

**OLSEN THIELEN & Co., LTD.**  
*Certified Public Accountants & Consultants*

June 30, 2005

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JUL 01 2005

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

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

The accompanying Switched Access Filing material on behalf of Fort Randall Telephone Company & Mt. Rushmore Telephone Company is sent pursuant to the rules established by the Commission. Enclosed are five copies of the material and one program diskette.

Please contact me with any questions concerning this filing.

Sincerely,



John W Coleman  
Certified Public Accountant

cc: Bruce Hanson  
Fort Randall Telephone  
& Mt Rushmore Telephone

**RECEIVED**

JUL 01 2005

**SOUTH DAKOTA PUBLIC  
UTILITIES COMMISSION**

**FORT RANDALL TELEPHONE COMPANY AND  
MT. RUSHMORE TELEPHONE COMPANY**

**SWITCHED ACCESS FILING  
YEAR ENDED DECEMBER 31, 2004**

Fort Randall & Mt Rushmore 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	\$1,638,715	J13	\$1,312,605	\$149,931	\$0	\$176,179	\$0	\$0	O.K.
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17										
18	Return on Rate Base	\$163,871		\$131,260	\$14,993	\$0	\$17,618	\$0	\$0	O.K.
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20										
21	Net Return on Rate Base	\$163,871		\$131,260	\$14,993	\$0	\$17,618	\$0	\$0	O.K.
22	Income Taxes	84,202	J31-32	67,446	7,704	0	9,053	0	0	O.K.
23	Expenses and Other Taxes	854,090	J33-35, 40	437,180	232,135	861	116,989	66,926	0	-1
24										
25	Total IntraLATA Rev. Req.	\$1,102,163		\$635,886	\$254,832	\$861	\$143,660	\$66,926	\$0	-1
26										
27										
28										
INTERLATA:										
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.	\$1,102,163		\$635,886	\$254,832	\$861	\$143,660	\$66,926	\$0	
		*****		*****	*****	*****	*****	*****	*****	
	ACCESS ELEMENT MINUTES OF USE			14,026,012	14,026,012		14,026,012			
	ACCESS RATE PER MINUTE	\$0.073747		\$0.045336	\$0.018169		\$0.010242			

Fort Randall & Mt Rushmore Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	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	\$6,789,313	C68	\$5,150,598	\$0	\$1,638,715	\$0	\$0	\$1,638,715	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	\$678,931		\$515,060	\$0	\$163,871	\$0	\$0	\$163,871	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	\$678,931		\$515,060	\$0	\$163,871	\$0	\$0	\$163,871	O.K.
28										
29	Contributions	0	H52	0	0	0	0	0	0	O.K.
30	Interest Expense	1,742	H44	1,321	0	421	0	0	421	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	\$677,189		\$513,739	\$0	\$163,451	\$0	\$0	\$163,451	O.K.
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Federal Income Taxes	348,855	Formula	264,653	0	84,202	0	0	84,202	O.K.
40	Operating Expenses and Taxes	3,494,034	I196	2,695,114	0	798,920	0	0	798,920	O.K.
41	Uncollectibles	28,329	V249	16,592	0	11,737	0	0	11,737	O.K.
42	Other Revenue Adjustments	(3,007)	V250	(2,326)	0	(681)	0	0	(681)	O.K.
43										
44	Net Revenue	\$4,550,149		\$3,491,420	\$0	\$1,058,730	\$0	\$0	\$1,058,730	O.K.
45	Gross Receipts Taxes	189,590	Formula	145,476	0	44,114	0	0	44,114	O.K.
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.
47										
	TOTAL REVENUE REQUIREMENT	\$4,739,739		\$3,636,895	\$0	\$1,102,844	\$0	\$0	\$1,102,844	O.K.

Fort Randall & Mt Rushmore Telephone Company

***** 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	\$2,264,846	D33	\$1,752,282	\$0	\$512,564	\$0	\$0	\$512,564	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	4,086,904	D68	3,411,183	0	675,721	0	0	675,721	O.K.
17	COE Transmission Equipment	2,972,040	D85	2,261,670	0	710,370	0	0	710,370	O.K.
18										
19	Total COE	\$7,058,944		\$5,672,854	\$0	\$1,386,090	\$0	\$0	\$1,386,090	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	12,448,579	D137	9,419,862	0	3,028,717	0	0	3,028,717	O.K.
22										
23	Total COE, IOT, C&WF	\$19,507,523		\$15,092,715	\$0	\$4,414,808	\$0	\$0	\$4,414,808	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	\$30,000	D209	\$0	\$0	\$30,000	\$0	\$0	\$30,000	O.K.
30										
31										
32	Total Tele. Plt. In Service	\$21,802,369		\$16,844,997	\$0	\$4,957,372	\$0	\$0	\$4,957,372	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	1,153	D216-217	891	0	262	0	0	262	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.	\$1,153		\$891	\$0	\$262	\$0	\$0	\$262	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$21,803,522		\$16,845,888	\$0	\$4,957,634	\$0	\$0	\$4,957,634	O.K.

Fort Randall & Mt Rushmore Telephone Company

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depr./Amort	(14,593,444)	E34	(11,350,039)	0	(3,243,405)	0	0	(3,243,405)	0	O.K.
58 Accum. Def. Inc. Taxes, Net	(537,832)	E47	(432,501)	0	(105,331)	0	0	(105,331)	0	O.K.
59 Oth. Liab. & Def. Cr., Net	(10,098)	V106	(10,098)	0	0	0	0	0	0	O.K.
60										
61 TOTAL NET PLANT	\$6,662,148		\$5,053,250	\$0	\$1,608,898	\$0	\$0	\$1,608,898		O.K.
62										
63 Materials and Supplies	32,916	H31	24,908	0	8,008	0	0	8,008		O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0		O.K.
65 Cash Working Capital	94,249	Formula	72,441	0	21,808	0	0	21,808		O.K.
66 Equal Access Investment	0	---	0	0	0	0	0	0		O.K.
67										
68 TOTAL NET INVESTMENT	\$6,789,313		\$5,150,598	\$0	\$1,638,715	\$0	\$0	\$1,638,715		O.K.
69										

Fort Randall & Mt Rushmore Telephone Company

***** FCC PART 36 ***** Plant Investment Detail  (A)	TOTAL COMPANY  (B)	Source/ Allocator  (C)	Interstate and Other  (D)	Intrastate				TOTAL INTRASTATE  (I)	
				Message Telephone Service		Private Line			
				InterLATA  (E)	IntraLATA  (F)	InterLATA  (G)	IntraLATA  (H)		
13 LAND AND SUPPORT ASSETS:									
14									
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17									
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	0	H33	0	0	0	0	0	0	O.K.
25 Buildings, Allocable	2,264,846	H33	1,752,282	0	512,564	0	0	512,564	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$2,264,846		\$1,752,282	\$0	\$512,564	\$0	\$0	\$512,564	O.K.
32									
33 Tot. Land and Support Assets	\$2,264,846		\$1,752,282	\$0	\$512,564	\$0	\$0	\$512,564	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.

Fort Randall & Mt Rushmore 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	IntraLATA	InterLATA	IntraLATA	(I)		
63	CAT 3 Local Sw. Allocable	\$4,086,904	G15	\$3,411,183	\$0	\$675,721	\$0	\$0	\$675,721	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$4,086,904		\$3,411,183	\$0	\$675,721	\$0	\$0	\$675,721	O.K.
67										
68	Total COE Sw. CAT 2&3	\$4,086,904		\$3,411,183	\$0	\$675,721	\$0	\$0	\$675,721	O.K.
69		=====		=====	=====	=====	=====	=====	=====	
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$17,664	123	\$17,664	\$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	2,212,857	G13	1,659,643	0	553,214	0	0	553,214	O.K.
76	CAT 4.13 PL, WATS, Local	56,321	F18	56,321	0	0	0	0	0	O.K.
77	CAT 4.13 Direct	202,581	V45	202,581	0	0	0	0	0	O.K.
78	CAT 4.23 Message	292,805	G18	166,305	0	126,500	0	0	126,500	O.K.
79	CAT 4.23 PL, WATS	64,494	F24	64,494	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	125,318	G29	94,662	0	30,656	0	0	30,656	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	\$2,972,040		\$2,261,670	\$0	\$710,370	\$0	\$0	\$710,370	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										



Fort Randall & Mt Rushmore Telephone Company

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	295,985	F31	\$295,985	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	11,629,351	G13	8,722,013	0	2,907,338	0	0	2,907,338	0	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	0	O.K.
117										
118 Total CAT 1 C&WF	\$11,925,336		\$9,017,998	\$0	\$2,907,338	\$0	\$0	\$2,907,338	0	O.K.
119										
120 CAT 2 C&WF	\$11,607	G28	\$11,607	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	0	O.K.
122										
123 Total CAT 2 C&WF	\$11,607		\$11,607	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125 CAT 3 Joint Message	198,885	G17	103,370	0	95,515	0	0	\$95,515	0	O.K.
126 CAT 3 PL/WATS etc.	78,545	F36	78,545	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	128,474	V79	128,474	0	0	0	0	0	0	O.K.
128										
129 Total CAT 3 C&WF	\$405,904		\$310,389	\$0	\$95,515	\$0	\$0	\$95,515	0	O.K.
130										
131 CAT 4 Message	\$105,732	G29	\$79,867	\$0	\$25,865	\$0	\$0	\$25,865	0	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	0	O.K.
134										
135 Total CAT 4 C&WF	\$105,732		\$79,867	\$0	\$25,865	\$0	\$0	\$25,865	0	O.K.
136										
137 TOTAL C&WF	\$12,448,579		\$9,419,862	\$0	\$3,028,717	\$0	\$0	\$3,028,717	0	O.K.
138										
139										
140 CAPITAL LEASES:										
141										
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	0	O.K.
144										
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Fort Randall & Mt Rushmore 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)			
160										
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	0	O.K.
166										
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168										
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173 TOTAL CAPITAL LEASES	\$0		\$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	\$0	O.K.
179 COE Switching	0	H18	0	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.
182 IOT	0	V96	0	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	0	O.K.
185										
186 TOTAL LEASEHOLD IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	=====	
188										
189 TPIS, EXCL. ACCT. No. 2690	\$21,772,369		\$16,844,997	\$0	\$4,927,372	\$0	\$0	\$4,927,372	\$0	O.K.

Fort Randall & Mt Rushmore 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)		
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	30,000	V100	0	0	30,000	0	0	30,000	O.K.
208									
209 Total Intangible Assets	\$30,000		\$0	\$0	\$30,000	\$0	\$0	\$30,000	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.	1,153	H35	891	0	262	0	0	262	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	\$1,153		\$891	\$0	\$262	\$0	\$0	\$262	O.K.

Fort Randall & Mt Rushmore Telephone Company

***** FCC PART 36 ***** Reserves and Deferrals  (A)	TOTAL COMPANY  (B)	Source/ Allocator  (C)	Interstate and Other  (D)	Intrastate				TOTAL INTRASTATE  (I)	
				Message Telephone Service		Private Line			
				InterLATA  (E)	IntraLATA  (F)	InterLATA  (G)	IntraLATA  (H)		
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$1,217,665	H13	\$942,091	\$0	\$275,574	\$0	\$0	\$275,574	O.K.
16 COE Switching	3,618,146	H19	3,019,929	0	598,217	0	0	598,217	O.K.
17 COE Operator	0	H16	0	0	0	0	0	0	O.K.
18 COE Transmission	1,027,964	H20	782,262	0	245,702	0	0	245,702	O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	8,729,669	H31	6,605,756	0	2,123,913	0	0	2,123,913	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$14,593,444		\$11,350,039	\$0	\$3,243,405	\$0	\$0	\$3,243,405	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$14,593,444		\$11,350,039	\$0	\$3,243,405	\$0	\$0	\$3,243,405	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	(101,736)	H13	(\$78,712)	\$0	(\$23,024)	\$0	\$0	(\$23,024)	O.K.
40 COE Switching	333,644	H19	278,480	0	55,164	0	0	55,164	O.K.
41 COE Operator	0	H16	0	0	0	0	0	0	O.K.
42 COE Transmission	289,642	H20	220,412	0	69,230	0	0	69,230	O.K.
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	16,282	H31	12,321	0	3,961	0	0	3,961	O.K.
45 Unclassified	0	V145	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$537,832		\$432,501	\$0	\$105,331	\$0	\$0	\$105,331	O.K.

Fort Randall & Mt Rushmore Telephone Company

		Private Line												
***** FCC PART 36 ***** Functional Distribution of Selected Investments		TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other					
(A)	(B)			(C)	InterLATA	IntraLATA	InterLATA			IntraLATA	(D)	(E)	(F)	(G)
13	TRANS. CCT EQUIPMENT:													
14														
15	Working Loops	7,494	7,308	0	0	0	0	0	186	O.K.				
16	Avg. Cost per Loop	302.80	302.80	302.80	302.80	302.80	302.80	302.80	302.80					
17														
18	CAT 4.13 Exch Ln. Invest.	\$2,269,178	\$2,212,857	\$0	\$0	\$0	\$0	\$0	\$56,321					
19														
20														
21	Circuit Terminations	554	454	0	0	0	0	0	100	O.K.				
22	Avg. Cost per Termination	644.94	644.94	644.94	644.94	644.94	644.94	644.94	644.94					
23														
24	CAT 4.23 Other IX	\$357,299	\$292,805	\$0	\$0	\$0	\$0	\$0	\$64,494					
25														
26														
27	C&WF INVESTMENT:													
28														
29	Working Loops	7,494	7,308	0	0	0	0	0	186					
30	Loops Factor	1.000000	0.975180	0.000000	0.000000	0.000000	0.000000	0.000000	0.024820					
31	CAT 1 Exchange C&WF	\$11,925,336	\$11,629,351	\$0	\$0	\$0	\$0	\$0	\$295,985	O.K.				
32														
33														
34	Equivalent IX Circuit Miles	2,353,894	1,687,464	0	0	0	0	0	666,430	O.K.				
35	IX Cct. Miles Factor	1.000000	0.716882	0.000000	0.000000	0.000000	0.000000	0.000000	0.283118					
36	CAT 3 Interexch. C&WF	\$277,430	\$198,885	\$0	\$0	\$0	\$0	\$0	\$78,545					

Fort Randall & Mt Rushmore Telephone Company

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 ***** Physical Allocation Factors					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	0.834662	0.000000	0.165338	0.000000	0.000000	0.165338	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.519747	0.000000	0.480253	0.000000	0.000000	0.480253	O.K.
18	Conversation Minutes	1.000000	CM	0.567972	0.000000	0.432028	0.000000	0.000000	0.432028	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.917331	0.000000	0.082669	0.000000	0.000000	0.082669	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	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	0.755376	0.000000	0.244624	0.000000	0.000000	0.244624	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	0.818935	0.000000	0.181065	0.000000	0.000000	0.181065	O.K.
36	EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.924349	0.000000	0.075651	0.000000	0.000000	0.075651	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.436914	0.000000	0.563086	0.000000	0.000000	0.563086	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	0.249321	0.000000	0.750679	0.000000	0.000000	0.750679	O.K.
44	Relative Users Percent	1.000000	RUP	0.749774	0.000000	0.250226	0.000000	0.000000	0.250226	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.

Fort Randall & Mt Rushmore Telephone Company

	(A) Internal Allocation Factors	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	Support Assets	1.000000	D31	0.000000	0.226313	0.000000	0.000000	0.226313	O.K.
14	Land and Support Assets	1.000000	D33	0.773687	0.226313	0.000000	0.000000	0.226313	O.K.
15									
16	COE Operator	0.000000	D43	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	O.K.
18	COE Local Switching	1.000000	D66	0.834662	0.165338	0.000000	0.000000	0.165338	O.K.
19	COE Total Switching	1.000000	D68	0.834662	0.165338	0.000000	0.000000	0.165338	O.K.
20	COE Transmission	1.000000	D85	0.760982	0.239018	0.000000	0.000000	0.239018	O.K.
21	Total COE	1.000000	C19	0.803641	0.196359	0.000000	0.000000	0.196359	O.K.
22									
23	Info. Orig./Term. CAT 1	0.000000	D90	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	O.K.
25	Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27	C&WF CAT 1	1.000000	D118	0.756205	0.243795	0.000000	0.000000	0.243795	O.K.
28	C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	C&WF CAT 3	1.000000	D129	0.764686	0.235314	0.000000	0.000000	0.235314	O.K.
30	C&WF CAT 4	1.000000	D135	0.755376	0.244624	0.000000	0.000000	0.244624	O.K.
31	Total C&WF	1.000000	D137	0.756702	0.243298	0.000000	0.000000	0.243298	O.K.
32									
33	Total Equipment	1.000000	C23	0.773687	0.226313	0.000000	0.000000	0.226313	O.K.
34									
35	TPIS	1.000000	C32	0.772622	0.227378	0.000000	0.000000	0.227378	O.K.
36	TPIS, excl. Acct. No. 2690	1.000000	D189	0.773687	0.226313	0.000000	0.000000	0.226313	O.K.
37									
38	Plt. Held, Fut. Use	0.000000	D215	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	O.K.
41	Total Intangible Assets	1.000000	C29	0.000000	1.000000	0.000000	0.000000	1.000000	O.K.
42									
43	Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44	Net Telephone Plant	1.000000	C61	0.000000	0.241498	0.000000	0.000000	0.241498	O.K.
45	Total Net Investment	1.000000	C68	0.758633	0.241367	0.000000	0.000000	0.241367	O.K.
46	Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48	Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.705798	0.294202	0.000000	0.000000	0.294202	O.K.
49									
50	Total "BIG THREE" Expenses	1.000000	I170	0.768338	0.231662	0.000000	0.000000	0.231662	O.K.
51									
52	Corporate Operations Expense	1.000000	I185	0.751717	0.248283	0.000000	0.000000	0.248283	O.K.

Fort Randall & Mt Rushmore 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.	\$163,167	H14	\$126,240	\$0	\$36,927	\$0	\$0	\$36,927	O.K.	
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$163,167		\$126,240	\$0	\$36,927	\$0	\$0	\$36,927	O.K.	
19										
20 General Support, Alloc.	\$106,065	H14	\$82,061	\$0	\$24,004	\$0	\$0	\$24,004	O.K.	
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$106,065		\$82,061	\$0	\$24,004	\$0	\$0	\$24,004	O.K.	
24										
25 Central Office Eq., Alloc.	\$534,030	H21	\$429,168	\$0	\$104,862	\$0	\$0	\$104,862	O.K.	
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	O.K.	
27										
28 Total COE Exp.	\$534,030		\$429,168	\$0	\$104,862	\$0	\$0	\$104,862	O.K.	
29										
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.	
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.	
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.	
34										
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
36										
37 Cable & Wire, Alloc.	\$198,602	H31	\$150,282	\$0	\$48,320	\$0	\$0	\$48,320	O.K.	
38 Cable & Wire, Direct	85,458	V159	62,706	0	22,752	0	0	22,752	O.K.	
39										
40 Total C&WF Exp.	\$284,060		\$212,988	\$0	\$71,072	\$0	\$0	\$71,072	O.K.	
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$1,087,322		\$850,458	\$0	\$236,864	\$0	\$0	\$236,864	O.K.	
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$818,090		\$642,157	\$0	\$175,933	\$0	\$0	\$175,933	O.K.	



Fort Randall & Mt Rushmore Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER. EXP.:										
59										
60 Oth. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	0	O.K.
62										
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64										
65 Network Operations, Alloc.	\$67,795	H33	\$52,452	\$0	\$15,343	\$0	\$0	\$15,343	\$15,343	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O.K.
67										
68 Total Network Oper. Exp.	\$67,795		\$52,452	\$0	\$15,343	\$0	\$0	\$15,343	\$15,343	O.K.
69										
70 Total Access Expenses	\$46,314	V180	\$46,314	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71										
72 Depr., Support Assets	\$128,118	H13	\$99,123	\$0	\$28,995	\$0	\$0	\$28,995	\$28,995	O.K.
73 Depr., COE Switching	257,454	H19	214,887	0	42,567	0	0	42,567	42,567	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	223,372	H20	169,982	0	53,390	0	0	53,390	53,390	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	586,872	H31	444,087	0	142,785	0	0	142,785	142,785	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	0	O.K.
79										
80 Total Depreciation Expense	\$1,195,816		\$928,080	\$0	\$267,736	\$0	\$0	\$267,736	\$267,736	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.	\$1,195,816		\$928,080	\$0	\$267,736	\$0	\$0	\$267,736	\$267,736	O.K.
90										
91 TOTAL NON-SPEC. OPER. EXP.	\$1,309,925		\$1,026,846	\$0	\$283,079	\$0	\$0	\$283,079	\$283,079	O.K.

Fort Randall & Mt Rushmore Telephone Company

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105	CUSTOMER OPERATIONS EXPENSE:									
106										
107	Marketing, Allocable	G35	\$64,679	\$0	\$14,301	\$0	\$0	\$14,301	O.K.	
108	Marketing, Direct	V192	0	0	0	0	0	0	O.K.	
109										
110	Total Marketing Expense		\$64,679	\$0	\$14,301	\$0	\$0	\$14,301	O.K.	
111										
112	Operator Service, Alloc.	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
113	Operator Service, Direct	V194	0	0	0	0	0	0	O.K.	
114										
115	Total Operator Service		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
116										
117	Classified Directory	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
118	Alphabetical Directory	G19	5,818	0	524	0	0	524	O.K.	
119	Foreign Directory	G46	0	0	0	0	0	0	O.K.	
120										
121	Total Directory		\$5,818	\$0	\$524	\$0	\$0	\$524	O.K.	
122										
123	Bus. Ofc., EU Presubscription	G36	\$16,189	\$0	\$0	\$0	\$0	\$0	O.K.	
124	Bus. Ofc., EU MTS & WATS	G37	14,965	0	1,225	0	0	1,225	O.K.	
125	Bus. Ofc., EU Access, P/L & all Other	G38	0	0	0	0	0	0	O.K.	
126	Bus. Ofc., IXC Special Access	G39	0	0	0	0	0	0	O.K.	
127	Bus. Ofc., IXC Switched Access	G40	0	0	0	0	0	0	O.K.	
128	Bus. Ofc., IXC B & C Services	G41	0	0	0	0	0	0	O.K.	
129	Coin Collect & Admin.	G42	0	0	0	0	0	0	O.K.	
130										
131	Total Business Office		\$31,154	\$0	\$1,225	\$0	\$0	\$1,225	O.K.	
132										
133	Cust. Svc., Direct	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
134	Cust. Serv., Msg. Process	G43	0	0	0	0	0	0	O.K.	
135	Cust. Serv., Other B&C	G44	122,514	0	40,887	0	0	40,887	O.K.	
136	Cust. Serv., CABS	G45	87,547	0	43,774	0	0	43,774	O.K.	
137	Cust. Serv., EU Common Line	V209	8,600	0	0	0	0	0	O.K.	
138										
139	Total Customer Service		\$174,887	\$0	\$84,661	\$0	\$0	\$84,661	O.K.	
140										
141	Total Bus. Ofc., Cust. Serv.		\$206,042	\$0	\$85,885	\$0	\$0	\$85,885	O.K.	
142										

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156 Other Cust. Serv., Alloc.	\$17,576	H48	\$12,405	\$0	\$5,171	\$0	\$0	\$5,171	O.K.	
157 Other Cust. Serv., Direct	2,009	V211	2,009	0	0	0	0	0	O.K.	
158										
159 Total Other Cust. Serv.	\$19,585		\$14,414	\$0	\$5,171	\$0	\$0	\$5,171	O.K.	
160										
161 TOTAL CUSTOMER OPER. EXP.	\$396,834		\$290,953	\$0	\$105,881	\$0	\$0	\$105,881	O.K.	
162										
163										
164 "BIG-THREE" EXPENSES:										
165										
166 Total Plt. Spec., ex Support	\$818,090	44	\$642,157	\$0	\$175,933	\$0	\$0	\$175,933	O.K.	
167 Total Network Oper. Exp.	67,795	68	52,452	0	15,343	0	0	15,343	O.K.	
168 Total Customer Operations	396,834	161	290,953	0	105,881	0	0	105,881	O.K.	
169										
170 TOTAL "BIG THREE" EXPENSES	\$1,282,719		\$985,562	\$0	\$297,157	\$0	\$0	\$297,157	O.K.	
171										
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$43,743	H50	\$33,609	\$0	\$10,134	\$0	\$0	\$10,134	O.K.	
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$43,743		\$33,609	\$0	\$10,134	\$0	\$0	\$10,134	O.K.	
179										
180 Admin. & General, Allocable	\$634,652	H50	\$487,627	\$0	\$147,025	\$0	\$0	\$147,025	O.K.	
181 Admin. & General, Direct	15,000	V231	0	0	15,000	0	0	15,000	O.K.	
182										
183 Total Admin. and Gen.	\$649,652		\$487,627	\$0	\$162,025	\$0	\$0	\$162,025	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$693,395		\$521,237	\$0	\$172,158	\$0	\$0	\$172,158	O.K.	
186										
187										
188 NON-INCOME TAXES:										
189										
190 Non-income Taxes, Allocable	\$4,138	H36	\$3,202	\$0	\$936	\$0	\$0	\$936	O.K.	
191 Non-income Taxes, Direct	2,420	V233	2,420	0	0	0	0	0	O.K.	
192										
193 Total Non-income Taxes	\$6,558		\$5,622	\$0	\$936	\$0	\$0	\$936	O.K.	
194										
195										
196 TOTAL OPER. EXP. AND TAXES	\$3,494,034		\$2,695,114	\$0	\$798,920	\$0	\$0	\$798,920	O.K.	

Fort Randall & Mt Rushmore Telephone Company

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary		Part 36 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Net Investment	\$1,638,715	K52	\$1,312,605	\$149,931	\$0	\$176,179	\$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	\$163,871		\$131,260	\$14,993	\$0	\$17,618	\$0	\$0	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	\$163,871		\$131,260	\$14,993	\$0	\$17,618	\$0	\$0	O.K.
23										
24	Interest Expense	421	N67	337	39	0	45	0	0	O.K.
25	Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28										
29	After Tax Income	\$163,450		\$130,923	\$14,954	\$0	\$17,573	\$0	\$0	O.K.
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32	Federal Income Taxes	84,202	29	67,446	7,704	0	9,053	0	0	O.K.
33	Operating Expenses and Taxes	798920	O195	408532	214064	826	111279	64220	0	-1
34	Uncollectibles	11737	Direct	3313	8400	0	24	0	0	O.K.
35	Other Revenue Adjustments	-681	Direct	-250	-305	0	-126	0	0	O.K.
36										
37	Basis for Gross Receipts Tax	1046993	16+31+32+33	607238	236761	826	137950	64220	0	-2
38										
39										
40	Gross Receipts Tax	44114	37	25585	9976	35	5812	2706	0	O.K.
41										
42										
43	TOTAL REVENUE REQUIREMENT	\$1,102,163		\$635,886	\$254,832	\$861	\$143,660	\$66,926	\$0	-1
44										

Fort Randall & Mt Rushmore 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	\$512,564	L25	\$188,102	\$229,756	\$0	\$94,706	\$0	\$0	O.K.	
14										
15 Central Office Equipment	\$1,386,090	L70	\$553,214	\$675,721	\$0	\$157,156	\$0	\$0	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	3,028,717	L117	2,907,338	0	0	121,379	0	0	O.K.	
18										
19 Total COE, IOT, C&WF	\$4,414,808		\$3,460,552	\$675,721	\$0	\$278,535	\$0	\$0	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tele. Plt. ex Intang.	\$4,927,372		\$3,648,654	\$905,476	\$0	\$373,242	\$0	\$0	O.K.	
24 Total Intangible Assets	30,000	L144	22,215	5,513	0	2,272	0	0	O.K.	
25										
26 Total Plant In Service	\$4,957,372		\$3,670,869	\$910,989	\$0	\$375,514	\$0	\$0	O.K.	
27 Total Plt. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	262	L163	194	48	0	20	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	\$4,957,634		\$3,671,063	\$911,038	\$0	\$375,534	\$0	\$0	O.K.	
33										
34 less:										
35 Accum. Depr., Plt. in Serv.	3,243,405	M23	2,331,270	721,742	0	190,393	0	0	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Plt.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	105,331	M47	49,267	44,843	0	11,220	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	\$1,608,898		\$1,290,526	\$144,452	\$0	\$173,921	\$0	\$0	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	8,008	L173	5,930	1,472	0	607	0	0	O.K.	
49 Cash Working Capital	21,808	L175	16,149	4,008	0	1,652	0	0	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$1,638,715		\$1,312,605	\$149,931	\$0	\$176,179	\$0	\$0	O.K.	
53										

Fort Randall & Mt Rushmore 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	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$512,564	N28	\$188,102	\$229,756	\$0	\$94,706	\$0	\$0	O.K.
21	Support Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
22										
23	Total Support Assets	\$512,564		\$188,102	\$229,756	\$0	\$94,706	\$0	\$0	O.K.
24										
25	Total Land and Supp. Assets	\$512,564		\$188,102	\$229,756	\$0	\$94,706	\$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	\$675,721	(E)	\$0	\$675,721	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$675,721		\$0	\$675,721	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$675,721		\$0	\$675,721	\$0	\$0	\$0	\$0	O.K.

Fort Randall & Mt Rushmore 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	553214.3322658	(D)	553214.3322658	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	126499.7838572	(G)	0	0	0	126499.7838572	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	30655.790432	(G)	0	0	0	30655.790432	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$710,370		\$553,214	\$0	\$0	\$157,156	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$1,386,090		\$553,214	\$675,721	\$0	\$157,156	\$0	\$0	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	2907337.719776	(D)	2907337.719776	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	\$2,907,338		\$2,907,338	\$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	\$95,515	(G)	\$0	\$0	\$0	\$95,515	\$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	\$95,515		\$0	\$0	\$0	\$95,515	\$0	\$0	O.K.

Fort Randall & Mt Rushmore 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	\$25,865	(G)	\$0	\$0	\$0	\$25,865	\$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	\$25,865		\$0	\$0	\$0	\$25,865	\$0	\$0	O.K.	
116										
117 Total Cable and Wire Facil.	\$3,028,717		\$2,907,338	\$0	\$0	\$121,379	\$0	\$0	O.K.	
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.	
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.	
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.	
126 COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.	
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.	
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.	
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.	
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.	
138										
139 Total Leasehold Improvementsa	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$30,000	N37	\$22,215	\$5,513	\$0	\$2,272	\$0	\$0	O.K.	
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O.K.	



Fort Randall & Mt Rushmore 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	\$262	N46	\$194	\$48	\$0	\$20	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$262		\$194	\$48	\$0	\$20	\$0	\$0	O.K.
167										
168	TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169										
170	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171										
172	MATERIALS AND SUPPLIES	\$8,008	N37	\$5,930	\$1,472	\$0	\$607	\$0	\$0	O.K.
173										
174	CASH WORKING CAPITAL	\$21,808	N37	\$16,149	\$4,008	\$0	\$1,652	\$0	\$0	O.K.
175										
176	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
177										

Fort Randall & Mt Rushmore Telephone Company

***** FCC PART 69 *****										
IntraLATA Reserves and Deferrals										
(A)	Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	ACCUM. DEPRECIATION, TPIS:									
14										
15	Support Assets	\$275,574	N28	\$101,131	\$123,525	\$0	\$50,918	\$0	\$0	O.K.
16	COE Switching	598,217	L44	0	598,217	0	0	0	0	O.K.
17	COE Operator	0	L32	0	0	0	0	0	0	O.K.
18	COE Transmission	245,702	L68	191,345	0	0	54,357	0	0	O.K.
19	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	2,123,913	L117	2,038,795	0	0	85,118	0	0	O.K.
21	Other Plant	0	N37	0	0	0	0	0	0	O.K.
22										
23	Total Accum. Depr., TPIS	\$3,243,405		\$2,331,270	\$721,742	\$0	\$190,393	\$0	\$0	O.K.
24										
25	ACCUM. AMORTIZATION:									
26										
27	Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31										
32	Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Total Accum. Depr./Amort.	\$3,243,405		\$2,331,270	\$721,742	\$0	\$190,393	\$0	\$0	O.K.
35										
36										
37	ACCUM. DEF. INC. TAXES, NET:									
38										
39	Support Assets	(\$23,024)	N28	(\$8,449)	(\$10,321)	\$0	(\$4,254)	\$0	\$0	O.K.
40	COE Switching	55,164	L44	0	55,164	0	0	0	0	O.K.
41	COE Operator	0	L32	0	0	0	0	0	0	O.K.
42	COE Transmission	69,230	L68	53,914	0	0	15,316	0	0	O.K.
43	IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	3,961	L117	3,803	0	0	159	0	0	O.K.
45	Unclassified	0	N37	0	0	0	0	0	0	O.K.
46										
47	Total Accum. Def. Inc. Taxes	\$105,331		\$49,267	\$44,843	\$0	\$11,220	\$0	\$0	O.K.

Fort Randall & Mt Rushmore 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	\$1,386,090	L70	\$553,214	\$675,721	\$0	\$157,156	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	3028717.204005	L117	2907337.719776	0	0	121379.4842297	0	0	O.K.
16										
17	Total	\$4,414,808		\$3,460,552	\$675,721	\$0	\$278,535	\$0	\$0	O.K.
18	Factor	1.000000		0.783851	0.153058	0.000000	0.063091	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$954,256	17	\$0	\$675,721	\$0	\$278,535	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.708113	0.000000	0.291887	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$1,386,090	L70	\$553,214	\$675,721	\$0	\$157,156	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	121379.4842297	L117-83	0	0	0	121379.4842297	0	0	O.K.
26										
27	Total	\$1,507,470		\$553,214	\$675,721	\$0	\$278,535	\$0	\$0	O.K.
28	Factor	1.000000		0.366982	0.448248	0.000000	0.184770	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$512,564	L25	\$188,102	\$229,756	\$0	\$94,706	\$0	\$0	O.K.
31	Central Office Equipment	1386090.440107	13	553214.3322658	675720.533552	0	157155.5742892	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	3028717.204005	15	2907337.719776	0	0	121379.4842297	0	0	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$4,927,372		\$3,648,654	\$905,476	\$0	\$373,242	\$0	\$0	O.K.
37	Factor	1.000000		0.740487	0.183765	0.000000	0.075749	0.000000	0.000000	O.K.
38										
39	Sum: Com. Ln., Sw., Trans.	\$4,927,372	36	\$3,648,654	\$905,476	\$0	\$373,242	\$0	\$0	O.K.
40	Factor	1.000000		0.740487	0.183765	0.000000	0.075749	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	\$4,957,372	K26	\$3,670,869	\$910,989	\$0	\$375,514	\$0	\$0	O.K.
46	Factor	1.000000		0.740487	0.183765	0.000000	0.075749	0.000000	0.000000	O.K.

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Sheet "N"  
ENDING DECEMBER 31, 2004

30-Jun-2005

09:17:30 AM

Fort Randall & Mt Rushmore 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 Equip. 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	\$358,088	O171	\$147,004	\$106,494	\$555	\$59,403	\$44,632	\$0	\$0	O.K.
64 Factor	1.000000		0.410525	0.297396	0.001550	0.165890	0.124640	0.000000	0.000000	O.K.
65										
66 Net Investment	\$1,638,715	J13	\$1,312,605	\$149,931	\$0	\$176,179	\$0	\$0	\$0	O.K.
67 Factor	1.000000		0.800996	0.091493	0.000000	0.107511	0.000000	0.000000	0.000000	O.K.

Fort Randall & Mt Rushmore 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.	\$36,927	N37	\$27,344	\$6,786	\$0	\$2,797	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$36,927		\$27,344	\$6,786	\$0	\$2,797	\$0	\$0	O.K.
19										
20	General Support, Alloc.	\$24,004	N30	\$8,809	\$10,760	\$0	\$4,435	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$24,004		\$8,809	\$10,760	\$0	\$4,435	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$104,862	N31	\$41,852	\$51,120	\$0	\$11,889	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$104,862		\$41,852	\$51,120	\$0	\$11,889	\$0	\$0	O.K.
29										
30	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	N43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$48,320	N33	\$46,383	\$0	\$0	\$1,936	\$0	\$0	O.K.
37	Cable & Wire, Direct	22,752	Direct	0	0	0	22,752	0	0	O.K.
38										
39	Total C&WF Exp.	\$71,072		\$46,383	\$0	\$0	\$24,688	\$0	\$0	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$236,864		\$124,388	\$68,666	\$0	\$43,810	\$0	\$0	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$175,933		\$88,235	\$51,120	\$0	\$36,578	\$0	\$0	O.K.

Fort Randall & Mt Rushmore Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$15,343	N18	\$12,027	\$2,348	\$0	\$968	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$15,343		\$12,027	\$2,348	\$0	\$968	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Depr., Support Assets	\$28,995	L23	\$10,641	\$12,997	\$0	\$5,357	\$0	\$0	O.K.
72 Depr., COE Switching	42567	L44	0	42,567	0	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	53390	L68	41,578	0	0	11,812	0	0	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	142785	L117	137,063	0	0	5,722	0	0	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$267,737		\$189,282	\$55,564	\$0	\$22,891	\$0	\$0	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.	\$267,737		\$189,282	\$55,564	\$0	\$22,891	\$0	\$0	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$283,080		\$201,308	\$57,912	\$0	\$23,859	\$0	\$0	O.K.

Fort Randall & Mt Rushmore Telephone Company

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$14,301	N37	\$10,589	\$2,628	\$0	\$1,083	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$14,301		\$10,589	\$2,628	\$0	\$1,083	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	524	(F)	0	0	524	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$524		\$0	\$0	\$524	\$0	\$0	\$0	O.K.
121										
122	Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	1225	(H)	0	0	0	0	1225	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 & Administ	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	\$1,225		\$0	\$0	\$0	\$0	\$1,225	\$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	40887	(H)	0	0	0	0	40887	0	O.K.
137	Cust. Serv., CABS	43774	N21	0	30997	0	12777	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	\$84,661		\$0	\$30,997	\$0	\$12,777	\$40,887	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$86,410		\$0	\$30,997	\$524	\$12,777	\$42,112	\$0	O.K.

Fort Randall & Mt Rushmore 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.	\$5,171	142	\$0	\$1,855	\$31	\$765	\$2,520	\$0	O.K.	
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.	
160										
161 Total Other Cust. Serv.	\$5,171		\$0	\$1,855	\$31	\$765	\$2,520	\$0	O.K.	
162										
163 TOTAL CUSTOMER OPER. EXP.	\$105,881		\$10,589	\$35,480	\$555	\$14,625	\$44,632	\$0	O.K.	
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Plt. Specific Exp.	\$236,864	41	\$124,388	\$68,666	\$0	\$43,810	\$0	\$0	O.K.	
168 Total Plt Non-specific Exp.	15343	62 + 67 +69	12027	2348	0	968	0	0	O.K.	
169 Total Customer Operations	105881	163	10589	35480	555	14625	44632	0	O.K.	
170										
171 TOTAL "BIG THREE" EXPENSES	\$358,088		\$147,004	\$106,494	\$555	\$59,403	\$44,632	\$0	O.K.	
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$10,134	N64	\$4,160	\$3,014	\$16	\$1,681	\$1,263	\$0	O.K.	
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.	
177										
178 Total Exec. and Planning	\$10,134		\$4,160	\$3,014	\$16	\$1,681	\$1,263	\$0	O.K.	
179										
180 Admin. & General, Allocable	\$147,025	N64	\$60,357	\$43,725	\$228	\$24,390	\$18,325	\$0	O.K.	
181 Admin. & General, Direct	15000	Direct	7035	5096	27	2843	0	0	O.K.	-1
182										
183 Total Admin. and Gen.	\$162,025		\$67,392	\$48,821	\$255	\$27,233	\$18,325	\$0	O.K.	
184										
185 TOTAL CORPORATE OPERATIONS	\$172,158		\$71,552	\$51,834	\$271	\$28,914	\$19,588	\$0	O.K.	
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$936	N37	\$693	\$172	\$0	\$71	\$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	\$936		\$693	\$172	\$0	\$71	\$0	\$0	O.K.	
194										
195 TOTAL OPER. EXP. AND TAXES	\$798,920		\$408,532	\$214,064	\$826	\$111,279	\$64,220	\$0		-1



SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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COMPANY NAME ..... Fort Randall & Mt Rushmore Telephone Company  
 PERIOD ADDRESSED ..... ENDING DECEMBER 31, 2004  
 RUN DATE AND TIME ..... 30-Jun-2005 ..... 09:17:30 AM

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

***** FCC PART 36 *****	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)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	0	--	--	--	--	--	--	--	--
22 Land, Direct	0	--	0	0	0	0	0	0	0
23 Motor Vehicles	0	--	--	--	--	--	--	--	--
24 Aircraft	0	--	--	--	--	--	--	--	--
25 Special Purpose Vehicles	0	--	--	--	--	--	--	--	--
26 Garage Work Equipment	0	--	--	--	--	--	--	--	--
27 Other Work Equipment	0	--	--	--	--	--	--	--	--
28 Buildings, Allocable	2,264,846	--	--	--	--	--	--	--	--
29 Buildings, Direct	0	--	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	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	4,086,904	--	--	--	--	--	--	--	--
40 CAT 3 Local Sw. Direct	0	--	0	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	17,664	--	--	--	--	--	--	--	--
42 CAT 4.12 Exch. Tr. Direct	0	--	0	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Msg., PL & WAT:	2,269,178	--	--	--	--	--	--	--	--
44 Reserved	0	--	--	--	--	--	--	--	--
45 CAT 4.13 Direct	202,581	--	202,581	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WATS	357,299	--	--	--	--	--	--	--	--
47 Reserved	0	--	--	--	--	--	--	--	--
48 CAT 4.23 Direct	0	--	0	0	0	0	0	0	0
49 CAT 4.3 H/R Message	125,318	--	--	--	--	--	--	--	--
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  
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Fort Randall & Mt Rushmore 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)	
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	11,925,336	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	0	0	0	0	0
75	CAT 2 C&WF	11,607	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0
77	CAT 3 Joint Message & PL/WATS	277,430	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---
79	CAT 3 Direct	128,474	---	128,474	0	0	0	0	0
80	CAT 4 Message	105,732	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	0	0	0	0	0
82	CAT 4 Direct	0	---	0	0	0	0	0	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---
84	Direct Support Leases	0	---	0	0	0	0	0	0
85	COE Operator	0	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---
88	COE Transmission	0	---	---	---	---	---	---	---
89	COE Direct	0	---	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0
91	C&WF Leases	0	---	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	---	---	---	---	---	---
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	0	0	0	0	0	0
99	Allocable Acct. No. 2690	0	---	---	---	---	---	---	---
100	Direct Acct. No. 2690	30,000	---	0	0	30,000	0	0	30,000
101	Materials and Supplies	32,916	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---
103	Tele. Plt. Adjust. - Alloc.	0	---	---	---	---	---	---	---
104	Tele. Plt. Adjust. - Direct	0	---	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	(10,098)	---	(10,098)	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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Fort Randall & Mt Rushmore 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.	1,153	--	--	--	--	--	--	--		
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	1,217,665	--	--	--	--	--	--	--		
130 Acc. Depr. COE Switching	3,618,146	--	--	--	--	--	--	--		
131 Acc. Depr. COE Operator	0	--	--	--	--	--	--	--		
132 Acc. Depr. COE Transmission	1,027,964	--	--	--	--	--	--	--		
133 Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--		
134 Acc. Depr. Cable and Wire Facilities	8,729,669	--	--	--	--	--	--	--		
135 Acc. Depr. Other Plant	0	--	0	0	0	0	0	0		
136 Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--		
137 Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--		
138 Accum. Amort., Other	0	--	0	0	0	0	0	0		
139 Acc. Def. IT Support Assets	(101,736)	--	--	--	--	--	--	--		
140 Acc. Def. IT COE Switching	333,644	--	--	--	--	--	--	--		
141 Acc. Def. IT COE Operator	0	--	--	--	--	--	--	--		
142 Acc. Def. IT COE Trans.	289,642	--	--	--	--	--	--	--		
143 Acc. Def. IT IOT Equipment	0	--	--	--	--	--	--	--		
144 Acc. Def. IT C&WF	16,282	--	--	--	--	--	--	--		
145 Acc. Def. IT Unclassified	0	--	0	0	0	0	0	0		
146										
147 OPERATING EXPENSES AND TAXES:										
148 Network Support, Alloc.	163,167	--	--	--	--	--	--	--		
149 Network Support, Direct	0	--	0	0	0	0	0	0		
150 General Support, Alloc.	106,065	--	--	--	--	--	--	--		
151 General Support, Direct	0	--	0	0	0	0	0	0		
152 Central Office Eq., Alloc.	534,030	--	--	--	--	--	--	--		
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.	198,602	--	--	--	--	--	--	--		
159 Cable & Wire, Direct	85,458	--	62706	0	22,752	0	0	22,752		

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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 Fort Randall & Mt Rushmore 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)		
176	Oth. Plt. and Equip., Alloc.	0	--	--	--	--	--	--	0	
177	Oth. Plt. and Equip., Direct	0	--	0	0	0	0	0	0	
178	Network Operations, Alloc.	67,795	--	--	--	--	--	--	0	
179	Network Operations, Direct	0	--	0	0	0	0	0	0	
180	Total Access Expense	46,314	--	46,314	0	0	0	0	0	
181	Depr., Support Assets	128,118	--	--	--	--	--	--	0	
182	Depr., COE Switching	257,454	--	--	--	--	--	--	0	
183	Depr., COE Operator	0	--	--	--	--	--	--	0	
184	Depr., COE Transmission	223,372	--	--	--	--	--	--	0	
185	Depr., IOT Equipment	0	--	--	--	--	--	--	0	
186	Depr., C&W Facilities	586,872	--	--	--	--	--	--	0	
187	Amort., Tangible Assets	0	--	--	--	--	--	--	0	
188	Amort., Intangible Assets	0	--	--	--	--	--	--	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	78,980	--	--	--	--	--	--	0	
192	Marketing, Direct	0	--	0	0	0	0	0	0	
193	Operator Service, Alloc.	0	--	--	--	--	--	--	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	6,342	--	--	--	--	--	--	0	
197	Foreign Directory	0	--	--	--	--	--	--	0	
198	Bus. Ofc., EU Presubscription	16,189	--	--	--	--	--	--	0	
199	Bus. Ofc., EU MTS & WATS	16,190	--	--	--	--	--	--	0	
200	Bus. Ofc., EU Access, P/L & all Other	0	--	--	--	--	--	--	0	
201	Bus. Ofc., IXC Special Access	0	--	--	--	--	--	--	0	
202	Bus. Ofc., IXC Switched Access	0	--	--	--	--	--	--	0	
203	Bus. Ofc., IXC B & C Services	0	--	--	--	--	--	--	0	
204	Coin Collect & Admin.	0	--	--	--	--	--	--	0	
205	Cust. Svc., Direct	0	--	0	0	0	0	0	0	
206	Cust. Serv., Msg. Process	0	--	--	--	--	--	--	0	
207	Cust. Serv., Other B&C	163,401	--	--	--	--	--	--	0	
208	Cust. Serv., CABS	87,547	--	--	--	--	--	--	0	
209	Cust. Serv., EU Common Line	8,600	--	8,600	0	0	0	0	0	
210	Other Cust. Serv., Alloc.	17,576	--	--	--	--	--	--	0	
211	Other Cust. Serv., Direct	2,009	--	2,009	0	0	0	0	0	
212	Exec. and Planning, Alloc.	43,743	--	--	--	--	--	--	0	
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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Fort Randall & Mt Rushmore 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)	InterLATA		IntraLATA
230	Admin. & General, Allocable	634,652	--	--	--	--	--	--	--	--
231	Admin. & General, Direct	15,000	--	0	0	15,000	0	0	15,000	
232	Non-income Taxes, Allocable	4,138	--	--	--	--	--	--	--	
233	Non-income Taxes, Direct	2,420	--	2,420	0	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	0	--	--	--	--	--	--	--	
241	ITC Amortization	0	--	--	--	--	--	--	--	
242	Other Return Adjustments	0	--	0	0	0	0	0	0	
243	Contributions	0	--	--	--	--	--	--	--	
244	Interest Expense	1,742	--	--	--	--	--	--	--	
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	28,329	--	16,592	0	11,737	0	0	11,737	
250	Other Revenue Adjustments	(3,007)	--	(2,326)	0	(681)	0	0	(681)	
251	Other Revenue Taxes	0	--	0	0	0	0	0	0	
252										

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

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Fort Randall & Mt Rushmore Telephone Company  
 ENDING DECEMBER 31, 2004

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	7,494	---	186	0	0	0	0	0	
272 Equivalent Interexchange Cct. Miles	2,353,894	---	666,430	0	0	0	0	0	
273 Interexchange Circuit Terminations	554	---	100	0	0	0	0	0	