



August 16, 2005

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SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION

Mr. Keith Senger  
Utility Analyst  
South Dakota Public Utilities Commission  
State of South Dakota  
500 East Capitol Avenue  
Pierre, SD 57501

Ref: SD 5268 - 1.7  
2004 Switched Access Filing

Dear Mr. Senger:

On behalf of Alliance Communications, enclosed is their revised 2004 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission. The summary forms and backup information reflect the use of 2004 calendar minutes of use rather than projected minutes.

Alliance Communications requests confidentiality for a period of five years for any and all information provided to the South Dakota Public Utilities Commission (PUC) pertaining to this filing, in accordance with rules ARSD 20:10:01:39 through 20:10:01:45(1).

The contact for the confidentiality request is as follows:

Peter Rasmusson  
President, Telecommunications Consulting and Engineering  
Martin Group, Inc.  
1515 North Sanborn Boulevard  
Mitchell, SD 57301  
(605) 995-6831

The following documentation is included in this study:

1. Five (5) copies of the revised PUC Summary Forms
2. One (1) copy of the program disk

and five (5) copies of the following backup (to be treated as proprietary):

3. Central Office Equipment Worksheets
4. Allocation Factor Worksheets (using 2004 minutes)
5. Access Minutes of Use Summary for 2004 minutes

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The Intrastate Switched Access revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which they concur, will include Alliance's revenue requirement in the development of the LECA Access Tariff rates.

If you have any questions or comments, please feel free to contact me at 605-995-6831.

Sincerely,  
Martin Group, Inc.

*Peter Rasmusson by CM*

Peter Rasmusson.

CMM/bkk

Attachments: Summary Forms and Access Study Backup (5)  
Program Disk (1)

cc: Don Snyders, Manager (w/o encl.)

ALLIANCE COMMUNICATIONS

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

Intrastate Toll Revenue Requirement Summary	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15 Net Investment	\$2,622,040	J13	\$1,820,345	\$255,457	\$0	\$425,499	\$0	\$120,739	O.K.
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17									
18 Return on Rate Base	\$262,204		\$182,035	\$25,546	\$0	\$42,550	\$0	\$12,074	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$262,204		\$182,035	\$25,546	\$0	\$42,550	\$0	\$12,074	O.K.
22 Income Taxes	0	J31-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	929,538	J33-35, 40	541,027	127,714	3,214	183,764	39,366	34,454	O.K.
24									
25 Total IntraLATA Rev. Req.	\$1,191,742		\$723,062	\$153,259	\$3,214	\$226,314	\$39,366	\$46,528	O.K.
26									
27									
28									
INTERLATA:									
29									
30									
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36									
37 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40									
41 Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$1,191,742		\$723,062	\$153,259	\$3,214	\$226,314	\$39,366	\$46,528	

ACCESS ELEMENT MINUTES OF USE

ACCESS RATE PER MINUTE

6,541,076

\$0.110542

6,541,076

\$0.023430

6,541,076

\$0.034599

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

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ALLIANCE COMMUNICATIONS

***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15 Gross Receipts Tax Rate	4.00%	---	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18 Net Investment	\$13,548,008	C68	\$10,925,967	\$0	\$2,524,534	\$0	\$97,506	\$2,622,040	O.K.	
19 Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
20										
21 Return on Rate Base	\$1,354,801		\$1,092,597	\$0	\$252,453	\$0	\$9,751	\$262,204	O.K.	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	O.K.	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26										
27 Net Return	\$1,354,801		\$1,092,597	\$0	\$252,453	\$0	\$9,751	\$262,204	O.K.	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O.K.	
30 Interest Expense	138,127	H44	111,370	0	25,761	0	996	26,757	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	\$1,216,674		\$981,227	\$0	\$226,693	\$0	\$8,754	\$235,447	O.K.	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39 Federal Income Taxes	0	Formula	0	0	0	0	0	0	O.K.	
40 Operating Expenses and Taxes	5,794,696	I196	4,912,828	0	857,216	0	24,652	881,868	O.K.	
41 Uncollectibles	0	V249	0	0	0	0	0	0	O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43										
44 Net Revenue	\$7,149,497		\$6,005,425	\$0	\$1,109,670	\$0	\$34,403	\$1,144,072	O.K.	
45 Gross Receipts Taxes	297,896	Formula	250,226	0	46,236	0	1,433	47,670	O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47										
TOTAL REVENUE REQUIREMENT	\$7,447,393		\$6,255,651	\$0	\$1,155,906	\$0	\$35,836	\$1,191,742	O.K.	

ALLIANCE COMMUNICATIONS

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Investment	\$4,614,441	D33	\$3,787,255	\$0	\$798,606	\$0	\$28,580	\$827,186	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	7,827,027	D68	7,103,517	0	723,510	0	0	723,510	O.K.
17	COE Transmission Equipment	5,217,491	D85	4,313,547	0	868,865	0	35,078	903,944	O.K.
18										
19	Total COE	\$13,044,518		\$11,417,064	\$0	\$1,592,376	\$0	\$35,078	\$1,627,454	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	12,325,886	D137	9,405,435	0	2,798,395	0	122,056	2,920,451	O.K.
22										
23	Total COE, IOT, C&WF	\$25,370,404		\$20,822,499	\$0	\$4,390,771	\$0	\$157,134	\$4,547,905	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$55,422	D209	\$37,213	\$0	\$17,928	\$0	\$281	\$18,209	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$30,040,267		\$24,646,967	\$0	\$5,207,305	\$0	\$185,995	\$5,393,300	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O.K.
37	Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$30,040,267		\$24,646,967	\$0	\$5,207,305	\$0	\$185,995	\$5,393,300	O.K.

ALLIANCE COMMUNICATIONS

			Intrastate						
			Message Telephone Service			Private 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)	(I)	
56 Other Assets, Net	-44460	V105	-44460	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(16,476,729)	E34	(13,698,631)	0	(2,689,363)	0	(88,736)	(2,778,098)	O.K.
58 Accum. Def. Inc. Taxes, Net	(250,809)	E47	(205,849)	0	(43,407)	0	(1,553)	(44,960)	O.K.
59 Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60									
61 TOTAL NET PLANT	\$13,268,269		\$10,698,027	\$0	\$2,474,536	\$0	\$95,706	\$2,570,242	O.K.
62									
63 Materials and Supplies	121,590	H31	92,781	0	27,605	0	1,204	28,809	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65 Cash Working Capital	158,149	Formula	135,159	0	22,393	0	596	22,990	O.K.
66 Equal Access Investment	0	---	0	0	0	0	0	0	O.K.
67									
68 TOTAL NET INVESTMENT	\$13,548,008		\$10,925,967	\$0	\$2,524,534	\$0	\$97,506	\$2,622,040	O.K.
69									

ALLIANCE COMMUNICATIONS

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	4,614,441	H33	3,787,255	0	798,606	0	28,580	827,186	827,186	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$4,614,441		\$3,787,255	\$0	\$798,606	\$0	\$28,580	\$827,186	\$827,186	O.K.
32										
33 Tot. Land and Support Assets	\$4,614,441		\$3,787,255	\$0	\$798,606	\$0	\$28,580	\$827,186	\$827,186	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$1,555,128	G26	\$1,358,068	\$0	\$197,060	\$0	\$0	\$197,060	\$197,060	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$1,555,128		\$1,358,068	\$0	\$197,060	\$0	\$0	\$197,060	\$197,060	O.K.

ALLIANCE COMMUNICATIONS

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Plant Investment Detail	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63	CAT 3 Local Sw. Allocable	\$6,271,899	G15	\$5,745,448	\$0	\$526,451	\$0	\$0	\$526,451	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$6,271,899		\$5,745,448	\$0	\$526,451	\$0	\$0	\$526,451	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$7,827,027		\$7,103,517	\$0	\$723,510	\$0	\$0	\$723,510	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$525,650	123	\$525,650	\$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	2,590,547	G13	1,942,910	0	647,637	0	0	647,637	O.K.
76	CAT 4.13 PL, WATS, Local	66,183	F18	37,651	0	0	0	28,532	28,532	O.K.
77	CAT 4.13 Direct	542,142	V45	542,142	0	0	0	0	0	O.K.
78	CAT 4.23 Message	1,468,631	G18	1,247,402	0	221,229	0	0	221,229	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	24,338	V48	17,792	0	0	0	6,546	6,546	O.K.
81	CAT 4.3 H/R Message	0	G29	0	0	0	0	0	0	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$5,217,491		\$4,313,547	\$0	\$868,865	\$0	\$35,078	\$903,944	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										



ALLIANCE COMMUNICATIONS

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
111	CABLE AND WIRE FACILITIES:									
112										
113	CAT 1.1 IntraLATA PL/WATS	265,676	F31	\$151,140	\$0	\$0	\$0	\$114,536	\$114,536	O.K.
114	CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115	CAT 1.3 Joint Message	10,399,133	G13	7,799,350	0	2,599,783	0	0	2,599,783	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	\$10,664,809		\$7,950,490	\$0	\$2,599,783	\$0	\$114,536	\$2,714,319	O.K.
119										
120	CAT 2 C&WF	\$292,693	G28	\$292,693	\$0	\$0	\$0	\$0	\$0	O.K.
121	CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122										
123	Total CAT 2 C&WF	\$292,693		\$292,693	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125	CAT 3 Joint Message	1,348,525	G17	1,149,913	0	198,612	0	0	\$198,612	O.K.
126	CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127	CAT 3 Direct	19,859	V79	12,339	0	0	0	7,520	7,520	O.K.
128										
129	Total CAT 3 C&WF	\$1,368,384		\$1,162,252	\$0	\$198,612	\$0	\$7,520	\$206,132	O.K.
130										
131	CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132	CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133	CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134										
135	Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136										
137	TOTAL C&WF	\$12,325,886		\$9,405,435	\$0	\$2,798,395	\$0	\$122,056	\$2,920,451	O.K.
138										
139										
140	CAPITAL LEASES:									
141										
142	Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143	Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144										
145	Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

ALLIANCE COMMUNICATIONS

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189 TPIS, EXCL. ACCT. No. 2690	\$29,984,845		\$24,609,754	\$0	\$5,189,377	\$0	\$185,714	\$5,375,091	O.K.

ALLIANCE COMMUNICATIONS

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$45,341	H36	\$37,213	\$0	\$7,847	\$0	\$281	\$8,128	O.K.
207 Direct Acct. No. 2690	10,081	V100	0	0	10,081	0	0	10,081	O.K.
208									
209 Total Intangible Assets	\$55,422		\$37,213	\$0	\$17,928	\$0	\$281	\$18,209	O.K.
210									
211									
212 OTHER TELEPHONE PLANT:									
213									
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 ACCUM. DEPRECIATION, TPIS:										
14										
15 Support Assets	\$1,820,914	H13	\$1,494,496	\$0	\$315,140	\$0	\$11,278	\$326,418	O.K.	
16 COE Switching	6,063,521	H19	5,503,025	0	560,496	0	0	560,496	O.K.	
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
18 COE Transmission	2,333,328	H20	1,929,073	0	388,568	0	15,687	404,255	O.K.	
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
20 Cable and Wire Facilities	6,215,824	H31	4,743,069	0	1,411,204	0	61,551	1,472,755	O.K.	
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.	
22										
23 Total Accum. Depr., TPIS	\$16,433,587		\$13,669,663	\$0	\$2,675,407	\$0	\$88,517	\$2,763,924	O.K.	
24										
25 ACCUM. AMORTIZATION:										
26										
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.	
29 Accum. Amort., Intang. Inv.	43,142	H41	28,968	0	13,956	0	219	14,174	O.K.	
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.	
31										
32 Tot. Accum. Amortization	\$43,142		\$28,968	\$0	\$13,956	\$0	\$219	\$14,174	O.K.	
33										
34 Total Accum. Depr./Amort.	\$16,476,729		\$13,698,631	\$0	\$2,689,363	\$0	\$88,736	\$2,778,098	O.K.	
35										
36										
37 ACCUM. DEF. INC. TAXES, NET:										
38										
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.	
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.	
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.	
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.	
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.	
45 Unclassified	250,809	V145	205,849	0	43,407	0	1,553	44,960	O.K.	
46										
47 Total Accum. Def. Inc. Taxes	\$250,809		\$205,849	\$0	\$43,407	\$0	\$1,553	\$44,960	O.K.	

ALLIANCE COMMUNICATIONS

***** FCC PART 36 ***** Functional Distribution of Selected Investments	Private Line									
	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other		
			InterLATA	IntraLATA	InterLATA	IntraLATA				
			(D)	(E)	(F)	(G)				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 TRANS. CCT EQUIPMENT:										
14										
15 Working Loops	9,032	8,807	0	0	0	97	0	128	O.K.	
16 Avg. Cost per Loop	294.15	294.15	294.15	294.15	294.15	294.15	294.15	294.15		
17										
18 CAT 4.13 Exch Ln. Invest.	\$2,656,730	\$2,590,547	\$0	\$0	\$0	\$28,532	\$0	\$37,651		
19										
20										
21 Circuit Terminations	1,517	1,517	0	0	0	0	0	0	O.K.	
22 Avg. Cost per Termination	968.12	968.12	968.12	968.12	968.12	968.12	968.12	968.12		
23										
24 CAT 4.23 Other IX	\$1,468,631	\$1,468,631	\$0	\$0	\$0	\$0	\$0	\$0		
25										
26										
27 C&WF INVESTMENT:										
28										
29 Working Loops	9,032	8,807	0	0	0	97	0	128		
30 Loops Factor	1.000000	0.975089	0.000000	0.000000	0.000000	0.010740	0.000000	0.014172		
31 CAT 1 Exchange C&WF	\$10,664,809	\$10,399,133	\$0	\$0	\$0	\$114,536	\$0	\$151,140	O.K.	
32										
33										
34 Equivalent IX Circuit Miles	37,562	37,562	0	0	0	0	0	0	O.K.	
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		
36 CAT 3 Interexch. C&WF	\$1,348,525	\$1,348,525	\$0	\$0	\$0	\$0	\$0	\$0		

ALLIANCE COMMUNICATIONS

***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.916062	0.000000	0.083938	0.000000	0.000000	0.083938	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.852719	0.000000	0.147281	0.000000	0.000000	0.147281	O.K.
18	Conversation Minutes	1.000000	CM	0.849364	0.000000	0.150636	0.000000	0.000000	0.150636	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.939951	0.000000	0.060049	0.000000	0.000000	0.060049	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	1.000000	CT2	0.873284	0.000000	0.126716	0.000000	0.000000	0.126716	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.833478	0.000000	0.165350	0.000000	0.001172	0.166522	O.K.
36	EU Presubscription Factor	1.000000	EPRE	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.580251	0.000000	0.419749	0.000000	0.000000	0.419749	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.998967	0.000000	0.000000	0.000000	0.001033	0.001033	O.K.
39	IX Special Access Factor	1.000000	ISPA	1.000000	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	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Msgs.	1.000000	TLM	0.501525	0.000000	0.498475	0.000000	0.000000	0.498475	O.K.
44	Relative Users Percent	1.000000	RUP	0.793193	0.000000	0.206530	0.000000	0.000277	0.206807	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

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		Intrastate								
***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
13	Support Assets	1.000000	D31	0.820740	0.000000	0.173067	0.000000	0.006194	0.179260	O.K.
14	Land and Support Assets	1.000000	D33	0.820740	0.000000	0.173067	0.000000	0.006194	0.179260	O.K.
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	1.000000	D49	0.873284	0.000000	0.126716	0.000000	0.000000	0.126716	O.K.
18	COE Local Switching	1.000000	D66	0.916062	0.000000	0.083938	0.000000	0.000000	0.083938	O.K.
19	COE Total Switching	1.000000	D68	0.907563	0.000000	0.092437	0.000000	0.000000	0.092437	O.K.
20	COE Transmission	1.000000	D85	0.826747	0.000000	0.166529	0.000000	0.006723	0.173253	O.K.
21	Total COE	1.000000	C19	0.875238	0.000000	0.122072	0.000000	0.002689	0.124762	O.K.
22										
23	Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26										
27	C&WF CAT 1	1.000000	D118	0.745488	0.000000	0.243772	0.000000	0.010740	0.254512	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	0.849361	0.000000	0.145144	0.000000	0.005496	0.150639	O.K.
30	C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31	Total C&WF	1.000000	D137	0.763064	0.000000	0.227034	0.000000	0.009902	0.236936	O.K.
32										
33	Total Equipment	1.000000	C23	0.820740	0.000000	0.173067	0.000000	0.006194	0.179260	O.K.
34										
35	TPIS	1.000000	C32	0.820464	0.000000	0.173344	0.000000	0.006192	0.179536	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.820740	0.000000	0.173067	0.000000	0.006194	0.179260	O.K.
37										
38	Plt. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39										
40	Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	Total Intangible Assets	1.000000	C29	0.671451	0.000000	0.323482	0.000000	0.005067	0.328549	O.K.
42										
43	Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.806287	0.000000	0.186500	0.000000	0.007213	0.193713	O.K.
45	Total Net Investment	1.000000	C68	0.806463	0.000000	0.186340	0.000000	0.007197	0.193537	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.917036	0.000000	0.082131	0.000000	0.000833	0.082964	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.844653	0.000000	0.151086	0.000000	0.004261	0.155347	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.802690	0.000000	0.193291	0.000000	0.004020	0.197310	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$262,873	H14	\$215,750	\$0	\$45,495	\$0	\$1,628	\$47,123	\$47,123	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$262,873		\$215,750	\$0	\$45,495	\$0	\$1,628	\$47,123	\$47,123	O.K.
24										
25 Central Office Eq., Alloc.	\$319,562	H21	\$279,693	\$0	\$39,010	\$0	\$859	\$39,869	\$39,869	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$319,562		\$279,693	\$0	\$39,010	\$0	\$859	\$39,869	\$39,869	O.K.
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O.K.
32 Other IOT	0	H23	0	0	0	0	0	0	0	O.K.
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O.K.
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36										
37 Cable & Wire, Alloc.	\$483,437	H31	\$368,893	\$0	\$109,757	\$0	\$4,787	\$114,544	\$114,544	O.K.
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	0	O.K.
39										
40 Total C&WF Exp.	\$483,437		\$368,893	\$0	\$109,757	\$0	\$4,787	\$114,544	\$114,544	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$1,065,872		\$864,336	\$0	\$194,261	\$0	\$7,275	\$201,536	\$201,536	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$802,999		\$648,586	\$0	\$148,766	\$0	\$5,647	\$154,413	\$154,413	O.K.



ALLIANCE COMMUNICATIONS

***** FCC PART 36 ***** Operating Expenses and Taxes	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$247,411	H33	\$203,060	\$0	\$42,819	\$0	\$1,532	\$44,351	\$44,351	O.K.
66 Network Operations, Direct	100,098	V179	81,518	0	18,580	0	0	18,580	18,580	O.K.
67										
68 Total Network Oper. Exp.	\$347,509		\$284,578	\$0	\$61,399	\$0	\$1,532	\$62,931	\$62,931	O.K.
69										
70 Total Access Expenses	\$599,065	V180	\$599,065	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$325,106	H13	\$266,827	\$0	\$56,265	\$0	\$2,014	\$58,279	\$58,279	O.K.
73 Depr., COE Switching	653,602	H19	593,185	0	60,417	0	0	60,417	60,417	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	549,947	H20	454,667	0	91,582	0	3,697	95,280	95,280	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	547,750	H31	417,968	0	124,358	0	5,424	129,782	129,782	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$2,076,405		\$1,732,647	\$0	\$332,623	\$0	\$11,135	\$343,758	\$343,758	O.K.
81										
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	0	O.K.
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O.K.
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0	0	O.K.
86										
87 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88										
89 Total Depr. and Amort.	\$2,076,405		\$1,732,647	\$0	\$332,623	\$0	\$11,135	\$343,758	\$343,758	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$3,022,979		\$2,616,291	\$0	\$394,021	\$0	\$12,667	\$406,688	\$406,688	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$129,374	G35	\$107,830	\$0	\$21,392	\$0	\$152	\$21,544	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$129,374		\$107,830	\$0	\$21,392	\$0	\$152	\$21,544	O.K.	
111										
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.	
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	17,792	G19	16,724	0	1,068	0	0	1,068	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$17,792		\$16,724	\$0	\$1,068	\$0	\$0	\$1,068	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$12,304	G36	\$6,152	\$0	\$6,152	\$0	\$0	\$6,152	O.K.	
124 Bus. Ofc., EU MTS & WATS	14,087	G37	8,174	0	5,913	0	0	5,913	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	228,496	G38	228,260	0	0	0	236	236	O.K.	
126 Bus. Ofc., IXC Special Access	777	G39	777	0	0	0	0	0	O.K.	
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0	O.K.	
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0	O.K.	
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.	
130										
131 Total Business Office	\$255,664		\$243,363	\$0	\$12,065	\$0	\$236	\$12,301	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	11,652	G43	5,844	0	5,808	0	0	5,808	O.K.	
135 Cust. Serv., Other B&C	14,391	G44	11,415	0	2,972	0	4	2,976	O.K.	
136 Cust. Serv., CABS	5,632	G45	2,816	0	2,816	0	0	2,816	O.K.	
137 Cust. Serv., EU Common Line	757	V209	757	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$32,432		\$20,832	\$0	\$11,596	\$0	\$4	\$11,600	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$288,096		\$264,195	\$0	\$23,662	\$0	\$240	\$23,902	O.K.	
142										

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		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$230,671	H48	\$211,534	\$0	\$18,945	\$0	\$192	\$19,137	O.K.
157	Other Cust. Serv., Direct	5,255	V211	5,255	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$235,926		\$216,789	\$0	\$18,945	\$0	\$192	\$19,137	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$671,188		\$605,537	\$0	\$65,067	\$0	\$584	\$65,651	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$802,999	44	\$648,586	\$0	\$148,766	\$0	\$5,647	\$154,413	O.K.
167	Total Network Oper. Exp.	347,509	68	284,578	0	61,399	0	1,532	62,931	O.K.
168	Total Customer Operations	671,188	161	605,537	0	65,067	0	584	65,651	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$1,821,696		\$1,538,702	\$0	\$275,232	\$0	\$7,763	\$282,995	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$162,996	H50	\$137,675	\$0	\$24,626	\$0	\$695	\$25,321	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$162,996		\$137,675	\$0	\$24,626	\$0	\$695	\$25,321	O.K.
179										
180	Admin. & General, Allocable	\$805,322	H50	\$680,218	\$0	\$121,673	\$0	\$3,432	\$125,104	O.K.
181	Admin. & General, Direct	58,203	V231	6,085	0	52,118	0	0	52,118	O.K.
182										
183	Total Admin. and Gen.	\$863,525		\$686,303	\$0	\$173,791	\$0	\$3,432	\$177,222	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$1,026,521		\$823,978	\$0	\$198,417	\$0	\$4,126	\$202,543	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	8,136	V233	2,686	0	5,450	0	0	5,450	O.K.
192										
193	Total Non-income Taxes	\$8,136		\$2,686	\$0	\$5,450	\$0	\$0	\$5,450	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$5,794,696		\$4,912,828	\$0	\$857,216	\$0	\$24,652	\$881,868	O.K.

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***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$2,622,040	K52	\$1,820,345	\$255,457	\$0	\$425,499	\$0	\$120,739	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15										
16	Return on Rate Base	\$262,204		\$182,035	\$25,546	\$0	\$42,550	\$0	\$12,074	O.K.
17										
18	AFUDC	0	N37	0	0	0	0	0	0	O.K.
19	ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21										
22	Net Return	\$262,204		\$182,035	\$25,546	\$0	\$42,550	\$0	\$12,074	O.K.
23										
24	Interest Expense	26,757	N67	18,576	2,607	0	4,342	0	1,232	O.K.
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$235,447		\$163,459	\$22,939	\$0	\$38,208	\$0	\$10,842	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	881,868	O195	512,105	121,584	3,085	174,711	37,791	32,593	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	1,144,072	16+31+32+33	694,140	147,129	3,085	217,261	37,791	44,667	O.K.
38										
39										
40	Gross Receipts Tax	47,670	37	28,922	6,130	129	9,053	1,575	1,861	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$1,191,742		\$723,062	\$153,259	\$3,214	\$226,314	\$39,366	\$46,528	O.K.
44										

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***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$827,186	L25	\$274,991	\$223,535	\$0	\$261,940	\$0	\$66,720	O.K.
14										
15	Central Office Equipment	\$1,627,454	L70	\$647,637	\$526,451	\$0	\$418,288	\$0	\$35,078	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	2,920,451	L117	2,599,783	0	0	198,612	0	122,056	O.K.
18										
19	Total COE, IOT, C&WF	\$4,547,905		\$3,247,420	\$526,451	\$0	\$616,900	\$0	\$157,134	O.K.
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$5,375,091		\$3,522,411	\$749,985	\$0	\$878,841	\$0	\$223,854	O.K.
24	Total Intangible Assets	18,209	L144	11,933	2,541	0	2,977	0	758	O.K.
25										
26	Total Plant in Service	\$5,393,300		\$3,534,344	\$752,526	\$0	\$881,818	\$0	\$224,612	O.K.
27	Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	L163	0	0	0	0	0	0	O.K.
29	Total LT PUC	0	L164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$5,393,300		\$3,534,344	\$752,526	\$0	\$881,818	\$0	\$224,612	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	2,763,924	M23	1,709,191	496,046	0	455,119	0	103,567	O.K.
36	Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	14,174	M29	9,289	1,978	0	2,318	0	590	O.K.
39	Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	44,960	M47	29,463	6,273	0	7,351	0	1,872	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$2,570,242		\$1,786,400	\$248,229	\$0	\$417,030	\$0	\$118,582	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	28,809	L173	18,879	4,020	0	4,710	0	1,200	O.K.
49	Cash Working Capital	22,990	L175	15,066	3,208	0	3,759	0	957	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$2,622,040		\$1,820,345	\$255,457	\$0	\$425,499	\$0	\$120,739	O.K.
53										

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***** FCC PART 69 ***** IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
LAND AND SUPPORT ASSETS:									
Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
<b>Total Land Assets</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>O.K.</b>
Support Assets, Message	\$798,606	N28	\$265,490	\$215,811	\$0	\$252,890	\$0	\$64,415	O.K.
Support Assets, Private Line	28,580	N28	9,501	7,723	0	9,050	0	2,305	O.K.
<b>Total Support Assets</b>	<b>\$827,186</b>		<b>\$274,991</b>	<b>\$223,535</b>	<b>\$0</b>	<b>\$261,940</b>	<b>\$0</b>	<b>\$66,720</b>	<b>O.K.</b>
<b>Total Land and Supp. Assets</b>	<b>\$827,186</b>		<b>\$274,991</b>	<b>\$223,535</b>	<b>\$0</b>	<b>\$261,940</b>	<b>\$0</b>	<b>\$66,720</b>	<b>O.K.</b>
CENTRAL OFFICE EQUIPMENT:									
Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
<b>Total Operator Systems</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>O.K.</b>
Tandem Switching	\$197,060	(G)	\$0	\$0	\$0	\$197,060	\$0	\$0	O.K.
Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
<b>Total Tandem Switching</b>	<b>\$197,060</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$197,060</b>	<b>\$0</b>	<b>\$0</b>	<b>O.K.</b>
Local Switching	\$526,451	(E)	\$0	\$526,451	\$0	\$0	\$0	\$0	O.K.
Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
<b>Total Local Switching</b>	<b>\$526,451</b>		<b>\$0</b>	<b>\$526,451</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>O.K.</b>
<b>Total Switching</b>	<b>\$723,510</b>		<b>\$0</b>	<b>\$526,451</b>	<b>\$0</b>	<b>\$197,060</b>	<b>\$0</b>	<b>\$0</b>	<b>O.K.</b>

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***** FCC PART 69 *****		Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		IntraLATA	Apportion	Line	Switching		Transport	Collection		
Detail		Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	647,637	(D)	647,637	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	28,532	(I)	0	0	0	0	0	28,532	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	221,229	(G)	0	0	0	221,229	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	6,546	(G)	0	0	0	0	0	6,546	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$903,944		\$647,637	\$0	\$0	\$221,229	\$0	\$35,078	O.K.
69										
70	Total Central Office Equip.	\$1,627,454		\$647,637	\$526,451	\$0	\$418,288	\$0	\$35,078	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$114,536	(I)	\$0	\$0	\$0	\$0	\$0	\$114,536	O.K.
83	Exchange Message	2,599,783	(D)	2,599,783	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$2,714,319		\$2,599,783	\$0	\$0	\$0	\$0	\$114,536	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$198,612	(G)	\$0	\$0	\$0	\$198,612	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	7,520	(G)	0	0	0	0	0	7,520	O.K.
96										
97	Total Interexchange C&WF	\$206,132		\$0	\$0	\$0	\$198,612	\$0	\$7,520	O.K.

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***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$2,920,451		\$2,599,783	\$0	\$0	\$198,612	\$0	\$122,056		O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	0	O.K.
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$18,209	N37	\$11,933	\$2,541	\$0	\$2,977	\$0	\$758		O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	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)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$28,809	N37	\$18,879	\$4,020	\$0	\$4,710	\$0	\$1,200	O.K.
174										
175	CASH WORKING CAPITAL	\$22,990	N37	\$15,066	\$3,208	\$0	\$3,759	\$0	\$957	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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***** FCC PART 69 *****									
IntraLATA Reserves and Deferrals	Part 36 IntraLATA- Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
:3 ACCUM. DEPRECIATION, TPIS:									
:4									
:5 Support Assets	\$326,418	N28	\$108,515	\$88,209	\$0	\$103,365	\$0	\$26,329	O.K.
:6 COE Switching	560,496	L44	0	407,836	0	152,660	0	0	O.K.
:7 COE Operator	0	L32	0	0	0	0	0	0	O.K.
:8 COE Transmission	404,255	L68	289,631	0	0	98,936	0	15,687	O.K.
:9 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
:0 Cable and Wire Facilities	1,472,755	L117	1,311,045	0	0	100,158	0	61,551	O.K.
:1 Other Plant	0	N37	0	0	0	0	0	0	O.K.
:2									
:3 Total Accum. Depr., TPIS	\$2,763,924		\$1,709,191	\$496,046	\$0	\$455,119	\$0	\$103,567	O.K.
:4									
:5 ACCUM. AMORTIZATION:									
:6									
:7 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
:8 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
:9 Accum. Amort., Intang. Inv.	14,174	N37	\$9,289	\$1,978	\$0	\$2,318	\$0	\$590	O.K.
:0 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
:1									
:2 Tot. Accum. Amortization	\$14,174		\$9,289	\$1,978	\$0	\$2,318	\$0	\$590	O.K.
:3									
:4 Total Accum. Depr./Amort.	\$2,778,098		\$1,718,480	\$498,023	\$0	\$457,437	\$0	\$104,158	O.K.
:5									
:6									
:7 ACCUM. DEF. INC. TAXES, NET:									
:8									
:9 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
:0 COE Switching	0	L44	0	0	0	0	0	0	O.K.
:1 COE Operator	0	L32	0	0	0	0	0	0	O.K.
:2 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
:3 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
:4 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
:5 Unclassified	44,960	N37	29,463	6,273	0	7,351	0	1,872	O.K.
:6									
:7 Total Accum. Def. Inc. Taxes	\$44,960		\$29,463	\$6,273	\$0	\$7,351	\$0	\$1,872	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$1,627,454	L70	\$647,637	\$526,451	\$0	\$418,288	\$0	\$35,078	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	2,920,451	L117	2,599,783	0	0	198,612	0	122,056	O.K.
16										
17	Total	\$4,547,905		\$3,247,420	\$526,451	\$0	\$616,900	\$0	\$157,134	O.K.
18	Factor	1.000000		0.714047	0.115757	0.000000	0.135645	0.000000	0.034551	O.K.
19										
20	Sum: Sw., Trans., Other	\$1,300,485	17	\$0	\$526,451	\$0	\$616,900	\$0	\$157,134	O.K.
21	Factor	1.000000		0.000000	0.404811	0.000000	0.474362	0.000000	0.120827	O.K.
22										
23	Central Office Equipment	\$1,627,454	L70	\$647,637	\$526,451	\$0	\$418,288	\$0	\$35,078	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	320,668	L117-83	0	0	0	198,612	0	122,056	O.K.
26										
27	Total	\$1,948,122		\$647,637	\$526,451	\$0	\$616,900	\$0	\$157,134	O.K.
28	Factor	1.000000		0.332442	0.270235	0.000000	0.316664	0.000000	0.080659	O.K.
29										
30	General Support Facilities	\$827,186	L25	\$274,991	\$223,535	\$0	\$261,940	\$0	\$66,720	O.K.
31	Central Office Equipment	1,627,454	13	647,637	526,451	0	418,288	0	35,078	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	2,920,451	15	2,599,783	0	0	198,612	0	122,056	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$5,375,091		\$3,522,411	\$749,985	\$0	\$878,841	\$0	\$223,854	O.K.
37	Factor	1.000000		0.655321	0.139530	0.000000	0.163502	0.000000	0.041647	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$5,151,237	36	\$3,522,411	\$749,985	\$0	\$878,841	\$0	\$0	O.K.
40	Factor	1.000000		0.683799	0.145593	0.000000	0.170608	0.000000	0.000000	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$5,393,300	K26	\$3,534,344	\$752,526	\$0	\$881,818	\$0	\$224,612	O.K.
46	Factor	1.000000		0.655321	0.139530	0.000000	0.163502	0.000000	0.041647	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$330,118	O171	\$186,716	\$37,367	\$1,887	\$65,291	\$25,962	\$12,895		O.K.
64 Factor	1.000000		0.565606	0.113194	0.005716	0.197782	0.078644	0.039061		(0)
65										
66 Net Investment	\$2,622,040	J13	\$1,820,345	\$255,457	\$0	\$425,499	\$0	\$120,739		O.K.
67 Factor	1.000000		0.694248	0.097427	0.000000	0.162278	0.000000	0.046048		O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA- Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 General Support, Alloc.	\$47,123	N30	\$15,666	\$12,734	\$0	\$14,922	\$0	\$3,801	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$47,123		\$15,666	\$12,734	\$0	\$14,922	\$0	\$3,801	O.K.
24									
25 Central Office Eq., Alloc.	\$39,869	N31	\$15,866	\$12,897	\$0	\$10,247	\$0	\$859	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$39,869		\$15,866	\$12,897	\$0	\$10,247	\$0	\$859	O.K.
29									
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$114,544	N33	\$101,967	\$0	\$0	\$7,790	\$0	\$4,787	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$114,544		\$101,967	\$0	\$0	\$7,790	\$0	\$4,787	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$201,536		\$133,498	\$25,631	\$0	\$32,959	\$0	\$9,447	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$154,413		\$117,833	\$12,897	\$0	\$18,037	\$0	\$5,647	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA- Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	(0)	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	(\$0)	\$0	O.K.
63									
64 Network Operations, Alloc.	\$44,351	N18	\$31,669	\$5,134	\$0	\$6,016	\$0	\$1,532	O.K.
65 Network Operations, Direct	18,580	Direct	0	0	0	18,580	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$62,931		\$31,669	\$5,134	\$0	\$24,596	\$0	\$1,532	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$58,279	L23	\$19,374	\$15,749	\$0	\$18,455	\$0	\$4,701	O.K.
72 Depr., COE Switching	60,417	L44	0	43,962	0	16,456	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	95,280	L68	68,264	0	0	23,318	0	3,697	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	129,782	L117	115,532	0	0	8,826	0	5,424	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$343,758		\$203,170	\$59,711	\$0	\$67,055	\$0	\$13,822	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.	\$343,758		\$203,170	\$59,711	\$0	\$67,055	\$0	\$13,822	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$406,688		\$234,839	\$64,845	\$0	\$91,651	(\$0)	\$15,354	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$21,544	N37	\$14,118	\$3,006	\$0	\$3,522	\$0	\$897	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$21,544		\$14,118	\$3,006	\$0	\$3,522	\$0	\$897	O.K.
110									
111 Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	1,068	(F)	0	0	1,068	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$1,068		\$0	\$0	\$1,068	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	6,152	N40	\$4,207	\$896	\$0	\$1,050	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	236	(H)	0	0	0	0	0	236	O.K.
125 Bus. Ofc., EU Message	5,913	(H)	0	0	0	0	5,913	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Administr.	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$12,301		\$4,207	\$896	\$0	\$1,050	\$5,913	\$236	O.K.
134									
135 Cust. Serv., Msg. Process	\$5,808	(H)	0	0	0	0	5,808	0	O.K.
136 Cust. Serv., Other B&C	2,976	(H)	0	0	0	0	2,976	0	O.K.
137 Cust. Serv., CABS	2,816	N21	0	1,140	0	1,336	0	340	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$11,600		\$0	\$1,140	\$0	\$1,336	\$8,784	\$340	O.K.
141									
142 Total BO, CS, OS, Dir.	\$24,970		\$4,207	\$2,036	\$1,068	\$2,386	\$14,697	\$576	O.K.

ALLIANCE COMMUNICATIONS

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$19,137	142	\$3,224	\$1,560	\$819	\$1,829	\$11,264	\$442	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	(0)	(0)	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$19,137		\$3,224	\$1,560	\$818	\$1,828	\$11,264	\$442	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$65,651		\$21,549	\$6,602	\$1,887	\$7,736	\$25,962	\$1,915	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$201,536	41	\$133,498	\$25,631	\$0	\$32,959	\$0	\$9,447	O.K.	
168 Total Plt Non-specific Exp.	62,931	62 + 67 +69	31,669	5,134	0	24,596	0	1,532	O.K.	
169 Total Customer Operations	65,651	163	21,549	6,602	1,887	7,736	25,962	1,915	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$330,118		\$186,716	\$37,367	\$1,887	\$65,291	\$25,962	\$12,895	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$25,321	N64	\$14,322	\$2,866	\$145	\$5,008	\$1,991	\$989	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$25,321		\$14,322	\$2,866	\$145	\$5,008	\$1,991	\$989	O.K.	
179										
180 Admin. & General, Allocable	\$125,104	N64	\$70,760	\$14,161	\$715	\$24,743	\$9,839	\$4,887	O.K.	
181 Admin. & General, Direct	52,118	Direct	33,411	6,686	338	11,683	0	0	O.K.	
182										
183 Total Admin. and Gen.	\$177,222		\$104,171	\$20,847	\$1,053	\$36,426	\$9,839	\$4,887	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$202,543		\$118,492	\$23,713	\$1,198	\$41,435	\$11,830	\$5,876	O.K.	
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
190 Non-income Taxes, Direct	5,450	Direct	3,727	793	0	930	0	0	O.K.	
191									O.K.	
192										
193 Total Non-income Taxes	\$5,450		\$3,727	\$793	\$0	\$930	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$881,868		\$512,105	\$121,584	\$3,085	\$174,711	\$37,791	\$32,593	O.K.	



SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME ..... ALLIANCE COMMUNICATIONS  
 PERIOD ADDRESSED ..... ENDING DECEMBER 31, 2004  
 RUN DATE AND TIME ..... 15-Aug-2005 ..... 04:28:35 PM

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

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	0	---	---	---	---	---	---	---	---
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	4,614,441	---	---	---	---	---	---	---	
28 Buildings, Allocable	0	---	---	---	---	---	---	---	
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	1,555,128	---	---	---	---	---	---	---	
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0	
39 CAT 3 Local Sw. Allocable	6,271,899	---	---	---	---	---	---	---	
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0	
41 CAT 4.12 Exchange Trunk	525,650	---	---	---	---	---	---	---	
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0	
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	2,656,730	---	---	---	---	---	---	---	
44 Reserved	0	---	---	---	---	---	---	---	
45 CAT 4.13 Direct	542,142	---	542,142	0	0	0	0	0	
46 CAT 4.23 Message, PL & WATS	1,468,631	---	---	---	---	---	---	---	
47 Reserved	0	---	---	---	---	---	---	---	
48 CAT 4.23 Direct	24,338	---	17,792	0	0	0	6,546	6,546	
49 CAT 4.3 H/R Message	0	---	---	---	---	---	---	---	
50 CAT 4.3 WATS	0	---	0	0	0	0	0	0	
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0	
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

ALLIANCE COMMUNICATIONS  
ENDING DECEMBER 31, 2004

***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
00 CAT 2 CP Equipment	0	---	0	0	0	0	0	0
01 Reserved	0	---	---	---	---	---	---	---
02 Reserved	0	---	---	---	---	---	---	---
03 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	10,664,809	---	---	---	---	---	---	---
04 Other CAT 1 C&WF	0	---	0	0	0	0	0	0
05 CAT 2 C&WF	292,693	---	---	---	---	---	---	---
06 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
07 CAT 3 Joint Message & PL/WATS	1,348,525	---	---	---	---	---	---	---
08 Reserved	0	---	---	---	---	---	---	---
09 CAT 3 Direct	19,859	---	12,339	0	0	0	7,520	7,520
10 CAT 4 Message	0	---	---	---	---	---	---	---
11 CAT 4 WATS	0	---	0	0	0	0	0	0
12 CAT 4 Direct	0	---	0	0	0	0	0	0
13 Allocable Support Leases	0	---	---	---	---	---	---	---
14 Direct Support Leases	0	---	0	0	0	0	0	0
15 COE Operator	0	---	---	---	---	---	---	---
16 COE Tandem Switch	0	---	---	---	---	---	---	---
17 COE Local Switch	0	---	---	---	---	---	---	---
18 COE Transmission	0	---	---	---	---	---	---	---
19 COE Direct	0	---	0	0	0	0	0	0
20 IOT Leases	0	---	0	0	0	0	0	0
21 C&WF Leases	0	---	0	0	0	0	0	0
22 Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---
23 Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
24 Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
25 Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
26 Leasehold Imp. IOT	0	---	0	0	0	0	0	0
27 Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
28 Leasehold Imp. Other	0	---	0	0	0	0	0	0
29 Allocable Acct. No. 2690	45,341	---	---	---	---	---	---	---
30 Direct Acct. No. 2690	10,081	---	0	0	10,081	0	0	10,081
31 Materials and Supplies	121,590	---	---	---	---	---	---	---
32 RTB Stock	0	---	---	---	---	---	---	---
33 Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---
34 Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0
35 Other Assets, Net	(44,460)	---	(44,460)	0	0	0	0	0
36 Other Liab., Def. Cr., Net	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
				Message Telephone Service		Private Line		
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
123 TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---
124 TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	0	---	---	---	---	---	---	---
126 TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0
127								
128 RESERVES AND DEFERRALS:								
129 Acc. Depr. Support Assets	1,820,914	---	---	---	---	---	---	---
130 Acc. Depr. COE Switching	6,063,521	---	---	---	---	---	---	---
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132 Acc. Depr. COE Transmission	2,333,328	---	---	---	---	---	---	---
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134 Acc. Depr. Cable and Wire Facilities	6,215,824	---	---	---	---	---	---	---
135 Acc. Depr. Other Plant	0	---	0	0	0	0	0	0
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---
137 Accum. Amort., Intang. Inv.	43,142	---	---	---	---	---	---	---
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	250,809	---	205,849	0	43,407	0	1,553	44,960
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.	262,873	---	---	---	---	---	---	---
151 General Support, Direct	0	---	0	0	0	0	0	0
152 Central Office Eq., Alloc.	319,562	---	---	---	---	---	---	---
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.	483,437	---	---	---	---	---	---	---
159 Cable & Wire, Direct	0	---	0	0	0	0	0	0

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***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE
				Interstate and Other	Message Telephone Service		Private Line		
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
176	Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---
177	Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0
178	Network Operations, Alloc.	247,411	---	---	---	---	---	---	---
179	Network Operations, Direct	100,098	---	81,518	0	18,580	0	0	18,580
180	Total Access Expense	599,065	---	599,065	0	0	0	0	0
181	Depr., Support Assets	325,106	---	---	---	---	---	---	---
182	Depr., COE Switching	653,602	---	---	---	---	---	---	---
183	Depr., COE Operator	0	---	---	---	---	---	---	---
184	Depr., COE Transmission	549,947	---	---	---	---	---	---	---
185	Depr., IOT Equipment	0	---	---	---	---	---	---	---
186	Depr., C&W Facilities	547,750	---	---	---	---	---	---	---
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	129,374	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	0	0	0	0	0
193	Operator Service, Alloc.	0	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	0	0	0	0	0
195	Classified Directory	0	---	0	0	0	0	0	0
196	Alphabetical Directory	17,792	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---
198	Bus. Ofc., EU Presubscription	12,304	---	---	---	---	---	---	---
199	Bus. Ofc., EU MTS & WATS	14,087	---	---	---	---	---	---	---
200	Bus. Ofc., EU Access, P/L & all Other	228,496	---	---	---	---	---	---	---
201	Bus. Ofc., IXC Special Access	777	---	---	---	---	---	---	---
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	11,652	---	---	---	---	---	---	---
207	Cust. Serv., Other B&C	14,391	---	---	---	---	---	---	---
208	Cust. Serv., CABS	5,632	---	---	---	---	---	---	---
209	Cust. Serv., EU Common Line	757	---	757	0	0	0	0	0
210	Other Cust. Serv., Alloc.	230,671	---	---	---	---	---	---	---
211	Other Cust. Serv., Direct	5,255	---	5,255	0	0	0	0	0
212	Exec. and Planning, Alloc.	162,996	---	---	---	---	---	---	---
213	Exec. and Planning, Direct	0	---	0	0	0	0	0	0

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***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Intrastate							
				Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE		
					InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
230 Admin. & General, Allocable	805,322	---	---	---	---	---	---	---	---		
231 Admin. & General, Direct	58,203	---	6,085	0	52,118	0	0	52,118			
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---			
233 Non-income Taxes, Direct	8,136	---	2,686	0	5,450	0	0	5,450			
234											
235 OTHER INCOME STATEMENT:											
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---			
237 Federal Income Tax Rate	0.00%	---	---	---	---	---	---	---			
238 Gross Receipts Tax Rate	4.00%	---	---	---	---	---	---	---			
239 Rate of Return	10.00%	---	---	---	---	---	---	---			
240 AFUDC	0	---	---	---	---	---	---	---			
241 ITC Amortization	0	---	---	---	---	---	---	---			
242 Other Return Adjustments	0	---	0	0	0	0	0	0			
243 Contributions	0	---	---	---	---	---	---	---			
244 Interest Expense	138,127	---	---	---	---	---	---	---			
245 Capital Lease Expense	0	---	---	---	---	---	---	---			
246 Capitalized Payroll taxes	0	---	---	---	---	---	---	---			
247 Depreciation Adjustment	0	---	---	---	---	---	---	---			
248 Other Income Adjustments	0	---	0	0	0	0	0	0			
249 Uncollectibles	0	---	0	0	0	0	0	0			
250 Other Revenue Adjustments	0	---	0	0	0	0	0	0			
251 Other Revenue Taxes	0	---	0	0	0	0	0	0			
252											

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ALLIANCE COMMUNICATIONS  
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***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Interstate		Intrastate		TOTAL INTRASTATE
				Other	Private Line	Private Line	Other	
(A)	(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)
271 Working Loops	9,032	---	128	0	0	0	97	97
272 Equivalent Interexchange Cct. Miles	37,562	---	0	0	0	0	0	0
273 Interexchange Circuit Terminations	1,517	---	0	0	0	0	0	0

TC05-083

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