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August 24, 2005

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

233 South 13th Street, Suite 1225
Lincoln, NE 68508
402.441.4315
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Ms. Pam Bonrud, Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501-5070

RE: Docket No. TC05-095

Dear Ms. Bonrud:

On behalf of Kennebec Telephone Company (the "Company"), we enclose five copies of the Company's 2004 intrastate switched access cost study 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 2004 study filed on June 29, 2005 due to LECA withdrawal of the application for waiver ARSD 20:10:27:14 (Docket No. TC05-073). The new study uses actual 2004 minutes of use. 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,



Tim Eklund
TELEC Consulting Resources, Inc.

Enclosures

cc: Mr. Rod Bowar, Kennebec Telephone Company

ATTACHMENT A

TARIFF SHEET

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

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

Switched Access Rates Per Minute (RPM)¹

	<u>Carrier Common Line</u>	<u>Local Switching</u>	<u>Local Transport</u>
Originating RPM	\$0.146739	\$0.092317	\$0.063583
Terminating RPM	\$0.158708	\$0.099847	\$0.063583

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

By: 

Of: TELECOM Consulting Resources, Inc.

For: Kennebec Telephone Company

Kennebec Telephone Company

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

Intrastate Toll
 Revenue Requirement Summary

	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
INTRALATA:										
15	Net Investment	\$1,496,601	J13	\$783,791	\$273,763	\$0	\$129,326	\$0	\$309,722	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	\$149,660		\$78,379	\$27,376	\$0	\$12,933	\$0	\$30,972	O.K.
19	Return Adjustments	(3,038)	J18-20	(1,459)	(744)	0	(253)	0	(583)	O.K.
20										
21	Net Return on Rate Base	\$146,622		\$76,920	\$26,633	\$0	\$12,680	\$0	\$30,389	O.K.
22	Income Taxes	53,667	J31-32	28,174	9,720	0	4,643	0	11,130	O.K.
23	Expenses and Other Taxes	662,065	J33-35, 40	213,212	163,641	261	115,150	16,352	153,449	O.K.
24										
25	Total IntraLATA Rev. Req.	\$862,353		\$318,306	\$199,993	\$261	\$132,472	\$16,352	\$194,968	O.K.
26		=====		=====	=====	=====	=====	=====	=====	
27										
28										
INTERLATA:										
30										
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33										
34	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36										
37	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38	Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40										
41	Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42		=====		=====	=====	=====	=====	=====	=====	
43										
44										
45	TOTAL INTRASTATE REV. REQ.	\$862,353		\$318,306	\$199,993	\$261	\$132,472	\$16,352	\$194,968	
		*****		*****	*****	*****	*****	*****	*****	
	ACCESS ELEMENT MINUTES OF USE			2,083,466	2,083,466		2,083,466			
	ACCESS RATE PER MINUTE	\$0.312351		\$0.152777	\$0.095991		\$0.063583			

Kennebec Telephone Company

***** FCG 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%	
14	Federal Income Tax Rate	34.00%	—	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	
15	Gross Receipts Tax Rate	4.00%	—	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	
16										
17										
18	Net Investment	\$5,117,222	C68	\$3,620,621	\$0	\$1,233,068	\$0	\$263,534	\$1,496,601	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	\$511,722		\$362,062	\$0	\$123,307	\$0	\$26,353	\$149,660	O.K.
22										
23	AFUDC	(10,243)	H43	-7204.755634004	0	-2534.545551628	0	-503.6988143679	(3,038)	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	\$501,479		\$354,857	\$0	\$120,772	\$0	\$25,850	\$146,622	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	145,120	H44	102,675	0	34,966	0	7,479	42,445	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	\$356,359		\$252,182	\$0	\$85,806	\$0	\$18,371	\$104,177	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	183,579	Formula	129,912	0	44,203	0	9,464	53,667	O.K.
40	Operating Expenses and Taxes	1,980,302	I196	1,357,394	0	528,861	0	94,047	622,908	O.K.
41	Uncollectibles	4,663	V249	0	0	4,663	0	0	4,663	O.K.
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.
43										
44	Net Revenue	\$2,670,023		\$1,842,164	\$0	\$698,499	\$0	\$129,360	\$827,859	O.K.
45	Gross Receipts Taxes	111,251	Formula	76,757	0	29,104	0	5,390	34,494	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$2,781,274		\$1,918,921	\$0	\$727,604	\$0	\$134,750	\$862,354	O.K.

Kennebec Telephone Company

***** FCC PART 36 ***** Investment Summary (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 Land and Support Investment	\$1,625,393	D33	\$1,143,855	\$0	\$401,569	\$0	\$79,969	\$481,538	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	1,337,737	D68	867,196	0	470,541	0	0	470,541	O.K.
17 COE Transmission Equipment	1,337,018	D85	948,887	0	269,063	0	119,068	388,131	O.K.
18									
19 Total COE	\$2,674,755		\$1,816,083	\$0	\$739,604	\$0	\$119,068	\$858,672	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	4,820,490	D137	3,458,626	0	1,112,166	0	249,698	1,361,864	O.K.
22									
23 Total COE, IOT, C&WF	\$7,495,245		\$5,274,709	\$0	\$1,851,771	\$0	\$368,765	\$2,220,536	O.K.
24									
25 Total Capital Leases	\$4,131	D173	\$2,907	\$0	\$1,021	\$0	\$203	\$1,224	O.K.
26									
27 Leasehold Improvements	\$53,828	D186	\$37,881	\$0	\$13,299	\$0	\$2,648	\$15,947	O.K.
28									
29 Intangible Assets	\$4,663	D209	\$0	\$0	\$4,663	\$0	\$0	\$4,663	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$9,183,260		\$6,459,352	\$0	\$2,272,322	\$0	\$451,586	\$2,723,908	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	202,881	D218-219	142,703	0	50,201	0	9,977	60,178	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$202,881		\$142,703	\$0	\$50,201	\$0	\$9,977	\$60,178	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$9,386,141		\$6,602,055	\$0	\$2,322,523	\$0	\$461,563	\$2,784,086	O.K.

Kennebec Telephone Company

***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Intrastate				TOTAL INTRASTATE		
				Interstate	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA			IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56	Other Assets, Net	0	V105	0	0	0	0	0	0	O.K.
57	Accumulated Depr./Amort	(4,436,467)	E34	(3,100,306)	0	(1,129,545)	0	(206,616)	(1,336,161)	O.K.
58	Accum. Def. Inc. Taxes, Net	(58,152)	E47	(40,903)	0	(14,389)	0	(2,860)	(17,249)	O.K.
59	Oth. Liab. & Def. Cr., Net	0	V106	0	0	0	0	0	0	O.K.
60										
61	TOTAL NET PLANT	\$4,891,522		\$3,460,846	\$0	\$1,178,589	\$0	\$252,087	\$1,430,676	O.K.
62										
63	Materials and Supplies	165,649	H31	118,851	0	38,218	0	8,580	46,798	O.K.
64	Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.
65	Cash Working Capital	60,051	Formula	40,924	0	16,261	0	2,866	19,127	O.K.
66	Equal Access Investment	0	—	0	0	0	0	0	0	O.K.
67										
68	TOTAL NET INVESTMENT	\$5,117,222		\$3,620,621	\$0	\$1,233,068	\$0	\$263,534	\$1,496,601	O.K.
69										

Kennebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$34,620	H33	\$24,364	\$0	\$8,553	\$0	\$1,703	\$10,256	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$34,620		\$24,364	\$0	\$8,553	\$0	\$1,703	\$10,256	O.K.
19									
20 Motor Vehicles	\$609,136	H33	\$428,674	\$0	\$150,493	\$0	\$29,969	\$180,462	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	91,523	H33	64,408	0	22,612	0	4,503	27,115	O.K.
25 Buildings, Allocable	651,341	H33	458,375	0	160,920	0	32,046	192,966	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	42,507	H33	29,914	0	10,502	0	2,091	12,593	O.K.
28 Office Equipment	60,282	H33	42,423	0	14,893	0	2,966	17,859	O.K.
29 General Purpose Computers	135,984	H33	95,697	0	33,596	0	6,690	40,287	O.K.
30									
31 Total Support Assets	\$1,590,773		\$1,119,492	\$0	\$393,015	\$0	\$78,266	\$471,281	O.K.
32									
33 Tot. Land and Support Assets	\$1,625,393		\$1,143,855	\$0	\$401,569	\$0	\$79,969	\$481,538	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kennebec Telephone Company

		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 (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)		
63	CAT 3 Local Sw. Allocable	\$1,337,737	G15	\$867,196	\$0	\$470,541	\$0	\$0	\$470,541	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$1,337,737		\$867,196	\$0	\$470,541	\$0	\$0	\$470,541	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$1,337,737		\$867,196	\$0	\$470,541	\$0	\$0	\$470,541	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	750,875	G13	563,157	0	187,719	0	0	187,719	O.K.
76	CAT 4.13 PL, WATS, Local	41,218	F18	17,921	0	0	0	23,297	23,297	O.K.
77	CAT 4.13 Direct	232,808	V45	232,808	0	0	0	0	0	O.K.
78	CAT 4.23 Message	177,305	G18	101,317	0	75,988	0	0	75,988	O.K.
79	CAT 4.23 PL, WATS	110,007	F24	14,236	0	0	0	95,771	95,771	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	24,805	G29	19,449	0	5,356	0	0	5,356	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	\$1,337,018		\$948,887	\$0	\$269,063	\$0	\$119,068	\$388,131	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										

Kennebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Message Telephone Service		Private Line			
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	182,553	F31	\$54,272	\$0	\$0	\$0	\$128,280	\$128,280	O.K.
114 CAT 1.2 InterLATA PL/WATS	44,405	F31	44,405	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	4,134,576	G13	3,100,932	0	1,033,644	0	0	1,033,644	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	\$4,361,534		\$3,199,610	\$0	\$1,033,644	\$0	\$128,280	\$1,161,924	O.K.
119									
120 CAT 2 C&WF	\$0	G28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	146,764	G17	83,865	0	62,899	0	0	\$62,899	O.K.
126 CAT 3 PL/WATS etc.	239,841	F36	118,424	0	0	0	121,417	121,417	O.K.
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O.K.
128									
129 Total CAT 3 C&WF	\$386,605		\$202,289	\$0	\$62,899	\$0	\$121,417	\$184,316	O.K.
130									
131 CAT 4 Message	\$72,351	G29	\$56,727	\$0	\$15,624	\$0	\$0	\$15,624	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	\$72,351		\$56,727	\$0	\$15,624	\$0	\$0	\$15,624	O.K.
136									
137 TOTAL C&WF	\$4,820,490		\$3,458,626	\$0	\$1,112,166	\$0	\$249,698	\$1,361,864	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	4,131	V84	2,907	0	1,021	0	203	1,224	O.K.
144									
145 Total Support Leases	\$4,131		\$2,907	\$0	\$1,021	\$0	\$203	\$1,224	O.K.

Kennebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
				(E)	(F)	(G)	(H)			
(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	\$4,131		\$2,907	\$0	\$1,021	\$0	\$203	\$1,224	O.K.
174										
175										
176	LEASEHOLD IMPROVEMENTS:									
177										
178	Land and Support Assets	\$53,828	H14	\$37,881	\$0	\$13,299	\$0	\$2,648	\$15,947	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 IMPROVEMEN	\$53,828		\$37,881	\$0	\$13,299	\$0	\$2,648	\$15,947	O.K.
187										
188										
189	TPIS, EXCL. ACCT. No. 2690	\$9,178,597		\$6,459,352	\$0	\$2,267,659	\$0	\$451,586	\$2,719,245	O.K.

Kennebec Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204 INTANGIBLE ASSETS:										
205										
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	4,663	V100	0	0	4,663	0	0	4,663	0	O.K.
208										
209 Total Intangible Assets	\$4,663		\$0	\$0	\$4,663	\$0	\$0	\$4,663	0	O.K.
210										
211										
212 OTHER TELEPHONE PLANT:										
213										
214 Held for Fut. Use - Alloc.	\$0	—	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	—	0	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	202,881	H35	142,703	0	50,201	0	9,977	60,178	0	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	O.K.
220 Tele. Plt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	0	O.K.
221 Tele. Plt. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	O.K.
222										
223 Total Other Telephone Plant	\$202,881		\$142,703	\$0	\$50,201	\$0	\$9,977	\$60,178	0	O.K.

Kennebec Telephone Company

	Intrastate								TOTAL INTRASTATE	
	***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$635,495	H13	\$447,224	\$0	\$157,005	\$0	\$31,266	\$188,271	O.K.
16	COE Switching	980,613	H19	635,688	0	344,925	0	0	344,925	O.K.
17	COE Operator	0	H16	0	0	0	0	0	0	O.K.
18	COE Transmission	785,610	H20	557,551	0	158,097	0	69,962	228,059	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	2,030,618	H31	1,456,936	0	468,497	0	105,185	573,682	O.K.
21	Other Plant	0	V135	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$4,432,336		\$3,097,399	\$0	\$1,128,524	\$0	\$206,413	\$1,334,937	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.	4,131	H40	2,907	0	1,021	0	203	1,224	O.K.
29	Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.
31										
32	Tot. Accum. Amortization	\$4,131		\$2,907	\$0	\$1,021	\$0	\$203	\$1,224	O.K.
33										
34	Total Accum. Depr./Amort.	\$4,436,467		\$3,100,306	\$0	\$1,129,545	\$0	\$206,616	\$1,336,161	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	58,152	V145	40,903	0	14,389	0	2,860	17,249	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$58,152		\$40,903	\$0	\$14,389	\$0	\$2,860	\$17,249	O.K.

Kennebec Telephone Company

***** FCC PART 36 ***** Functional Distribution of Selected Investments (A)	TOTAL COMPANY (B)	Joint Use Message (C)	Private Line				Extended Area Service (H)	Other (I)	
			Interstate		Intrastate				
			InterLATA	IntraLATA	InterLATA	IntraLATA			
			(D)	(E)	(F)	(G)			
13 TRANS. CCT EQUIPMENT:									
14									
15 Working Loops	884	838	9	0	0	26	0	11	O.K.
16 Avg. Cost per Loop	896.03	896.03	896.03	896.03	896.03	896.03	896.03	896.03	
17									
18 CAT 4.13 Exch Ln. Invest.	\$792,093	\$750,875	\$8,064	\$0	\$0	\$23,297	\$0	\$9,856	
19									
20									
21 Circuit Terminations	222	137	11	0	0	74	0	0	O.K.
22 Avg. Cost per Termination	1,294.20	1,294.20	1,294.20	1,294.20	1,294.20	1,294.20	1,294.20	1,294.20	
23									
24 CAT 4.23 Other IX	\$287,312	\$177,305	\$14,236	\$0	\$0	\$95,771	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	884	838	9	0	0	26	0	11	
30 Loops Factor	1.000000	0.947964	0.010181	0.000000	0.000000	0.029412	0.000000	0.012443	
31 CAT 1 Exchange C&WF	\$4,361,534	\$4,134,576	\$44,405	\$0	\$0	\$128,280	\$0	\$54,272	O.K.
32									
33									
34 Equivalent IX Circuit Miles	15,497	5,883	4,747	0	0	4,867	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	0.379622	0.306317	0.000000	0.000000	0.314061	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$386,605	\$146,764	\$118,424	\$0	\$0	\$121,417	\$0	\$0	

Kennebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(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	0.648256	0.000000	0.351744	0.000000	0.000000	0.351744	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.571428	0.000000	0.428572	0.000000	0.000000	0.428572	O.K.
18	Conversation Minutes	1.000000	CM	0.571428	0.000000	0.428572	0.000000	0.000000	0.428572	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.824128	0.000000	0.175872	0.000000	0.000000	0.175872	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-Mi., Host/Remote	1.000000	HRM	0.784059	0.000000	0.215941	0.000000	0.000000	0.215941	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	0.712809	0.000000	0.198241	0.000000	0.088950	0.287191	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	0.712809	0.000000	0.198241	0.000000	0.088950	0.287191	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.712809	0.000000	0.198241	0.000000	0.088950	0.287191	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	0.138968	0.000000	0.861032	0.000000	0.000000	0.861032	O.K.
44	Relative Users Percent	1.000000	RUP	0.666667	0.000000	0.333333	0.000000	0.000000	0.333333	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.

Kennebec Telephone Company

***** FCC PART 36 ***** Internal Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Support Assets	1.000000	D31	0.703741	0.000000	0.247059	0.000000	0.049200	0.296259	O.K.
14	Land and Support Assets	1.000000	D33	0.703741	0.000000	0.247059	0.000000	0.049200	0.296259	O.K.
15										
16	COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17	COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18	COE Local Switching	1.000000	D66	0.648256	0.000000	0.351744	0.000000	0.000000	0.351744	O.K.
19	COE Total Switching	1.000000	D68	0.648256	0.000000	0.351744	0.000000	0.000000	0.351744	O.K.
20	COE Transmission	1.000000	D85	0.709704	0.000000	0.201241	0.000000	0.089055	0.290296	O.K.
21	Total COE	1.000000	C19	0.678972	0.000000	0.276513	0.000000	0.044515	0.321028	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	0.733597	0.000000	0.236991	0.000000	0.029412	0.266403	O.K.
28	C&WF CAT 2	0.000000	D120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.523244	0.000000	0.162695	0.000000	0.314061	0.476756	O.K.
30	C&WF CAT 4	1.000000	D135	0.784059	0.000000	0.215941	0.000000	0.000000	0.215941	O.K.
31	Total C&WF	1.000000	D137	0.717484	0.000000	0.230716	0.000000	0.051799	0.282516	O.K.
32										
33	Total Equipment	1.000000	C23	0.703741	0.000000	0.247059	0.000000	0.049200	0.296259	O.K.
34										
35	TPIS	1.000000	C32	0.703383	0.000000	0.247442	0.000000	0.049175	0.296617	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.703741	0.000000	0.247059	0.000000	0.049200	0.296259	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	1.000000	C25	0.703741	0.000000	0.247059	0.000000	0.049200	0.296259	O.K.
41	Total Intangible Assets	1.000000	C29	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42										
43	Long-term PUC	1.000000	C36	0.703383	0.000000	0.247442	0.000000	0.049175	0.296617	O.K.
44	Net Telephone Plant	1.000000	C61	0.707519	0.000000	0.240945	0.000000	0.051535	0.292481	O.K.
45	Total Net Investment	1.000000	C68	0.707536	0.000000	0.240964	0.000000	0.051499	0.292464	O.K.
46	Capital Leases	1.000000	D173	0.703741	0.000000	0.247059	0.000000	0.049200	0.296259	O.K.
47										
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.656039	0.000000	0.281026	0.000000	0.062936	0.343961	O.K.
49										
50	Total "BIG THREE" Expenses	1.000000	I170	0.676474	0.000000	0.273863	0.000000	0.049663	0.323526	O.K.
51										
52	Corporate Operations Expense	1.000000	I185	0.678137	0.000000	0.277277	0.000000	0.044586	0.321863	O.K.

Kennebec Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$66,715	H14	\$46,950	\$0	\$16,483	\$0	\$3,282	\$19,765	\$0	O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$66,715		\$46,950	\$0	\$16,483	\$0	\$3,282	\$19,765	\$0	O.K.
24										
25 Central Office Eq., Alloc.	\$166,410	H21	\$112,988	\$0	\$46,015	\$0	\$7,408	\$53,422	\$0	O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O.K.
27										
28 Total COE Exp.	\$166,410		\$112,988	\$0	\$46,015	\$0	\$7,408	\$53,422	\$0	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.	\$190,810	H31	\$136,903	\$0	\$44,023	\$0	\$9,884	\$53,907	\$0	O.K.
38 Cable & Wire, Direct	54,096	V159	27,622	0	26,474	0	0	26,474	0	O.K.
39										
40 Total C&WF Exp.	\$244,906		\$164,525	\$0	\$70,497	\$0	\$9,884	\$80,381	\$0	O.K.
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$478,031		\$324,463	\$0	\$132,994	\$0	\$20,574	\$153,568	\$0	O.K.
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$411,316		\$277,513	\$0	\$116,512	\$0	\$17,292	\$133,803	\$0	O.K.

Kennebec Telephone Company

	Intrastate								TOTAL INTRASTATE (I)	
	***** FCC PART 36 ***** Operating Expenses and Taxes (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line			
					InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$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.	\$55,008	H33	\$38,711	\$0	\$13,590	\$0	\$2,706	\$16,297	\$16,297	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$55,008		\$38,711	\$0	\$13,590	\$0	\$2,706	\$16,297	\$16,297	O.K.
69										
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$166,634	H13	\$117,267	\$0	\$41,168	\$0	\$8,198	\$49,367	\$49,367	O.K.
73 Depr., COE Switching	130,752	H19	84,761	0	45,991	0	0	45,991	45,991	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	123,773	H20	87,842	0	24,908	0	11,023	35,931	35,931	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	238,632	H31	171,215	0	55,056	0	12,361	67,417	67,417	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$659,791		\$461,085	\$0	\$167,124	\$0	\$31,582	\$198,706	\$198,706	O.K.
81										
82 Amort., Tangible Assets	\$4,131	H40	\$2,907	\$0	\$1,021	\$0	\$203	\$1,224	\$1,224	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.	\$4,131		\$2,907	\$0	\$1,021	\$0	\$203	\$1,224	\$1,224	O.K.
88										
89 Total Depr. and Amort.	\$663,922		\$463,992	\$0	\$168,145	\$0	\$31,785	\$199,930	\$199,930	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$718,930		\$502,703	\$0	\$181,735	\$0	\$34,492	\$216,227	\$216,227	O.K.

Kennebec Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE:										
106										
107 Marketing, Allocable	\$36,997	G35	\$26,372	\$0	\$7,334	\$0	\$3,291	\$10,625	O.K.	
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.	
109										
110 Total Marketing Expense	\$36,997		\$26,372	\$0	\$7,334	\$0	\$3,291	\$10,625	O.K.	
111										
112 Operator Service, Alloc.	\$1,371	G24	\$1,371	\$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	\$1,371		\$1,371	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118 Alphabetical Directory	806	G19	664	0	142	0	0	142	O.K.	
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.	
120										
121 Total Directory	\$806		\$664	\$0	\$142	\$0	\$0	\$142	O.K.	
122										
123 Bus. Ofc., EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 Bus. Ofc., EU MTS & WATS	0	G37	0	0	0	0	0	0	O.K.	
125 Bus. Ofc., EU Access, P/L & all Other	98,074	G38	69,908	0	19,442	0	8,724	28,166	O.K.	
126 Bus. Ofc., IXC Special Access	0	G39	0	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	\$98,074		\$69,908	\$0	\$19,442	\$0	\$8,724	\$28,166	O.K.	
132										
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134 Cust. Serv., Msg. Process	4,646	G43	646	0	4,000	0	0	4,000	O.K.	
135 Cust. Serv., Other B&C	14,612	G44	9,741	0	4,871	0	0	4,871	O.K.	
136 Cust. Serv., CABS	21,281	G45	10,641	0	10,641	0	0	10,641	O.K.	
137 Cust. Serv., EU Common Line	0	V209	0	0	0	0	0	0	O.K.	
138										
139 Total Customer Service	\$40,539		\$21,027	\$0	\$19,512	\$0	\$0	\$19,512	O.K.	
140										
141 Total Bus. Ofc., Cust. Serv.	\$138,613		\$90,936	\$0	\$38,954	\$0	\$8,724	\$47,677	O.K.	
142										

Kennebec Telephone Company

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
156	Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	Other Cust. Serv., Direct	487	V211	487	--	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$487		\$487	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$178,274		\$119,830	\$0	\$46,430	\$0	\$12,015	\$58,444	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$411,316	44	\$277,513	\$0	\$116,512	\$0	\$17,292	\$133,803	O.K.
167	Total Network Oper. Exp.	55,008	68	38,711	0	13,590	0	2,706	16,297	O.K.
168	Total Customer Operations	178,274	161	119,830	0	46,430	0	12,015	58,444	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$644,598		\$436,054	\$0	\$176,532	\$0	\$32,013	\$208,544	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$213,565	H50	\$144,471	\$0	\$58,488	\$0	\$10,606	\$69,094	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$213,565		\$144,471	\$0	\$58,488	\$0	\$10,606	\$69,094	O.K.
179										
180	Admin. & General, Allocable	\$329,428	H50	\$222,849	\$0	\$90,218	\$0	\$16,360	\$106,579	O.K.
181	Admin. & General, Direct	61,824	V231	42,828	0	18,996	0	0	18,996	O.K.
182										
183	Total Admin. and Gen.	\$391,252		\$265,677	\$0	\$109,214	\$0	\$16,360	\$125,575	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$604,817		\$410,149	\$0	\$167,702	\$0	\$26,967	\$194,668	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	250	V233	250	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$250		\$250	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$1,980,302		\$1,357,394	\$0	\$528,861	\$0	\$94,047	\$622,908	O.K.

Kennebec Telephone Company

***** FCC PART 69 *****		Kennebec Telephone Company								
IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$1,496,601	K52	\$783,791	\$273,763	\$0	\$129,326	\$0	\$309,722	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	\$149,660		\$78,379	\$27,376	\$0	\$12,933	\$0	\$30,972	O.K.
17										
18	AFUDC	(3,038)	N37	(1,459)	(744)	0	(253)	0	(583)	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	\$146,622		\$76,920	\$26,633	\$0	\$12,680	\$0	\$30,389	O.K.
23										
24	Interest Expense	42,445	N67	22,229	7,764	0	3,668	0	8,784	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	\$104,177		\$54,691	\$18,868	\$0	\$9,012	\$0	\$21,605	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	53,667	29	28,174	9,720	0	4,643	0	11,130	O.K.
33	Operating Expenses and Taxes	622,908	O195	200,397	151,120	251	109,831	15,697	145,612	O.K.
34	Uncollectibles	4,663	Direct	0	4,663	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	826,235	16+31+32+33	306,950	188,216	251	127,406	15,697	187,714	O.K.
38										
39										
40	Gross Receipts Tax	34,494	37	12,815	7,858	10	5,319	655	7,837	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$862,353		\$318,306	\$199,993	\$261	\$132,472	\$16,352	\$194,968	O.K.
44										

Kennebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Land and Support Assets	\$481,538	L25	\$76,160	\$190,905	\$0	\$64,860	\$0	\$149,613	O.K.
14										
15	Central Office Equipment	\$858,672	L70	\$187,719	\$470,541	\$0	\$81,344	\$0	\$119,068	O.K.
16	Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	1,361,864	L117	1,033,644	0	0	78,522	0	249,698	O.K.
18										
19	Total COE, IOT, C&WF	\$2,220,536		\$1,221,363	\$470,541	\$0	\$159,867	\$0	\$368,765	O.K.
20										
21	Total Tangible Assets	\$17,171	L141	\$7,851	\$4,389	\$0	\$1,491	\$0	\$3,440	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$2,719,245		\$1,305,374	\$665,835	\$0	\$226,218	\$0	\$521,818	O.K.
24	Total Intangible Assets	4,663	L144	2,239	1,141	0	388	0	895	O.K.
25										
26	Total Plant In Service	\$2,723,908		\$1,307,613	\$666,976	\$0	\$226,606	\$0	\$522,713	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	60,178	L164	28,888	14,735	0	5,006	0	11,548	O.K.
30	Total Tel. Plt. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$2,784,086		\$1,336,502	\$681,711	\$0	\$231,612	\$0	\$534,261	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	1,334,937	M23	575,497	419,565	0	106,233	0	233,642	O.K.
36	Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	1,224	M28	588	300	0	102	0	235	O.K.
38	Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	17,249	M47	8,283	4,222	0	1,435	0	3,309	O.K.
41										
42	plus:									
43	Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44										
45	NET TELEPHONE PLANT	\$1,430,676		\$752,134	\$257,625	\$0	\$123,843	\$0	\$297,074	O.K.
46	plus:									
47	Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	46,798	L173	22,472	11,456	0	3,892	0	8,978	O.K.
49	Cash Working Capital	19,127	L175	9,185	4,682	0	1,591	0	3,669	O.K.
50	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$1,496,601		\$783,791	\$273,763	\$0	\$129,326	\$0	\$309,722	O.K.
53										

Kennebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$8,553	N28	1,353	3,391	0	1,152	0	2,657	O.K.
16	Land Assets, Private Line	1,703	N28	269	675	0	229	0	529	O.K.
17										
18	Total Land Assets	\$10,256		\$1,622	\$4,066	\$0	\$1,381	\$0	\$3,187	O.K.
19										
20	Support Assets, Message	\$393,015	N28	\$62,159	\$155,810	\$0	\$52,937	\$0	\$122,109	O.K.
21	Support Assets, Private Line	78,266	N28	12,379	31,028	0	10,542	0	24,317	O.K.
22										
23	Total Support Assets	\$471,281		\$74,538	\$186,839	\$0	\$63,479	\$0	\$146,426	O.K.
24										
25	Total Land and Supp. Assets	\$481,538		\$76,160	\$190,905	\$0	\$64,860	\$0	\$149,613	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$470,541	(E)	\$0	\$470,541	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$470,541		\$0	\$470,541	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$470,541		\$0	\$470,541	\$0	\$0	\$0	\$0	O.K.

Kennebec Telephone Company

***** FCC PART 69 *****									
IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	187,719	(D)	187,719	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	23,297	(I)	0	0	0	0	0	23,297	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	75,988	(G)	0	0	0	75,988	0	0	O.K.
63 COE Interexchange, PL	95,771	(I)	0	0	0	0	0	95,771	O.K.
64 COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65 COE H/R Message	5,356	(G)	0	0	0	5,356	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67									
68 Total COE Transmission	\$388,131		\$187,719	\$0	\$0	\$81,344	\$0	\$119,068	O.K.
69									
70 Total Central Office Equip.	\$858,672		\$187,719	\$470,541	\$0	\$81,344	\$0	\$119,068	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	\$128,280	(I)	\$0	\$0	\$0	\$0	\$0	\$128,280	O.K.
83 Exchange Message	1,033,644	(D)	1,033,644	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	\$1,161,924		\$1,033,644	\$0	\$0	\$0	\$0	\$128,280	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	\$62,899	(G)	\$0	\$0	\$0	\$62,899	\$0	\$0	O.K.
94 Interexchange PL, WATS	121,417	(I)	0	0	0	0	0	121,417	O.K.
95 Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96									
97 Total Interexchange C&WF	\$184,316		\$0	\$0	\$0	\$62,899	\$0	\$121,417	O.K.

Kennebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111	H/R C&WF, Message	\$15,624	(G)	\$0	\$0	\$0	\$15,624	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114										
115	Total Host/Remote C&WF	\$15,624		\$0	\$0	\$0	\$15,624	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$1,361,864		\$1,033,644	\$0	\$0	\$78,522	\$0	\$249,698	O.K.
118										
119	TANGIBLE ASSETS:									
120										
121	Land and Support Leases	\$1,224	N28	194	485	0	165	0	380	O.K.
122										
123	COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126	COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127										
128	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130	IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131										
132	C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133										
134	Total Capital Leases	\$1,224		\$194	\$485	\$0	\$165	\$0	\$380	O.K.
135										
136	Leasehold Impr., Alloc.	\$15,947	N37	7,658	3,904	0	1,326	0	3,059	O.K.
137	Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138										
139	Total Leasehold Improvementsa	\$15,947		\$7,658	\$3,904	\$0	\$1,326	\$0	\$3,059	O.K.
140										
141	Total Tangible Assets	\$17,171		\$7,851	\$4,389	\$0	\$1,491	\$0	\$3,440	O.K.
142										
143										
144	TOTAL INTANGIBLE ASSETS	\$4,663	N37	\$2,239	\$1,141	\$0	\$388	\$0	\$895	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE USE	\$0	N46	0	0	0	0	0	0	O.K.

Kennebec Telephone Company

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	60,178	N46	28,888	14,735	0	5,006	0	11,548	O.K.
165										
166	Total Plt. Under Const.	\$60,178		\$28,888	\$14,735	\$0	\$5,006	\$0	\$11,548	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	\$46,798	N37	\$22,472	\$11,456	\$0	\$3,892	\$0	\$8,978	O.K.
174										
175	CASH WORKING CAPITAL	\$19,127	N37	\$9,185	\$4,682	\$0	\$1,591	\$0	\$3,669	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kennebec Telephone Company

***** FCC PART 69 *****									
IntraLATA									
Reserves and Deferrals									
	Part 36	Source or	Common	Local	Information	Common	Billing and	Other	
	IntraLATA	Apportion	Line	Switching		Transport	Collection		
(A)	Total	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	ACCUM. DEPRECIATION, TPIS:								
14									
15	Support Assets	N28	\$29,777	\$74,640	\$0	\$25,359	\$0	\$58,496	O.K.
16	COE Switching	L44	0	344,925	0	0	0	0	O.K.
17	COE Operator	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	L68	110,301	0	0	47,797	0	69,962	O.K.
19	IOT Equipment	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	L117	435,420	0	0	33,077	0	105,185	O.K.
21	Other Plant	N37	0	0	0	0	0	0	O.K.
22									
23	Total Accum. Depr., TPIS		\$575,497	\$419,565	\$0	\$106,233	\$0	\$233,642	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	N37	\$588	\$300	\$0	\$102	\$0	\$235	O.K.
29	Accum. Amort., Intang. Inv.	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32	Tot. Accum. Amortization		\$588	\$300	\$0	\$102	\$0	\$235	O.K.
33									
34	Total Accum. Depr./Amort.		\$576,085	\$419,864	\$0	\$106,335	\$0	\$233,877	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	L44	0	0	0	0	0	0	O.K.
41	COE Operator	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	L68	0	0	0	0	0	0	O.K.
43	IOT Equipment	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	L117	0	0	0	0	0	0	O.K.
45	Unclassified	N37	8,283	4,222	0	1,435	0	3,309	O.K.
46									
47	Total Accum. Def. Inc. Taxes		\$8,283	\$4,222	\$0	\$1,435	\$0	\$3,309	O.K.

Kennebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Central Office Equipment	\$858,672	L70	\$187,719	\$470,541	\$0	\$81,344	\$0	\$119,068	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	1,361,864	L117	1,033,644	0	0	78,522	0	249,698	O.K.
16										
17	Total	\$2,220,536		\$1,221,363	\$470,541	\$0	\$159,867	\$0	\$368,765	O.K.
18	Factor	1.000000		0.550031	0.211904	0.000000	0.071995	0.000000	0.166070	O.K.
19										
20	Sum: Sw., Trans., Other	\$999,173	17	\$0	\$470,541	\$0	\$159,867	\$0	\$368,765	O.K.
21	Factor	1.000000		0.000000	0.470930	0.000000	0.159999	0.000000	0.369071	O.K.
22										
23	Central Office Equipment	\$858,672	L70	\$187,719	\$470,541	\$0	\$81,344	\$0	\$119,068	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	328,220	L117-83	0	0	0	78,522	0	249,698	O.K.
26										
27	Total	\$1,186,892		\$187,719	\$470,541	\$0	\$159,867	\$0	\$368,765	O.K.
28	Factor	1.000000		0.158160	0.396448	0.000000	0.134694	0.000000	0.310698	O.K.
29										
30	General Support Facilities	\$481,538	L25	\$76,160	\$190,905	\$0	\$64,860	\$0	\$149,613	O.K.
31	Central Office Equipment	858,672	13	187,719	470,541	0	81,344	0	119,068	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	1,361,864	15	1,033,644	0	0	78,522	0	249,698	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$2,702,074		\$1,297,523	\$661,446	\$0	\$224,727	\$0	\$518,378	O.K.
37	Factor	1.000000		0.480195	0.244792	0.000000	0.083168	0.000000	0.191845	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$2,183,696	36	\$1,297,523	\$661,446	\$0	\$224,727	\$0	\$0	O.K.
40	Factor	1.000000		0.594187	0.302902	0.000000	0.102911	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	\$2,723,908	K26	\$1,307,613	\$666,976	\$0	\$226,606	\$0	\$522,713	O.K.
46	Factor	1.000000		0.480051	0.244860	0.000000	0.083191	0.000000	0.191898	O.K.

Kennebec Telephone Company

***** FCC PART 69 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$228,309	O171	\$69,786	\$48,175	\$142	\$41,064	\$8,871	\$60,270	O.K.
64	Factor	1.000000		0.305664	0.211009	0.000621	0.179863	0.038855	0.263984	0
65										
66	Net Investment	\$1,496,601	J13	\$783,791	\$273,763	\$0	\$129,326	\$0	\$309,722	O.K.
67	Factor	1.000000		0.523714	0.182923	0.000000	0.086413	0.000000	0.206950	O.K.

Kennebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$19,765	N30	\$3,126	\$7,836	\$0	\$2,662	\$0	\$6,141	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$19,765		\$3,126	\$7,836	\$0	\$2,662	\$0	\$6,141	O.K.
24										
25	Central Office Eq., Alloc.	\$53,422	N31	\$11,679	\$29,275	\$0	\$5,061	\$0	\$7,408	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$53,422		\$11,679	\$29,275	\$0	\$5,061	\$0	\$7,408	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.	\$53,907	N33	\$40,915	\$0	\$0	\$3,108	\$0	\$9,884	O.K.
37	Cable & Wire, Direct	26,474	Direct	0	0	0	26,474	0	0	O.K.
38										
39	Total C&WF Exp.	\$80,381		\$40,915	\$0	\$0	\$29,582	\$0	\$9,884	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$153,568		\$55,720	\$37,110	\$0	\$37,305	\$0	\$23,433	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$133,803		\$52,594	\$29,275	\$0	\$34,643	\$0	\$17,292	O.K.

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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)	(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.	\$16,297	N18	\$8,964	\$3,453	\$0	\$1,173	\$0	\$2,706	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$16,297		\$8,964	\$3,453	\$0	\$1,173	\$0	\$2,706	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$49,367	L23	\$7,808	\$19,571	\$0	\$6,649	\$0	\$15,338	O.K.
72	Depr., COE Switching	45,991	L44	0	45,991	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	35,931	L68	17,378	0	0	7,530	0	11,023	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	67,417	L117	51,169	0	0	3,887	0	12,361	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$198,706		\$76,355	\$65,563	\$0	\$18,067	\$0	\$38,722	O.K.
80										
81	Amort., Tangible Assets	\$1,224	L141	\$560	\$313	\$0	\$106	\$0	\$245	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.	\$1,224		\$560	\$313	\$0	\$106	\$0	\$245	O.K.
87										
88	Total Depr. and Amort.	\$199,930		\$76,915	\$65,875	\$0	\$18,173	\$0	\$38,967	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$216,227		\$85,878	\$69,329	\$0	\$19,346	\$0	\$41,673	O.K.

Kennebec Telephone Company

***** FCC PART 69 *****		Part 36								
Operating Expenses and Taxes		IntraLATA	Apportion	Common	Local	Information	Common	Billing and	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$10,625	N37	\$5,102	\$2,601	\$0	\$884	\$0	\$2,038	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$10,625		\$5,102	\$2,601	\$0	\$884	\$0	\$2,038	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	142	(F)	0	0	142	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$142		\$0	\$0	\$142	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	28,166	(H)	0	0	0	0	0	28,166	O.K.
125	Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	0	O.K.
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$28,166		\$0	\$0	\$0	\$0	\$0	\$28,166	O.K.
134										
135	Cust. Serv., Msg. Process	\$4,000	(H)	0	0	0	0	4,000	0	O.K.
136	Cust. Serv., Other B&C	4,871	(H)	0	0	0	0	4,871	0	O.K.
137	Cust. Serv., CABS	10,641	N21	0	5,011	0	1,702	0	3,927	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$19,512		\$0	\$5,011	\$0	\$1,702	\$8,871	\$3,927	O.K.
141										
142	Total BO, CS, OS, Dir.	\$47,819		\$0	\$5,011	\$142	\$1,702	\$8,871	\$32,093	O.K.

Kennebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$58,444		\$5,102	\$7,612	\$142	\$2,586	\$8,871	\$34,131	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$153,568	41	\$55,720	\$37,110	\$0	\$37,305	\$0	\$23,433	O.K.
168	Total Plt Non-specific Exp.	16,297	62 + 67 +69	8,964	3,453	0	1,173	0	2,706	O.K.
169	Total Customer Operations	58,444	163	5,102	7,612	142	2,586	8,871	34,131	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$228,309		\$69,786	\$48,175	\$142	\$41,064	\$8,871	\$60,270	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$69,094	N64	\$21,120	\$14,579	\$43	\$12,427	\$2,685	\$18,240	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$69,094		\$21,120	\$14,579	\$43	\$12,427	\$2,685	\$18,240	O.K.
179										
180	Admin. & General, Allocable	\$106,579	N64	\$32,577	\$22,489	\$66	\$19,170	\$4,141	\$28,135	O.K.
181	Admin. & General, Direct	18,996	Direct	0	0	0	18,996	0	0	O.K.
182										
183	Total Admin. and Gen.	\$125,575		\$32,577	\$22,489	\$66	\$38,166	\$4,141	\$28,135	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$194,668		\$53,697	\$37,069	\$109	\$50,593	\$6,826	\$46,375	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	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$622,908		\$200,397	\$151,120	\$251	\$109,831	\$15,697	\$145,612	O.K.

Kennebec Telephone Company

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

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

Telephone Company

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

Telephone Company

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

Telephone Company

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

Telephone Company

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

Kennebec Telephone Company

***** FCC PART 69 ***** InterLATA Reserves and Deferrals		Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching	0	R44	0	0	0	0	0	0	O.K.
17	COE Operator	0	R32	0	0	0	0	0	0	O.K.
18	COE Transmission	0	R68	0	0	0	0	0	0	O.K.
19	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	0	R117	0	0	0	0	0	0	O.K.
21	Other Plant	0	T37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	T37	0	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	T37	0	0	0	0	0	0	O.K.
30	Accum. Amort., Other	0	T37	0	0	0	0	0	0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	COE Switching	0	R44	0	0	0	0	0	0	O.K.
41	COE Operator	0	R32	0	0	0	0	0	0	O.K.
42	COE Transmission	0	R68	0	0	0	0	0	0	O.K.
43	IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	0	R117	0	0	0	0	0	0	O.K.
45	Unclassified	0	T37	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kennebec Telephone Company

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

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

Kennebec Telephone Company

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

Kennebec Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
57	NON-SPECIFIC OPER. EXP.:									
58										
59	Oth. Plt. and Equip., Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64	Network Operations, Alloc.	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68										
69	Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70										
71	Depr., Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72	Depr., COE Switching	0	R44	0	0	0	0	0	0	O.K.
73	Depr., COE Operator	0	R32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	0	R68	0	0	0	0	0	0	O.K.
75	Depr., IOT Equipment	0	R78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	0	R117	0	0	0	0	0	0	O.K.
77	Depr., PHFU	0	R147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80										
81	Amort., Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88	Total Depr. and Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Kennebec Telephone Company

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

Kennebec Telephone Company

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

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME Kennebec Telephone Company
 PERIOD ADDRESSED ENDING DECEMBER 31, 2004
 RUN DATE AND TIME 24-Aug-05 01:04:07 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	34,620	--	--	--	--	--	--	--	--
22 Land, Direct	0	--	0	0	0	0	0	0	0
23 Motor Vehicles	609,136	--	--	--	--	--	--	--	--
24 Aircraft	0	--	--	--	--	--	--	--	--
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--	--
26 Garage Work Equipment	0	--	--	--	--	--	--	--	--
27 Other Work Equipment	91,523	--	--	--	--	--	--	--	--
28 Buildings, Allocable	651,341	--	--	--	--	--	--	--	--
29 Buildings, Direct	0	--	0	0	0	0	0	0	0
30 Furniture	42,507	--	--	--	--	--	--	--	--
31 Office Equipment	60,282	--	--	--	--	--	--	--	--
32 General Purpose Computers	135,984	--	--	--	--	--	--	--	--
33 CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--	--
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--	--
35 CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--	--	--
36 CAT 1 Oper. Sys., Other	0	--	0	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--	--
38 CAT 2 Tandem Sw. Direct	0	--	0	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	1,337,737	--	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	0	--	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WATS	792,093	--	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--	--
45 CAT 4.13 Direct	232,808	--	232,808	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	287,312	--	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--	--
48 CAT 4.23 Direct	0	--	0	0	0	0	0	0	0
49 CAT 4.3 H/R Message	24,805	--	--	--	--	--	--	--	--
50 CAT 4.3 WATS	0	--	0	0	0	0	0	0	0
51 CAT 4.3 Direct	0	--	0	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	--	--	--	--	--	--	--	--
53 CAT 1 Coinless Pay Phones	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kennebec Telephone Company
 ENDING DECEMBER 31, 2004

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	(E)		(F)
70	CAT 2 CP Equipment	0	--	0	0	0	0	0	0	0
71	Reserved	0	--	--	--	--	--	--	--	--
72	Reserved	0	--	--	--	--	--	--	--	--
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	4,361,534	--	--	--	--	--	--	--	--
74	Other CAT 1 C&WF	0	--	0	0	0	0	0	0	0
75	CAT 2 C&WF	0	--	--	--	--	--	--	--	--
76	CAT 2 C&WF, Wideband	0	--	0	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	386,605	--	--	--	--	--	--	--	--
78	Reserved	0	--	--	--	--	--	--	--	--
79	CAT 3 Direct	0	--	0	0	0	0	0	0	0
80	CAT 4 Message	72,351	--	--	--	--	--	--	--	--
81	CAT 4 WATS	0	--	0	0	0	0	0	0	0
82	CAT 4 Direct	0	--	0	0	0	0	0	0	0
83	Allocable Support Leases	0	--	--	--	--	--	--	--	--
84	Direct Support Leases	4,131	--	2,907	0	1,021	0	203	1,224	1,224
85	COE Operator	0	--	--	--	--	--	--	--	--
86	COE Tandem Switch	0	--	--	--	--	--	--	--	--
87	COE Local Switch	0	--	--	--	--	--	--	--	--
88	COE Transmission	0	--	--	--	--	--	--	--	--
89	COE Direct	0	--	0	0	0	0	0	0	0
90	IOT Leases	0	--	0	0	0	0	0	0	0
91	C&WF Leases	0	--	0	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	53,828	--	--	--	--	--	--	--	--
93	Leasehold Imp. COE Switching	0	--	--	--	--	--	--	--	--
94	Leasehold Imp. COE Operator	0	--	--	--	--	--	--	--	--
95	Leasehold Imp. COE Trans.	0	--	--	--	--	--	--	--	--
96	Leasehold Imp. IOT	0	--	0	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	--	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	--	0	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	--	--	--	--	--	--	--	--
100	Direct Acct. No. 2690	4,663	--	0	0	4,663	0	0	4,663	4,663
101	Materials and Supplies	165,649	--	--	--	--	--	--	--	--
102	RTB Stock	0	--	--	--	--	--	--	--	--
103	Tele. Plt. Adjust. - Alloc.	0	--	--	--	--	--	--	--	--
104	Tele. Plt. Adjust. - Direct	0	--	0	0	0	0	0	0	0
105	Other Assets, Net	0	--	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kennebec Telephone Company
ENDING DECEMBER 31, 2004

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	0
124	TPUC -- Short Term, Direct	0	--	0	0	0	0	0	0
125	TPUC -- Long Term, Alloc.	202,881	--	--	--	--	--	--	0
126	TPUC -- Long Term, Direct	0	--	0	0	0	0	0	0
127									
128	RESERVES AND DEFERRALS:								
129	Acc. Depr. Support Assets	635,495	--	--	--	--	--	--	0
130	Acc. Depr. COE Switching	980,613	--	--	--	--	--	--	0
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	0
132	Acc. Depr. COE Transmission	785,610	--	--	--	--	--	--	0
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	0
134	Acc. Depr. Cable and Wire Facilities	2,030,618	--	--	--	--	--	--	0
135	Acc. Depr. Other Plant	0	--	0	0	0	0	0	0
136	Accum. Amort., Tangible Inv.	4,131	--	--	--	--	--	--	0
137	Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	0
138	Accum. Amort., Other	0	--	0	0	0	0	0	0
139	Acc. Def. IT Support Assets	0	--	--	--	--	--	--	0
140	Acc. Def. IT COE Switching	0	--	--	--	--	--	--	0
141	Acc. Def. IT COE Operator	0	--	--	--	--	--	--	0
142	Acc. Def. IT COE Trans.	0	--	--	--	--	--	--	0
143	Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	0
144	Acc. Def. IT C&WF	0	--	--	--	--	--	--	0
145	Acc. Def. IT Unclassified	58,152	--	40,903	0	14,389	0	2,860	17,249
146									
147	OPERATING EXPENSES AND TAXES:								
148	Network Support, Alloc.	0	--	--	--	--	--	--	0
149	Network Support, Direct	0	--	0	0	0	0	0	0
150	General Support, Alloc.	66,715	--	--	--	--	--	--	0
151	General Support, Direct	0	--	0	0	0	0	0	0
152	Central Office Eq., Alloc.	166,410	--	--	--	--	--	--	0
153	Central Office Eq., Direct	0	--	0	0	0	0	0	0
154	Cust. Premises Equip.	0	--	--	--	--	--	--	0
155	Coinless Pay Phone Exp.	0	--	--	--	--	--	--	0
156	Other IOT	0	--	--	--	--	--	--	0
157	IOT Direct	0	--	0	0	0	0	0	0
158	Cable & Wire, Alloc.	190,810	--	--	--	--	--	--	0
159	Cable & Wire, Direct	54,096	--	27,622		26,474	0	0	26,474

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kennebec Telephone Company
 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)	
176	Oth. Plt. and Equip., Alloc.	0	—	—	—	—	—	—	—
177	Oth. Plt. and Equip., Direct	0	—	0	0	0	0	0	0
178	Network Operations, Alloc.	55,008	—	—	—	—	—	—	—
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	166,634	—	—	—	—	—	—	—
182	Depr., COE Switching	130,752	—	—	—	—	—	—	—
183	Depr., COE Operator	0	—	—	—	—	—	—	—
184	Depr., COE Transmission	123,773	—	—	—	—	—	—	—
185	Depr., IOT Equipment	0	—	—	—	—	—	—	—
186	Depr., C&W Facilities	238,632	—	—	—	—	—	—	—
187	Amort., Tangible Assets	4,131	—	—	—	—	—	—	—
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	36,997	—	—	—	—	—	—	—
192	Marketing, Direct	0	—	0	0	0	0	0	0
193	Operator Service, Alloc.	1,371	—	—	—	—	—	—	—
194	Operator Service, Direct	0	—	0	0	0	0	0	0
195	Classified Directory	0	—	0	0	0	0	0	0
196	Alphabetical Directory	806	—	—	—	—	—	—	—
197	Foreign Directory	0	—	—	—	—	—	—	—
198	Bus. Ofc., EU Presubscription	0	—	—	—	—	—	—	—
199	Bus. Ofc., EU MTS & WATS	0	—	—	—	—	—	—	—
200	Bus. Ofc., EU Access, P/L & all Other	98,074	—	—	—	—	—	—	—
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	4,646	—	—	—	—	—	—	—
207	Cust. Serv., Other B&C	14,612	—	—	—	—	—	—	—
208	Cust. Serv., CABS	21,281	—	—	—	—	—	—	—
209	Cust. Serv., EU Common Line	0	—	0	0	0	0	0	0
210	Other Cust. Serv., Alloc.	0	—	—	—	—	—	—	—
211	Other Cust. Serv., Direct	487	—	487	—	0	0	0	0
212	Exec. and Planning, Alloc.	213,565	—	—	—	—	—	—	—
213	Exec. and Planning, Direct	0	—	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kennebec Telephone Company
 ENDING DECEMBER 31, 2004

		Intrastate							
				Message Telephone Service		Private Line		TOTAL	
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230	Admin. & General, Allocable	329,428	--	--	--	--	--	--	
231	Admin. & General, Direct	61,824	--	42,828	18,996	0	0	18,996	
232	Non-income Taxes, Allocable	0	--	--	--	--	--	--	
233	Non-income Taxes, Direct	250	--	250	0	0	0	0	
234									
235	OTHER INCOME STATEMENT:								
236	State Income Tax Rate	0.00%	--	--	--	--	--	--	
237	Federal Income Tax Rate	34.00%	--	--	--	--	--	--	
238	Gross Receipts Tax Rate	4.00%	--	--	--	--	--	--	
239	Rate of Return	10.00%	--	--	--	--	--	--	
240	AFUDC	(10,243)	--	--	--	--	--	--	
241	ITC Amortization	0	--	--	--	--	--	--	
242	Other Return Adjustments	0	--	0	0	0	0	0	
243	Contributions	0	--	--	--	--	--	--	
244	Interest Expense	145,120	--	--	--	--	--	--	
245	Capital Lease Expense	0	--	--	--	--	--	--	
246	Capitalized Payroll taxes	0	--	--	--	--	--	--	
247	Depreciation Adjustment	0	--	--	--	--	--	--	
248	Other Income Adjustments	0	--	0	0	0	0	0	
249	Uncollectibles	4,663	--	0	0	4,663	0	4,663	
250	Other Revenue Adjustments	0	--	0	0	0	0	0	
251	Other Revenue Taxes	0	--	0	0	0	0	0	
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Kennebec Telephone Company
 ENDING DECEMBER 31, 2004

		Interstate				Intrastate			
		Private Line		Private Line		Private Line		Private Line	
***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
271 Working Loops	884	—	11	9	0	0	26	26	26
272 Equivalent Interexchange Cct. Miles	15,497	—	0	4,747	0	0	4,867	4,867	4,867
273 Interexchange Circuit Terminations	222	—	0	11	0	0	74	74	74