-	_	
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 69	Total COE Transmission	\$164,907		\$127,999	\$0	\$0	\$8,825	\$0	\$28,083	O.K.
70 71	Total Central Office Equip.	\$401,014		\$127,999	\$236,108	\$0	\$8,825	\$0	\$28,083	O.K.
72 73	IOT EQUIPMENT:									
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	O	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	n	0	0	0	0	0	
	Customer Premises Equipment	U	1400	U	U	U	U	υ	U	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80 81	CABLE AND WIRE FACILITIES:									
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								-		0.14.
86 87	Total Exchange Line C&WF	\$377,708		\$356,439	\$0	\$0	\$0	\$0	\$21,269	O.K.
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	φυ 0	0	0			
90	Exchange Hullk, PL		Direct		. U		<u> </u>	0	0	O.K.
91 92	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93	Interexchange Message	\$35,263	(G)	\$0	\$0	\$0	\$35,263	\$0	\$0	O.K.
94	Interexchange PL, WATS	11,485	(1)	0	φυ 0	0	φυυ,200 0	ъо О	արս 11,485	O.K. O.K.
95	Interexchange Assigned	0	(G)	0	0		-			
96	mereverialitie Vasifilien	·	(6)		U	0	0	0	0	O.K.
	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)	(1)	
111 112 113	H/R C&WF, Message H/R C&WF, WATS H/R C&WF, Assigned	\$10,432 0 0	(G) (I) Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$10,432 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
114 115	Total Host/Remote C&WF	\$10,432		\$0	\$0	\$0	\$10,432	\$0	\$0	O.K.
116 117 118	Total Cable and Wire Facil.	\$434,889		\$356,439	\$0	\$0	\$45,695	\$0	\$32,754	O.K.
119 120	TANGIBLE ASSETS:									
121 122	Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	Ð	0	0	O.K.
126 127	COE Transmission Leases		68	0	0	0	0	0	0	O.K.
128 129	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
130 131	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
132 133	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
134 135	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136	Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137 138	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
139 140	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141 142 143	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
144 145 146	TOTAL INTANGIBLE ASSETS	\$6,095	N37	\$3,007	\$2,074	\$0	\$479	\$0	\$534	O.K.
147	PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.

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	FCC PART 69 ******* IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(f)	
161 162	PLANT UNDER CONSTRUCTION:									
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	42,768	N46	21,103	14,554	a	3,361	0	3,750	O.K.
165								***************************************	***************************************	
166	Total Ptt. 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	TELEPHONE PLANT ADJUSTMENT	Ψυ	1440	ΨΟ	ΨΟ	ΨΟ	φυ	φυ	φυ	U.K.
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	EOU 141 400 EDD 15 15 COTA ENT		D!1							
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$D	\$0	\$0	O.K.

Source or Apportion Common Line Local Line Information (F) (F) (G) (H) (A) (A) <th></th> <th></th> <th></th> <th>Α </th> <th>Western Telephone Company</th> <th>ompany</th> <th></th> <th></th> <th></th>				Α	Western Telephone Company	ompany			
Fig. 16 Fig.	C PART 69 ****** IntraLATA serves and Deferrals	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
PICS. \$2001,799 NZB \$565,742 \$1002,821 \$0 \$233,743 \$0 106,937 L44 0 182,495 0	(A)	(B)	(0)	<u>(D</u>	(E)	(F)	(9)	(H)	(3)
\$208.796 NZB \$565,742 \$102,821 \$0 \$523,743 \$0 182,465 144 0 182,465 0	. DEPRECIATION, TPIS:								
106.937 108 83,003 0 0 0 0 0 0 0 0 0	Assets	\$208,799	N28	\$55,742	\$102,821	g, c	\$23,743	80	\$26,494
106,937 L68 83,003 0 0 5,722 0 0 0 0 0 0 0 0 0	Itening erator	02,430	L44 L32	0	054,201	0	0	00	0
386,876 L177 317,088 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	nsmission	106,937	L68	83,003	00	00	5,722	0 0	18,211
SBB5,108	prinerit Id Wire Facilities	386,876	L/17	317,088	00	00	40,650	0	29,138
\$885,108	ant	a	N37	0	0	0	0	0	0
\$0 N37 \$0	sum. Depr., TPIS	\$885,108		\$455,833	\$285,316	0\$	\$70,115	0\$	\$73,843
\$0 N37 \$0	. AMORTIZATION:								
\$686,108									
N37 S0 S0 S0 S0 S0 S0 S0 S	Depreciation, PHFU	\$0	N37	0\$	0\$	0\$	\$0	\$0	\$0
NET: \$0 N37 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50	Amort., Tangible Inv.	0	N37	₽	S	S	8	O\$	O\$ (
\$685,108	Amort., Intang. Inv.	0 (N37	O# 6	O\$ 60	og G	OF G	O 6	9
\$885,108	Amort., Other		N3/	Q#	00	O#	P#	G#	D#
NET: \$0 N28 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	um. Amortization	\$0		\$0	\$0	\$0	0\$	0\$	\$0
NET: \$0 N28 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	cum. Depr./Amort.	\$885,108		\$455,833	\$285,316	0 \$	\$70,115	0\$	\$73,843
\$0 NZB \$0	. DEF. INC. TAXES, NET:								
0 L44 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Assets	0\$	N28	80	\$0	0\$	\$0	\$0	\$0
0 L23 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	itching	0	144	0	0	0	0	0	0
0 L68 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	erator	0	L32	0	0	0	0	0	0
0 L78 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	nsmission	0	1.68	0 (0	0	0 1	0 1	0
14,339 N37 7,075 4,880 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	pment	0	L78	D (0	0 (0 (0	0 (
\$14,339	d Wire Fac.	0 14 339	L.117 N37	0 7 075	0 4 880	0 0	1 127	00	1 257
\$14,339 \$7,075 \$4,880 \$0 \$1,127 \$0	מם	600,41	Ĉ.	20.	200'5		171'1		102,1
	cum. Def. Inc. Taxes	\$14,339		\$7,075	\$4,880	\$0	\$1,127	\$0	\$1,257

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	Other	()	\$28,083 0 32,754	\$60,838	\$60,838 0.173097	\$28,083 0 32,754	\$60,838 0.126887	\$40,330 28,083 0 32,754	\$101,167	\$0 0.000000 0.000000	\$101,702 0.087686
	Billing and Collection	(H)	<u>0</u> 0 0	0.000000	\$0 0.00000	<u>o</u> 0 0	0.000000	O	0.000000	0.000000 0.000000 0.000000 0.000000	\$0.00000.0
	Common Transport	(9)	\$8,825 0 45,695	\$54,520 0.065222	\$54,520 0.155121	\$8,825 0 45,695	\$54,520 0.113710	\$36,142 8,825 0 45,695	\$90,661	\$90,661 0.086133 1.000000 0.000000	\$91,140 0.078580
npany	Information	(F)	<u>0</u> ,00	\$0.000000	\$0 0°000000	Og O O	0.000000	<u>0</u> 0000	0.000000	0.000000.0	0.000000
Westem Telephone Company	Local Switching	(E)	\$236,108 0 0	\$236,108 0.282458	\$236,108 0.671782	\$236,108 0 0	\$236,108 0.492441	\$156,518 236,108 0 0	\$392,626 0.340306	\$352,026 0.373014 0.000000 0.000000	\$394,700 0.340306
We	Common Line	(a)	\$127,999 0 356,439	\$484,438 0.579539	0.000000	\$127,999 0 0	\$127,999 0.266962	\$84,852 127,999 0 356,439	\$569,290 0.493428	0.540853 0.540853 0.000000 1.000000	\$572,297 0.493428
	Source	<u>(</u> 0)	L70 L78 L117		17	L70 L78 L117-83		L25 13 14 15 L177	ų r	Direct Direct	K26
	Part 36 IntraLATA Total	(B)	\$401,014 0 434,889	\$835,903	\$351,465 1.000000	\$401,014 0 78,449	\$479,463	\$317,841 401,014 0 434,889	\$1,153,744 1.000000	1.000000 1.000000 1.000000	\$1,159,839 1.000000
	****** FCC PART 69 ****** Apportionment Factors	(A)	13 Central Office Equipment14 Info. Orig./Term. Eqpt.15 C&W Facilities	7 Total 7 Factor 8	Sum: Sw., Trans., Other Factor	Central Office Equipment Info. Orig./Term. Eqpt. C&WF, Excl. Exch. Message	Total Factor	General Support Facilities Central Office Equipment Info. Orig./Term. Eqpt. C&W Facilities Equal Access Investment	Total Factor Sw Trans		Total TPIS Factor
			6 4 6	5 7 8 5	222	25 4 23 4	27 28 29 29 29	32 33 34 35 3	34 38 39 39 39 39 39 39 39 39 39 39 39 39 39	84444	45 45 46

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	FCC PART 69 ******* Apportionment Factors	Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)		
60 61 62	Interstate Equiv. Factor Wtd. Std. Work Seconds	0.000000 1.000000	Direct Direct	0.000000 1.000000	0.00000 0.00000	0.000000 0.00000	0.000000 0.00000	0.000000 0.000000	0.000000 0.00000	O.K. O.K.	
63 64 65	"BIG THREE" Expenses Factor	\$121,652 1.000000	O171	\$42,699 0.350994	\$31,919 0.262382	\$11 0.000086	\$26,783 0.220159	\$10,729 0.088191	\$9,512 0.078190	O.K.	(
66 67	Net Investment Factor	\$346,516 1.000000	J13	\$151,885 0.438320	\$133,812 0.386164	\$0 0.000000	\$26,666 0.076954	\$0 0.000000	\$34,153 0.098562	O.K. O.K.	

Sheet "O" ENDING DECEMBER 31, 2002

	******* FCC PART 69 ******** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	PLANT SPEC. OPER. EXPENSE:									
15 16 17	Network Support, Alloc. Network Support, Direct	\$0 0	N37 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	0.K. 0.K.
18 19	Total Network Support Exp.	\$0		\$0	\$0	\$D	\$0	\$0	\$0	O.K.
20 21 22	General Support, Alloc. General Support, Direct	\$13,783 0	N30 Direct	\$3,679 0	\$6,787 0	\$0 0 	\$1,567 0	\$0 0	\$1,749 0	0.K. 0.K.
23 24	Total General Support Exp.	\$13,783		\$3,679	\$6,787	\$0	\$1,567	\$0	\$1,749	O.K.
25 26 27	Central Office Eq., Alloc. Central Office Eq., Direct	\$25,228 0	N31 Direct	\$8,052 0	\$14,854 0	\$0 0	\$555 0	\$0 0	\$1,767 0	0.K. 0.K.
28 29	Total COE Exp.	\$25,228		\$8,052	\$14,854	\$0	\$555	\$0	\$1,767	O.K.
30 31 32	Cust. Premises Equip. Other IOT IOT Direct	\$0 0 0	L76 N43 Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
33 34 35	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
36 37 38	Cable & Wire, Alloc. Cable & Wire, Direct	\$24,647 19,697	N33 Direct	\$20,201 0	\$0 0	\$0 0	\$2,590 19,697	\$0 0	\$1,856 0	O.K. O.K.
39 40	Total C&WF Exp.	\$44,344		\$20,201	\$0	\$0	\$22,287	\$0	\$1,856	O.K.
41 42	TOTAL PLT. SPEC. OPER. EXP.	\$83,355		\$31,933	\$21,641	\$0	\$24,409	\$0	\$5,372	O.K.
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)	(1)	
57	NON-SPECIFIC OPER. EXP.:									
58 59	Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61 62	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 70	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
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	٥	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	60	\$0	#D	mo.	mo.		
82	Amort., Intangible Assets	φυ 0	L144	\$0 0	φυ 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	Direct Assigned Amon.		Direct		U	·			0	O.K.
86 87	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
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.

Sheet "O"

ENDING DECEMBER 31, 2002

Sheet "O" ENDING DECEMBER 31, 2002

					•	•				
	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
104 105	CUSTOMER OPERATIONS EXPENSE:	•								
105	Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	ō	Direct	Ō	Ō	Ō	Ō	Ö	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	\$D	O.K.
115	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116 117	Alphabetical Directory	до 11	(F)	φυ 0	φυ 0	φυ 11	0	Ф О	φυ 0	0.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	0.K.
119	1 oreign birectory		511000			***************************************	***************************************			Q.11.
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	(1)	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	(1)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(1)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	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	Ü	(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	Total business Office	φ4,400		φυ	φυ	Φυ	φυ	\$2,990	Φ1,49Z	U.K.
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)	ŏ	ő	ő	0	4,516	0	O.K.
137	Cust. Serv., CABS	7,490	N21	Ō	5,032	0	1,162	0	1,296	O.K.
138	Cust. Serv., EU Common Line	. 0	(H)	0	Ó	0	0	Ō	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.

Sheet "O" ENDING DECEMBER 31, 2002

Harden H		Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Соттол Line	Local	Information	Common Transport	Billing and Collection	Other	
Other Couts, Sarv., Alloc. 50 142 80 80 80 80 80 80 80 80 80 80 80 80 90 <t< th=""><th></th><th>(A)</th><th>(B)</th><th>(O)</th><th>(D)</th><th>(E)</th><th>(F)</th><th>(9)</th><th>(H)</th><th>€</th><th></th></t<>		(A)	(B)	(O)	(D)	(E)	(F)	(9)	(H)	€	
Total Charles Expenses State Charles S	ω 0	Other Cust, Serv., Alloc.	0¢	142 Direct	0g O	0\$	0\$	O\$ 0	0\$	0\$	0 0 X X
TOTAL CUSTOMER OPER. EXP. \$19,721 \$19,721 \$10,726 \$5,032 \$1,162 \$1,162 \$10,726 ***GIG-THREE** EXPENSES: 18,377 \$2+6+6+90 \$13,1833 \$21,641 \$0 \$24,409 \$1,212 \$1,172 Total PLU Specific Exp. 18,577 \$2+6+6+90 10,766 \$3,47 \$1,112 \$1,122 \$1,172 Total Customer Operations \$121,652 **** \$42,699 \$3,161 \$1,112 \$10,779 TOTAL "BIG THREE** EXPENSES: \$11,029 NG4 \$3,871 \$2,894 \$1 \$26,738 \$10,779 Exec. and Planning, Alloc. \$11,029 NG4 \$16,807 \$2,894 \$1 \$26,738 \$10,778 Admin, & General, Allocable \$11,029 NG4 \$16,807 \$1,934 \$1,934 \$1,602 \$1,602 Admin, & General, Allocable \$17,918 \$1,602 \$1,934 \$1,602 \$1,602 \$1,602 Admin, & General, Allocable \$17,918 \$1,602 \$1,934 \$1,934 \$1,602 \$1,602	9 ==	Total Other Cust. Serv.	0\$		0\$	\$0	\$0	\$0	0\$	\$0	O. Y.
Total Planning, Allocable Admin. & General, Direct Corporations S74, S14, S14, S14, S14, S14, S14, S14, S1	0.00	TOTAL CUSTOMER OPER. EXP.	\$19,721		0\$	\$5,032	\$11	\$1,162	\$10,729	\$2,788	O.K.
Total Pit. Specific Exp. Total Specific Exp. Total Pit. Specific Exp. Total S	4 rū r	"BIG-THREE" EXPENSES:									
Total PIN Noin-specific Exp. 18,577 22 + 67 + 69 10,766 5,247 0 1,212 0 Total Customer Operations 18,721 163 10,769 5,032 11 1,162 10,729 Total Customer Operations \$12,1,622 842,699 \$31,619 \$11,629 10,729 \$10,729 CORPORATE OPERATIONS EXPENSE: \$11,029 N64 \$3,871 \$2,894 \$1 \$26,428 \$10,729 Exec. and Planning, Direct 0 Direct 0	ے ہ	Total Pit. Specific Exp.		41	\$31,933	\$21,641	\$0	\$24,409	0\$	\$5,372	0.K
Total Customer Operations 19,721 1652 6,42,699 531,919 511 6,122 10,122	8	Total Pit Non-specific Exp.		52 + 67 +69	10,766	5,247	o ;	1,212	0 200	1,352	0 C
CORPORATE OPERATIONS EXPENSES. \$121,652 \$42,699 \$31,919 \$11,029 N64 \$3,871 \$2,894 \$1 \$2,428 \$10,729 \$10,029 <td>o c</td> <td>Total Customer Operations</td> <td></td> <td>163</td> <td></td> <td>250,6</td> <td>= </td> <td>1,102</td> <td>10,123</td> <td>2,100</td> <td>2</td>	o c	Total Customer Operations		163		250,6	=	1,102	10,123	2,100	2
CORPORATE OPERATIONS EXPENSE: \$1,029 N64 \$3,871 \$2,894 \$1 \$2,428 \$973 Exec. and Planning, Alloc. \$11,029 Direct 0	, -	TOTAL "BIG THREE" EXPENSES	\$121,652		\$42,699	\$31,919	\$11	\$26,783	\$10,729	\$9,512	O.K.
Exec. and Planning, Alloc. \$11,029 N64 \$3,871 \$2,884 \$1 \$2,428 \$973 Exec. and Planning, Direct \$11,029 \$11,029 \$11,029 \$2,884 \$1 \$2,428 \$973 Total Exec. and Planning, Direct \$47,954 N64 \$16,832 \$12,882 \$4 \$10,568 \$10,578 \$2,428 \$10,578	20	CORPORATE OPERATIONS EXPENSE:									
Exec. and Planning, Alloc. \$11,029 N64 \$3,871 \$2,894 \$1 \$2,428 \$91,02 Exec. and Planning, Allocable \$11,029 \$1,029 \$5,871 \$2,894 \$1 \$2,428 \$973 Total Exec. and Planning, Direct \$11,029 \$1,039	ς.				;		•	07	010	6	2
Admin. & General, Allocable Admin. & General, Allocable Admin. & General, Allocable 25,657 \$47,954 Admin. & General, Allocable 25,657 \$16,832 Bd. \$12,582 Bd. \$2,832 Bd. \$2,832 Bd. \$2,633 Bd. \$2,832 Bd. \$2,833 Bd. \$2,83	in in h	Exec. and Planning, Alloc. Exec. and Planning, Direct	\$11,029 0	N64 Direct	83,871 0	\$2,834 0	Ģ O	\$2,428 0	0	0	0 7. 7.
Admin. & General, Allocable Admin. & General, Allocable Admin. & General, Direct \$47,954 birect N64 birect \$16,832 birect \$12,582 birect \$4,229 birect \$16,832 birect \$16,832 birect \$2,639 birect \$2,639 birect \$19,314 birect \$16,206 birect \$16,405 bire	~ 00 0	Total Exec. and Planning	\$11,029		\$3,871	\$2,894	8 3	\$2,428	\$973	\$862	O.K.
Total Admin. and Gen. \$73,611 \$25,837 \$19,314 \$6 \$16,206 \$6,492 TOTAL CORPORATE OPERATIONS \$84,640 \$29,708 \$22,208 \$7 \$18,634 \$7,464 NON-INCOME TAXES: Non-income Taxes, Allocable Non-income Taxes, Direct \$742 N37 \$356 \$252 \$0 0	n O	Admin. & General, Allocable Admin. & General, Direct	\$47,954 25,657	N64 Direct	\$16,832 9,005	\$12,582 6,732	\$4	\$10,558 5,649	\$4,229 2,263	\$3,750 2,006	0.0 K.
TOTAL CORPORATE OPERATIONS \$84,640 \$29,708 \$22,208 \$7,464 \$7,464 NON-INCOME TAXES: Non-income Taxes, Allocable Non-income Taxes, Direct \$772 N37 \$366 \$252 \$0 <td>N 10</td> <td>Total Admin. and Gen.</td> <td>\$73,611</td> <td></td> <td>\$25,837</td> <td>\$19,314</td> <td>\$6</td> <td>\$16,206</td> <td>\$6,492</td> <td>\$5,756</td> <td>O.K.</td>	N 10	Total Admin. and Gen.	\$73,611		\$25,837	\$19,314	\$6	\$16,206	\$6,492	\$5,756	O.K.
Non-income Taxes, Allocable \$742 N37 \$366 \$252 \$0 \$58 \$0 Non-income Taxes, Direct 0 Direct 0 <	4 10 0	TOTAL CORPORATE OPERATIONS	\$84,640		\$29,708	\$22,208	\$7	\$18,634	\$7,464	\$6,618	O.K
Non-income Taxes, Allocable \$742 N37 \$366 \$252 \$0 \$58 \$0 Non-income Taxes, Direct Direct Direct 0	n ~ a	NON-INCOME TAXES:									
Total Non-income Taxes \$7742 \$366 \$2552 \$0 \$68 \$01.272 \$1861 \$181,193	000-	Non-income Taxes, Allocable Non-income Taxes, Direct	\$742 0	N37 Direct	\$366 0	\$252 0	O. O	\$58 0	0 0	\$65 0	0 0 0 X X X
TOTAL OPER. EXP. AND TAXES \$293,010 \$107,886 \$91,272 \$18 \$51,861 \$18,193	N 10 1	Total Non-income Taxes	\$742		\$366	\$252	80	\$58	O\$	\$65	0. Ä.
	יו ל		\$293,010		i	\$91,272	i i i i	\$51,861		\$23,780	O.K.

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Sheet "P"	ENDING DECEMBER 31, 2002

	'			3	Western Telephone Company	mpany				
F. R.	rrrrrr FCC PART 69 ****** InterLATA Revenue Requirement Summary	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	<u>(</u> 0)	(D)	(E)	(F)	(9)	Œ	(5)	
Net Investment Rate of Return	sstment Return	\$36,155 11.15%	Q52 B19	\$17,448 11.15%	\$15,695 11.15%	\$0 11.15%	\$3,011 11.15%	\$0 11.15%	\$0 11.15%	0 0 X X
Return (Return on Rate Base	\$4,031		\$1,945	\$1,750	\$0	\$336	\$0	\$0	O.K.
AFUDC	:	0\$	T37	0 (0 (0 (0 (0 (0 (0.0 7.7
ITC Am Other R	ITC Amortization Other Return Adjustments	00	13/ Direct	00	00	00	00	00	00	0 0 7 7
Net Return	L.	\$4,031		\$1,945	\$1,750	0\$	\$336	0\$	\$	O.K.
Interest	Interest Expense	\$1,326	T67	640	575	00	110	0 0	00	0 0 X. 7
Capitally Deprecia	Capitalized Fayloit Taxes Depreciation Adjustment	0 0	13/ T37	00	0	0	0	00	0	
Other In	Other Income Adjustments	0	Direct	0	0	0	0	0	0	0 7.
After Ta	After Tax Income	\$2,706		\$1,306	\$1,175	\$0	\$225	80	0\$	O.K
State In	State Income Taxes	80	59	0\$	O\$	\$0	\$0	05	C.	S
Federal	Federal Income Taxes	1,016	53	490	441	. 0	85	0	0	O Y
Operatir	Operating Expenses and Taxes	29,804	U195	11,572	10,182	2	5,373	2,418	257	0.K
Uncollectibles	ctibles	0	Direct	0	0	0	0	0	0	O.K
Other R	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
Basis fo	Basis for Gross Receipts Tax	34,851 16	16+31+32+33	14,008	12,373	8	5,793	2,418	257	0.K
Gross R	Gross Receipts Tax	1,453	37	584	516	0	241	101	***	O.K.
TOTAL	TOTAL REVENUE REQUIREMENT	\$36,304		\$14,592	\$12,889	\$2	\$6,034	\$2,519	\$268	O.K.

Sheet "Q" ENDING DECEMBER 31, 2002

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	InterLATA Investment Summary	Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13	Land and Support Assets	\$34,047	R25	\$10,461	\$19,296	\$0	\$4,290	\$0	\$0	O.K.
14 15	Central Office Equipment	\$43,134	R70	\$14,826	\$27,348	\$0	\$959	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	. 0	0	0	0	0	O.K.
17	Cable and Wire Facilities	46,408	R117	41,287	ō	o	5,121	ō	ō	O.K.
18 19	Total COE, IOT, C&WF	\$89,542		\$56,114	\$27,348	\$0	\$6,080	\$0	\$0	O.K.
20 21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$123,590		\$66,575	\$46,644	\$0	\$10,371	\$0	\$0	O.K.
24 25	Total Intangible Assets	0	R144	0		0	0	<u> </u>	O	O.K.
26	Total Plant In Service	\$123,590		\$66,575	\$46,644	\$0	\$10,371	\$0	\$0	O.K.
27	Total Plt. Held Future Use		R147	0	0	O	0	0	0	O.K.
28	Total ST PUC	Ō	R163	Ō	. 0	0	Ō	0	0	O.K.
29	Total LT PUC	4,557	R164	2,455	1,720	0	382	Ö	ő	O.K.
30	Total Tel. Plt. Adjust.	0	R169	2,400	1,120	ő	0	Ö	0	O.K.
31	Total Tot. Tit. Adjust.		11105						U	U.K.
32	TOTAL TELEPHONE PLANT	\$128,147		\$69,029	\$48,364	\$0	\$10,753	\$0	\$0	O.K.
33	TO THE TELEF HOME TELEF	ψ120,111		Ψ05,025	Ψ-10,00-	ΨΟ	Ψ10,733	ΨΟ	φυ	O.K.
34	less:									
35	Accum. Depr., Plt. in Serv.	95.026	S23	53,216	33,815	0	7,996	0	0	0.4
36	Accum. Depr. PHFU	0	S27	33,210	33,813	0	7,990 0	0	0	0.K. 0.K.
37	Accum, Amort, Tangible Plt.	0	S28	0	0	0	0	0	0	
38	Accum, Amort, Intangibles	0	S29	0	0	0	0	0		O.K.
39	Accum, Amort, Other	0	S30	0	0	0	0	-	0	O.K.
40	Accum, Def. Inc. Taxes, Net	1,528	S47	823	577	0	128	0	0	O.K.
41	Accum. Del. Inc. Taxes, Net	1,520	047	023	511	U	128	U	0	O.K.
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44 45	NET TELEPHONE PLANT	\$31,593		\$14,991	¢12.072					
46	plus:	φ31,333		\$14,991	\$13,973	\$0	\$2,629	\$0	\$0	O.K.
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	3,666	R173	1,975	1,384	0	308	0	0	O.K.
49	Cash Working Capital	896	R175	483	338	0	75	Ō	ő	O.K.
50	Equal Access Investment	0	R177	0	0	Ō	0	ő	0	O.K.
51									***********	O.14.
52	NET INVESTMENT	\$36,155		\$17,448	\$15,695	\$0	\$3,011	\$0	\$0	O.K.
53		=======================================		=======================================					=========	O.14.

Sheet "R" 31, 2002

				5.	op.,					
	******* FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
13 14	LAND AND SUPPORT ASSETS:									
15	Land Assets, Message	\$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 24	Total Support Assets	\$33,757		\$10,372	\$19,131	\$O	\$4,254	\$0	\$0	O.K.
25	Total Land and Supp. Assets	\$34,047		\$10,461	\$19,296	\$0	\$4,290	\$0	\$0	O.K.
26 27 28	CENTRAL OFFICE EQUIPMENT:									
29	Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Operator Sys., Other	0	(1)	0	0	0	0	0	0	O.K.
31 32 33	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 36	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
37 38	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Local Switching	\$27,348	(E)	\$0	\$27,348	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Dîrect	0	0	0	0	0	0	O.K.
41 42 43	Total Local Switching	\$27,348		\$0	\$27,348	\$0	\$0	\$0	\$0	O.K.
44	Total Switching	\$27,348		\$0	\$27,348	\$0	\$0	\$0	\$0	O.K.

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	FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
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	ō	٥	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(1)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	Ō	Direct	0	0	0	0	0	0	O.K.
62	_	582	(G)	0	0	0	582	0	0	O.K.
63	COE Interexchange, PL	0	(1)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	Ō	(Ġ)	Ō	0	0	0	0	0	O.K.
65	COE H/R Message	378	(G)	Ō	Ō	0	378	0	0	O.K.
66		0	Direct	0	0	0	0	0	0	O.K.
67	OOL 1 II (/ lodigiled		2011 40 41							
68 69	Total COE Transmission	\$15,786		\$14,826	\$0	\$0	\$959	\$0	\$0	O.K.
70	Total Central Office Equip.	\$43,134		\$14,826	\$27,348	\$0	\$959	\$0	\$0	O.K.
71 72 73	IOT EQUIPMENT:									
74	Public Telephone	\$0	T43	\$0	\$0	\$0	\$D	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	Ō	Ō	Ō	Ō	·o	O.K.
76	Customer Premises Equipment	0	T60	0	0	0	0	0	0	O.K.
77	#									
78 79	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80 81	CABLE AND WIRE FACILITIES:									
82	Exchange PL and WATS	\$0	(1)	\$0	\$0	\$0	\$0	\$O	\$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 87	Total Exchange Line C&WF	\$41,287		\$41,287	\$0	\$0	\$0	\$0	\$0	O.K.
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	ō	Direct	Ō	0	0	0	Õ	0	O.K.
90			2							0.14.
91 92	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93	Interexchange Message	\$4.085	(G)	\$0	\$0	\$0	\$4,085	\$0	\$0	О.К.
94	Interexchange PL, WATS	0	(1)	0	0	0	0	0	0	O.K. O.K.
95	Interexchange Assigned	Ö	(G)	Ö	ő	Ö	0	0	0	O.K.
96			1-1						· · · · · · · · · · · · · · · · · · ·	U.N.
97	Total Interexchange C&WF	\$4,085		\$0	\$0	\$0	\$4,085	\$0	\$0	O.K.

Sheet "R" 31, 2002

	FCC PART 69 InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 112 113	H/R C&WF, Message H/R C&WF, WATS H/R C&WF, Assigned	\$1,036 0 0	(G) (I) Direct	\$0 0 0	\$0 0 0	\$0 0 0	\$1,036 0 0	\$0 0 0	\$0 0 0	O.K. O.K. O.K.
114 115	Total Host/Remote C&WF	\$1,036		\$0	\$0	\$0	\$1,036	\$0	\$0	О.К.
116 117 118	Total Cable and Wire Facil.	\$46,408		\$41,287	\$0	\$0	\$5,121	\$0	\$0	О.К.
119 120	TANGIBLE ASSETS:									
121 122	Land and Support Leases	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
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.
126 127	COE Transmission Leases	0	68				0	<u></u>	0	O.K.
128 129	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
130 131	IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132	C&WF Leases	\$0	117	\$O	\$0	\$0	\$0	\$0	\$0	О.К.
133 134	Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О,К.
135 136	Leasehold Impr., Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	0.14
137	Leasehold Impr., Direct	0	Direct	٥	φυ D	D D	φυ D	φυ D	20	O.K. O.K.
138	Education Hilps: Direct		Direct							O.K.
139 140	Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
141 142	Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	О.К.
143 144 145	TOTAL INTANGIBLE ASSETS	\$0	Т37	\$0	\$0	\$0	\$0	\$0	\$0	О.К.
146 147	PROPERTY HELD FOR FUTURE US	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Sheet "R" 31, 2002

	FCC PART 69 ******* InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
161 162	PLANT UNDER CONSTRUCTION:								
163	Short-term	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0
164	Long-term	4,557	T46	2,455	1,720	0	382	0	0
165									
166	Total Pit. Under Const.	\$4,557		\$2,455	\$1,720	\$0	\$382	\$0	\$0
167 168									
169	TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0
170									•
171	CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0
172	MATERIAL O AND OURSELED	** ***	T 07	44.075	***	•••	****		
173 174	MATERIALS AND SUPPLIES	\$3,666	T37	\$1,975	\$1,384	\$0	\$308	\$0	\$0
175	CASH WORKING CAPITAL	\$896	T37	\$483	\$338	\$0	\$75	\$0	\$0
176		••••		,		,-	**-	7-	4-
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

23-Jun-03	
Sheet "S"	ENDING DECEMBER 31, 2002

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	h 1	l		\$0	00	0	0 (0	6	2		Ç.	3 0	0	0	\$0	\$0			O\$*	o c	0	0	00)	\$0
	Other	(3)																								
	Billing and Collection	(H)		90	00	0	o (00	G	9		C\$.	0	0	0\$	\$0			0\$	5 C	0	0	00		\$0
	Common Transport	(9)		\$2,818	00	622	0 !	4,556 0	300 24	000'79		O\$	g o	0	0 1	\$0	\$7,996			0\$	o c	0	0	128		\$128
трапу	information	(F)		\$0	00	0	0	00	6	Q.		Ç.	g o	0	0	80	\$0			0\$	o c	0	0	0 0		\$0
Western Telephone Company	Local Switching	(E)		\$12,676	21,138 0	0	0	0 0	10000	c a cc.		Ç	9 0	o	0	8	\$33,815			0\$	0 0	0	0	0 272		\$577
8	Common Line	(a)		\$6,872	0 C	9,614	0	36,729 0	0.00	455,210		Ş	္ရ ဝ	0	0	O\$	\$53,216			0\$	0 0	0	0	0 823		\$823
	Source or Apportion	(C)				R68	R78	R117 T37				T27	T37	T37	T37					T28	R44	R68	R78	R117 T37	5	
	Part 36 InterLATA Total	(B)		\$22,367	21,138	10,237	0	41,285 0		495,026		c	0	0	0	0\$	\$95,026			80	0 0	0	0	0 1 528	2101	\$1,528
	InterLATA Reserves and Deferrals	(A)	13 ACCUM. DEPRECIATION, TPIS:	14 15 Support Assets	16 COE Switching	-		20 Cable and Wire Facilities 21 Other Plant		 Total Accum. Depr., 1PIS 	25 ACCUM. AMORTIZATION:	22 Accuse Depression DUGII			30 Accum. Amort., Other	31 32 Tot. Accum. Amortization	33 Total Accum. Depr./Amort.		37 ACCUM. DEF. INC. TAXES, NET:	••	40 COE Switching			44 Cable and Wire Fac.		47 Total Accum. Def. Inc. Taxes
			Ψ,			_	-	N	N	., (נאני	4 (4 6	i N	es (.) (T) (יי פייי פיי	, m	., 6	, (1)	4.4	. 4	4	4 4	. 4	4

23-Jun-03	
	2002
Sheet "T"	COLUMNIC DECEMBER 31 2002

		Part 36 InterLATA Total	Source	Соттоп Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(0)	(g)	(E)	(F)	(9)	(H)	0	
5 4 4	Central Office Equipment Info. Orig./Term. Eqpt.	\$43,134 0 46,408	R70 R78 R117	\$14,826 0 41,287	\$27,348 0 0	<u>0</u> ,000	\$959 0 5,121	0 0	<u>о</u> О	9 9 9
E # 17 #	Coxyv racinues Total	\$89,542		\$56,114 0 626671	\$27,348	0\$	\$6,080	0000000	\$0.000000	0 0 X X
2 2 3 2	ractor Sum: Sw., Trans., Other Factor	\$33,429	17	0\$	\$27,348	0000000	\$6,080	0.000000	0.000000	0 0 X X
22 5	Central Office Fordinment	\$43.134	R70	\$14.826	\$27.348	0\$	\$959	0\$	\$0	O.
2 4 2		5,121	R78 R117-83	00	00	.00	0 5,121	00	00	0. O.
26		\$48 255		\$14.826	\$27.348	OS	\$6.080	09	0\$	Ö
7 82	Factor	1.000000		0.307250	0.566745	0.00000	0.126006	0.00000	0.00000	O.X
33						;		;	1	
8	General Support Facilities	\$34,047	R25	\$10,461 14 826	\$19,296 27.348	O#)	\$4,290 959	O C	O# C	0 0
- 6	Central Onice Equipment Info. Orio./Term. Eapt.	ָרָ הַלְּי	5 4	070,4	0	0	0	0	0	o X
33	C&W Facilities	46,408	15	41,287	0	0	5,121	0	0	o.
34	Equal Access Investment	0	R177	0	0	0	0	0	0	o. X
32		\$123.590		\$66.575	\$46.644	0\$	\$10,371	0\$	\$0	O.
37	Factor	1.000000		0.538675	0.377414	0.00000	0.083911	0.00000	0.000000	o.
38										
39	Sum: Com. Ln., Sw., Trans. Factor	\$123,590 1.000000	36	\$66,575 0.538675	\$46,644 0.377414	0:000000	\$10,371 0.083911	\$0 0.00000	0\$ 0000000	0 O
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	o X
£ :	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O X
4 4 4	Total TBIS	\$123,590	0.26	\$66.575	\$46 644	80	\$10.371	0\$	\$0	Ö
46	Factor	1.000000	ì	0.538675	0.377414	0.000000	0.083911	0.00000	0.00000	O.

23-Jun-03

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

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

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	******** FCC PART 69 ******** Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
57	NON-SPECIFIC OPER. EXP.:									
58 59	Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	Ō	Direct	Ō	0	O	Ō	Ô	0	O.K.
61										
62	Total Oth, Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63		0.4.000	T40	04.047	****	***	0405	***		0.14
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	Total Network Oper. Exp.	Ψ1,550		Ψ1,2-11	Ψοσο	ΨΟ	Ψ133	ΨΟ	Ψ	O.N.
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	Ö	0	0	O	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	Ō	250	0	0	O.K.
77	Depr., PHFU	0	R147	0	٥	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.
									·	

Sheet "U" ENDING DECEMBER 31, 2002

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 108	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
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	D	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115	D. 15 15 1	••	D: 1				***			
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	1 0	(F) Direct	0	0 0	1 0	0	0 0	0	O.K.
118 119	Foreign Directory		Direct	U	U	<u> </u>			0	O.K.
120	Total Directory	\$1		\$0	\$0	\$1	\$0	\$0	\$0	O.K.
121	Total Directory	**		***	4-	Ψ.	40	40	***	0.14.
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus, Ofc., Reserved	0	(1)	O	0	O	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	(1)	0	0	C	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	(1)	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.
138 139	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
140	Total Customer Service	\$2,146		\$0	\$710	\$0	\$158	\$1,278	\$0	O.K.
141	T-1-100 00 00 00			**						
142	Total BO, CS, OS, Dir.	\$2,666		\$0	\$710	\$1	\$158	\$1,625	\$173	O.K.

	******* FCC PART 69 ******* Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	
158 159	Other Cust. Serv., Alloc. Other Cust. Serv., Direct	\$0 0	142 Direct	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0	O.K. O.K.
160 161 162	Total Other Cust. Serv.	\$0		\$0	\$0		\$0	\$0	\$0	О.К.
163 164	TOTAL CUSTOMER OPER. EXP.	\$2,666		\$ 0	\$710	\$1	\$158	\$1,625	\$173	O.K.
165 166	"BIG-THREE" EXPENSES:									
167 168	Total Plt, Specific Exp. Total Plt Non-specific Exp.	\$9,102 1,990	41 62 + 67 +69	\$3,726 1,247	\$2,557 608	\$0 0	\$2,818 135	\$0 0	\$0 0	0.K. 0.K.
169 170	Total Customer Operations	2,666	163		710	1	158	1,625	173	O.K.
171 172	TOTAL "BIG THREE" EXPENSES	\$13,758		\$4,973	\$3,875	\$1	\$3,111	\$1,625	\$173	O.K.
173 174	CORPORATE OPERATIONS EXPENSE:									
175 176 177	Exec. and Planning, Alloc. Exec. and Planning, Direct	\$1,256 0	T64 Direct	\$454 0	\$354 0	\$0 0	\$284 0	\$148 0	\$16 O	O.K. O.K.
177 178 179	Total Exec. and Planning	\$1,256		\$454	\$354	\$0	\$284	\$148	\$16	O.K.
180 181	Admin. & General, Allocable Admin. & General, Direct	\$5,460 0	T64 Direct	\$1,974 0	\$1,538 0	\$0 0	\$1,235 0	\$645 0	\$69 0	O.K. O.K.
182 183 184	Total Admin. and Gen.	\$5,460		\$1,974	\$1,538	\$0	\$1,235	\$645	\$69	O.K.
185 186	TOTAL CORPORATE OPERATIONS	\$6,716		\$2,428	\$1,891	\$1	\$1,519	\$793	\$84	O.K.
187 188	NON-INCOME TAXES:									
189 190 191 192	Non-income Taxes, Allocable Non-income Taxes, Direct	\$79 0	T37 Direct	\$43 0	\$30 0	\$0 0	\$7 0	\$0 0	\$0 0	O.K. O.K. O.K.
193 194	Total Non-income Taxes	\$79		\$43	\$30	\$0	\$7	 \$0	\$0	O.K.
195	TOTAL OPER. EXP. AND TAXES	\$29,804		\$11,572	\$10,182	\$2 ==========	\$5,373 ======	\$2,418	\$257	O.K.

Sheet "V" Input Documentation, Page 1

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME PERIOD ADDRESSED RUN DATE AND TIME

Western Telephone Company ENDING DECEMBER 31, 2002 23-Jun-03

32,231

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

		TOT41	01	1-11-1		Messag	ge Teleph	one Service	··········		Priva	ite Line		TOTA	A1
	******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstat and Oth		InterLA	TA	IntraLA	TA	InterLA	TA	IntraLA	TA	INTRAST	
	(A)	(B)	(C)	(D)		(E))	(F))	(G)	(H))	(1))
	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
40	CAT 4.3 H/D Message	30 221													_

Intrastate

CAT 4.3 H/R Message

52 CAT 1 Other IOT Equipment 53 CAT 1 Coinless Pay Phones

CAT 4.3 WATS

51 CAT 4.3 Direct

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company ENDING DECEMBER 31, 2002

Intrastate

CAT 2 CP Equipment							Messa	ge Teleph	none Serv	 ice		Priv	ate Line			
CAT 2 CP Equipment		******* FCC PART 36 *******	TOTAL COMPANY	Source/ Allocator	Interstate and Other		InterLA	 TA	Intral	ATA	InterLA	 TA	IntraLA	TA		
Reserved		(A)	(B)	(C)	(D)		(E)		(F)	(G)		(H)		(1)
Reserved	70	CAT 2 CP Equipment	0			0		0		0		0		0		0
TATE CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL 1,637,698	71		0													
74 Other CAT 1 CAWF	72	Reserved	0				_						****			
75 CAT 2 C&WF 67,978	73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	1,637,698													
76 CAT 2 CAWF, Wideband 0 - 0 0 0 0 0 0 7 CAT 3 Joint Message & PL/WATS 117,725 -	74	Other CAT 1 C&WF	0			0		0		0		0		0		0
77 CAT 3 Joint Message & PL/WATS	75	CAT 2 C&WF	67,978	_									****		_	
Reserved	76	CAT 2 C&WF, Wideband	•	_		0		0		0		0		0		0
79 CAT 3 Direct	77	CAT 3 Joint Message & PL/WATS	117,725												•	
80 CAT 4 Message	78	Reserved	0													
81 CAT 4 WATS	79		•	_		0		0		0		0		О		0
82 CAT 4 Direct	80	CAT 4 Message	88,418												_	
Allocable Support Leases	81	CAT 4 WATS	0			0		0		0		0		0		0
84 Direct Support Leases 0 — 0 0 0 0 0 85 COE Operator 0 —	82	CAT 4 Direct	0			D		0		0		0		0		O
SECONDETATOR CONTINUENCE CONTINUENCE	83	Allocable Support Leases	0	_												
86 COE Tandem Switch 0 -	84	Direct Support Leases	0			0		0		0		0		0		0
87 COE Local Switch 0	85	COE Operator	0													
88 COE Transmission 0	86	COE Tandem Switch	0													
89 COE Direct 0 0	87	COE Local Switch	0						_							
90 IOT Leases 0 0	88	COE Transmission	0													
91 C&WF Leases 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 92 Leasehold Imp. Land etc. 0	89	COE Direct	0			0		0		0		0		0		0
92 Leasehold Imp. Land etc. 0	90	IOT Leases	0			0		0		0		0		0		0
Seasehold Imp. COE Switching	91		0			0		0		0		0		0		0
94 Leasehold Imp. COE Operator 0 — <td< td=""><td>92</td><td></td><td>0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	92		0													
95 Leasehold Imp. COE Trans. 0 — 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	93		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 0 99 Allocable Acct. No. 2690 0 —	94	Leasehold Imp. COE Operator	0				****									
97 Leasehold Imp. C&WF 0 0 0 0 0 0 0 0 0 98 Leasehold Imp. Other 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	_	*****											
98 Leasehold Imp. Other 0 0 0 0 0 0 0 0 0 0 99 Allocable Acct. No. 2690 0			0			-										0
99 Allocable Acct. No. 2690 0	97		0			0		0		0		0		0		0
100 Direct Acct. No. 2690 6,095 — 0 0 6,095 0 0 101 Materials and Supplies 151,028 —			0			0		0		0		0		0		0
101 Materials and Supplies 151,028 <			0										****			
102 RTB Stock 0 <td>100</td> <td></td> <td>6,095</td> <td>-</td> <td></td> <td>0</td> <td></td> <td>0</td> <td></td> <td>6,095</td> <td></td> <td>0</td> <td></td> <td>0</td> <td></td> <td>6,095</td>	100		6,095	-		0		0		6,095		0		0		6,095
103 Tele. Plt. Adjust Alloc. 0 — — — — — — — — — — — — — — — — — —	101		151,028													
104 Tele. Plt. Adjust Direct 0 0 0 0 0 0			0													
•	103		0	_												
105 Other Appain Not	104		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	106	Other Liab., Def. Cr., Net	0	***		0		0		0		0		0		0

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company ENDING DECEMBER 31, 2002

Intrastate

		TOTAL	0	1-44-		Mess	age Teleph	none Servi	ice		Priva	te Line		TO ⁻	-Δ1
	****** FCC PART 36 ******	TOTAL COMPANY	Source/ Allocator	Intersta and Oth		InterLA	TA	IntraLA	ATA	InterLA	TA	IntraLA	TA	INTRAS	
	(A)	(B)	(C)	(D))	(∈)	(F)	(G)	- 	(H)	(1)
123	TPUC - Short Term, Alloc.	0													
124	TPUC Short Term, Direct	0			0		0		0		0		0		0
125	TPUC - Long Term, Alloc.	180,873													
126	TPUC - Long Term, Direct	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	· o													
134	Acc. Depr. Cable and Wire Facilities	1,700,751													
135	Acc. Depr. Other Plant	0			0		0		0		0		0		0
136	Accum. Amort., Tangible Inv.	0												_	
137	Accum, Amort., Intang. Inv.	0													
138	Accum. Amort., Other	0			0		0		0		0		0		0
139	Acc. Def. IT Support Assets	0		_											
140	Acc. Def. IT COE Switching	0													
141	Acc. Def. IT COE Operator	0													
142	Acc, Def. IT COE Trans.	0													
143	Acc. Def. IT IOT Equipment	0													
144	Acc. Def. IT C&WF	0		_											
145	Acc. Def. IT Unclassified	60,642		4	14,775		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
150	General Support, Alloc.	58,525		*****				_							
151	General Support, Direct	. 0			0		0		0		0		0		0
152	Central Office Eq., Alloc.	103,025		_											
153	Central Office Eq., Direct	· o			0		0		0		0		0		0
154	Cust, Premises Equip.	0													
155	Coinless Pay Phone Exp.	0													
156	Other IOT	0													
157	IOT Direct	0			0		0		0		0		0		0
158	Cable & Wire, Alloc.	108,353													
159	Cable & Wire, Direct	55,332		3	3,354		2,282		19,697		0		0		21,978
	·	•													•

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL.
Western Telephone Company
ENDING DECEMBER 31, 2002

	OTAL	INTRASTATE	€	í	0	•	0 (o (0		-											0				0		0	,	0
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		¥.			0	•	0 1	0								(0 (0	c	>	c	5	>										0				0		0		0
	Private Line	IntraLATA	E	!		l			l	i	l	1		I	1	ı			I		1			ļ	1	l				I	ļ	i		ı	1	I		l		i	
	Priva	Y I	l		0	,	0	0								,	0 1	0	ć	5	•	> c	>										0				0		0		0
Intrastate		InterLATA	(9)	1		Ì			l	ì		١	l	1	1	1			i		1			i	1	I	1		l		l	1			1			ļ		į	
Ē	0	Į.	ı		0		0	0								4	0	0	c	0		o c	>										0				0		0		0
	Message Telephone Service	IntraLATA	(T)	l		ı			l	I	l	I	1	1	I	I			i		ļ			l	i	I	i	: :		1	I	ı		1	1	l		1		i	
	Je Teleph	4			0		0	0									0	0	•	0	•	0 0	>										0				0		0	,	0
	Messag	InterLATA	(E)	ı		I			l	1	i	i	I	l	1	I			I		ļ			l	l	l	1		Į	l	ı	I		1	I	1		ł		1	
					0		0	0									0	0	,	0		0 (>										0				0		63	,	0
		Interstate and Other	<u>e</u>	I		i			ŀ	I	I	I	1	ı	1	I			I		I			l	l	ı	1	!	1	!	I	1		I	1	ı		1		ı	
		Source/ Allocator	(0)			1	i		1	ŀ	i	ı		!	•						1	1		ı			1	1	•		ı		,	1	i	1	1	,	-	1	
			•	0	0	82	0								0	0	0	0	0	0		0 1	1		0	0 7)			0									
	i	TOTAL	(B)		0	78,8			130,6	996'68		48,9		93,438							m					1	7,07	12,8						5,0	15,1	16,7	0			43,098	
		****** FCC PART 36 ******	(A)	Oth. Pit. and Equip., Alloc.	Oth, Pit, and Equip., Direct	Network Operations, Alloc.	Network Operations, Direct	Fotal Access Expense	Depr., Support Assets	Depr., COE Switching	Depr., COE Operator	Depr., COE Transmission	Depr., IOT Equipment	Depr., C&W Facilities	Amort, Tangible Assets	Amort, Intangible Assets	Other Amortization	Direct Assigned Amort.	Marketing, Allocable	Marketing, Direct	Operator Service, Alloc.	Operator Service, Direct	Classified Directory	Alphabetical Directory	-oreign Directory	Bus. Ofc., EU Presubscription	Bus. Ofc., EU MTS & WATS	Bus. Ofc., EU Access, P/L & all Other	Bus. Ofc., IXC Special Access	Ofc., IXC Switched Access	Bus. Ofc., IXC B & C Services	Soin Collect & Admin.	Sust. Svc., Direct	Cust. Serv., Msg. Process	Serv., Other B&C	Cust. Serv., CABS	Cust. Serv., EU Common Line	Other Cust. Serv., Alloc.	Other Cust. Serv., Direct	Exec. and Planning, Alloc.	Exec. and Planning, Direct
		****		176 Oth. PI			_	•	181 Depr.,			184 Depr.,		186 Depr.,	187 Amort		189 Other	-	_				_	-							_	_	_	_	207 Cust.:	208 Cust. 8	_	_	_	_	213 Exec.

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company ENDING DECEMBER 31, 2002

Intrastate

		TOTAL	Source/	Interstat		Messa	je Telepho	one Servic	e		Priva	ate Line		то	TAL
	******* FCC PART 36 *******	COMPANY	Allocator	and Oth		InterLA	гA	IntraLA	ATA	InterLA	TA	IntraLA	ΓA	INTRA	
	(A)	(B)	(C)	(D)	-	(E)		(F	")	(G)	_	(H)		20	(1)
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													
233 234	Non-income Taxes, Direct	121			121		O		0		D		0		٥
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		O
251 252	Other Revenue Taxes	0	_		0		0		0		0		0		0

Sheet "V" Input Documentation, Page 6

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Western Telephone Company ENDING DECEMBER 31, 2002 23-Jun-03 01:54:18 PM

						Inter	rstate		Inti	rastate	
		TOTAL	Source/			Priva	ite Line		Priv	ate Line	TOTAL
	******* FCC PART 36 ******	COMPANY	AllocatorOther			InterLATA	IntraLATA		InterLATA	IntraLATA	INTRASTATE
	(A)	(B)	(C)	(D)		(E)	(F)		(G)	(H)	(1)
271	Working Loops	1,155	-		8	10		0	0	15	15
272	Equivalent Interexchange Cct. Miles	2,214			0	135		O	٥	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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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.

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 <u>23</u> M 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.

n... /

Date:

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

ROBERT K. SAHR, Chairman

GARY HANSON, Commissioner

OF THE STATE OF SOUTH DAKOTA

IN THE MATTE	R OF THE ESTA	BLISHMENT) ORDER APPROVING
OF SWITCH	ED ACCESS	REVENUE) REVENUE REQUIREMENT
REQUIREMENT	FOR WESTERN 1	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 <u>/otk</u> 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: Delaine Kalko
Date: 12/13/04
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

ROBERT K. SAHR, Chairman

GARY HANSON, Commissioner

JAMES A. BURG, Commissioner