

TC98-082

KS/HB

05-Comm Code

TC98-082

DOCKET NO.

In the Matter of

IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS REVENUE REQUIREMENT
FOR KENNEBEC TELEPHONE
COMPANY

Public Utilities Commission of the State of South Dakota

DATE

MEMORANDA

4/29 98 Filed and Docketed;
4/30 98 TC Fax Filing;
5/11 98 Replacement Paper for Section 5 of the Cost Study;
5/27 98 Reversed Cost Study;
6/11 98 Order Assessing Filing Fee;
10/26 98 Order Approving Revenue Requirement;
10/26 98 Black & White Closed.

TELEC CONSULTING
RESOURCES

TC98-082

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

Cornhusker Plaza
301 South 13th Street, Suite 401
Lincoln, NE 68508
(402) 441-4315
FAX (402) 441-4317

April 27, 1998

Mr. William Bullard Jr.
Executive Director
South Dakota PUC
State Capitol
Pierre, SD 57501-5070

RECEIVED

APR 29 1998

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Dear Bill:

On behalf of the Kennebec Telephone Company we are filing Kennebec's 1997 intrastate switched access cost development package and Kennebec's individual switched access rates developed in accordance with South Dakota Switched Access Rules 20:10.27,28,29. This cost study replaces the 1995 study filed in June of 1996 and includes the Presho exchange purchased from US West Communications. Kennebec is included in the Local Exchange Carriers (LECA) consolidated tariff filing. Attachment A is provided in lieu of tariff sheets.

If you have any questions concerning this matter Please call on (402) 398-0062.

Sincerely,



Ron Phillips

TELEC Consulting Resources, Inc.

Encl.

ATTACHMENT A

TARIFF SHEET

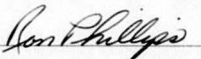
Kennebec Telephone Company does not currently have its own tariff for switched access services. Kennebec has adopted the National Exchange Carriers Association (NECA) tariff for the interstate jurisdiction and Local Exchange Carrier Association (LECA) tariff for the state jurisdiction.

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

Switched Access Rates per minute (RPM)¹

	Carrier Common Line	Local Switching	Local Transport
Originating RPM	\$0.035612	\$0.018464	\$0.020431
Terminating RPM	\$0.048422	\$0.025154	\$0.020431

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

By 

TELEC Consulting Resource, Inc.

For: Kennebec Telephone Company

**TELEC CONSULTING
RESOURCES**

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

April 27, 1998

Mr. Harlan Best
Staff Analyst
South Dakota PUC
State Capitol
Pierre, SD 57501-5070

Dear Harlan:

Please find enclosed the a copy of the cost study, a study disk, and support data for Bridgewater-Canistota, Kennebec, and Western Telephone Companies. Included are the company financial statements, cost study adjustments, development of traffic factors and other factors input on sheet "G"

If you have any questions concerning this matter Please call on (402) 398-0062.


Wendel Aanerud
TELEC Consulting Resources, Inc.

Encl

COST STUDY CHECKLIST

RECEIVED

APR 29 1998

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

COMPANY Kennebec Telephone Company

YEAR 1997

- ☐ 1 SDPUC cost study & disk
- ☐ 2 SDPUC rate development spreadsheet
- ☐ 3 Financial statement from accountant
- ☐ 4 Trial balance from accountant
- ☐ 5 Account adjustment & average spreadsheet
- ☐ 6 Capital investment support (average)
- ☐ 7 Expense adjustment support (6620)
- ☐ 8 Minutes of use factors
- ☐ 9 Loops worksheet
- ☐ 10 Circuit terminations and miles
- ☐ 11 Misc. factor support

Sheet "A"
ENDING DECEMBER 31, 1992
Revised 5/2/93

24-Apr-88

01:55:41 PM

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

Intrastate Toll
Revenue Requirement Summary

Kennedec Telephone Company

***** FCC PART 69 *****									
Revenue Requirement Summary									
Part 36									
Total									
(A)									
(B)									
(C)									
(D)									
(E)									
(F)									
(G)									
(H)									
(I)									
INTRALATA									
15	Net Investment	\$389,608	J13	\$187,633	\$184,471	10.00%	\$0	\$0	\$37,852
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
17	Return on Rate Base	\$38,961		\$187,603	\$184,471	10.00%	\$0	\$0	\$37,852
18	Return Adjustments	0	J16-20	0	0	0	0	0	0
19	Net Return on Rate Base	\$38,961		\$187,603	\$184,471	10.00%	\$0	\$0	\$37,852
20	Income Taxes	4,752	J31-32	2,288	1,152	0	\$60	0	462
21	Corporate and Other Taxes	234,833	J33-35, 40	7,322	39,321	1.397	41,638	54,211	20,943
22	Total Intralata Rev. Req	\$278,445		\$98,374	\$49,320	\$1,397	\$41,638	\$54,211	\$20,943

INTERLATA									
29	Net Investment	\$4,379	P13	\$4,431	\$2,259	10.00%	\$0	\$0	\$0
30	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
31	Return on Rate Base	\$4,379		\$4,431	\$2,259	10.00%	\$0	\$0	\$0
32	Return Adjustments	0		0	0	0	0	0	0
33	Net Return on Rate Base	\$4,379		\$4,431	\$2,259	10.00%	\$0	\$0	\$0
34	Income Taxes	103	P31-32	54	28	0	21	0	0
35	Corporate and Other Taxes	\$4,276	P33-35, 40	1,768	958	31	1,018	2,495	0
36	Total Interlata Rev. Req	\$7,212		\$2,296	\$1,211	\$31	\$1,208	\$2,495	\$0

TOTAL INTRASTATE REV. REQ									
44		\$86,757		\$105,640	\$51,132	\$1,428	\$50,660	\$56,707	\$25,190

ACCESS ELEMENT MINUTES OF USE
ACCESS RATE PER MINUTE

\$0.081936

\$0.040884

\$0.020621

2,478,536

\$0.020431

	***** FCC PART 36 *****		INTRASTATE									
	Revenue Requirement Summary		Message Telephone Service				Private Line				TOTAL	
	(A)	TOTAL COMPANY (B)	Source Allocator (C)	Interstate and Other (D)	Message Telephone Service (E)	Inter-LATA (F)	Inter-LATA (G)	Inter-LATA (H)	Inter-LATA (I)	Inter-LATA (J)	INTRASTATE	(K)
13 State Income Tax Rate	0.00%	\$1,652,967	C58	\$1,454,981	\$8,379	\$317,365	\$0	\$12,243	\$0	\$12,243	\$397,666	O.K.
14 Federal Income Tax Rate	23.00%	15.00%	---	10.00%	0.00%	0.00%	10.00%	0.00%	0.00%	0.00%	10.00%	O.K.
15 Corporate Income Tax Rate	3.00%	3.00%	---	3.00%	23.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	O.K.
16												
17												
18 Net Investment												
19 Rate of Return												
20												
21 Return on Rate Base												
22 AD/DOC		\$195,297		\$145,498	\$838	\$35,737	\$0	\$1,224	\$0	\$1,224	\$39,799	O.K.
23												
24 ITC Amortization		0		0	0	0	0	0	0	0	0	O.K.
25 Other Return Adjustments		0		0	0	0	0	0	0	0	0	O.K.
26												
27 Net Return		\$195,297		\$145,498	\$838	\$35,737	\$0	\$1,224	\$0	\$1,224	\$39,799	O.K.
28												
29 Contributions		0		0	0	0	0	0	0	0	0	O.K.
30 Impact Expense		113,760		89,616	565	21,672	0	1,962	0	1,962	24,144	O.K.
31 Capital Lease Expense		0		0	0	0	0	0	0	0	0	O.K.
32 Depreciation Expense		0		0	0	0	0	0	0	0	0	O.K.
33 Depreciation Adjustments		0		0	0	0	0	0	0	0	0	O.K.
34 Other Income Adjustments		0		0	0	0	0	0	0	0	0	O.K.
35												
36 After Tax Income		\$1,547		\$54,882	\$332	\$14,064	\$0	\$1,268	\$0	\$1,268	\$11,665	O.K.
37												
38 State Income Taxes		\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 Federal Income Taxes		22,174	1166	17,325	12	4,847	0	39	0	39	4,886	O.K.
40 Operating Expenses and Taxes		845,281	1166	608,212	6,147	216,860	0	13,862	0	13,862	237,649	O.K.
41												
42 Other Revenue Adjustments		0		0	0	0	0	0	0	0	0	O.K.
43												
44 Net Revenue		\$1,052,732	Formula	\$771,039	\$1,088	\$257,545	\$0	\$17,570	\$0	\$17,570	\$281,133	O.K.
45 Other Revenue Taxes		23,575	V251	23,575	0	7,725	0	542	0	542	8,710	O.K.
46												
47 TOTAL REVENUE REQUIREMENT		\$1,085,291		\$794,614	\$1,107	\$264,906	\$0	\$18,113	\$0	\$18,113	\$289,415	O.K.

	FCC PART 36 Investment Summary	TOTAL COMPANY	Source/Allocator and Other	Intrastate						TOTAL INTRASTATE	
				(A)	(B)	(C)	Message Telephone Service				
							Intrastate and Other		Phone Line		
							(D)	(E)	(F)		(G)
13	Land and Support Investment	\$564,481	D33	\$188,136	\$2,414	\$103,310	\$0	\$10,421	\$116,348		
14	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0		
15	COE Telephone Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0		
16	COE Transmission Equipment	\$46,110	D46	\$46,110	\$0	\$0	\$0	\$0	\$0		
17	COE Telephone Equipment	\$46,110	D46	\$46,110	\$0	\$0	\$0	\$0	\$0		
18	Total COE	\$1,373,381		\$1,086,842	\$5,990	\$256,620	\$0	\$24,320	\$297,139		
19	Int'l. COE Term. Equipment	\$1,709,046	D24	\$1,709,046	\$0	\$0	\$0	\$0	\$0		
20	Int'l. COE Term. Equipment	\$1,709,046	D24	\$1,709,046	\$0	\$0	\$0	\$0	\$0		
21	Cable and Wire Facilities	\$0	D17	\$0	\$0	\$0	\$0	\$0	\$0		
22	Total COE (OT, CAVF)	\$3,083,027		\$2,377,010	\$14,782	\$632,276	\$0	\$63,688	\$711,077		
24	Total Capital Assets	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0		
25	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0		
26	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0		
27	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0		
28	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0		
29	Total Int'l. Pk in Service	\$3,697,508		\$2,760,146	\$17,166	\$736,687	\$0	\$74,109	\$827,362		
30	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
31	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
32	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
33	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
34	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
35	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
36	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
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139	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
140	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
141	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
142	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
143	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
144	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
145	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
146	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
147	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
148	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
149	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
150	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
151	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
152	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
153	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
154	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
155	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
156	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
157	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
158	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
159	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
160	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
161	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
162	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
163	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
164	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
165	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
166	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
167	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
168	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
169	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
170	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
171	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
172	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
173	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
174	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
175	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
176	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
177	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
178	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
179	Plant and Equip. in Use	\$0	D214	\$0	\$0	\$0	\$0	\$0	\$0		
180</											

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Kennebec Telephone Company

Intragrade									
TOTAL COMPANY		Social Allocation	Intestate	Manager Telephone Service		Private Line		TOTAL INTRA-STATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
***** FCC PART 36 ***** Investment Summary									
36	Other Assets, Net	0	V105	0	0	0	0	0	0
37	Other Liabilities, Net	(1,765,385)	V106	(1,765,385)	(3,645)	(388,033)	0	(42,544)	(439,054)
38	Accum. Dep. Inc. Trans. Net	188,400	E47	(1,238,257)	(18,318)	(18,318)	0	(1,101)	(20,399)
39	On: Lab & Claf. Net	0	V108	(58,233)	(49,233)	0	0	0	0
40	*****								
41	TOTAL NET PLANT	\$1,733,031		\$1,381,080		\$333,697	\$0	\$30,150	\$371,306
42	Materials and Supplies	72,192	H21	54,287	19,562	1,653	0	1,653	17,905
43	Construction in Progress	0		0	0	0	0	0	0
44	Cash Working Capital	27,744	F24	19,599	7,460	0	0	0	8,600
45	Other Assets, Net	0		0	0	0	0	0	0
46	Equal Access Investment	0		0	0	0	0	0	0
47	*****								
48	TOTAL NET INVESTMENT	\$1,852,967		\$1,454,961		\$377,765	\$0	\$33,243	\$377,966

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Kennetic Telephone Company

***** FISCAL PART 36 *****									
Fixed Investment Detail									
(A)	TOTAL COMPANY	Support Allocation (C)	Intangible and Other (D)	Increase				TOTAL INCREASE	
				Private Line				(E)	
				Message Telephone Service IntegrATA (E)	IntegrATA (F)	IntegrATA (G)	IntegrATA (H)		
13 LAND AND SUPPORT ASSETS									
15 Land Allocable	\$4,989	H33	\$3,838	\$24	\$1,024	\$0	\$103	\$1,151	
16 Land Direct	0	V22	0	0	0	0	0	0	
18 Total Land	\$4,989		\$3,838	\$24	\$1,024	\$0	\$103	\$1,151	
19 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	
20 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	
21 Garage Work Equipment	0	H33	0	0	0	0	0	0	
22 Office Equipment	0	H33	0	0	0	0	0	0	
23 Buildings, Allocable	439,432	H33	364,298	2,390	102,486	0	10,318	115,184	
24 Buildings, Direct	0	V29	0	0	0	0	0	0	
25 Office Equipment	0	H33	0	0	0	0	0	0	
26 Office Computers	0	H33	0	0	0	0	0	0	
27 General Purpose Computers	0	H33	0	0	0	0	0	0	
31 Total Support Assets	\$439,432		\$364,298	\$2,390	\$102,486	\$0	\$10,318	\$115,184	
32 Tot Land and Support Assets	\$504,481		\$398,136	\$2,414	\$103,510	\$0	\$10,421	\$116,345	
34 CENTRAL OFFICE EQUIPMENT									
37 CAT 1 Oper Syn. TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	
38 CAT 1 Oper Syn. Other TSPS	0	G21	0	0	0	0	0	0	
39 CAT 1 Oper Syn. Other TSPS	0	G22	0	0	0	0	0	0	
40 CAT 1 Oper Syn. Other	0	V26	0	0	0	0	0	0	
41 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
42 CAT 2 Trunking Syn. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	
43 CAT 2 Trunking Syn. Direct	0	V26	0	0	0	0	0	0	
44 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	

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Kennecott Telephone Company

	TOTAL COMPANY (B)	Source/ Allocatior (C)	Intrastate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
				Message Telephone Service		Private Line		
				Intra-LATA (E)	Intra-LATA (F)	Intra-LATA (G)	Intra-LATA (H)	
204 INTANGIBLE ASSETS								
206 Allocatior Act No 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0
207 Direct Act No 2690	0	V100	0	0	0	0	0	0
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
210								
211								
212 OTHER TELEPHONE PLANT								
213 Held for Fut. Use - Alloc	\$0	--	\$0	\$0	\$0	\$0	\$0	\$0
215 Held for Fut. Use - Direct	0	H35	0	0	0	0	0	0
216 TRUC Short-term - Alloc	0	H34	0	0	0	0	0	0
218 TRUC Long-term - Alloc	19,879	H35	15,294	95	4,079	0	411	4,595
219 TRUC Long-term - Direct	0	V126	0	0	0	0	0	0
220 TRUC Long-term - Alloc	0	H34	0	0	0	0	0	0
221 Term Pre Adjust - Direct	0	V104	0	0	0	0	0	0
222								
223 Total Other Telephone Plant	\$19,879		\$15,294	\$95	\$4,079	\$0	\$411	\$4,595

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Kenneth: Telephone Company

	TOTAL COMPANY (B)	Source/ Allocated (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (F)
				InterLATA (E)	InterLATA (F)	InterLATA (G)	InterLATA (H)	
***** FCC PART 36 ***** Reserve and Defense								
(A)								
13 ACCUM DEPRECIATION, FTS								
14 Support Assets	\$246,811	H13	\$189,860	\$1,181	\$52,661	\$0	\$5,151	\$56,943
15 COE	281,400	H19	230,270	0	32,340	0	0	31,380
16 COE Operator	0	H16	0	0	0	0	0	0
17 COE	289,706	H20	178,157	2,197	94,184	0	15,149	111,539
18 COE Transmission	0	H25	0	0	0	0	0	0
19 COE Equipment	0	H25	0	0	0	0	0	0
20 Cable and Wire Facilities	967,873	H31	727,821	4,960	212,795	0	22,290	240,082
21 Other Plant	0	V135	0	0	0	0	0	0
22 Total Accum. Depr. FTS	\$1,765,956		\$1,226,332	\$9,049	\$398,031	\$0	\$42,544	\$439,624
23 ACCUM AMORTIZATION								
24 Support Assets	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0
25 COE	0	H40	0	0	0	0	0	0
26 Accum. Amort. Temple Inv.	0	V138	0	0	0	0	0	0
27 Accum. Amort. Other	0		0	0	0	0	0	0
28 Total Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0
29 Total Accum. Depr. Amort.	\$1,765,956		\$1,226,332	\$9,049	\$398,031	\$0	\$42,544	\$439,624
30 ACCUM DEF. INC. TAXES, NET:								
31 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0
32 COE	0	H19	0	0	0	0	0	0
33 COE Operator	0	H20	0	0	0	0	0	0
34 COE Transmission	0	H25	0	0	0	0	0	0
35 COE Equipment	0	H25	0	0	0	0	0	0
36 Cable and Wire Fac.	0	V135	0	0	0	0	0	0
37 Other Plant	68,400	V145	68,013	427	18,138	0	1,826	20,380
38 Total Accum. Def. Inc. Taxes	\$68,400		\$68,013	\$427	\$18,138	\$0	\$1,826	\$20,387

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Kennecott Telephone Company

INTRASTATE												
(A)	***** ECG PART 36 ***** Physical Allocation Factors	TOTAL COMPANY (B)	Source Allocator (C)	Interstate and Other (D)	Message Telephone Service			Private Line			TOTAL INTRASTATE (I)	
					Inter-LATA (E)	Intra-LATA (F)	Inter-LATA (G)	Intra-LATA (H)				
13	Subscriber Plant Fact (SPF)	1.000000	SPF	0.750000	0.056887	0.244303	0.000000	0.000000	0.000000	0.000000	0.260000	
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.981097	0.027710	0.116193	0.000000	0.000000	0.000000	0.000000	0.118000	
16	Concentration Minute Alloc	1.000000	CMA	0.071184	0.011960	0.125266	0.000000	0.000000	0.000000	0.000000	0.124416	
18	Concentration Minutes	1.000000	CM	0.471184	0.011960	0.125266	0.000000	0.000000	0.000000	0.000000	0.124416	
19	Subscriber Minutes (SLM)	1.000000	SLM	0.720447	0.006134	0.292019	0.000000	0.000000	0.000000	0.000000	0.298153	
21	TSPS Preposition Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
22	VNU Stand Work Sec: Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
23	VNU Stand Work Sec: Adv	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
24	VNU Stand Work Sec: Comm	1.000000	WSC	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
25	CCE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
26	Exchange Trunk Minutes	0.000000	ETM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
29	MOU M. Inland/Non-Inst	1.000000	HM	0.482562	0.001555	0.515883	0.000000	0.000000	0.000000	0.000000	0.517438	
31	CAWP CAT 1, WATS	0.000000	CT1	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
32	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
33	Current Billing	1.000000	CB	0.518526	0.010716	0.489503	0.000000	0.000000	0.000000	0.013945	0.483174	
34	EU Pre-Subscription Factor	1.000000	EMPS	0.500000	0.000000	0.500000	0.000000	0.000000	0.000000	0.000000	0.500000	
36	EU MTS & WATS Factor	1.000000	EMTS	0.518526	0.010716	0.489503	0.000000	0.000000	0.000000	0.013945	0.483174	
37	EU MTS & WATS Factor	1.000000	EMTS	0.518526	0.010716	0.489503	0.000000	0.000000	0.000000	0.013945	0.483174	
38	EU Access, T1, and 24 Other Factor	1.000000	EPLD	0.518526	0.010716	0.489503	0.000000	0.000000	0.000000	0.013945	0.483174	
40	IX Switched Access Factor	0.000000	ISAF	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
41	IX Billing & Connection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
42	IX Billing & Connection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
43	Relative Local Mktg	1.000000	RLM	0.217389	0.004116	0.844115	0.000000	0.000000	0.000000	0.000000	0.848285	
44	Relative Users Percent	1.000000	RUP	0.646667	0.027597	0.325736	0.000000	0.000000	0.000000	0.000000	0.333333	
45	Relative Users Percent	1.000000	RUP	0.646667	0.027597	0.325736	0.000000	0.000000	0.000000	0.000000	0.333333	
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	

INTRASTATE

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Kennetec Telephone Company

Account FCC PART 36 Internal Allocation Factors	TOTAL COMPANY	Source Allocator	Interstate and Other	Message Telephone Service					Pringle Line	TOTAL INTRASTATE			
				(A)	(B)	(C)	(D)	(E)					
								Inter-LATA			Intra-LATA	Inter-LATA	Intra-LATA
13 Support Assets	1.000000	C31	0.719377	0.004785	0.205181	0.000000	0.020638	0.000000	0.230623	O.K.			
14 Land and Support Assets	1.000000	C33	0.719377	0.004785	0.205181	0.000000	0.020638	0.000000	0.230623	O.K.			
15 COE Operator	0.000000	C43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
16 COE Local Switching	0.000000	C48	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
17 COE Long Term PWC	0.000000	C49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
18 COE Local Switching	1.000000	C48	0.881037	0.002710	0.118193	0.000000	0.000000	0.000000	0.118193	O.K.			
19 COE Long Term PWC	1.000000	C49	0.118193	0.000000	0.000000	0.000000	0.000000	0.000000	0.118193	O.K.			
20 COE Transmission	1.000000	C45	0.614692	0.027162	0.313137	0.000000	0.000000	0.000000	0.350399	O.K.			
21 Total COE	1.000000	C19	0.719377	0.004785	0.186223	0.000000	0.022289	0.000000	0.208512	O.K.			
22 Int. Orig. Term. CAT 1	0.000000	C16	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
23 Int. Orig. Term. CAT 2	0.000000	C16	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
24 Int. Orig. Term. CAT 2	0.000000	C16	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
25 Total INT	0.000000	C16	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
26 CLAV CAT 1	1.000000	C18	0.730445	0.004461	0.234122	0.000000	0.021327	0.000000	0.265468	O.K.			
27 CLAV CAT 2	0.000000	C120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
28 CLAV CAT 2	0.000000	C120	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
29 CLAV CAT 3	0.000000	C129	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
30 CLAV CAT 4	0.000000	C130	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
31 Total CLAV	1.000000	C137	0.719159	0.005127	0.219659	0.000000	0.023505	0.000000	0.242664	O.K.			
32 Total Equipment	1.000000	C23	0.719377	0.004785	0.205181	0.000000	0.020638	0.000000	0.230623	O.K.			
34 TPS	1.000000	C23	0.719377	0.004785	0.205181	0.000000	0.020638	0.000000	0.230623	O.K.			
35 TPS and Auto No. 2650	1.000000	C29	0.719377	0.004785	0.205181	0.000000	0.020638	0.000000	0.230623	O.K.			
37 Int. Orig. Term. CAT 1	0.000000	C215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
38 Int. Orig. Term. CAT 2	0.000000	C215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
39 Total Telephone Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
40 Total Telephone Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
41 Long term PWC	1.000000	C16	0.719377	0.004785	0.205181	0.000000	0.020638	0.000000	0.230623	O.K.			
42 Long term PWC	1.000000	C16	0.719377	0.004785	0.205181	0.000000	0.020638	0.000000	0.230623	O.K.			
43 Telephone Plant	0.000000	C81	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
44 Telephone Plant	0.000000	C81	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
45 Capital Assets	0.000000	C173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
46 Capital Assets	0.000000	C173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.			
47 Tot. Bus. Ch. Cost. Serv.	1.000000	1441	0.446196	0.019758	0.476813	0.000000	0.007433	0.000000	0.504341	O.K.			
48 Tot. Bus. Ch. Cost. Serv.	1.000000	1441	0.446196	0.019758	0.476813	0.000000	0.007433	0.000000	0.504341	O.K.			
49 Total "BID THELIE" Expenses	1.000000	1170	0.642093	0.009245	0.292919	0.000000	0.018622	0.000000	0.970840	O.K.			
50 Total "BID THELIE" Expenses	1.000000	1170	0.642093	0.009245	0.292919	0.000000	0.018622	0.000000	0.970840	O.K.			
51 Corporate Operations Expense	1.000000	1185	0.606885	0.003345	0.246240	0.000000	0.014250	0.000000	0.864475	O.K.			
52 Corporate Operations Expense	1.000000	1185	0.606885	0.003345	0.246240	0.000000	0.014250	0.000000	0.864475	O.K.			

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Kennel: Telephone Company

***** FCC PART 34 *****
Operating Expenses and Taxes

	TOTAL COMPANY	Source Allocation	Interchange 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. OVER EXPENSE								
15 Network Support Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0
16 Network Support Direct	0	V149	0	0	0	0	0	0
18 Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0
19 General Support Alloc.	\$18,422	H14	\$14,173	\$8	\$3,766	\$0	\$381	\$4,249
21 General Support Direct	0	V151	0	0	0	0	0	0
22 Total General Support Exp	\$18,422		\$14,173	\$8	\$3,766	\$0	\$381	\$4,249
24 Central Office Exp. Alloc.	\$80,539	H21	\$47,887	\$264	\$11,316	\$0	\$1,072	\$12,651
25 Central Office Exp. Direct	0	V153	0	0	0	0	0	0
27 Total COE Exp	\$80,539		\$47,887	\$264	\$11,316	\$0	\$1,072	\$12,651
29 Cust. Premises Equip	0	H24	\$0	\$0	\$0	\$0	\$0	\$0
31 Coinless Pay Phone	0	H18	0	0	0	0	0	0
32 Other TOT	0	H23	0	0	0	0	0	0
34 TOT Direct	0	V157	0	0	0	0	0	0
36 Total TOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0
37 Cable & Wire Alloc.	\$62,615	H31	\$47,085	\$321	\$13,766	\$0	\$1,442	\$15,530
38 Cable & Wire Direct	0	V159	0	0	0	0	0	0
40 Total C&W Exp	\$62,615		\$47,085	\$321	\$13,766	\$0	\$1,442	\$15,530
41 TOTAL PLT SPEC. OPER. EXP	\$144,576		\$105,145	\$679	\$28,862	\$0	\$2,864	\$32,430
43								
44 TOTAL PLT SPEC. as SUPPORT	\$123,153		\$84,972	\$585	\$25,052	\$0	\$2,514	\$28,161

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Kennedie Telephone Company

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
				Message Telephone Service		Private Line		
				InterLATA (E)	InterLATA (F)	InterLATA (G)	InterLATA (H)	
58 NON-SPECIFIC OPER. EXP.								
60 On Pk and Equip. Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0
61 On Pk and Equip. Direct	0	V177	0	0	0	0	0	0
63 Total On Pk & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
64 Network Operations Alloc.	\$24,899	H33	\$19,157	\$119	\$5,109	\$0	\$514	\$5,742
65 Network Operations Direct	0	V179	0	0	0	0	0	0
67 Total Network Oper. Exp.	\$24,899		\$19,157	\$119	\$5,109	\$0	\$514	\$5,742
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0
71 Equip. Support Assets	\$45,716	H13	\$33,173	\$219	\$9,380	\$0	\$844	\$10,543
73 Equip. C/OE Switching	95,675	H19	64,299	289	11,137	0	0	11,378
74 Equip. C/OE Operator	0	H16	0	0	0	0	0	0
75 Equip. C/OE Transmission	41,698	H20	25,638	316	13,554	0	2,182	16,068
76 Equip. C/OE Equipment	0	H25	0	0	0	0	0	0
77 Equip. C/OE Facilities	100,860	H31	75,687	516	22,129	0	2,318	24,963
79 Equip. - PPWU	0	H38	0	0	0	0	0	0
80 Total Depreciation Expense	\$283,729		\$220,796	\$1,310	\$56,180	\$0	\$5,443	\$62,933
82 Amort. Tangible Assets	0	H40	\$0	\$0	\$0	\$0	\$0	\$0
83 Amort. Intangible Assets	0	H41	0	0	0	0	0	0
84 Other Amortization	0	V189	0	0	0	0	0	0
85 Direct Assigned Amort.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
89 Total Depr. and Amort.	\$283,729		\$220,796	\$1,310	\$56,180	\$0	\$5,443	\$62,933
90								
91 TOTAL NON-SPEC. OPER. EXP.	\$108,828		\$220,953	\$1,429	\$61,298	\$0	\$5,957	\$68,675

***** FCC PART 34 *****
Operating Expenses and Taxes

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
105 CUSTOMER OPERATIONS EXPENSE								
107 Marketing Expense	\$2,196	Q35	\$1,135	\$24	\$1,009	\$0	\$0	\$1,061
108 Marketing Direct	V192							O.K.
110 Total Marketing Expense	\$2,196		\$1,135	\$24	\$1,009	\$0	\$0	\$1,061
111 Operator Service Alloc.	\$2,320	Q24	\$2,320	\$0	\$0	\$0	\$0	\$0
112 Operator Service Direct	V194							O.K.
114 Total Operator Service	\$2,320		\$2,320	\$0	\$0	\$0	\$0	\$0
115 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	O.K.
116 Alphabetical Directory	2,177	G19	1,591	13	573	0	0	586
117 Foreign Directory	0	G46	0	0	0	0	0	O.K.
120 Total Directory	\$2,177		\$1,591	\$13	\$573	\$0	\$0	\$586
121 Bus. Off. EU Presubscription	\$0	G36	\$0	\$0	\$0	\$0	\$0	O.K.
122 Bus. Off. EU MTS & VATS	32,529	O37	18,612	349	14,947	0	421	15,117
123 Bus. Off. MTS & VATS	9,014	O38	4,059	97	4,142	0	117	4,355
124 Bus. Off. MTS & VATS	0	G40	0	0	0	0	0	O.K.
125 Bus. Off. MTS & VATS	0	O41	0	0	0	0	0	O.K.
126 Bus. Off. MTS & VATS	0	G41	0	0	0	0	0	O.K.
127 Bus. Off. MTS & VATS	0	G42	0	0	0	0	0	O.K.
128 Bus. Off. MTS & VATS	0	G42	0	0	0	0	0	O.K.
129 Bus. Off. MTS & VATS	0	G42	0	0	0	0	0	O.K.
130 Total Business Office	\$41,543		\$21,471	\$445	\$19,095	\$0	\$538	\$20,072
131 Cust. Serv. Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	O.K.
132 Cust. Serv. Mag Process	7,582	G43	4,650	671	5,270	0	0	5,842
133 Cust. Serv. MTS & VATS	17,114	G44	8,557	195	8,302	0	0	8,697
134 Cust. Serv. CABE	0	V209	0	0	0	0	0	O.K.
135 Cust. Serv. EU Common Line	\$30,865		\$14,313	\$913	\$15,630	\$0	\$0	\$16,352
136 Total Customer Service	\$48,459		\$25,794	\$1,558	\$24,726	\$0	\$0	\$26,624
137 Total Bus. Off. Cust. Serv.	\$72,408		\$35,784	\$1,358	\$34,630	\$0	\$538	\$36,624

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Kennel Telephone Company

	Part 36 Information		Source or Allocation Account	Common Line	Local Switching	Information	Common Transmission	Billing and Collection	Other
	(B)	(A)							
58 COE Each Trunk	\$0		Direct	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Each Line	\$9,809		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
60 COE Each Line - Assigned	\$9,809		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
61 COE Each Line - Assigned	\$9,809		Direct	\$0	\$0	\$0	\$0	\$0	O.K.
62 COE Interchange - PL	\$9,809		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
63 COE Interchange - PL	\$9,809		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
64 COE Interchange - Assigned	\$9,809		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
65 COE Int'l Message	\$0		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
66 COE Int'l Message	\$0		Direct	\$0	\$0	\$0	\$0	\$0	O.K.
67 COE Int'l Assigned	\$0		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
68 Total COE Transmission	\$175,545			\$0	\$0	\$0	\$0	\$0	O.K.
69 Total COE Office Equip	\$59,809			\$0	\$0	\$0	\$0	\$0	O.K.
70 Total Central Office Equip	\$235,354			\$105,604	\$0	\$0	\$0	\$0	O.K.
71 JOT EQUIPMENT									
72 Public Telephone	\$0		N43	\$0	\$0	\$0	\$0	\$0	O.K.
73 Public Telephone	\$0		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
74 Public Telephone	\$0		N43	\$0	\$0	\$0	\$0	\$0	O.K.
75 Public Telephone	\$0		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
76 Customer Premises Equipment	\$0			\$0	\$0	\$0	\$0	\$0	O.K.
77 Total JOT Equipment	\$0			\$0	\$0	\$0	\$0	\$0	O.K.
78 CABLE AND WIRE FACILITIES									
79 CABLE AND WIRE FACILITIES									
80 Exchange PL and WATS	\$21,482		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
81 Exchange Message	\$21,482		Direct	\$0	\$0	\$0	\$0	\$0	O.K.
82 Exchange Assigned	\$21,482		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
83 Exchange Assigned	\$21,482		Direct	\$0	\$0	\$0	\$0	\$0	O.K.
84 Total Exchange Line C&W	\$21,482			\$0	\$0	\$0	\$0	\$0	O.K.
85 Exchange Trunk Message	\$0		Direct	\$0	\$0	\$0	\$0	\$0	O.K.
86 Exchange Trunk PL	\$0		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
87 Total Exchange Trunk C&W	\$0			\$0	\$0	\$0	\$0	\$0	O.K.
88 Interchange Message	\$30,064		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
89 Interchange PL	\$30,064		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
90 Interchange Assigned	\$30,064		(D)	\$0	\$0	\$0	\$0	\$0	O.K.
91 Total Interchange C&W	\$30,064			\$0	\$0	\$0	\$0	\$0	O.K.

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Kennedick Telephone Company

(A)	Part 36 IntegrATA Investment		Source of Appropriation (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (J)
	(B)	Total							
161 PLANT UNDER CONSTRUCTION									
162 Short-term	\$0	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0
163 Long-term	4,489	4,489	N46	2,355	775	0	832	0	488
164									
165									
166 Total Pl. Under Const.	\$4,489	\$4,489		\$2,355	\$775	\$0	\$832	\$0	\$488
167									
168									
169									
170 TELEPHONE PLANT ADJUSTMENT	\$0	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0
171 CLASS B RTB STOCK	\$0	\$0	N27	\$0	\$0	\$0	\$0	\$0	\$0
172									
173 MATERIALS AND SUPPLIES	\$17,535	\$17,535	N27	\$9,197	\$3,028	\$0	\$5,484	\$0	\$1,828
174									
175 CASH WORKING CAPITAL	\$7,926	\$7,926	N27	\$4,157	\$1,369	\$0	\$1,575	\$0	\$826
176									
177 EQUAL ACCESS INVESTMENT	\$0	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0

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Kennedys Telephone Company

Part 36
Integral A
Approximate Factors

(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
61 1000 S&B Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62 3600 TIRELET Expenses	\$69,741	O 171	\$19,629	\$9,960	\$573	\$11,257	\$32,256	\$5,943
64 Factor	1.000000		0.244325	0.143131	0.068223	0.161409	0.311158	0.083782
66 Net Investment	\$389,608	.713	\$187,632	\$54,471	\$0	\$69,953	\$0	\$37,852
67 Factor	1.000000		0.481394	0.242477	0.000000	0.178776	0.000000	0.097154

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Kennelbach Telephone Company

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)									
(B)									
Apportion (C)									
Common Line (D)									
Local Switching (E)									
Information (F)									
Common Transport (G)									
Billing and Collection (H)									
Other (I)									
13 PLANT SPEC OPER EXPENSE									
14	Network Support Alloc	\$0	N237	\$0	\$0	\$0	\$0	\$0	O.K.
15	Network Support Direct	0	Direct	0	0	0	0	0	O.K.
16	Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
19	General Support Alloc	\$4,460	N20	\$710	\$1,253	\$0	\$1,442	\$0	O.K.
20	General Support Direct	0	Direct	0	0	0	0	0	O.K.
21	Total General Support Exp	\$4,460		\$710	\$1,253	\$0	\$1,442	\$0	O.K.
24	General Office Exp Alloc	\$12,388	N31	\$2,635	\$4,653	\$0	\$4,628	\$0	O.K.
25	General Office Exp Direct	0	Direct	0	0	0	0	0	O.K.
26	Total COE Exp	\$12,388		\$2,635	\$4,653	\$0	\$4,628	\$0	O.K.
29	Cust Premises Equip	\$0	L76	\$0	\$0	\$0	\$0	\$0	O.K.
30	Other IOT	0	N43	0	0	0	0	0	O.K.
31	IOT Direct	0	Direct	0	0	0	0	0	O.K.
32	Total IOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
36	Cable & Wire Alloc	\$15,209	N23	\$12,665	\$0	\$0	\$1,101	\$0	O.K.
37	Cable & Wire Direct	0	Direct	0	0	0	0	0	O.K.
38	Total C&W Exp	\$15,209		\$12,665	\$0	\$0	\$1,101	\$0	O.K.
40	TOTAL PLT SPEC OPER EXP	\$31,757		\$16,010	\$5,906	\$0	\$6,571	\$0	O.K.
43	TOTAL PLT SPEC **SUPPORT	\$27,596		\$15,300	\$4,653	\$0	\$5,129	\$0	O.K.

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Kennedys Telephone Company

Part 36
Operating Expenses and Taxes

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
57 NON-SPECIFIC OPER. EXP.								
58 On Pm and Equip. Alloc.	\$0	N/A	\$0	\$0	\$0	\$0	\$0	\$0
59 On Pm and Equip. Direct	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
60 On Pm and Equip. Direct	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
61 On Pm and Equip. Direct	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
62 On Pm and Equip. Direct	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
63 On Pm and Equip. Direct	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
64 Network Operations, Alloc.	\$5,623	N/A	\$3,275	\$653	\$0	\$581	\$0	\$514
65 Network Operations, Direct	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
66 Network Operations, Direct	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
67 Total Network Oper. Exp.	\$5,623		\$3,275	\$653	\$0	\$581	\$0	\$514
68 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
69 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
70 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
71 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
72 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
73 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
74 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
75 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
76 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
77 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
78 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
79 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
80 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
81 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
82 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
83 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
84 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
85 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
86 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
87 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
88 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
89 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
90 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
91 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
92 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
93 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
94 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
95 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
96 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
97 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
98 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
99 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
100 Support Assets	\$13,324	L23	\$1,761	\$3,110	\$0	\$3,577	\$0	\$1,816
TOTAL NON-SPEC. OPER. EXP.	\$67,246		\$30,735	\$15,090	\$0	\$15,522	\$0	\$6,888

Kennecott Telephone Company

----- FCC PART 69 -----
Operating Expenses and Fees

Part 36
IntraLATA

***** FCC PART 6 *****								
Initial Data								
OPERATIONS EXPENSE								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
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Kendall Telephone Company

***** FCC PART 68 Service Kendall Telephone Company Revenue Requirement Summary		Part 68 Revenue 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		\$8,379	022		\$4,431	\$0	\$2,259	\$0	\$1,089	\$0	\$1,089	\$0	\$0	10.00%	\$0	O.K.
14	Rate of Return		10.00%	819				10.00%							10.00%		O.K.
15	Return on Rate Base		\$638			\$443	\$0	\$226	\$0	\$169	\$0	\$169	\$0	\$0		\$0	O.K.
16	AFUDC		\$0	737													O.K.
17	ITC Amortization		0	737													O.K.
18	Other Return Adjustments		0	Direct													O.K.
21	Net Return		\$638			\$443	\$0	\$226	\$0	\$169	\$0	\$169	\$0	\$0		\$0	O.K.
22	Interest Expense		\$505	767		287		136				102					O.K.
23	Capitalized Payroll Taxes		0	737													O.K.
24	Capitalized Payroll Taxes		0	737													O.K.
25	Capitalized Payroll Taxes		0	737													O.K.
26	Other Interest Adjustments		0	Direct													O.K.
27	Other Interest Adjustments		0	Direct													O.K.
28	Other Interest Adjustments		0	Direct													O.K.
29	After Tax Income		\$332			\$116	\$0	\$59	\$0	\$67	\$0	\$67	\$0	\$0		\$0	O.K.
30	State Income Taxes		\$0	29		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	O.K.
31	Federal Income Taxes		\$0	29		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	O.K.
32	State Income Taxes		\$0	29		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	O.K.
33	Federal Income Taxes		\$0	29		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	O.K.
34	Unallocated		8,001	17195		1889	30	921	30	921	2,419	921	2,419	2,419		0	O.K.
35	Unallocated		0	Direct													O.K.
36	Other Revenue Adjustments		0	Direct													O.K.
37	Back for Gross Receipts Tax		6,992	16-31+32+33		2,197	30	1,171	30	1,171	2,419	1,171	2,419	2,419		0	O.K.
38	Gross Receipts Tax		220	37		69		37		1		37		76		0	O.K.
42	Gross Receipts Tax		220	37		69		37		1		37		76		0	O.K.
43	TOTAL REVENUE REQUIREMENT		\$7,212			\$2,266	\$31	\$1,211	\$31	\$1,208	\$2,495	\$1,208	\$2,495	\$2,495		\$0	O.K.

Karekpac Telephone Company

Part 36 InterLATA Investment Summary		Part 36 InterLATA Investment Summary						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 Land and Support Assets	\$2,414	825	\$653	\$889	\$0	\$1,022	\$0	\$0
14 General Office Equipment	\$5,990	8170	\$1,395	\$2,463	\$0	\$2,132	\$0	\$0
15 General Office Furniture	0	0	0	0	0	0	0	0
16 Cable and Wire Facilities	8,362	8117	0	0	0	731	0	0
17 Total COLE DOT C&T-1	\$14,762		\$9,456	\$2,463	\$0	\$2,833	\$0	\$0
18 Total COLE DOT C&T-2	0		0	0	0	0	0	0
19 Total COLE DOT C&T-3	0		0	0	0	0	0	0
20 Total COLE DOT C&T-4	0		0	0	0	0	0	0
21 Total COLE DOT C&T-5	0		0	0	0	0	0	0
22 Total COLE DOT C&T-6	0		0	0	0	0	0	0
23 Total COLE DOT C&T-7	0		0	0	0	0	0	0
24 Total COLE DOT C&T-8	0		0	0	0	0	0	0
25 Total COLE DOT C&T-9	0		0	0	0	0	0	0
26 Total COLE DOT C&T-10	0		0	0	0	0	0	0
27 Total COLE DOT C&T-11	0		0	0	0	0	0	0
28 Total COLE DOT C&T-12	0		0	0	0	0	0	0
29 Total COLE DOT C&T-13	0		0	0	0	0	0	0
30 Total COLE DOT C&T-14	0		0	0	0	0	0	0
31 TOTAL TELEPHONE PLANT	\$17,281		\$10,814	\$3,370	\$0	\$3,876	\$0	\$0
32								
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Kenneth Telephone Company

Part 36 Financial Statement Detail	(A)	Part 36 Financial Statement Total	(B)	Source or Appropriation	(C)	Contract Line	(D)	Local Switching	(E)	Information	(F)	Common Transport	(G)	Billing and Collection	(H)	Other	(I)
13	LAND AND SUPPORT ASSETS:																
14	Land Assets, Message		\$24	728			\$5	\$9	\$9	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0
15	Land Assets, Private Line		0	728			0	0	0	0	0	0	0	0	0	0	0
16	Total Land Assets		\$24				\$5	\$9	\$9	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0
17	Support Assets, Message		2,390	728			\$498	\$890	\$890	\$0	\$0	\$1,012	\$0	\$0	\$0	\$0	\$0
18	Support Assets, Private Line		0	728			0	0	0	0	0	0	0	0	0	0	0
19	Total Support Assets		\$2,390				\$498	\$890	\$890	\$0	\$0	\$1,012	\$0	\$0	\$0	\$0	\$0
20	Total Land and Supp. Assets		\$2,414				\$503	\$899	\$899	\$0	\$0	\$1,022	\$0	\$0	\$0	\$0	\$0
21	CENTRAL OFFICE EQUIPMENT:																
22	Operator Sys. DA		\$0	(F)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Operator Sys. Other		0	(F)			0	0	0	0	0	0	0	0	0	0	0
24	Total Operator Systems		\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Trunk Switching		\$0	(G)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Trunk Assigned		0	Direct			0	0	0	0	0	0	0	0	0	0	0
27	Total Trunk Switching		\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Local Switching		\$2,463	(E)			\$0	\$2,463	\$2,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Local Assigned		0	Direct			0	0	0	0	0	0	0	0	0	0	0
30	Total Local Switching		\$2,463				\$0	\$2,463	\$2,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Total Switching		\$2,463				\$0	\$2,463	\$2,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Kennedie Telephone Company

Part 38 InterLATA Detail	(A)	Part 38 InterLATA Total	(B)	Source or Apportion	(C)	Common Line	(D)	Local Switching	(E)	Information	(F)	Common Transport	(G)	Billing and Collection	(H)	Other	(I)
58	COE Exch. Trunk	\$0	Direct		\$0			\$0		\$0		\$0		\$0		\$0	O.K.
59	COE Exch. Line - PL, etc.	1,395	(D)		1,395												O.K.
60	COE Exch. Line - PL, etc.	0	(I)		0			0		0		0		0		0	O.K.
61	COE Exch. Line - PL, etc.	0	Direct		0			0		0		0		0		0	O.K.
62	COE Exch. Line - PL, etc.	2,132	(I)		2,132							2,132					O.K.
63	COE Interchange PL	0	(I)		0			0		0		0		0		0	O.K.
64	COE Interchange Assigned	0	(D)		0			0		0		0		0		0	O.K.
65	COE Interchange Assigned	0	(D)		0			0		0		0		0		0	O.K.
66	COE Int'l Assigned	0	Direct		0			0		0		0		0		0	O.K.
67	Total COE Transmission	\$3,527			\$3,527			\$0		\$0		\$2,132		\$0		\$0	O.K.
68	Total COE Office Equip	\$5,990			\$5,990			\$2,463		\$0		\$2,132		\$0		\$0	O.K.
72	ROT EQUIPMENT																
73	Radio Telephone	\$0	T43		\$0			\$0		\$0		\$0		\$0		\$0	O.K.
74	Customer Premises Equipment	0	(D)		0			0		0		0		0		0	O.K.
75	Customer Premises Equipment	0	T60		0			0		0		0		0		0	O.K.
76	Total ROT Equipment	\$0			\$0			\$0		\$0		\$0		\$0		\$0	O.K.
79	CABLE AND WIRE FACILITIES																
81	Exchange PL and WATS	\$0	(I)		\$0			\$0		\$0		\$0		\$0		\$0	O.K.
82	Exchange PL and WATS	8,081	(D)		8,081			0		0		0		0		0	O.K.
83	Exchange PL and WATS	0	Direct		0			0		0		0		0		0	O.K.
84	Exchange Assigned	\$4,561			\$4,561			\$0		\$0		\$0		\$0		\$0	O.K.
85	Total Exchange Line CAWF							\$0		\$0		\$0		\$0		\$0	O.K.
87	Exchange Trunk, Message	\$0	Direct		\$0			\$0		\$0		\$0		\$0		\$0	O.K.
88	Exchange Trunk, PL	0	Direct		0			0		0		0		0		0	O.K.
89	Total Exchange Trunk CAWF	\$0			\$0			\$0		\$0		\$0		\$0		\$0	O.K.
91	Interexchange Message	\$701	(D)		\$701			\$0		\$0		\$701		\$0		\$0	O.K.
92	Interexchange PL, WATS	0	(I)		0			0		0		0		0		0	O.K.
93	Interexchange Assigned	0	(D)		0			0		0		0		0		0	O.K.
94	Total Interexchange CAWF	\$701			\$701			\$0		\$0		\$701		\$0		\$0	O.K.

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Kannett: Telephone Company

Line Item	Total		Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
	(B)	(C)							
(A)									
111 HR C&W Message	\$0	(D)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112 HR C&W Assigned	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113 HR C&W Assigned	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0
114 Total Healthcare C&W	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
115 Total Case and View Fail	\$4,762		\$4,061	\$0	\$0	\$0	\$701	\$0	\$0
TANGIBLE ASSETS									
120 Land and Support Leases	\$0	728	\$0	\$0	\$0	\$0	\$0	\$0	\$0
121 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122 COE Local Switching Assets	\$0	4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123 COE Local Switching Assets	\$0	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124 COE Transmission Leases	\$0	68	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total COE Leases	\$0	122	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	\$0
126 C&W Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Leases	\$0	234	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leasehold Impr. Alloc. Direct	\$0	737	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leasehold Impr. Direct	\$0	337	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Leasehold Improvements	\$0	1074	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Tangible Assets	\$0	141	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INTANGIBLE ASSETS	\$0	737	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY HELD FOR FUTURE USE	\$0	148	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Kennecott Telephone Company

	(A) Detail	(B) Part 34 Inter-LATA Total	(C) Source or Apportion	(D) Common Line	(E) Local Switching	(F) Information	(G) Common Transport	(H) Billing and Collection	(I) Other
161 PLANT UNDER CONSTRUCTION									
162 Short term		\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
163 Long term		95	T46	55	19	0	21	0	0 O.K.
165									
166 Total Pnt. Under Const		\$95		\$55	\$19	\$0	\$21	\$0	\$0 O.K.
168									
169 TELEPHONE PLANT ADJUSTMENT		\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
171 CLASS B RTB STOCK		\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
172									
173 MATERIALS AND SUPPLIES		\$370	T37	\$215	\$72	\$0	\$83	\$0	\$0 O.K.
174									
175 CASH WORKING CAPITAL		\$220	T37	\$127	\$43	\$0	\$49	\$0	\$0 O.K.
176									
177 EQUAL ACCESS INVESTMENT		\$0	Overst	\$0	\$0	\$0	\$0	\$0	\$0 O.K.

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Kennedy Telephone Company

Part 36 InterLATA Total		Source or Amortization		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
(B)	(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
ACCUM DEPRECIATION, TPIS															
13	Support Assets	\$1,141	728	\$246	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14	COE Switching	709	844	0	0	0	0	0	0	0	0	0	0	0	O.K.
15	COE Operator	0	832	0	0	0	0	0	0	0	0	0	0	0	O.K.
16	COE Transmission	2,137	1,170	869	0	1,328	0	0	0	0	0	0	0	0	O.K.
17	COE Equipment	0	89	0	0	0	0	0	0	0	0	0	0	0	O.K.
18	COE Other	4,962	8117	4,555	0	397	0	0	0	0	0	0	0	0	O.K.
19	Cable and Wire Facilities	0	137	0	0	0	0	0	0	0	0	0	0	0	O.K.
20	Other Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
21	Total Accum Depr. TPIS	\$9,549		\$5,680	\$1,143	\$2,225	\$0	\$0	\$0	\$2,225	\$0	\$0	\$0	\$0	O.K.
ACCUM AMORTIZATION															
22	Accum Depreciation (Net/LU)	0	727	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23	Accum Depreciation (Net/PL)	0	737	0	0	0	0	0	0	0	0	0	0	0	O.K.
24	Accum Amort. Intang. Inv.	0	737	0	0	0	0	0	0	0	0	0	0	0	O.K.
25	Accum Amort. Other	0	737	0	0	0	0	0	0	0	0	0	0	0	O.K.
26	Total Accum Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27	Total Accum Depr. Amort	\$9,549		\$5,680	\$1,143	\$2,225	\$0	\$0	\$0	\$2,225	\$0	\$0	\$0	\$0	O.K.
ACCUM DEF INC TAXES, NET															
28	Support Assets	\$0	728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	COE Switching	0	844	0	0	0	0	0	0	0	0	0	0	0	O.K.
30	COE Operator	0	832	0	0	0	0	0	0	0	0	0	0	0	O.K.
31	COE Transmission	0	868	0	0	0	0	0	0	0	0	0	0	0	O.K.
32	COE Equipment	0	89	0	0	0	0	0	0	0	0	0	0	0	O.K.
33	COE Other	0	8117	0	0	0	0	0	0	0	0	0	0	0	O.K.
34	Cable and Wire Fac.	0	137	0	0	0	0	0	0	0	0	0	0	0	O.K.
35	Unallocated	423	737	245	83	95	0	0	0	95	0	0	0	0	O.K.
36	Total Accum Def. Inc. Taxes	\$423		\$245	\$83	\$95	\$0	\$0	\$0	\$95	\$0	\$0	\$0	\$0	O.K.

Sheet "U"
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Kenneth Telephone Company

Part 36 InterLATA		Part 38 FCC PART 68 (***** Operating Expenses and Taxes					
Total		(A)					
(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 PLANT SPEC. OFFER EXPENSE							
14			\$0	\$0	\$0	\$0	\$0
15	Network Support Alloc	737					\$3
16	Network Support, Direct	Direct	0	0	0	0	0
17							0
18	Total Network Support Exp		\$0	\$0	\$0	\$0	\$3
19							0
20	General Support Alloc	730	\$18	\$32	\$0	\$37	\$0
21	General Support, Direct	Direct	0	0	0	0	0
22							0
23	Total General Support Exp		\$18	\$32	\$0	\$37	\$0
24							0
25	Central Office Eq. Alloc	731	\$61	\$109	\$0	\$84	\$0
26	Central Office Eq., Direct	Direct	0	0	0	0	0
27							0
28	Total COE Exp		\$61	\$109	\$0	\$84	\$0
29							0
30	Cost. Premises Exp	716	\$0	\$0	\$0	\$0	\$0
31	Other COT	743	0	0	0	0	0
32	OT Direct	Direct	0	0	0	0	0
33							0
34	Total COT Exp		\$0	\$0	\$0	\$0	\$0
35							0
36	Cable & Wire Alloc	733	\$295	\$0	\$26	\$0	\$0
37	Cable & Wire, Direct	Direct	0	0	0	0	0
38							0
39	Total C&W Exp		\$295	\$0	\$26	\$0	\$0
40							0
41	TOTAL P.L.T. SPEC. OFFER EXP	\$673	\$141	\$0	\$137	\$0	\$0
42							0
43	TOTAL P.L.T. SPEC. OFFER SUPPORT	\$585	\$375	\$109	\$0	\$120	\$0

Kennel Telephone Company

FCC PART 49 - Operating Expenses and Taxes	Per 30 Int'l ATA Total	Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
CUSTOMER OPERATIONS EXPENSE								
104 Marketing Allocation	\$24	127	114	\$5	\$0	\$5	\$0	\$0
105 Marketing Control	0	Direct	0	0	0	0	0	0
108 Total Marketing Expense	\$24		\$14	\$5	\$0	\$5	\$0	\$0
109 Operator Service Alloc.	\$0	761	0	0	\$0	0	0	0
110 Operator Service Direct	0	Direct	0	0	0	0	0	0
111 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0
112 Classified Directory	\$0	Direct	0	0	0	0	0	0
113 Alphabetical Directory	13	(H)	0	0	0	0	0	0
114 Foreign Directory	0	Direct	0	0	0	0	0	0
120 Total Directory	\$13		\$0	\$0	\$13	\$0	\$0	\$0
121 Bus Off. EU Preselection	0	740	\$0	\$0	\$0	\$0	\$0	\$0
122 Bus Off. EU Preselection	0	(H)	0	0	0	0	0	0
123 Bus Off. EU P.L.	0	(H)	0	0	0	0	0	0
124 Bus Off. EU P.L.	0	(H)	0	0	0	0	0	0
125 Bus Off. EU Message	348	(H)	0	0	0	0	348	0
126 Bus Off. EU Special Access	0	(H)	0	0	0	0	0	0
127 Bus Off. EU Special Access	0	(H)	0	0	0	0	0	0
128 Bus Off. EU Switched Access	0	740	0	0	0	0	0	0
129 Bus Off. EU Switched Access	0	(H)	0	0	0	0	0	0
130 Bus Off. Com Collection & Administ	0	(D)	0	0	0	0	0	0
131 Bus Off. Reserved	0	(H)	0	0	0	0	0	0
132 Total Business Office	\$348		\$0	\$0	\$0	\$0	\$348	\$0
134 Call Serv. Mkt. Prompts	\$421	(H)	0	0	0	0	0	0
135 Call Serv. Other Mkt.	47	(H)	0	0	0	0	0	0
136 Call Serv. CABLS	195	(H)	0	91	0	104	0	0
137 Call Serv. EU Common Line	0	(H)	0	0	0	0	0	0
138 Call Serv. EU Common Line	0	(H)	0	0	0	0	0	0
139 Total Customer Service	\$913		\$0	\$91	\$0	\$104	\$718	\$0
140 Total BUS. CTS. Dir	\$3,275		\$0	\$91	\$13	\$104	\$1,067	\$0

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Kennetec Telephone Company

Part 36 InterLATA Total									
***** FCC PART 36 ***** Operating Expenses and Taxes									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158 Other Cust. Serv. Alloc	\$2	142	\$0	\$0	\$0	\$0	\$2	\$0	O.K.
159 Other Cust. Serv. Direct	0	Direct	0	0	0	0	0	0	O.K.
161 Total Other Cust. Serv.	\$2		\$0	\$0	\$0	\$0	\$2	\$0	O.K.
162 TOTAL CUSTOMER OPER. EXP	\$1,300		\$14	\$95	\$13	\$110	\$1,568	\$0	O.K.
164 "BIG-THREE" EXPENSES									
165 Total Pk. Specific Exp	\$673	41	\$375	\$141	\$0	\$107	\$0	\$0	O.K.
166 Total Pk. Non-specific Exp	119	62 + 67 + 49	76	23	0	23	0	0	O.K.
167 Total Customer Operations	1,300	163	14	15	13	110	1,568	0	O.K.
171 TOTAL "BIG THREE" EXPENSES	\$2,393		\$465	\$256	\$13	\$290	\$1,568	\$0	O.K.
173 CORPORATE OPERATIONS EXPENSE									
174 Sales and Planning Alloc	\$674	164	\$150	\$93	\$4	\$93	\$316	\$0	O.K.
175 Sales and Planning Direct	0	Direct	0	0	0	0	0	0	O.K.
177 Total Exec and Planning	\$674		\$150	\$93	\$4	\$93	\$316	\$0	O.K.
180 Admin. & General Allocable	\$1,973	764	\$438	\$242	\$13	\$273	\$1,607	\$0	O.K.
181 Admin. & General Direct	0	Direct	0	0	0	0	0	0	O.K.
183 Total Admin. and Gen	\$1,973		\$438	\$242	\$13	\$273	\$1,607	\$0	O.K.
184 TOTAL CORPORATE OPERATIONS	\$2,447		\$588	\$224	\$17	\$566	\$1,351	\$0	O.K.
186 NON-INCOME TAXES									
187 Non-income Taxes, Allocable	\$1	737	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
189 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
192 Total Non-income Taxes	\$1		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194 TOTAL OTHER EXP. AND TAXES	\$6,051		\$1,609	\$971	\$30	\$891	\$2,413	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME.....Kenneth Telephone Company

COMPANY NAME.....Kenneth Telephone Company

PERIOD ADDRESSED	ENDING DECEMBER 31, 1992
RUN DATE AND TIME	23-Apr-98

[illegible]

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

[illegible]

SOUTH DAKOTA PAC INTRASTATE ACCESS COST MODEL									
***** FCC PART 36 *****									
***** Intrastate Access Cost Model *****									
ENDING DECEMBER 31, 1992									
TOTAL COMPANY	Source Account	Intrastate					TOTAL INTRASTATE		
		Message Telephone Service							
		IntraSTA (E)	IntraSTA (F)	IntraSTA (G)	IntraSTA (H)	Private Line			
		(D)							(I)
	(A)	(B)	(C)						
	70 CAT 2 CP Equipment	0						0	
	71 Reserved	0						0	
1,475,203	72 CAT 1 Trunking May Cat 1 1.1.1.2 PL							0	
	73 CAT 1 Trunking May Cat 1 1.1.1.2 PL							0	
	74 CAT 1 Trunking May Cat 1 1.1.1.2 PL							0	
	75 CAT 2 CAW	0						0	
	76 CAT 2 CAW Westland	0						0	
232,840	77 CAT 1.3 CAW							0	
	78 CAT 1.3 CAW							0	
	79 CAT 3 Direct	0						0	
	80 CAT 4 Message	0						0	
	81 CAT 4 Message	0						0	
	82 CAT 4 Direct	0						0	
	83 Allocate Support Leases	0						0	
	84 CAT 4 Support Leases	0						0	
	85 CODE Operator Leases	0						0	
	86 CODE Operator Leases	0						0	
	87 CODE Trunking Switch	0						0	
	88 CODE Local Switch	0						0	
	89 CODE Local Switch	0						0	
	90 CODE Local Switch	0						0	
	91 CODE Local Switch	0						0	
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	93 CODE Local Switch	0						0	
	94 CODE Local Switch	0						0	
	95 CODE Local Switch	0						0	
	96 CODE Local Switch	0						0	
	97 CODE Local Switch	0						0	
	98 CODE Local Switch	0						0	
	99 Allocate Acct. No. 2690	0						0	
72,192	100 Direct Acct. No. 2690							0	
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	TOTAL COMPANY	Source Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE		
				Inter-LATA		Intra-LATA		Inter-LATA			Intra-LATA	
				(E)	(F)	(G)	(H)	(I)	(J)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)		
..... FCC PART 36												
123 TRUC - Short Term Alloc	0	---	---	---	---	---	---	---	---	0		
124 TRUC - Short Term Direct	0	---	---	---	---	---	---	---	---	0		
125 TRUC - Long Term Alloc	19,879	---	---	---	---	---	---	---	---	0		
126 TRUC - Long Term Direct	0	---	---	---	---	---	---	---	---	0		
127												
128 RESERVES AND DEFERRALS												
129 Acc Depr Support Assets	246,911	---	---	---	---	---	---	---	---	---		
130 Acc Depr COE Switching	261,486	---	---	---	---	---	---	---	---	---		
131 Acc Depr COE Transmission	289,706	---	---	---	---	---	---	---	---	---		
132 Acc Depr COE Telecommunication	0	---	---	---	---	---	---	---	---	---		
133 Acc Depr IOT Equipment	0	---	---	---	---	---	---	---	---	---		
134 Acc Depr IOT Support Assets	967,970	---	---	---	---	---	---	---	---	---		
135 Acc Depr Other Plant	0	---	---	---	---	---	---	---	---	0		
136 Accum Amort Tangible Inv	0	---	---	---	---	---	---	---	---	---		
137 Accum Amort Intangible Inv	0	---	---	---	---	---	---	---	---	---		
138 Accum Amort Other	0	---	---	---	---	---	---	---	---	---		
139 Acc Depr IT Support Assets	0	---	---	---	---	---	---	---	---	0		
140 Acc Depr IT COE Switching	0	---	---	---	---	---	---	---	---	---		
141 Acc Depr IT COE Transmission	0	---	---	---	---	---	---	---	---	---		
142 Acc Depr IT COE Telecommunication	0	---	---	---	---	---	---	---	---	---		
143 Acc Depr IT CMAIS	0	---	---	---	---	---	---	---	---	---		
144 Acc Depr IT TOT Equipment	0	---	---	---	---	---	---	---	---	---		
145 Acc Depr IT Unallocated	68,420	---	68,013	---	---	18,138	0	1,826	---	20,287		
146												
147 OPERATING EXPENSES AND TAXES												
148 Network Support Alloc	0	---	---	---	---	---	---	---	---	0		
149 Network Support Direct	0	---	---	---	---	---	---	---	---	0		
150 General Support Alloc	18,422	---	---	---	---	---	---	---	---	0		
151 General Support Direct	0	---	---	---	---	---	---	---	---	0		
152 General Office Exp Alloc	66,538	---	---	---	---	---	---	---	---	0		
153 General Office Exp Direct	0	---	---	---	---	---	---	---	---	0		
154 Cust. Premises Equip	0	---	---	---	---	---	---	---	---	0		
155 Comms Pay Phone Exp	0	---	---	---	---	---	---	---	---	0		
156 Other IOT	0	---	---	---	---	---	---	---	---	0		
157 IOT Direct	0	---	---	---	---	---	---	---	---	0		
158 Cable & Wire Alloc	62,615	---	---	---	---	---	---	---	---	0		
159 Cable & Wire Direct	0	---	---	---	---	---	---	---	---	0		

SOUTH DAKOTA PUBLIC INTRASTATE ACCESS COST MODEL

Kennetec Telephone Company
ENDING DECEMBER 31, 1992

23 Apr 98

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FCC PART 36	TOTAL COMPANY	Source/ Allocator	Message/Traffic Service				Private Line		TOTAL INTRASTATE
			Interstate and Other		Intrastate		Intrastate		
			(B)	(C)	(D)	(E)	(F)	(G)	
(A)									
230 Admin. & General Allocations	213,375								
231 Admin. & General Direct	29,375		22,912						6,563
232 Admin. & General Indirect	175								
233 Non-income Taxes Direct	0		0						0
234	0								0
OTHER INCOME STATEMENT									
235 State Income Tax Rate	0.00%								
236 State Income Tax Rate	23.96%								
237 Federal Income Tax Rate	33.00%								
238 Other Income Tax Rate	10.00%								
239 Rate of Return									
240									
241 ITC Allocation	0								0
242 Other Return Adjustments	0		0						0
243									
244 Interest Expense	113,750								
245 Capital Lease Expense	0								
246 Depreciation Adjustment	0								
247 Denominator Adjustment	0								
248 Other Income Adjustments	0		0						0
249 Other Expense Adjustments	0		0						0
250 Other Expense Adjustments	0		0						0
251 Other Expense Adjustments	0		0						0

23-Apr-98

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	TOTAL COMPANY	Special Allocable	Private Line				Private Line				TOTAL INTRASTATE
			Other (D)	Intrastate		Intrastate		Intrastate (G)	Intrastate (H)		
				(E)	(F)	(I)	(J)				
271 Working Longs (A)	844	—	0	12	0	0	0	0	0	18	
272 Equivalent Interexchange Cst. Mins	17,828	—	0	12,896	0	0	0	0	0	607	
273 Interexchange Circuit Terminations	100	—	0	6	0	0	0	0	0	9	

INTERSTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE: 04/24/98

COMPANY: KENNEBEC TELEPHONE COMPANY

YEAR: 1997

	Revenue Requirement	Originating MOU	Terminating MOU	Total MOU	Originating Rate	Terminating Rate
1 Carrier Common Line	\$100,640	1,448,638	1,012,980	2,461,618	\$0.035612	\$0.048422
2 Local Switching *	\$52,560	1,466,556	1,012,980	2,479,536	\$0.018464	\$0.025154
3 Local Transport	\$50,660	1,466,556	1,012,980	2,479,536	\$0.020431	\$0.020431
4 Total	\$203,860				\$0.074508	\$0.094008

* INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT

NEXT

DOCUMENT (S)

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**SOUTH DAKOTA 536 KENNEBEC
KENNEBEC TELEPHONE COMPANY, INC.
KENNEBEC, SOUTH DAKOTA**

**FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 1997 AND 1996**

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Report of Independent Certified Public Accountants on Supplemental Information	15
Schedule of Mortgage Notes Payable to Rural Utilities Service	16
Supplemental Letter (following page 16)	

*Endorf
Turken
Olson & Co.*

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Certified Public Accountants

certified public accountants

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

The Board of Directors
Kennebec Telephone Company, Inc.
Kennebec, South Dakota

We have audited the accompanying balance sheet of Kennebec Telephone Company, Inc. as of December 31, 1997 and 1996, and the related statements of operations and retained earnings, and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kennebec Telephone Company, Inc. as of December 31, 1997 and 1996, and the results of its operations and its cash flows for the years then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated January 23, 1998, on our consideration of Kennebec Telephone Company, Inc.'s internal control and a report dated January 23, 1998, on its compliance with its laws and regulations.

Endorf Turken Olson & Co. P.C., L.L.C.

Mitchell, South Dakota
January 23, 1998



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certified public accountants

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE

The Board of Directors
Kennebec Telephone Company, Inc.
Kennebec, South Dakota

We have audited the financial statements of Kennebec Telephone Company, Inc. as of and for the years ended December 31, 1997 and 1996, and have issued our report thereon dated January 23, 1998.

We conducted our audits in accordance with generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Kennebec Telephone Company, Inc. is the responsibility of Kennebec Telephone Company Inc.'s management. As part of our audit, we assessed the risk that noncompliance with certain provisions of laws, regulations, contracts, and grants could cause the financial statements to be materially misstated. We concluded that the risk of such material misstatement was sufficiently low that it was not necessary to perform tests of Kennebec Telephone Company, Inc.'s compliance with such provisions of laws, regulations, contracts, and grants.

This report is intended for the information of the management and the Rural Utilities Service. However, this report is a matter of public record and its distribution is not limited.

Endorf Lurken Olson & Co. P.C.

Mitchell, South Dakota
January 23, 1998



certified public accountants

Member American Institute of
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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON THE INTERNAL CONTROL

The Board of Directors
Kennebec Telephone Company, Inc.
Kennebec, South Dakota

We have audited the financial statements of Kennebec Telephone Company, Inc. as of and for the years ended December 31, 1997 and 1996, and have issued our report thereon dated January 23, 1998.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Kennebec Telephone Company, Inc. is responsible for establishing and maintaining internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the internal control to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audits of the financial statements of Kennebec Telephone Company, Inc. for the years ended December 31, 1997 and 1996, we obtained an understanding of the internal control. With respect to the internal control, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the Company's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements.

Because of the limited number of employees in the Company's business office, there is an inadequate segregation of duties.

A material weakness is a reportable condition in which the design or operation of the specific internal control elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be reportable conditions under standards established by the American Institute of Certified Public Accountants, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we do not believe the reportable condition described above is a material weakness.

This report is intended for the information of the management and the Rural Utilities Service. However, this report is a matter of public record and its distribution is not limited.

Ernst & Young Olson & Co. P.C.
Mitchell, South Dakota
January 23, 1998

SOUTH DAKOTA 536 KENNEBEC
KENNEBEC TELEPHONE COMPANY, INC.
KENNEBEC, SOUTH DAKOTA
BALANCE SHEET

ASSETS

	DECEMBER 31,	
	1997	1996
CURRENT ASSETS		
Cash and temporary cash investments	\$ 440,897	\$ 553,791
Cash-RUS construction fund	2,826	2,739
Telecommunications receivable, less allowance for uncollectible accounts 1997 \$1,020; 1996 \$1,280	55,293	43,129
Interest receivable	4,900	4,900
Materials and supplies inventory	94,479	49,904
Nonregulated inventory	—	531
Prepayments	<u>2,221</u>	<u>2,253</u>
Total Current Assets	<u>600,616</u>	<u>657,247</u>
NONCURRENT ASSETS		
Nonregulated customer premises equipment, net of accumulated depreciation 1997 \$28,542; 1996 \$25,779	5,711	6,148
Marketable investments	790,923	616,957
Investment in affiliated company	1,675	1,675
Other investments	<u>61,263</u>	<u>61,263</u>
Total Noncurrent Assets	<u>859,572</u>	<u>686,043</u>
PROPERTY, PLANT, AND EQUIPMENT		
Telecommunications plant		
In service	3,668,143	3,546,869
Under construction	25,021	14,737
Acquisition adjustment	<u>624,851</u>	<u>624,851</u>
Total investment in Telecommunications Plant	4,338,015	4,186,457
Less: Accumulated depreciation	<u>(1,987,156)</u>	<u>(1,689,056)</u>
Property, Plant, and Equipment - Net	<u>2,350,859</u>	<u>2,497,401</u>
	<u>\$ 3,811,047</u>	<u>\$ 3,840,691</u>

The accompanying notes to financial statements are
an integral part of this statement.

LIABILITIES AND STOCKHOLDERS' EQUITY

DECEMBER 31,
1997 1998

CURRENT LIABILITIES

Current portion of long-term debt	\$ 77,800	\$ 110,045
Accounts payable	21,254	21,786
Accrued taxes	52,300	83,129
Pension plan payable	14,462	50,503
Income tax payable	39,400	29,000
Other payables	<u>10,831</u>	<u>122,955</u>
Total Current Liabilities	<u>216,047</u>	<u>417,418</u>

LONG-TERM DEBT, less current maturities

1,979,999 2,057,253

DEFERRED INCOME TAXES

90,300 86,500

STOCKHOLDERS' EQUITY

Capital stock, common, \$100 par value;
authorized 5,000 shares; 83 shares issued;
outstanding - 83 shares in 1997 and 83
shares in 1998

8,300 8,300

Retained earnings:

Appropriated 13,679 13,679
Unappropriated 1,444,812 1,239,831

Net unrealized gain on securities available
for sale

128,000 87,800

Less: Treasury stock - 10 shares (at cost)

(70,090) (70,090)

Total Stockholders' Equity

1,524,701 1,279,520
\$3,811,047 \$3,840,691

SOUTH DAKOTA 536 KENNEBEC
KENNEBEC TELEPHONE COMPANY, INC.
KENNEBEC, SOUTH DAKOTA
STATEMENT OF OPERATIONS AND RETAINED EARNINGS

	YEARS ENDED DECEMBER 31,	
	1997	1996
OPERATING REVENUES		
Basic local network services	\$ 204,408	\$ 120,400
Network access services	995,843	800,284
Long distance message revenue	48,076	-
Miscellaneous	56,711	44,779
Uncollectible revenues	(3,903)	(3,088)
Net Operating Revenues	<u>1,301,135</u>	<u>962,375</u>
OPERATING EXPENSE		
Plant specific operations	140,261	81,092
Plant nonspecific operations	35,838	18,484
Customer operations	80,278	95,445
Corporate operations	315,787	309,332
Depreciation and amortization	<u>328,622</u>	<u>219,333</u>
Total Operating Expenses	<u>900,786</u>	<u>723,686</u>
OPERATING TAXES		
Federal income tax - current	82,900	40,400
Federal income tax - deferred	3,800	6,500
Other operating taxes	<u>39,979</u>	<u>29,021</u>
Total Operating Taxes	<u>126,679</u>	<u>75,921</u>
OPERATING INCOME	<u>273,670</u>	<u>162,768</u>
FIXED CHARGES		
Interest on mortgage debt	111,692	71,743
Other interest	<u>2,058</u>	<u>-</u>
Total Fixed Charges	<u>113,750</u>	<u>71,743</u>
INVESTMENT INCOME -		
(net of income tax 1997 \$17,250; 1996 \$69,000)	<u>38,867</u>	<u>165,087</u>
NON-REGULATED NET INCOME -		
(net of depreciation 1997 \$2,763; 1996 \$2,931 and income tax 1997 \$3,000; 1996 \$1,000)	<u>6,194</u>	<u>9,748</u>
NET INCOME	204,981	265,860
RETAINED EARNINGS, Unappropriated, Beginning of Year	<u>1,239,831</u>	<u>973,971</u>
RETAINED EARNINGS, Unappropriated, End of Year	<u>\$1,444,812</u>	<u>\$1,239,831</u>

The accompanying notes to financial statements are
an integral part of this statement.

SOUTH DAKOTA 536 KENNEBEC
KENNEBEC TELEPHONE COMPANY, INC.
KENNEBEC, SOUTH DAKOTA
STATEMENT OF CASH FLOWS

YEARS ENDED
DECEMBER 31,
1997 1996

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from consumers	\$1,330,578	\$ 1,093,702
Cash paid to suppliers and employees	(865,330)	(527,607)
Interest/dividends received	56,117	59,169
Interest paid	(113,750)	(71,743)
Income tax paid	<u>(92,751)</u>	<u>(79,900)</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES

314,864 473,621

CASH FLOWS FROM INVESTING ACTIVITIES

Construction and acquisition of plant	(194,848)	(1,701,296)
Materials salvaged from retirements	12,768	5,500
Proceeds from sale of investments	-	201,113
(Increase) in non-regulated CPE	(2,326)	(2,108)
(Increase) decrease in marketable investments	(133,766)	32,369
(Increase) in nonregulated investments	<u>-</u>	<u>(61,263)</u>

NET CASH (USED) BY INVESTING ACTIVITIES

(318,172) (1,525,685)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from short-term debt	-	35,045
Repayment of short-term debt	(35,045)	-
Purchase of treasury stock	-	(70,090)
Proceeds from long-term debt	-	1,438,263
Repayment of long-term debt	<u>(74,454)</u>	<u>(47,500)</u>

NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES

(109,499) 1,355,718

NET INCREASE (DECREASE) IN CASH

(112,807) 303,654

CASH AND CASH EQUIVALENTS, Beginning of Year

556,530 252,876

CASH AND CASH EQUIVALENTS, End of Year

\$ 443,723 \$ 556,530

The accompanying notes to financial statements are
an integral part of this statement.

SOUTH DAKOTA 536 KENNEBEC
KENNEBEC TELEPHONE COMPANY, INC.
KENNEBEC, SOUTH DAKOTA
STATEMENT OF CASH FLOWS
(Continued)

	YEARS ENDED DECEMBER 31,	
	1997	1996
RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Net income	\$ 204,981	\$ 265,860
Adjustments to reconcile net margins to net cash provided by operating activities:		
Depreciation and amortization	331,385	222,264
Gain on sale of investments	-	(174,918)
(Increase) decrease in:		
Receivables	(12,164)	(22,279)
Inventory	(44,044)	(21,251)
Prepayments	32	2,391
Increase (decrease) in:		
Accounts payable	(532)	(4,218)
Accrued taxes and other payables	(142,953)	170,407
Pension plan payable	(36,041)	(135)
Income tax payable	10,400	29,000
Deferred income taxes	<u>3,800</u>	<u>6,500</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 314,864</u>	<u>\$ 473,621</u>
NON-CASH TRANSACTIONS:		
Purchase of treasury stock in exchange for note payable	\$ -	\$ 35,045

The accompanying notes to financial statements are
an integral part of this statement.

SOUTH DAKOTA 536 KENNEBEC
KENNEBEC TELEPHONE COMPANY, INC.
KENNEBEC, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997 AND 1996

1. SIGNIFICANT ACCOUNTING POLICIES:

Nature of Operations: Kennebec Telephone Company provides both regulated and non-regulated telecommunication services for the Kennebec and Presho, South Dakota exchange areas.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from those estimates.

General: The Company follows the FCC Uniform System of Accounts for Class A and B telephone companies as required by the Rural Utilities Service (RUS).

Telecommunication Plant in Service and Under Construction: Additions to telephone plant are recorded at their original cost, which includes contracted work, direct labor and material, and allocable overhead. When units of property are retired, sold, or otherwise disposed of in the ordinary course of business, their average book cost less net salvage is charged to accumulated depreciation. Maintenance and repair costs and the replacement and renewal of items determined to be less than units of property are charged to the applicable maintenance expense accounts.

Depreciation: Depreciation is computed using the straight-line method based on the estimated useful lives of the depreciable assets.

Investments: Nonmarketable investments are stated at cost which approximates market value. Marketable debt and equity securities with readily determinable values are reported at market.

Materials and Supplies Inventory: The inventory is stated at cost determined principally on the weighted average method. There was no substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventories.

Revenue Recognition: Revenue from local telephone service is reflected in the accounts at the time such revenue is actually earned. The customers are billed on the 1st of each month for local service for that month. Revenue from toll service is recorded through the 18th of each month and is billed to customers on the 1st of the next month. At the balance sheet dates, the Company had unrecorded toll service from December 19 to December 31.

Temporary Cash Investments: Temporary cash investments consist mainly of certificates of deposit and money market savings accounts. They are stated at cost, which approximates market value. They are included as cash on the statement of cash flows.

SOUTH DAKOTA 536 KENNEBEC
KENNEBEC TELEPHONE COMPANY, INC.
KENNEBEC, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997 AND 1996

1. SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Investments in Debt and Qualifying Equity Securities: Investments in debt and qualifying equity securities are classified as either held-to-maturity, trading or available-for-sale in accordance with SFAS 115. Held-to-maturity investments are debt securities that the Company has the positive intent and ability to hold to maturity. These investments are recorded at amortized cost. Debt and equity securities purchased principally for the purpose of resale as trading investments are recorded at fair value. Unrealized gains or losses on these investments are included in earnings of the current period. Other debt and equity securities that are not categorized as held-to-maturity or trading are classified as available-for-sale and reported at fair value. Unrealized gains or losses on these securities are reported as a separate component of equity.

2. ASSETS PLEDGED:

All assets are pledged as security for the long-term debt to the Rural Utilities Service.

3. TELEPHONE PLANT:

Listed below are the major classes of telephone plant in service at December 31:

	1997	1996
Land	\$ 5,751	\$ 5,751
Buildings	216,659	216,659
Central office equipment	1,376,862	1,371,101
Paystations	16,782	16,782
Buried cable	1,761,578	1,656,515
Office and communica- tion equipment	63,708	57,058
Vehicles and other work equipment	<u>246,803</u>	<u>223,003</u>
	<u>\$3,688,143</u>	<u>\$3,546,869</u>

4. NONREGULATED CUSTOMER PREMISES EQUIPMENT:

Nonregulated customer premises equipment is stated at cost. The Company provides for depreciation on a straight-line basis at an annual rate of depreciation which will amortize the cost of the equipment over its estimated useful life.

Income, net of related expenses, from nonregulated CPE for the years ended December 31, 1997 and 1996, was \$6,194 and \$9,748, respectively. Depreciation of nonregulated CPE for the years ended December 31, 1997 and 1996, was \$2,763 and \$2,931, respectively.

SOUTH DAKOTA 536 KENNEBEC
KENNEBEC TELEPHONE COMPANY, INC.
KENNEBEC, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997 AND 1996

5. MARKETABLE INVESTMENTS:

The cost and fair value of marketable debt and equity securities at December 31, 1997, are as follows:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Estimated Fair Value
Available for sale:				
Equity securities	\$ 83,539	\$125,575	\$ -	\$209,114
Debt securities	<u>579,384</u>	<u>2,425</u>	<u>-</u>	<u>581,809</u>
	<u>\$662,923</u>	<u>\$128,000</u>	<u>\$ -</u>	<u>\$790,923</u>

The following is a list of the maturities of debt securities as of December 31, 1997:

	Amortized Cost	Estimated Fair Value
Due in one year or less	\$ -	\$ -
Due in one to five years	221,496	223,961
Due after five years	<u>357,888</u>	<u>357,848</u>
	<u>\$579,384</u>	<u>\$581,809</u>

6. LONG-TERM DEBT:

Long-term debt consists of the following at December 31:

TERMS	CURRENT MATURITIES		LONG-TERM MATURITIES	
	1997	1996	1997	1996
United States of America Rural Utilities Service - Secured by all-inclusive financing agreement	(A)			
	\$25,000	\$ 25,000	\$ 901,856	\$ 925,993
Rural Telephone Finance Cooperative - Secured by all-inclusive financing agreement	Variable rate (6.3% at December 31, 1996); payable in quarterly installments amortized to a 15 year maturity. Final payment is due June, 2011.	52,800	50,000	1,078,143
			1,131,260	
H.L. Hollmann - Unsecured	6%; payment due January 10, 1997.	-	-	-
	<u>\$77,800</u>	<u>\$110,045</u>	<u>\$1,979,999</u>	<u>\$2,057,253</u>

SOUTH DAKOTA 536 KENNEBEC
KENNEBEC TELEPHONE COMPANY, INC.
KENNEBEC, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997 AND 1996

6. LONG-TERM DEBT: (Continued)

- (A) Long-term debt to RUS is represented by 2% and 5% mortgage notes payable. Principal and interest installments are payable quarterly. The notes are scheduled to be fully repaid at various times to December, 2030. The notes are secured by all of the assets of the company.

In March, 1989, the Company received notice of a new loan in the amount of \$754,000 for digital switch and plant expansion. As of December 31, 1997, there was \$183,000 of unadvanced loan funds. All loan funds advanced by RUS are deposited in a special construction fund account, the disbursements from which are restricted by the provisions of the loan agreement to purposes approved by RUS. The construction fund had a balance of \$2,826 and \$2,739 at December 31, 1997 and 1996, respectively.

It is estimated that principal repayment for the next five years will be as follows:

1998	\$77,800
1999	80,000
2000	84,000
2001	90,000
2002	91,000

7. DEFERRED INCOME TAXES:

Effective January 1, 1994, the Company adopted the liability method, as provided by FASB Statement 109 to account for income taxes.

Deferred tax assets and liabilities at December 31, consist of the following:

	1997	1996
Deferred tax assets	\$ -	\$ -
Deferred tax liabilities		
Accumulated depreciation	<u>90,300</u>	<u>86,500</u>
Net deferred tax liability	<u>\$90,300</u>	<u>\$86,500</u>

8. APPROPRIATED RETAINED EARNINGS:

Appropriated retained earnings of \$13,679 represents undistributed previously taxed income stemming from the period when the Company was taxed as a Subchapter S corporation.

SOUTH DAKOTA 536 KENNEBEC
KENNEBEC TELEPHONE COMPANY, INC.
KENNEBEC, SOUTH DAKOTA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997 AND 1996

9. PENSION PLAN:

The Company maintains a fully funded noncontributory defined benefit pension plan. All employees are eligible to participate in the year in which they have completed two years of service and have attained the age of 21. Pension benefits are 100% vested at the time of eligibility.

Each participant shall receive a benefit at his normal retirement age equal to 80.5% of his average annual compensation. The amount contributed to the plan for the years ended December 31, 1997 and 1996, was \$14,462 and \$50,503, respectively, all of which was payable at the end of the year. Contributions are computed using a 7.5% expected long-term rate of return. Assets of the pension are held in various insurance annuity contracts and marketable securities and total \$518,222 as of December 31, 1997.

10. U.S. WEST EXCHANGE ACQUISITION:

The Company acquired the Presho, S.D. telephone exchange from U.S. West at a total cost of \$1,432,000. Kennebec Telephone took possession of the Presho exchange on June 24, 1996.

11. TREASURY STOCK:

During the year ended December 31, 1996, the Company purchased 10 shares of common stock previously held minority shareholders for \$70,090.

SUPPLEMENTAL INFORMATION

Endorf
Turken
Olson & Co.

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certified public accountants

Report of Independent Certified Public Accountants
on Supplemental Information

Kennebec Telephone Company, Inc.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole of Kennebec Telephone Company, Inc. for the years ended December 31, 1997 and 1996, which are presented in the preceding section of this report. The supplemental information presented hereinafter is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Endorf Turken Olson & Co. P.C., L.L.C.
Mitchell, South Dakota
January 23, 1998

SOUTH DAKOTA 536 KENNEBEC
KENNEBEC TELEPHONE COMPANY, INC.
KENNEBEC, SOUTH DAKOTA
SCHEDULE OF MORTGAGE NOTES PAYABLE
TO RURAL UTILITIES SERVICE
DECEMBER 31, 1997

Note Number	Date of Note	Interest Rate	Note Amount	Unadvanced Funds	Principal Balance
12011	October 4, 1979	2.0%	\$ 107,000	\$ -	\$ 61,720
12020	October 4, 1979	2.0	465,000	-	279,778
12030	May 6, 1981	2.0	36,290	-	23,459
12032	May 6, 1981	2.0	20,710	-	16,832
12040	August 2, 1989	5.0	317,000	-	291,894
12041	August 2, 1989	5.0	26,000	-	20,173
11042	August 2, 1989	5.0	<u>416,000</u>	<u>183,000</u>	<u>233,000</u>
			<u>\$1,388,000</u>	<u>\$183,000</u>	<u>\$926,856</u>



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The Board of Directors
Kennebec Telephone Company, Inc.
Kennebec, South Dakota

We have audited the financial statements of Kennebec Telephone Company, Inc. for the year ended December 31, 1997, and have issued our report thereon dated January 23, 1998. We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and 7 CFR Part 1773, Policy on Audits of Rural Utilities Service (RUS) Borrowers. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of Kennebec Telephone Company, Inc. for the year ended December 31, 1997, we considered its internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control.

A description of the responsibility of management for establishing and maintaining the internal control and the objectives of and inherent limitations in such an internal control is set forth in our independent auditor's report on the internal control dated January 23, 1998, and should be read in conjunction with this report.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants.

A material weakness is a condition in which the design or operation of the specific internal control elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted no matters involving the internal control and its operation that we consider to be a material weakness as defined above.

7 CFR Part 1773.34 requires comments on specific aspects of the internal control, compliance with specific RUS loan and security instrument provisions, and other additional matters. We have grouped our comments accordingly. In addition to obtaining reasonable assurance about whether the financial statements are free from material misstatements, at your request, we performed tests of specific aspects of the internal control, of compliance with specific RUS loan and security instrument provisions, and of additional matters. The specific aspects of the internal control, compliance with specific RUS loan and security instrument provisions, and additional matters tested include, among other things, the accounting procedures and records, materials control, compliance with specific RUS loan and security instrument provisions set forth in 7 CFR Part 1773.34(e)(2), and related party transactions. Our objective was not to provide an opinion on these specific aspects of the internal control, compliance with specific RUS loan and security instrument provisions, or additional matters, and accordingly, we express no opinion thereon.

No reports (other than our independent auditor's report, our independent auditor's compliance report, and our independent auditor's report on the internal control, all dated January 23, 1998), or summary of recommendations related to our audit have been furnished to management.

Our comments on specific aspects of the internal control, compliance with specific RUS loan and security instrument provisions, and other additional matters as required by 7 CFR Part 1773.34 are presented below.

COMMENTS ON CERTAIN SPECIFIC ASPECTS OF THE INTERNAL CONTROL

We noted no matters regarding Kennebec Telephone Company, Inc.'s internal control and its operation that we consider to be a material weakness as previously defined with respect to:

- the accounting procedures and records;
- the process for accumulating and recording labor, material, and overhead costs, and the distribution of these costs to construction, retirement, and maintenance or other expense accounts, and;
- the materials control.

COMMENTS ON COMPLIANCE WITH SPECIFIC RUS LOAN AND SECURITY INSTRUMENT PROVISIONS

Management's responsibility for compliance with laws, regulations, contracts, and grants is set forth in our independent auditor's report on compliance dated January 23, 1998, and should be read in conjunction with this report. At your request, we have performed the procedures enumerated below with respect to compliance with certain provisions of laws, regulations, and contracts. The procedures we performed are summarized as follows:

- Procedure performed with respect to the requirement to maintain all funds in Institutions whose accounts are insured by an Agency of the Federal government:
 1. Obtained information from financial institutions with which Kennebec Telephone Company, Inc. maintains funds that indicated that the institutions are insured by an Agency of the Federal government.
- Procedures performed with respect to the requirement for a borrower to obtain written approval of the mortgagee to enter into any contract for the operation or maintenance of property, or for the use of mortgaged property by others for the year ended December 31, 1997, of Kennebec Telephone Company:
 1. Obtained and read a borrower prepared schedule of new written contracts entered into during the year for the operation or maintenance of its property, or for the use of its property by others as defined in 7 CFR Part 1773.34(e)(2)(i).
 2. Reviewed Board of Director minutes to ascertain whether board-approved written contracts are included in the borrower-prepared schedule.
- Noted the existence of written RUS approval of each contract listed by the borrower.
- Procedure performed with respect to the requirement to submit RUS Form 479 to the RUS:
 1. Agreed amounts reported in Form 479 to Kennebec Telephone Company, Inc.'s records.

The results of our tests indicate that, with respect to the items tested, Kennebec Telephone Company, Inc. complied, in all material respects, with the specific RUS loan and security instrument provisions referred to below. With respect to items not tested, nothing came to our attention that caused us to believe that Kennebec Telephone Company, Inc. had not complied, in all material respects, with those provisions. The specific provisions tested include the requirements that:

- the borrower maintains all funds in institutions whose accounts are insured by an Agency of the Federal government;
- the borrower has obtained written approval of the RUS to enter into any contract for the operation or maintenance of property, or for the use of mortgaged property by others as defined in 7 CFR Part 1773.34(e)(2)(i); and,
- the borrower has submitted its Form 479 to the RUS. The Financial and Statistical Report as of December 31, 1997, represented by the borrower as having been submitted to RUS, is in agreement with Kennebec Telephone Company, Inc.'s audited records in all material respects.

COMMENTS ON OTHER ADDITIONAL MATTERS

In connection with our audit of the financial statements of Kennebec Telephone Company, Inc. nothing came to our attention that caused us to believe that Kennebec Telephone Company, Inc. failed to comply with respect to:

- the reconciliations of subsidiary plant records to the controlling general ledger plant accounts addressed at 7 CFR Part 1773.34(c)(1);
- the clearing of construction accounts and the accrual of depreciation on completed construction addressed at 7 CFR Part 1773.34(c)(2);
- the retirement of plant addressed at 7 CFR Parts 1773.34(c)(3) and (4);
- sales of plant, material, or scrap addressed at 7 CFR Part 1773.34(c)(5); and,
- the disclosure of material related party transactions, in accordance with Statement of Financial Accounting Standards No. 57, Related Party Transactions, for the year ended December 31, 1997, in the financial statements referenced in the first paragraph of this report addressed at 7 CFR Part 1773.34(f).

This report is intended solely for the information and use of the board of directors, management, and the Rural Utilities Service. However, this report is a matter of public record and its distribution is not limited.

Ernst & Young Olson & Co. P.C.
Mitchell, South Dakota
January 23, 1998

10240-01

KENNEBEC TELEPHONE COMPANY, INC.

Prepared by 10-3

01/22/98

Adjusted Trial Balance

Reviewed by _____

6 AM

for the period ended December 31, 1997

Page 1

Account #	Account Name	Period (Adjusted) 12/31/96	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Worksheet Reference
1130.000	CASH GENERAL FUND	85,428.68	32,596.94			32,596.94	2000
1130.200	CASH REA CONSTRUCTION FUND	2,738.90	2,826.42			2,826.42	3000
1130.300	CASH TEMPORARY INVESTMENT	50,303.52	31,253.79			31,253.79	
1130.400	NOW ACCT-FRESNO	200,450.52	129,099.81			129,099.81	
1130.500	CASH-DRAPEY STATE BANK	51,056.04	167,912.35			167,912.35	
1160.000	OTHER INVESTMENTS	700,709.59	700,709.59	AJE- 1	42,247.29	742,956.88	2101
1160.100	OTHER INVEST-EXCESS PMV	87,800.00	87,800.00	AJE- 1	40,200.00	128,000.00	2101
1180.000	DUE FROM SUBSCRIBERS-TELE	11,321.75	47,400.91	AJE- 9	(2,264.36)	15,136.55	2100
1180.100	SUBSCRIBERS-UNBILLED TOLL	33,240.59	33,240.59	AJE- 16	(33,240.59)		
1180.200	REDEPOSITS NSF CHECKS	228.31	(200.00)	AJE- 9	200.00		
1181.000	RESERVE FOR UNCOLL ACCTS	(1,286.99)	(3,090.74)	AJE- 9	2064.36		(1021.87)
1190.000	OTHER ACCTS REC-MISC	(374.36)	109.74	AJE- 11	455.26	565.00	1000
1190.200	OTHER ACCTS REC-CATV, PU,		600.00	AJE- 11	(600.00)		
1210.000	INTEREST RECEIVABLE	4,900.00	4,900.00			4,900.00	
1220.000	MATERIAL & SUPP-STOCK NPS	49,903.83	93,394.31	AJE- 3	1,013.01		
				AJE- 3	(528.77)	94,478.75	
1310.000	PREPAID INSURANCE	2,253.29	6,281.01	AJE- 19	(4,060.41)	2,220.60	2100
1401.000	INVESTMENTS-AFFILIATED CO	1,675.00	1,675.00			1,675.00	
1401.100	ETFC STOCK-FRESNO	1,000.00	1,000.00			1,000.00	
1401.200	ETFC CAPITAL CERT-FRESNO	60,263.00	60,263.00			60,263.00	
1406.000	NON-REG INVEST-PHONES, RI	31,926.81	35,412.93	AJE- 3	1,682.81		
				AJE- 3	(1,243.66)		
				AJE- 12	(1,498.40)	34,259.48	
1406.100	INVENTORY-CELLULAR	531.45	531.45	AJE- 12	(531.45)		
2003.300	TPOC-WORK ORDER SHORT TER	14,737.05	24,925.83	AJE- 8	95.00	25,020.83	2100
2111.000	LAND	4,828.14	4,828.14	AJE- 8	922.46	5,750.60	3000
2111.110	FRESNO LAND	922.46	922.46	AJE- 8	(922.46)		
2112.000	VEHICLES-PICKUPS	79,458.41	139,149.53	AJE- 4	(25,335.92)	113,813.61	
2112.100	VEHICLES-CARS	21,575.11	15,575.11	AJE- 4	25,118.10	25,118.10	
				AJE- 4	(15,575.11)		
2114.000	VEHICLES-TRENCHERS	46,184.07	46,184.07			46,184.07	
2116.000	OTHER WORK EQUIPMENT	72,836.43	73,662.79	AJE- 4	217.82		
				AJE- 5	(12,679.64)		
				AJE- 5	286.19	61,487.16	
2116.110	FRESNO OTHER WORK EQUIP	2,949.70	3,235.89	AJE- 5	(3,235.89)		
2121.000	BUILDINGS	9,873.90	9,873.90			9,873.90	
2121.100	NEW OFFICE BUILDING	46,692.51	46,692.51			46,692.51	
2121.110	BUILDING-FRESNO	134,242.96	134,242.96			134,242.96	
2121.300	NOW CO.	25,849.55	25,849.55			25,849.55	
2122.000	FURNITURE & OFFICE EQUIPM	3,579.55	3,789.50			3,789.50	
2123.000	OFFICE COMM EQUIP-TELE	15,392.34	15,951.74	AJE- 5	371.00		
				AJE- 5	(689.00)	15,633.74	

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Account #	Account Name	Prior Period (Adjusted) 12/31/96	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
2124.000	OFFICE COMPUTER	38,086.30	44,285.65			44,285.65	32 ⁰¹
2212.000	DIGITAL ELECTRONIC SWITCH	651,849.48	652,222.61	AJE- 4	1,310.49		
				AJE- C	(46,892.76)	585,740.34	
2212.110	PRESNO COE	392,698.54	403,365.09	AJE- C	16,832.40	403,365.09	
2232.000	FIBER TERMINAL EQUIP	16,694.53	16,064.22	AJE- C	(6,030.00)	83,094.22	
2232.100	TRANSMISSION EQUIP-CARRIE	118,394.55	118,394.55	AJE- C	(37.24)	118,357.31	
2232.110	PRESNO COE CARRIER EQUIP	22,445.12	22,445.12	AJE- C	92,949.26	115,394.38	
2232.120	PRESNO FIBER TERMINAL EQ	170,018.84	170,018.84	AJE- C	(109,781.86)	60,236.98	
2351.000	PAY PHONES	2,575.59	2,575.59			2,575.59	
2351.110	PRESNO PAY PHONES	14,206.02	14,206.02			14,206.02	
2421.000	AERIAL CABLE PRESNO		5,625.67	AJE- 8	(5,625.67)		
2423.000	BURIED CABLE	705,033.59	769,324.74	AJE- 8	(378.38)	768,946.36	
2423.110	PRESNO BURIED CABLE	778,145.60	809,949.21	AJE- 8	9,364.44	819,313.65	
2423.120	PRESNO BURIED CABLE TOLL	173,315.16	173,315.16			173,315.16	
2640.000	ACQUISITION ADJUST - PRESNO	624,850.60	624,850.60			624,850.60	34 ⁰⁰
3114.060	DEPR RES-MISC PHY PROP	(25,779.33)	(32,950.84)	AJE- 12	4,408.53	(28,542.31)	
3121.120	DEPR RES-PICKUPS	(42,356.46)	(56,218.88)			(56,218.88)	35 ⁰⁰
3121.121	DEPR RES-CAP	(17,365.15)	(20,017.63)	AJE- 4	15,575.11	(4,442.52)	
3121.140	DEPR RES-TRENCHER	(46,184.07)	(51,615.27)	AJE- 10	5,431.20	(46,184.07)	
3121.160	DEPR RES-OTHER WORK EQUIP	(41,097.69)	(49,677.15)	AJE- 4	(1,000.00)		
				AJE- 5	12,679.44	(37,997.71)	
3121.210	DEPR RES-BUILDINGS-COE	(9,376.56)	(10,170.48)	AJE- 10	296.58	(9,873.90)	
3121.211	DEPR RES-BUILDINGS-OFF CE	(21,586.84)	(24,500.44)			(24,500.44)	
3121.713	DEPR RES-COE DIGITAL	(7,193.35)	(8,899.39)			(8,899.39)	
3121.220	DEPR RES-FURN & OFFICE EQ	(2,047.10)	(2,268.94)			(2,268.94)	
3121.232	DEPR RES-OFFICE COMM EQUI	(12,785.12)	(15,862.12)	AJE- 5	689.00		
				AJE- 5	(371.00)	(15,564.12)	
3121.240	DEPR RES-OFFICE COMPUTER	(21,823.28)	(30,284.00)			(30,284.00)	
3122.120	DEPR RES-DIGITAL SWITCH	(178,265.87)	(243,219.31)	AJE- C	6,699.28	(236,520.03)	
3122.320	DEPR RES-FIBER TEAM EQUIP	(13,830.33)	(15,398.97)	AJE- C	(6,699.28)	(22,098.25)	
3122.321	DEPR RES-TRANSMISSION EQ	(98,152.46)	(109,944.70)			(109,944.70)	
3123.610	DEPR RES-PAY PHONES	(2,575.59)	(2,832.15)	AJE- 10	256.56	(2,575.59)	
3124.230	DEPR RES-BURIED CABLE	(475,890.05)	(479,206.56)			(479,206.56)	
3221.160	PRESNO DEPR RES-OTH WORK	(2,699.78)	(2,703.51)	AJE- 5	2,949.70		
				AJE- 5	(246.19)		
3221.210	PRESNO DEPR RES-BLDG	(25,567.26)	(30,883.26)			(30,883.26)	
3222.120	PRESNO DEPR RES-COE	(63,753.99)	(103,633.71)	AJE- C	(11,172.01)	(114,805.72)	
3222.320	PRESNO DEPR RES-OTH TERM	(112,803.30)	(112,803.30)	AJE- C	72,829.28	(39,974.02)	
3222.321	DEPR RESERVE-COE CARRIER	(15,693.52)	(34,852.93)	AJE- C	(61,657.27)	(86,510.20)	
3223.510	PRESNO DEPR RES-PAY PHONE	(12,041.20)	(13,456.13)			(13,456.13)	
3224.230	PRESNO DEPR RES-BURIED CA	(481,657.54)	(481,657.54)	AJE- C	36,827.99	(444,829.55)	

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Account #	Account Name	Prior Period (Adjusted) 12/31/96	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
3224.231	FRESNO DEPR-RES BURIED CA		(57,333.80)	AJE- C	(36,827.99)	(94,161.79)	3201
3600.000	ACCOM AMORTIZATION-INTANG	(24,299.73)	(65,956.41)			(65,956.41)	3400
4010.000	ACCTS PAY-OS WEST	2,058.42	(1,855.47)	AJE- 13	1,173.01	(692.46)	4701 AP
4010.100	ACCTS PAY-ADLT	(103,034.91)	70,558.29	AJE- 13	2,042.11		
4010.200	ACCTS PAY-OTHER EXCHA	(14,115.81)	(123,623.86)	AJE- 13	(72,600.40)		4701.1
				AJE- 15	72,600.40		4701.2
4010.210	ACCTS PAY-COM IMPAIR FUND	(328.93)	(19.72)		(19.72)		4100.1
4010.220	ACCTS PAY-WITHHOLDING	(44,455.76)	(4,990.60)		(4,990.60)		
4010.230	ACCTS PAY-FICA	(716.40)	148.96		148.96		
4010.231	ACCTS PAY-MEDICARE	(2,033.81)	674.14		674.14		
4010.240	ACCTS PAY-FEDERAL EXCISE	(1,504.58)	(1,170.59)		(1,170.59)		
4010.250	ACCTS PAY-STATE EXCISE TA	1.36	2.12		2.12		
4010.260	ACCTS PAY-STATE SALES TAX	(1,766.63)	(1,727.45)	AJE- 3	49.66	(1,677.79)	
4010.270	ACCTS PAY-CITY SALES TAX	(376.27)	(365.67)	AJE- 3	12.41	(353.26)	
4010.281	ACCTS PAY-PUC GROSS REC	(325.00)	(325.00)	AJE- 2	432.64	(500.00)	4100
4010.290	ACCTS PAY-TRADE	(21,784.44)	(21,784.64)	AJE- 3	21,784.64		
				AJE- 3	(13,692.52)	(13,692.52)	AP 2/25/2
4010.300	ACCTS PAY-NECA	12,698.00	10,758.48	AJE- 13	28,403.00	36,963.00	4702 AP
4010.500	ACCTS PAY-EXPRESS	(6,747.52)	789.30	AJE- 14	19,493.68	3,655.88	
4010.600	ACCTS PAYABLE-RENTS	(1,596.00)	2,847.59	AJE- 3	1,596.00		
	FLORIDA INCOME TAX PAYABLE		(1,761.38)	AJE- 17	(6,204.97)	(1,761.38)	AP 2/25/2
4070.100	ACCTS PAY-INT-INT-INT	(29,000.00)	(34,107.24)	AJE- 17	(5142.74)	(39,250.00)	4703
4070.200	DEFERRED INCOME TAXES PAY	(86,500.00)	(86,500.00)	AJE- 17	(86,500.00)	(86,500.00)	4703
4070.300	DEFERRED INCOME	(5,115.94)	(3,708.64)	AJE- 3	(1,407.30)	(5,115.94)	AP 1/10/01
4080.200	ACCURED FICA EMPLOYER	(674.73)	(1,759.59)			(1,759.59)	
4080.210	ACCURED MEDICARE EMPLOYER	(1,658.38)	(414.59)			(414.59)	
4080.300	ACCURED TAX-PUTA	(489.25)	(2,200.13)			(2,200.13)	
4080.400	ACCURED TAX-SUTA	(26.56)	(739.16)			(739.16)	
4080.500	ACCURED GROSS RECEIPTS TA	(28,800.00)	(17,342.27)	AJE- 2	(432.64)		
4120.000	ACCURED AUDIT EXPENSE	(6,934.74)	(4,185.39)	AJE- 19	(21,525.09)	(39,300.00)	4100.1
4120.100	ACCURED BONDS		(75.00)	AJE- 7	(6,014.41)	(10,200.00)	4100.1
4120.200	ACCURED PENSION EXPENSE	(50,503.35)	(52,233.50)	AJE- 15	(6,748.50)	(104,475.35)	4100.1
4120.300	ACCURED VACATION	(242.13)	(631.43)			(631.43)	4100.1
4200.000	NOTES PAYABLE-HOLLMAN	(35,045.00)					5000
4210.120	LONG TERM DEBT-REA NOTES	(1,133,993.32)	(1,109,855.92)			(1,109,855.92)	5000
4210.130	LONG TERM DEBT-RTFC FINAN	(1,181,259.89)	(1,130,943.33)			(1,130,943.33)	

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Account #	Account Name	Prior Period (Adjusted) 12/31/96	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
4210.140	REA NOTES-UNADVANCED	183,000.00	183,000.00			183,000.00	5000
4510.000	CAPITAL STOCK	(8,300.00)	(8,300.00)			(8,300.00)	SALV
4530.000	STOCK SHARES	70,090.00	70,090.00			70,090.00	
4550.000	RETAINED EARNINGS	(973,970.90)	(1,239,831.19)			(1,239,831.19)	
4560.100	UNDISTRIBUTED PTI	(13,679.58)	(13,679.58)			(13,679.58)	
4550.200	EXCESS FMV OF INVESTMENTS	(87,800.00)	(87,800.00)	AZE- 1	(40,200.00)	(128,000.00)	2101
	(Profit) Loss	(265,859.99)	(198,374.63)		(68,273.25)	(334,648.04) (264,947.88)	
Total		0.00	0.00		0.00	0.00	

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Account #	Account Name	Prior Period (Adjusted) 12/31/86	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Worksheet Reference
5001.000	LOCAL SERVICE REVENUE	(114,510.72)	(198,596.08)			(198,596.08)	6002 6002.1 6002.10 6002.11
5010.000	PAY PHONE REVENUE	19.75	960.60			960.60	
5060.000	OTHER LOCAL REV-S.O. CHG	(4,941.47)	(5,785.30)			(5,785.30)	
5060.100	CUSTOM NET	(967.93)	(887.06)			(887.06)	
5081.000	ACCESS CHARGE REVENUE-SUB	(23,154.77)	(23,523.77)	AJE- 13	(10,996.50)	(34,520.27)	6002.5 6002.5 6002.5
5082.000	ACCESS CHARGE-INTERSTATE	(105,564.44)	(155,623.66)	AJE- 13	(2,042.11)		
				AJE- 14	8.87		
				AJE- 15	(26,753.25)	(180,410.35)	6002.5 6002.5 6002.5
5082.100	ACCESS CHARGE-FEATURE GRP	(47,280.56)	(73,652.86)	AJE- 15	(16,323.28)	(89,976.14)	
5082.200	MEET POINT BILLING-US WES	(188,831.07)	(242,363.96)	AJE- 13	10,996.50		
				AJE- 13	(1,173.01)		6002.8 6002.8 6002.8
				AJE- 14	10,733.51	(221,806.96)	
5082.300	SWITCHED ACCESS REV-LEICA	(20,020.00)	(11,994.00)			(11,994.00)	
5082.400	ACCESS CHG-EXPRESS (INTER)			AJE- 14	(8.87)		6002.10 6002.10 6002.10
5082.500	ACCESS CHG-EXPRESS (INTRA)			AJE- 14	(10,733.51)	(10,733.51)	
5083.000	ACCESS CHG-INTERSTATE-NEC	(414,842.00)	(422,579.54)	AJE- 13	2,198.48		
				AJE- 13	(28,403.00)	(448,784.06)	6002.10 6002.10 6002.10
5084.100	SWITCHED INTRASTATE REV.	(1,997.99)	(4,086.33)			(4,086.33)	
5085.000	SPECIAL ACCESS REV. INTRA	(6,228.00)	(4,037.38)			(4,037.38)	6002.12 6002.12 6002.12
5085.100	OMNICALS GOLDEN WEST	(885.80)	(113.69)			(113.69)	
5085.200	VOICE GRADE WIRE	(65.69)	(113.69)			(113.69)	
5100.000	TOLL SERVICE REV-US WEST	(6,701.71)	(74,835.34)	AJE- 14	(10,805.84)		6002.12 6002.12 6002.12
				AJE- 16	39,240.59	(52,400.59)	
5100.100	TOLL SERVICE REV-AT&T	12,604.39	8,495.48	AJE- 14	(11,124.80)		
5100.200	TOLL SERVICE REV-OSP	4,211.63	14,098.77			14,098.77	6002.14 6002.14 6002.14
5120.000	SPECIAL CIRCUITS INCOME		(258.17)			(258.17)	
5122.000	PRIVATE NETWORK REVENUE	(1,527.66)					
5125.000	CIRCUIT TERMINATION		(4,188.50)			(4,188.50)	6002.15 6002.15 6002.15
5125.100	CIRCUIT TERM INTER		(215.12)			(215.12)	
5160.000	OTHER TOLL REVENUE		(2,483.30)			(2,483.30)	
5240.000	RENT		(1,631.40)			(1,631.40)	6002.15 6002.15 6002.15
5240.100	LAND & SPACE RENT-INCOME-	(1,190.94)					
5260.000	PIC CHANGE REVENUE	(15.00)					
5262.100	MISC. REVENUE-911 ACCESS	485.28	(4,898.91)	AJE- 3	75.00		6002.15 6002.15 6002.15
				AJE- 3	(1,671.00)		
				AJE- 17	6,204.97	(289.94)	
5264.000	PENALTY LATE PAY-RSF CHRG	(3,296.43)	(4,823.18)			(4,823.18)	6002.16 6002.16 6002.16
5270.000	BAC-AT&T	(15,098.85)	(23,042.26)	AJE- 14	2,436.96	(20,605.30)	
5270.200	BAC-US INTELCO	(11,078.00)	(6,721.50)	AJE- 15	(3,198.43)	(9,919.93)	
5270.300	BAC-OTHER EXCHANGE CARRIE	(124.74)	(3,074.82)			(3,074.82)	6002.17 6002.17 6002.17
5270.400	BAC-INDEPENDENT NECA SERV	(8,399.40)	(10,674.52)			(10,674.52)	

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Account #	Account Name	Prime Period (Adjusted) 12/31/96	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Dr (Cr)	Workpaper Reference
5270.700	INDEPENDENT NECA SERVICES	(6,060.78)	(5,691.53)			(5,691.53)	6002.15
5301.000	UNCOLL REVENUE	3,088.19	4,097.76	AJE- 9	4,097.76	3902.65	
				AJE- 11	(195.11)	5,097.76	
6116.000	TOOLS & OTHER EQUIP-CLEAR	19.36					
6121.000	BAG REPAIR-DIAL BUILDING	1,311.99	2,078.90	AJE- 4	(910.49)	1,568.41	6102.01
6121.100	BAG REPAIR-OFFICE	5,077.42	4,169.65			4,169.65	6102.03
6121.200	BAG REPAIR-SHOP, WATER	8,812.50	11,042.61	AJE- 3	60.07	11,102.68	6102.04
6121.300	BAG-NEW CO	2,067.10	2,235.25	AJE- 3	(43.03)	2,192.22	6102.05
6121.400	PRESSING COE	143.46	457.04			457.04	6102.06
6123.000	OFFICE EQUIPMENT EXPENSE	1,905.66	1,487.91	AJE- 3	(97.10)	1,390.61	6102.07
6124.000	COMPUTER EXPENSE	394.95	766.42			766.42	
6212.000	DIGITAL ELECTION EXPENSE	25,820.98	54,706.06	AJE- 3	90.53		
				AJE- 3	(423.03)		
				AJE- 3	40.00		
				AJE- 6	(75.00)	54,337.96	6102.08
6212.100	REP. SUBSCRIBER CRR-COE	3,537.16	2,587.17			2,587.17	6102.09
6212.200	TESTING	202.89	290.44			290.44	6102.10
6212.300	REPAIR T-CARRIER & FIBER	777.73	3,367.45	AJE- 3	(45.08)	3,322.37	6102.11
1351.000	PAY PHONE REPAIR	390.64	515.42			515.42	6102.12
1421.000	REPAIR AERIAL CABLE	569.43	2,189.78			2,189.78	6102.13
6423.000	REPAIR BURIED CABLE	29,769.57	57,682.79	AJE- 3	136.82		
				AJE- 3	(291.20)		
				AJE- 8	(3,458.59)		
				AJE- 11	825.00	54,894.82	6102.15
6423.200	REPAIR FIBER CABLE	292.23	521.10	AJE- 3	(45.08)	476.02	6102.16
6512.000	PROVISIONING EXPENSE	2,010.58	5,054.45			5,054.45	6102.17
6531.000	TRANSMISSION POWER-COE	7,785.49	10,341.12			10,341.12	6102.18
6533.000	ROUTINE TESTING-COE	7,498.21	9,859.33			9,859.33	6102.19
6534.000	ROD-MANAGEMENT	1,189.70	4,638.49			4,638.49	6102.20
6540.000	ACCESS EXPENSE			AJE- 14	5.13	5.13	6102.21
6540.100	ACCESS EXP-EXPRESS(INTRA)			AJE- 14	16,621.97	16,621.97	6102.22
6561.000	DEPRECIATION	195,032.64	292,703.46	AJE- 5	246.19		
				AJE- 10	(5,984.34)	286,965.31	6102.23
6611.400	PRODUCT MGMT-CELLULAR	1,001.52	212.87			212.87	6102.24
6611.500	EXPRESS BOARD MEMBER	7,821.59	1,161.16			1,161.16	6102.25
6613.000	DIRECTORY ADVERTISING	2,068.74	1,378.17	AJE- 3	(84.60)		
				AJE- 3	28.28		
				AJE- 11	(500.00)	821.77	6102.26
6621.000	CALL COMP SERV-OF SERV	2,455.06	1,967.75			1,967.75	6102.27
6622.000	MURDER SERVICES - AT&T	728.75	962.40			962.40	6102.28
6622.100	US WEST SERVICE LINK-DIR	1,935.80	2,319.38			2,319.38	6102.29

10240-01

KERNESIC TELEPHONE COMPANY, INC.

Prepared by 34

01/22/98

Adjusted Trial Balance

Reviewed by

(AM

for the period ended December 31, 1997

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Account #	Account Name	Prior Period (Adjusted) 12/31/96	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Worksheet Reference
6623.000	ACCTG EXPENSE-BILLING	78,761.02	82,676.03	AJE 12 AJE 9 AJE- 3	(8676.40) 786.10 1,274.71	7117.93	6102.22
6623.400	ACCTG. SERVICE CHARGE-US	1,072.87	1,661.69	AJE 3	(10676.40)	1,661.69	6102.23
6711.000	MANAGEMENT EXPENSE-EXECUT	84,505.74	83,586.87	AJE 3	(918.87)	84,505.74	6102.24
6720.000	OFFICE REPT	7,954.59		AJE 3		7,954.59	
6721.000	GENERAL ACCTG EXPENSE	149,434.23	183,589.74	AJE 3 AJE 10	87.15 (134.60)	149,434.23	6102.24
6721.200	REVENUE ACCTG - ATAT	1,758.86	949.38	AJE- 3	72.04		
				AJE- 3	(72.04)		
6721.300	REV ACCTG-OTHER CARRIERS	1,723.09	4,716.16	AJE- 11	14.85	964.23	6102.25
				AJE- 3	359.68		
6721.400	REV ACCTG-US WEST	1,250.29	1,464.48	AJE- 3	(339.68)	4,676.16	6102.26
				AJE- 3	122.04		
6721.500	LECA EXPENSES	1,179.00		AJE- 3	(122.04)	1,464.48	6102.27
6721.600	EXPENSE ACCOUNTING & EXP.	1,008.71	1,568.16	AJE- 3	72.04		
				AJE- 3	(72.04)	1,568.16	6102.26
6721.700	INTRASTATE	8,792.64	6,825.49	AJE 3 AJE 5 AJE 3	1,903.13 (1,640.63)	7,077.99	6102.26
6721.800	INTERSTATE	24,447.06	24,747.58	AJE- 3	6,128.78	24,880.55	6102.26
				AJE- 3	(5,595.81)	62.90	
6722.000	CONNECTING CO. RELATIONS-	206.60	62.90			219.89	6102.27
6722.100	CONNECTING CO. RELATION.		219.89			928.75	
6725.000	LEGAL EXPENSE	6,453.49	928.75			171.03	
6727.200	PCI	207.74				610.81	
6727.500	US WEST SALES		171.03			8,957.96	6102.28
6727.600	CELLULAR INVESTMENTS		610.81			2,312.39	
6728.000	INSURANCE EXPENSE	6,483.28	4,897.55	AJE- 19	4,060.41	21,088.76	6102.29
6728.100	SICKLEAVE	2,834.36	2,312.39			1,415.30	
6728.300	OTHER EXPENSES- AUDIT & P	6,718.74	15,074.15	AJE- 7	6,014.61	(8,001.19)	
6728.400	PENSION EXPENSE	3,572.70	1,455.30			9,451.76	
7110.000	TRANCHING	333.33	(8,001.19)			21,525.09	
7220.000	FEDERAL INCOME TAX	116,900.00	97,858.24	AJE 3		39,378.89	
7240.000	OPERATING TAXES-GROSS REC	29,021.03	17,846.16	AJE- 2 AJE- 18	607.64 21,525.09	(3,648.99)	
7320.000	INTEREST INCOME-AM	(5,647.29)	(3,648.99)			(950.27)	
7320.100	INTEREST INCOME-CHECKING	(303.52)	(303.52)			(87.52)	
7320.200	INTEREST INCOME-CONSTRUCT	(85.04)	(87.52)			(42,247.29)	
7320.300	INTEREST INCOME-CD'S	(41,616.44)		AJE- 1		(170.01)	
7320.400	LOSS ON SALE OF INVESTMENT	(174,917.12)		AJE- A	(170.01)	(170.01)	
7320.500	COMMISSION INCOME-EXPENSE	(11,517.73)	(9,013.15)			(9,013.15)	

TE to 450.1
Div 1000-2
305/98
Int.
Comm 902.8
Cap 411 (173.0)

10240-01

KENDRICK TELEPHONE COMPANY, INC.

Prepared by 1647

01/22/98

Adjusted Trial Balance

Reviewed by _____

AM

for the period ended December 31, 1997

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Account #	Account Name	Prior Period (Adjusted) 12/31/96	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Worksheet Reference
7360.000	Amortization - Int'l Equip	34,299.73	41,486.17	AJE- A	170.01	41,656.68	6102.25
7370.000	Commodities, Fees, Docs, F	1,802.05	4,110.55			4,110.55	6102.25
7510.000	INTEREST-REA NOTE	30,742.84	35,257.92			35,257.92	5000
7510.100	INTEREST EXPENSE-KTFC	41,001.18	76,433.61			76,433.61	5000
7510.200	MISC INTEREST EXPENSE		2,058.40			2,058.40	6
7990.000	MISC PHONE STORE	4,247.36	11,519.71	AJE- 3	704.83		
				AJE- 3	(288.96)		
				AJE- 12	(4,408.53)		
				AJE- 12	1,498.60	9,025.65	
7990.100	LEASED EQP-SALES -REPAIR	(13,147.24)	(13,105.71)			(13,105.71)	6102.25
7991.000	CELLULAR INVENTORY	(1,797.41)	717.14	AJE- 3	14.48		
				AJE- 12	931.45	1,245.09	6102.25
7991.100	CELLULAR SALES	(384.27)	1,622.42			1,622.42	6102.25
(Profit) Loss		(265,859.99)	(109,374.63)		(68,273.25)	(443,507.87)	(204961.00)

TC 98-082

Kennebec Telephone Company

INVESTMENTS

Form Revised: 2/96

	EOY 1996	EOY 1997	Avg. 1997	% Change
—GENERAL SUPPORT FACILITIES—				
A/C 2116 Land & Support Assets				
Support Assets	\$496,721	\$527,170	\$511,946	6.13%
Land	\$5,751	\$5,751	\$5,751	0.00%
TOTAL GSF	\$502,472	\$532,921	\$517,697	6.06%

—CENTRAL OFFICE EQUIPMENT—

A/C 2216 COE-Switching				
Cat 2-Tandem Switching	\$0	\$0	\$0	0.00%
Cat 3-Equal Access Investment	\$0	\$0	\$0	0.00%
Cat 3-Local Switching	\$1,371,101	\$1,376,862	\$1,373,982	0.42%
A/C 2230 COE-Transmission				
Cat 4.1-Exchange Circuit				
4.11 Exch. Wideband	\$0	\$0	\$0	0.00%
4.12 Ex Trk EAS	\$0	\$0	\$0	0.00%
4.13 Ex Line	\$0	\$0	\$0	0.00%
Cat 4.2-Interexchange				
4.22 Interexchange Wideband	\$0	\$0	\$0	0.00%
4.23 All Other	\$0	\$0	\$0	0.00%
Cat 4.3-Host/Remote				
Joint	\$0	\$0	\$0	0.00%
WATS	\$0	\$0	\$0	0.00%
TOTAL COE	\$1,371,101	\$1,376,862	\$1,373,982	0.42%

—INFORMATION ORIG/TERM EQUIPMENT —

A/C 2310 Info Orig/Term Equipment				
Cat 1-Other IOT Equip	\$16,782	\$16,782	\$16,782	0.00%
Direct Assignment	\$0	\$0	\$0	0.00%
Cat 2-Cust Premises Equip				
TOTAL IOT	\$16,782	\$16,782	\$16,782	0.00%

—CABLE & WIRE FACILITIES —

A/C 2410 Cable & Wire Facilities				
Cat 1-Exch Line Cat. 1,2				
Cat 2 Wideband & Exch Trunk	\$1,656,514	\$1,761,578	\$1,709,046	6.34%
Wideband Exchange	\$0	\$0	\$0	0.00%
EAS Trunk	\$0	\$0	\$0	0.00%
Cat 3 Interexchange Trunk				
Wideband	\$0	\$0	\$0	0.00%
Interexchange Trunk	\$0	\$0	\$0	0.00%
Cat 4-Host/Remote C & WF				
Joint	\$0	\$0	\$0	0.00%
WATS	\$0	\$0	\$0	0.00%
TOTAL CWF	\$1,656,514	\$1,761,578	\$1,709,046	6.34%
TOTAL TPIS	\$3,546,869	\$3,688,143	\$3,617,506	3.98%

Kennebec Telephone Company

INVESTMENTS

Form Revised: 2/96

	EOY 1996	EOY 1997	Avg. 1997	% Change
- Other Telephone Plant				
A/C 2002 Prop Held for Future Use	\$0	\$0	\$0	0.00%
A/C 2003 Plt Under Construction	\$14,737	\$25,021	\$19,879	69.78%
A/C 2005 Telephone Plant Adjustment	\$0	\$0	\$0	0.00%
TOTAL TELEPHONE PLANT	\$3,561,606	\$3,713,164	\$3,637,385	4.26%
-OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES-				
A/C 1220 Materials & Supplies	\$49,904	\$94,479	\$72,192	89.32%
A/C 1402 RTN Stock	\$0	\$0	\$0	0.00%
Cash Working Capital	\$24,868	\$0	NA	-100.00%
A/C 2690 Intangibles	\$0	\$0	\$0	0.00%
TOTAL OTHER	\$74,772	\$94,479	\$84,626	26.36%
TOTAL TELEPHONE PLANT, OTHER PLANT & CWC	\$3,636,378	\$3,807,643	\$3,722,011	4.71%
-RESERVES & DEFERRALS				
A/C 3100 Accum Depr-Tel Plt in Svc				
Support Assets	\$250,103	\$267,117	\$258,610	6.80%
COE - Switching	\$242,020	\$351,326	\$296,673	45.16%
COE - Transmission	\$240,470	\$268,527	\$254,499	11.67%
Info Orig/Term Equip	\$14,617	\$16,032	\$15,325	9.68%
Cable & Wire Facilities	\$917,548	\$1,018,198	\$967,873	10.97%
Equal Access Accum Depr.	\$0	\$0	\$0	0.00%
A/C 3200 Accum Depr-Plant Future Use	\$0	\$0	\$0	0.00%
TOTAL ACCUM DEPRECIATION TPIS	\$1,664,758	\$1,921,200	\$1,792,979	15.40%
- Customer Deposits				
A/C 4040 Customer Deposits	\$0	\$0	\$0	0.00%
- Deferred Income Taxes				
A/C 4100 Net Current Def Op Inc Taxes	\$0	\$0	\$0	0.00%
A/C 4340 Net Noncurrent Def OIC Taxes	\$86,500	\$90,300	\$88,400	4.39%
TOTAL DEFERRED TAXES	\$86,500	\$90,300	\$88,400	4.39%
TOTAL RESERVES & DEFERRED TAXES	\$1,751,258	\$2,011,500	\$1,881,379	14.86%
TOTAL NET PLANT INCL CWC (Less A/C 4040)	\$1,885,120	\$1,796,143	\$1,840,632	-4.72%

Kennebec Telephone Company

EXPENSES

	1996	1997	% Change
---PLANT SPECIFIC EXPENSES---			
A/C 6110 Network Support Expenses			
Joint	\$0	\$0	0.00%
Direct Assignment	\$0	\$0	0.00%
A/C 6120 General Support Expenses			
Joint	\$19,732	\$21,647	9.71%
Direct Assignment	\$0	\$0	0.00%
A/C 6210, 6220, 6230 Central Office Eqpt	\$30,339	\$60,538	99.54%
A/C 6210 Equal Access Expense	\$0	\$0	0.00%
A/C 6310 IOT Equip Expenses			
Cat 1-Other IOT Eqpt Expense	\$391	\$148	-62.11%
Cat 2-Cust Prem Eqpt Expense	\$0	\$0	0.00%
A/C 6410 C&WF Expenses	\$30,630	\$62,615	104.42%
TOTAL PLANT SPECIFIC EXPENSES	\$81,092	\$144,948	78.75%
---PLANT NON-SPECIFIC EXPENSES---			
A/C 6510 Other Prop Plant & Eq Expense	\$0	\$0	0.00%
A/C 6530 Network Operations Expense	\$18,484	\$24,899	34.71%
A/C 6540 Access Expense (IX Carriers)	\$0	\$0	0.00%
A/C 6560 Depreciation and Amort Expenses			
Depreciation Expense TPIS			
Support Assets	\$38,136	\$47,537	24.65%
COE-Switching	\$63,285	\$104,833	65.65%
COE-Equal Access Switching	\$0	\$0	0.00%
COE-Transmission	\$23,027	\$32,530	41.27%
Info Orig/Term Equip	\$557	\$407	-28.92%
Cable & Wire Facilities	\$70,028	\$100,650	43.73%
A/C 6562 Property Held For Future Use	\$0	\$0	0.00%
A/C 6565 Amort Exp - Other	\$0	\$0	0.00%
TOTAL PLT NON-SPECIFIC EXPENSES	\$213,517	\$310,856	45.59%

Kennebec Telephone Company

EXPENSES

	1996	1997	% Change
---CUSTOMER OPERATION EXPENSES---			
A/C 6610 Marketing Expense	\$10,892	\$2,196	-79.84%
A/C 6620 Services Expense			
Published Directory Listings:			
Classified	\$0	\$0	0.00%
Alpha	\$729	\$0	-100.00%
Foreign	\$0	\$0	0.00%
Call Completion - Operator Assist	\$2,455	\$78,082	3080.53%
All Other, Local Business Office Expense			
Cat 1 - LBOE EU Sv Order Pros	\$0	\$0	0.00%
Cat 1 - LBOE EU Pmt & Collect	\$0	\$0	0.00%
Cat 1 - LBOE EU Billing Inquiry	\$0	\$0	0.00%
Cat 1 - LBOE EU Coin Collect	\$81,370	\$0	-100.00%
Cat 1 - LBOE EU End User Access	\$0	\$0	0.00%
Total Cat 1 LBOE	\$81,370	\$0	-100.00%
Cat 2 Message Processing	\$0	\$0	0.00%
Cat 2 Other Billing & Collecting	\$0	\$0	0.00%
Cat 2 CABS	\$0	\$0	0.00%
Total Cat 2 LBOE	\$0	\$0	0.00%
Cat 3 Other LBOE	\$0	\$0	0.00%
TOTAL CUSTOMER OPER. EXPENSE	\$95,446	\$80,278	-15.89%
---CORPORATE OPERATIONS EXPENSES---			
A/C 6710 Exec & Planning Expense			
All Other	\$84,506	\$72,937	-13.69%
Direct Assignment	\$0	\$0	0.00%
A/C 6720 Gen'l & Administration Expense			
All Other	\$184,666	\$242,850	31.51%
Direct Assignment	\$40,160	\$0	-100.00%
Interstate Amt. of Dr Assignment	\$27,929	\$0	-100.00%
TOTAL CORPORATE EXPENSE	\$309,332	\$315,787	2.09%
--- Operating Taxes Exc. ICT and Gross Receipts			
A/C 7200 Operating Taxes Exc. ICT & Gross Receipts Taxes	\$0	\$0	0.00%
A/C 7240 Gross Receipts Taxes	\$29,021	\$39,979	37.76%
TOTAL OPER. EXPENSE EXC. CONTRIB. & ICT	\$699,387	\$851,869	21.80%

Kennebec Telephone Company

EXPENSES

	1996	1997	% Change
-- Non-operating Income & Expenses			
A/C 7300 Non-operating Income & Expenses			
Funds Used During Construction	\$0	\$0	0.00%
Contributions	\$0	\$0	0.00%
-- Interest & Related Items			
A/C 7500 Interest & Related Items			
A/C 7510 Interest On Funded Debt	\$72,743	\$113,750	56.37%
A/C 7540 Interest on Customer Deposits	\$0	\$0	0.00%
-- Miscellaneous items			
Investment Tax Credit Amortization	\$0	\$0	0.00%
Capitalized Payroll	\$0	\$0	0.00%
Depreciation Adjustments	\$0	\$0	0.00%

Summary of Operating Expenses

Total Plant Specific Expenses	\$81,092	\$144,948	78.75%
Total Non-Plant Specific Expenses	\$213,517	\$310,856	45.59%
Total Customer Operating Expenses	\$95,446	\$80,278	-15.89%
Total Corporate Expenses	\$309,332	\$315,787	2.09%
A/C 7200 Oper. Taxes Excluding ICT	\$0	\$0	0.00%
Contributions	\$0	\$0	0.00%
Total Operating Expenses (Excl. ICT)	<u>\$699,387</u>	<u>\$851,869</u>	21.80%

Kennebec Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
—GENERAL SUPPORT FACILITIES—					
A/C 2110 Land & Support Assets					
Support Assets	92	\$511,946		(\$12,454) 2	\$499,492
Land	93	\$5,751		(\$762) 2	\$4,989
TOTAL GSF		<u>\$517,697</u>	<u>\$0</u>	<u>(\$13,216)</u>	<u>\$504,481</u>
—CENTRAL OFFICE EQUIPMENT—					
A/C 2210 COE-Switching					
Cat 2-Tandem Switching	98	\$0			\$0
Cat 3-Equal Access Investment	99	\$0			\$0
Cat 3-Local Switching	100	\$1,373,982	\$908,871 1	(\$1,373,982) 1	\$908,871
A/C 2230 COE-Transmission					
Cat 4.1-Exchange Circuit					
4.11 Exch Wideband	104	\$0			\$0
4.12 Ex Trk EAS	105	\$0			\$0
4.13 Ex Line	106	\$0	\$255,408 1		\$255,408
Cat 4.2-Interexchange					
4.22 Interexchange Wideb d	108	\$0			\$0
4.23 All Other	109	\$0	\$209,702 1		\$209,702
Cat 8.3-Host/Remote					
Joint	111	\$0			\$0
WATS	112	\$0			\$0
TOTAL COE		<u>\$1,373,982</u>	<u>\$1,373,982</u>	<u>(\$1,373,982)</u>	<u>\$1,373,982</u>
—INFORMATION ORIG/TERM EQUIPMENT —					
A/C 2310 Info Orig/Term Equipment					
Cat 1-Other IOT Equip	116	\$16,782		(\$16,782) 6	\$0
Direct Assignment	117	\$0			\$0
Cat 2-Cost Premises Equip	118	\$0			\$0
TOTAL IOT		<u>\$16,782</u>	<u>\$0</u>	<u>(\$16,782)</u>	<u>\$0</u>

Kennebec Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
—CABLE & WIRE FACILITIES —					
A/C 2410 Cable & Wire Facilities					
Cat 1-Exch Line Cat. 1.3	122	\$1,709,046		(\$232,843) 3	\$1,476,203
Cat 2 Wideband & Exch Trunk					
Wideband Exchange	123	\$0			\$0
E A S Trunk	124	\$0			\$0
Cat 3 Interexchange Trunk					
Wideband	125	\$0			\$0
Interexchange Trunk	126	\$0	\$232,843 3		\$232,843
Cat 4-Host/Remote C&WF					
Joint	129	\$0			\$0
WATS	130	\$0			\$0
TOTAL CWF		<u>\$1,709,046</u>	<u>\$232,843</u>	<u>(\$232,843)</u>	<u>\$1,709,046</u>
TOTAL TPIS		<u>\$3,617,507</u>	<u>\$1,606,825</u>	<u>(\$1,636,823)</u>	<u>\$3,587,509</u>
A/C 2002 Prop. Held for Future Use					
	133	\$0			\$0
A/C 2003 P/B Under Construction					
	135	\$19,879			\$19,879
A/C 2005 Telephone Plant Adjustment					
	138	\$0			\$0
TOTAL PLANT		<u>\$3,637,386</u>	<u>\$1,606,825</u>	<u>(\$1,636,823)</u>	<u>\$3,607,388</u>
—OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES—					
A/C 1220 Materials & Supplies	144	\$72,192			\$72,192
A/C 1402 RTB Stock	146	\$0			\$0
Cash Working Capital	148	\$0			\$0
A/C 2600 Intangibles	150	\$0			\$0
TOTAL TELEPHONE PLANT		<u>\$3,709,578</u>	<u>\$1,606,825</u>	<u>(\$1,636,823)</u>	<u>\$3,679,580</u>

Kennebec Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
—RESERVES & DEFERRALS—					
A/C 3100 Accum Depr-Tel Plt in Svc					
Support Assets	157	\$258,610		(\$11,699) 2	\$246,911
COE - Switching	158	\$296,673	\$261,466 4	(\$296,673) 4	\$261,466
COE - Transmission	159	\$254,499	\$289,706 4	(\$254,499) 4	\$289,706
Info Orig/Term Equip	160	\$15,325		(\$15,325) 6	\$0
Cable & Wire Facilities	161	\$967,873			\$967,873
Equal Access Accum Depr.	162	\$0			\$0
A/C 3200 Accum Depr-Plant Future Use		\$0			\$0
TOTAL ACCUM DEPRECIATION TPIS		\$1,792,980	\$551,172	(\$578,196)	\$1,765,956
— CUSTOMER DEPOSITS					
A/C 4040 Customer Deposits	177	\$0			\$0
— DEFERRED INCOME TAXES					
A/C 4100 Net Current Def Op Inc Taxes	165	\$0			\$0
A/C 4340 Net Noncurrent Def OIC Taxes	166	\$88,400			\$88,400
TOTAL RESERVES & CUST DEPOSITS		\$1,881,380	\$551,172	(\$578,196)	\$1,854,356
TOTAL NET PLANT		\$1,828,198	\$1,055,653	(\$1,058,627)	\$1,825,224

Kennebec Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
--PLANT SPECIFIC EXPENSES--					
A/C 6110 Network Support Expenses					
Joint	196	\$0			\$0
Direct Assignment	197	\$0			\$0
A/C 6120 General Support Expenses					
Joint	200	\$21,647		(\$3,225) 2	\$18,422
Direct Assignment	201	\$0			\$0
A/C 6210, 6220, 6230 Central Office Eqt	203	\$60,538			\$60,538
A/C 6210 Equal Access Expense	204	\$0			\$0
A/C 6310 IOT Equip Expenses					
Cat 1-Other IOT Eqt Expense	206	\$148		(\$148) 6	\$0
Cat 2-Cust Prem Eqt Expense	207	\$0			\$0
A/C 6410 C&WF Expenses	209	\$62,615			\$62,615
TOTAL PLANT SPECIFIC EXPENSES		\$144,948	\$0	(\$3,373)	\$141,575
--PLANT NON-SPECIFIC EXPENSES--					
A/C 6510 Other Prop Plant & Eq Expense	212	\$0			\$0
A/C 6530 Network Operations Expense	214	\$24,899			\$24,899
A/C 6540 Access Expense (IX Carriers)	216	\$0			\$0
A/C 6560 Depreciation and Amort Expenses					
Depreciation Expense TPIS					
Support Assets	220	\$47,537		(\$1,821) 2	\$45,716
COE-Switching	221	\$104,833	\$95,675 4	(\$104,833) 4	\$95,675
Equal Access Depreciation Expense	222	\$0			\$0
COE-Transmission	223	\$32,530	\$41,688 4	(\$32,530) 4	\$41,688
Info Orig/Term Equip	224	\$407		(\$407) 6	\$0
Cable & Wire Facilities	225	\$100,650			\$100,650
A/C 6562 Property Held For Future Use	226	\$0			\$0
A/C 6565 Amort Exp - Other	227	\$0			\$0
TOTAL PLT NON-SPECIFIC EXPENSES		\$310,856	\$137,363	(\$139,591)	\$308,628

Kennebec Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
—CUSTOMER OPERATION EXPENSES—					
A/C 6610 Marketing Expense	230	\$2,196			\$2,196
A/C 6620 Services Expense					
Published Directory Listings					
Classified	235	\$0			\$0
Alpha	236	\$0	\$2,177	5	\$2,177
Foreign	237	\$0			\$0
Call Completion - Operator Assist	238	\$78,082	\$2,320	5	\$78,082
All Other, Local Business Office Expense					
Cat 1 - LBOE EU Sv Order Pros	239	\$0	\$9,014	5	\$9,014
Cat 1 - LBOE EU Print & Collect	240	\$0	\$23,515	5	\$23,515
Cat 1 - LBOE EU Billing Inquiry	241	\$0	\$9,014	5	\$9,014
Cat 1 - LBOE EU Coin Collect	242	\$0	\$338	5	\$338
Cat 1 - LBOE EU End User Access	243	\$0			\$0
Total Cat 1 LBOE		\$0	\$41,881	5	\$41,881
Cat 2 Message Processing	245	\$0	\$7,592	5	\$7,592
Cat 2 Other Billing & Collecting	246	\$0	\$6,159	5	\$6,159
Cat 2 CABS	247	\$0	\$17,114	5	\$17,114
Total Cat 2 LBOE		\$0	\$30,866	5	\$30,866
Cat 3 Other LBOE	249	\$0	\$100	8	\$100
TOTAL CUSTOMER OPER. EXPENSE		\$80,278	\$77,344	(\$78,420)	\$79,202
—CORPORATE OPERATIONS EXPENSES—					
A/C 6710 Exec & Planning Expense					
All Other	253	\$72,937			\$72,937
Direct Assignment	254	\$0			\$0
A/C 6720 Gen'l & Administration Expense					
All Other	259	\$342,850		(\$29,475)	\$313,375
Direct Assignment	260	\$0	\$29,375	7	\$29,375
Interstate Amt. of Dr Assignment	263	\$0	\$22,812	7	\$22,812
TOTAL CORPORATE EXPENSE		\$342,850	\$29,375	(\$29,475)	\$313,375

Kennebec Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
7200 Operating Taxes Exc. ICT					
A/C 7200 Operating Taxes Exc. ICT & Gross Receipts	265	\$0	\$170	9	\$170
A/C 7240 Gross Receipts Taxes		\$39,979			\$39,979
TOTAL OPER. EXPENSE EXC. CONTRIB. & ICT		\$851,869	\$244,252	(\$250,859)	\$845,262
--- Non-operating Income & Expenses					
A/C 7300 Non-operating Income & Expenses					
Funds Used During Construction	180	\$0			\$0
Contributions	181	\$0			\$0
--- Interest & Related Items					
A/C 7500 Interest & Related Items					
A/C 7510 Interest On Funded Debt	185	\$113,750			\$113,750
A/C 7540 Interest on Customer Deposits	186	\$0			\$0
--- Miscellaneous Items					
Investment Tax Credit Amortization	187	\$0			\$0
Capitalized Payroll	189	\$0			\$0
Depreciation Adjustments	191	\$0			\$0
Summary of Operating Expenses					
Total Plant Specific Expenses		\$144,948	\$0	(\$3,373)	\$141,575
Total Non-Plant Specific Expenses		\$310,856	\$137,363	(\$139,591)	\$308,628
Total Customer Operating Expenses		\$80,278	\$77,344	(\$78,420)	\$79,202
Total Corporate Expenses		\$315,787	\$29,375	(\$29,475)	\$315,687
A/C 7200 Oper. Taxes Excluding ICT		\$0	\$170	\$0	\$170
Contributions		\$0	\$0	\$0	\$0
Total Operating Expenses (Excl. ICT)		\$851,869	\$244,252	(\$250,859)	\$845,262

Kennebec Telephone Company

INVESTMENT & EXPENSE ADJUSTMENTS

PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
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Notes: Adjustments to Accounted Data

Note 1: Adjustments for Common & Power Investment based on CPR records

Note 2: Land and Building adjustment for Non-Regulated space

Note 3: Adjustments for Interexchange Trunking

Note 4: Adjustment of Reserve & Depreciation Expense associated with CPR Adjustments

Note 5: Distribution of Account 6610 & 6620 based on time study (1996)

Note 6: Payphone Deregulation per South Dakota rules

Note 7: Direct Assignment of Cost Study Expense

Note 8: FCC Reg Fee, Refer to NECA letter dated 8/19/97

Note 9: Reclassify TRS to 6620 Cat 3

CENTRAL OFFICE EQUIPMENT COSTS (AVERAGE)

Company Kennebec Telephone Company

Study Date 1/1/97 - 12/31/97

COE Categories:	Total COE Book Costs as of 12/31/96	Total COE Book Costs as of 12/31/97	Average Book Costs
Category 2			\$0
Category 3	\$908,323	\$909,419	\$908,871
Category 4.11			\$0
Category 4.12			\$0
Category 4.13	\$255,369	\$255,447	\$255,408
Category 4.22			\$0
Category 4.23	\$207,409	\$211,995	\$209,702
Category 4.3	\$0	\$0	\$0
Total COE	\$1,371,101	\$1,376,862	\$1,373,982

BURIED CABLE BREAKDOWN

Company Kennebec Telephone Company

Study Dates 1/1/97-12/31/97

	Category 1	Category 2	Category 3	Category 4	Total C&W
1996 Total	<u>\$1,423,671</u>	<u>\$0</u>	<u>\$232,843</u>	<u>\$0</u>	<u>\$1,656,514</u>
1997 Total	<u>\$1,528,735</u>	<u>\$0</u>	<u>\$232,843</u>	<u>\$0</u>	<u>\$1,761,578</u>
Average	<u>\$1,476,203</u>	<u>\$0</u>	<u>\$232,843</u>	<u>\$0</u>	<u>\$1,709,046</u>

* Special study to identify Cat 3 for study

COMPANY: KENNEBEC TELEPHONE COMPANY

DISTRIBUTION OF ACCOUNT 6610 & 6620

ACCT NO		TIME STUDY HOURS	% TOTAL HOURS	DISTRIBUTION OF UNIDENTIFIE	IDENTIFIED EXPENSE	DISTRIBUTED EXPENSE
6610	MARKETING EXPENSE				\$2,196	\$2,196
6620	PUBLISHED DIRECTORY ALPHA				\$2,177	\$2,177
6620	CALL COMPLETION				\$2,320	\$2,320
6620	END USER SERVICE ORDER PROCESSING	11.50	18.85%	\$9,014		\$9,014
6620	END USER PAYMENT COLLECTION	30.00	49.18%	\$23,515		\$23,515
6620	END USER BILLING INQUIRY	11.50	18.85%	\$9,014		\$9,014
6620	END USER COIN COLLECTION	1.50	2.46%	\$1,176		\$1,176
6620	END USER ACCESS	0.00	0.00%	\$0		\$0
6620	MESSAGE PROCESSING	0.00	0.00%	\$0	\$7,592	\$7,592
6620	CABS	6.50	10.66%	\$5,095	\$12,019	\$17,114
6620	OTHER BILLING & COLLECTION	0.00	0.00%	\$0	\$6,159	\$6,159
6620	CUSTOMER SERVICE EXP	0.00	0.00%	\$0		\$0
	TOTAL	61.00	100.00%	\$47,814	\$32,464	\$80,278
	TOTAL REGULATED					\$79,440

Non-Reg = \$838

6610 & 6620 AS ACCOUNTED	\$80,278
IDENTIFIED EXP	\$32,464
UNIDENTIFIED TOTAL	\$47,814

START

OF

RETAKE

COMPANY: KENNEBEC TELEPHONE COMPANY

DISTRIBUTION OF ACCOUNT 6610 & 6620

ACCT NO		TIME STUDY HOURS	% TOTAL HOURS	DISTRIBUTION OF UNIDENTIFIED	IDENTIFIED EXPENSE	DISTRIBUTED EXPENSE
6610	MARKETING EXPENSE				\$2,196	\$2,196
6620	PUBLISHED DIRECTORY ALPHA				\$2,177	\$2,177
6620	CALL COMPLETION				\$2,320	\$2,320
6620	END USER SERVICE ORDER PROCESSING	11.50	18.85%	\$9,014		\$9,014
6620	END USER PAYMENT COLLECTION	30.00	49.18%	\$23,515		\$23,515
6620	END USER BILLING INQUIRY	11.50	18.85%	\$9,014		\$9,014
6620	END USER COIN COLLECTION	1.50	2.46%	\$1,176		\$1,176
6620	END USER ACCESS	0.00	0.00%	\$0		\$0
6620	MESSAGE PROCESSING	0.00	0.00%	\$0	\$7,592	\$7,592
6620	CABS	6.50	10.66%	\$5,095	\$12,019	\$17,114
6620	OTHER BILLING & COLLECTION	0.00	0.00%	\$0	\$6,159	\$6,159
6620	CUSTOMER SERVICE EXP	0.00	0.00%	\$0		\$0
	TOTAL	61.00	100.00%	\$47,814	\$32,464	\$80,278
	TOTAL REGULATED					\$79,440

Non-Reg = \$838

6610 & 6620 AS ACCOUNTED \$80,278
 IDENTIFIED EXP \$32,464
 UNIDENTIFIED TOTAL \$47,814

END

OF

RETAKE

ACCOUNT 6420 SPLIT OF MISC STATEMENT

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	CARDS	ASSIGNMENT
CARDS	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$7,909.80	invoicing
TOLL MESSAGES	\$335.96	\$335.96	\$335.96	\$335.96	\$335.96	\$335.96	\$335.96	\$335.96	\$335.96	\$335.96	\$335.96	\$335.96	\$335.96	\$3,991.68	\$3,991.68
CUSTOMER STATEMENTS	\$233.74	\$233.74	\$233.74	\$233.74	\$233.74	\$233.74	\$233.74	\$233.74	\$233.74	\$233.74	\$233.74	\$233.74	\$233.74	\$2,804.88	\$2,804.88
MONTHLY UPSURGE	\$34.06	\$34.06	\$34.06	\$34.06	\$34.06	\$34.06	\$34.06	\$34.06	\$34.06	\$34.06	\$34.06	\$34.06	\$34.06	\$408.72	\$408.72
PROCESSING FEE-OTHER CDR	\$60.62	\$60.62	\$60.62	\$60.62	\$60.62	\$60.62	\$60.62	\$60.62	\$60.62	\$60.62	\$60.62	\$60.62	\$60.62	\$727.44	\$727.44
DATA LINK COM FOR LAMA	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$398.04	\$398.04
DIRECT BILLING OF SPECIAL CDR	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$398.04	\$398.04
ORIGINAL STATEMENT POSTAL	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$33.17	\$398.04	\$398.04
MONTHLY SOFTWARE CHGS	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50	\$150.00	\$150.00
STATE SALES TAX	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$158.76	\$158.76
LOCAL SALES TAX	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$13.23	\$158.76	\$158.76
CARDS OF FICHE															
BILLING INSERTS															
YEAR END CARDS REPORTS															
1 BOX OF RETURN ENVELOPES															
LMS PROCESSING															
TELEPHONE SET UP															
CUSTOMER REWARD INSERTS															
TELEPHONE FINISHED TOLL															
SUB-TOTAL	\$1,932.87	\$1,932.87	\$1,932.87	\$1,932.87	\$1,932.87	\$1,932.87	\$1,932.87	\$1,932.87	\$1,932.87	\$1,932.87	\$1,932.87	\$1,932.87	\$1,932.87	\$23,195.32	\$23,195.32
CARDS	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$665.80	\$7,909.80	\$7,909.80
TOTAL	\$2,598.67	\$2,598.67	\$2,598.67	\$2,598.67	\$2,598.67	\$2,598.67	\$2,598.67	\$2,598.67	\$2,598.67	\$2,598.67	\$2,598.67	\$2,598.67	\$2,598.67	\$31,105.12	\$31,105.12

AMOUNT PAID ON MISC STATEMENT

PERCENT OF TOTAL BILLED

100.00

SHARE OF LOCAL TAXES

100.00

100.00

100.00

100.00

100.00

100.00

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US WEST NETTING STATEMENT - CARDS \$1,961.89

TOTAL CARDS \$12,019.05

KENNEBEC TELEPHONE COMPANY
6620 EXPENSES

1997
from US West Netting Statement

	6620		
	Call		
	Completion	CABS	ALPHA
Jan	\$152.86	\$120.08	\$209.65
Feb	\$159.94	\$131.63	\$242.55
Mar	\$180.88	\$121.62	\$227.85
Apr	\$134.44	\$115.77	\$3.15
May	\$122.64	\$125.96	\$187.95
Jun	\$142.03	\$136.15	\$169.75
Jul	\$150.57	\$140.14	\$149.10
Aug	\$203.66	\$150.97	\$156.10
Sep	\$262.42	\$169.55	\$173.60
Oct	\$194.41	\$160.95	\$145.95
Nov	\$284.23	\$143.42	\$336.00
Dec	\$331.85	\$145.45	\$175.70
Total	\$2,319.93	\$1,661.69	\$2,177.35

*ALPHA ESTIMATED AT \$220

TRAFFIC STUDY

Company: Kennebec Telephone Company

Study Year: 1997

Date Printed: 04/18/98

FACTORS	IS	'S-RA	ST-ER	ST-RA	LOCAL
DEM	0.243699	X	0.006134	0.263019	0.487148
SPF	0.250000	X	0.005697	0.244303	0.5
WEIGHTED DEM	0.731097	X	0.00271	0.116193	0.150000
CONVERSATION MINUTES	0.475184	X	0.011960	0.512856	X
CONVERSATION MINUTE MILES	0.475184	X	0.011960	0.512856	X
HOST REMOTE	0.482562	X	0.001555	0.515883	X

TRAFFIC STUDY

Company: Kennebec Telephone Company

Study Year: 1997

Date Printed: 04/18/98

SLU DEVELOPMENT (Minutes of use)

	IS-ER	IS-RA	ST-ER	ST-RA	EXCHANGE	TOTAL	TOTAL TOLL
FGC & D	1,666,767	2,347	63,941	2,419,340	5,078,408	9,230,803	
FGA, FGB, & INT80	871,398	0	0	322,575	0	1,193,973	
SLU MOU	2,538,165	2,347	63,941	2,741,915	5,078,408	10,424,776	5,346,368
SLU	0.243474	0.000225	0.006134	0.263019	0.487148	1.000000	

TRAFFIC STUDY

Company: Kennebec Telephone Company
Study Year: 1997

SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF) 1981

Company		Kennebec Telephone Company
DATE PRINTED		04/18/95
1	INTERSTATE	0.303404
2	INTRASTATE	0.250000
3	TOLL	0.553404
4	LOCAL	0.446596

PHASED INTERSTATE SUBSCRIBER PLANT FACTOR (SPF) TO 25% PART 36.154

		FROZEN	X	+	INTERSTA SPF	LOCAL SPF	
5	1986	0.303404	0.875000	0.031250	0.296729		1986
6	1987	0.303404	0.750000	0.062500	0.290053	0.459947	1987
7	1988	0.303404	0.625000	0.093750	0.283378	0.466622	1988
8	1989	0.303404	0.500000	0.125000	0.276702	0.473298	1989
9	1990	0.303404	0.375000	0.156250	0.270027	0.479973	1990
10	1991	0.303404	0.250000	0.187500	0.263351	0.486649	1991
	1992	0.303404	0.125000	0.218750	0.256676	0.493324	1992
11	1993 AND AFTER				0.250000	0.500000	1993

SINCE THE INTRASTATE TOLL SPF IS FROZEN BASED ON 1981,
THE SHIFT IS TO OR FROM LOCAL.

		FROZEN STATE
ST-ER	SLU MIN	% TOTAL
ST-RA	63941	0.022788
	2741915	0.977212
	2805856	1.000000
		0.250000
LOCAL		0.500000

TRAFFIC STUDY

Company: Kennebec Telephone Company

Study Year: 1997

Date Printed: 04/18/98

PHASED DEM FACTORS
INTERSTATE

PART 36.125 (f)

	INTERSTATE UNWEIGHTED DEM
ER	0.243474
RA	0.000225
TOTAL	0.243699

WIEGHTING FACTOR 3

LDI DEM 0.731097

INTRASTATE

	WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	WEIGHTED DEM
ER	0.006134	2.000000	0.012268	0.002790
RA	0.263019	2.000000	0.526038	0.977210
TOTAL	0.269153		0.538306	1.000000
				0.118903

TOTAL INTERSTATE	0.731097
TOTAL LDS ER	0.002710
TOTAL LDS RA	0.116193

TOTAL WEIGHTED DEM	0.850000
--------------------	----------

WEIGHTED DEM FOR COST STUDY

TOTAL INTERSTATE	0.731097
TOTAL LDS ER	0.002710
TOTAL LDS RA	0.116193
LOCAL	0.150000
TOTAL	1.000000

* 85% maximum intrastate plus interstate

TRAFFIC STUDY

Company: Kennebec Telephone Company

Study Year: 1997

Date Printed: 04/18/98

CM STUDY FACTORS

	IS-ER	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	2,540,512	63,941	2,741,915	5,346,368
CM FACTOR	0.475184	0.011960	0.512856	1.000000

CMM STUDY FACTORS	LDI ER	LDS ER	LDS RA	TOTAL
SLU TOLL MINUTES	2,540,512	63,941	2,741,915	5,346,368
AVERAGE ROUTE MILES	6.00	6.00	6.00	
MINUTE MILES	15,243,072	383,646	16,451,490	32,078,208
CMM FACTOR	0.475184	0.011960	0.512856	1.000000

TRAFFIC STUDY

Company: Kennebec Telephone Company

Study Year: 1997

Date Printed: 04/18/98

HOST REMOTE STUDY FACTOR (MOUM)

	IS	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	1,478,871	4,766	1,580,989	3,064,626
HOST REMOTE FACTOR	0.482562	0.001555	0.515883	1.000000

NEXT

DOCUMENT (S)

BEST IMAGE

POSSIBLE

TRAFFIC STUDY

Company Kennebec Telephone Company
Study Year 1997
Date Printed 04/18/98

Kennebec Usage Data

	CCS'S	SOURCE	MON TOTAL	TUE TOTAL	WED TOTAL	THUR TOTAL	FRI TOTAL	SAT TOTAL	SUN TOTAL	STUDY TOTAL
1	TSPS USE	003 TOTAL	182	69	65	129	64	94	83	696
2	CAMA USE	004 TOTAL	1 581	1 831	1 472	2 167	1 832	1 689	1 398	11970
3	ORIG 600	009 TOTAL	195	638	736	817	669	682	243	3980
4	ORIG EAS USE		0	0	0	0	0	0	0	0
5	LOCAL ORIG (IAO)	002 TOTAL	1 569	1 347	1 175	2 451	2 100	1 633	1 380	11664
6	LOCAL ORIG (Internet)	026 Total	1 403	646	808	1 383	1 399	719	536	6894
7	LOCAL ORIG (anonmnt)	001 Total	5	9	11	13	4	4	9	55
8	LOCAL ORIG (Tone)	100 Total	46	31	38	143	334	36	29	657
9	LOCAL ORIG (911)	052+054 TOT	1	0	0	0	0	0	2	3
10	TOTAL ORIG USE	[1 THRU 9]	4 992	4 571	4 305	7 103	6 411	4 857	3 680	35 919
11	TOLL COMP	021+022+027 TOT	2 211	2 172	1 956	2 674	2 422	2 029	1 726	15 190
12	TERM EAS USE		0	0	0	0	0	0	0	0
13	VERIFICATION	011 & 012 TOT	0	0	0	0	0	0	0	0
14	LOCAL TERM (IAO)	002 CUSE	548	1 324	1 155	2 422	2 081	1 610	1 357	11 497
15	TOTAL TERM USE	[11 THRU 15]	3 759	3 496	3 111	5 096	4 503	3 639	3 083	26 687
Presho										
16	TSPS USE	063 TOTAL	86	86	109	300	115	46	130	872
17	CAMA USE	064 TOTAL	2 890	3 073	3 079	4 226	3 477	2 495	3 163	22 403
18	ORIG EAS USE		0	0	0	0	0	0	0	0
19	LOCAL ORIG (IAO)	062 TOTAL	2 845	2 585	2 393	3 487	3 389	1 914	2 858	19 141
20	LOCAL ORIG (Internet)	046 TOTAL	389	551	439	336	270	356	363	2704
21	LOCAL ORIG (anonmnt)	061 Total	9	13	12	20	11	16	20	101
22	LOCAL ORIG (Tone)	200 Total	50	65	47	87	62	39	62	412
23	TOTAL ORIG USE	[17 THRU 23]	6 269	6 343	6 079	8 456	7 024	4 866	6 596	45 633
24	TOLL COMP	047+071+072+201	2 870	2 772	2 905	4 110	2 878	2 392	3 033	20 960
25	TERM EAS USE		0	0	0	0	0	0	0	0
26	VERIFICATION	013 TOT	0	0	0	0	0	0	0	0
27	LOCAL TERM (IAO)	062 CUSE	2 794	2 503	2 393	3 417	3 023	1 871	2 792	18 793
28	TOTAL TERM USE	[25 THRU 29]	5 664	5 275	5 298	7 527	5 901	4 263	5 825	39 753
PEG COUNT										
29	PERMANENT SIGNAL	PSIG	56	52	43	54	77	58	66	406
30	ABANDON PAR DIAL	PABN	341	471	353	529	511	370	424	2999
31	FALSE STARTS	FSTR	822	938	877	1 243	1 120	821	1 129	6950
32	TOTAL CALLS	TOTC	5 742	7 566	6 782	9 663	8 569	6 794	7 628	52 744
33	TOTAL ORIGINATING	23-20+21-22	5 205	7 047	6 215	8 895	7 883	6 285	6 857	48 587
Kennebec MINUTES										
34	TOTAL OFFICE USE	[10+15]/6	14 585	13 445	12 360	20 332	18 190	14 160	11 272	104 343
35	TOTAL TOLL USE	[14+23+11+13]/6	6 965	7 850	7 048	9 645	8 312	7 490	5 750	53 060
36	TOTAL LOCAL USE	[24-35]	7 620	5 595	5 312	10 687	9 878	6 670	5 522	51 283
37	% toll of total	35/34	0 477545	0 583860	0 570227	0 474375	0 456954	0 528955	0 510114	0 508615
38	% local of total	36/34	0 522455	0 416140	0 429773	0 525625	0 543046	0 471045	0 489886	0 491485
Presho MINUTES										
39	TOTAL OFFICE USE	[23+28]/6	19 888	19 363	18 962	26 638	21 542	15 215	20 702	142 310
40	TOTAL TOLL USE	[16+17+24+26]/6	9 743	8 885	10 155	14 393	10 783	8 222	10 543	73 725
41	TOTAL LOCAL USE	[39-40]	10 145	9 478	8 807	12 245	10 759	6 993	10 159	68 585
42	% toll of total	40/39	0 489893	0 510510	0 535545	0 540318	0 500557	0 540388	0 509274	0 518059
43	% local of total	41/39	0 510107	0 489490	0 464455	0 459682	0 499443	0 459612	0 490726	0 481941
TOTAL COMPANY MINUTES										
44	TOTAL OFFICE USE	[34+39]	34 473	32 808	31 322	46 970	39 732	29 375	31 974	246 653
45	TOTAL TOLL USE	[35+40]	16 708	17 735	17 203	24 038	19 095	15 712	16 293	126 785
46	TOTAL LOCAL USE	[36+41]	17 765	16 073	14 119	22 932	20 637	13 663	15 681	119 868
47	% toll of total	[45/44]	0 484669	0 520569	0 549231	0 511773	0 480595	0 534477	0 509570	0 514022
48	% local of total	[46/44]	0 515331	0 459431	0 450769	0 488227	0 519405	0 465123	0 490430	0 485978

LOOP WORKSHEET

Company Kennebec Telephone Company

YEAR 1997

PERIOD 1/1/97 - 12/31/97

MESSAGE TELEPHONE LOOPS:	Yr. End 1996	Yr. End 1997	AVG
1 Customer service loops	761	771	766
2 Company official loops	38	30	34
3 Concession service loops	12	12	12
4 Coin telephone (public) loops	7	0	4
5 Fixed mobile/BETRS/RRS service loops	0	0	0
6 All other joint message service loops **	12	42	27
7 Total service loops (1 thru 6)	830	855	843
8 Cost study loops (total less official)	792	825	809
LOOPS OTHER:			
9 Local exchange private line loops	5	5	5
10 State private line loops	17	19	18
11 Interstate private line loops	12	12	12
12 WATS/800 service loops	0	0	0
13 FX loops - closed end only	0	0	0
14 Limited pay toll stations Dedicated level 8/other toll message service	0	0	0
GRAND TOTAL:	864	891	878
15 Total all loops			

CIRCUIT TERMINATIONS AND MILES

Company Kennebec Telephone Company

Study Date 1/1/97 - 12/31/97

	Total Company	Joint Message	Interstate	Intrastate InterLata	IntraLata
CKT Terms	100	85	6		9
CKT Miles	17,926	4,513	12,806		607

Kennebec Telephone Co.
1997 Cost study

LOCAL EU BILLING DEVELOPMENT
BILLING EXCLUDING ACCESS LINE 55

5001.000	LOCAL SERVICE REV	\$198,696.00	
	OPTIONAL SERVICES	\$0.00	
		\$198,696.00	0.360260
	INTERSTATE TOLL REVENUE	\$86,352.00	0.156567
	INTRASTATE INTER-LATA TOLL REV	\$5,910.00	0.010716
	INTRASTATE INTRA-LATA TOLL REV	\$253,432.00	0.459503
	INTRASTATE INTRA-LATA PRIVATE LINE	\$7,145.00	0.012955
		\$352,839.00	
	TOTAL REV	\$551,535.00	1.000000

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

Company Kennebec Telephone Company
Study Year 1997

RELATIVE TOLL MESSAGES

INTERSTATE TOLL MESSAGES	66,556	0.217369
INTRASTATE INTER-LATA TOLL MESSAGES	27,072	0.088416
INTRASTATE INTRA-LATA TOLL MESSAGES	212,561	0.694215

TOTAL	306,189	1.000000
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South Dakota PUC Cost Study Sheet 'G' Line 43

RELATIVE USERS PERCENT

Split one third to each jurisdiction, interstate, intrastate and local
Per NECA cost issue 2.10 dated 5/97

South Dakota PUC Cost Study Sheet 'G' Line 44

CABS PERCENT

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

South Dakota PUC Cost Study Sheet 'G' Line 45

KENNEBEC TELEPHONE COMPANY
ACCOUNT 6720 DIRECT ASSIGNMENT

1997 cost study

	INTERSTATE	INTRASTATE	TOTAL
TELEC 1ST QTR	\$5,595.81	\$1,640.63	\$7,236.44
TELEC 2ND QTR	\$6,293.40	\$1,640.63	\$7,934.03
TELEC 3RD QTR	\$5,600.04	\$1,640.63	\$7,240.67
TELEC 4TH QTR	\$5,322.83	\$1,640.63	\$6,963.46
TOTAL	\$22,812.08	\$6,562.52	\$29,374.60

South Dakota PUC cost study sheet "V" Line 231

TC98-082	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Kennebec Telephone Company. (Staff: HB/KC) Kennebec Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.	04/29/98	05/15/98
TC98-083	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Western Telephone Company. (Staff: BK/KC) Western Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.	04/29/98	05/15/98
TC98-084	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Valley Telecom Cooperative Association and Valley Cable & Satellite Communications. (Staff: TS/KC) Valley Telecom Cooperative Association and Valley Cable & Satellite Communications filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Valley Cable & Satellite Communications joined LECA on March 25, 1998.	04/30/98	05/15/98
TC98-085	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Midstate Telephone Company and Heartland Communications, Inc. (Staff: HB/KC) Midstate Telephone Company and Heartland Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Heartland Communications, Inc. joined LECA on March 23, 1998.	04/30/98	05/15/98
TC98-086	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Sanborn Telephone Cooperative and SANCOM, Inc. (Staff: BK/TS) Sanborn Telephone Cooperative and SANCOM, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). SANCOM, Inc. joined LECA on February 26, 1998.	04/30/98	05/15/98
TC98-087	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Venture Communications, Inc. (Staff: TS/KC) Venture Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Venture Communications, Inc. joined LECA on April 17, 1998.	04/30/98	05/15/98
TC98-088	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Hanson Communications, Inc. d/b/a McCook Telecom. (Staff: HB/KC) Hanson Communications, Inc. d/b/a McCook Telecom filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Hanson Communications, Inc. d/b/a McCook Telecom joined LECA on February 23, 1998.	04/30/98	05/15/98
TC98-089	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Splitrock Properties, Inc. (Staff: BK/KC) Splitrock Properties, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Splitrock Properties, Inc. joined LECA on March 26, 1998.	04/30/98	05/15/98

PAGE 2 OF 3

South Dakota
Public Utilities Commission
State Capitol 500 E. Capitol
Pierre, SD 57501-5070
Phone: (605) 773-3705
Fax: (605) 773-3809

TELECOMMUNICATIONS SERVICE FILINGS

These are the telecommunications service filings that the Commission has received for the period of:

04/24/98 through 04/30/98

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five days of this filing.

DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE FILED	INTERVENTION DEADLINE
REQUEST FOR CERTIFICATE OF AUTHORITY			
TC98-076	Application by NXLD Company for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff: TS/CH) NXLD "proposes to provide 24-hour intrastate interexchange telecommunications services to and from all points within the state. Subject to demand and overall economic circumstances, NXLD may subsequently offer additional services."	04/27/98	05/15/98
TC98-077	Application by Elias Ventures, Inc. d/b/a American Freeway100 for a Certificate of Authority to operate as a telecommunications company within the state of South Dakota. (Staff: TS/CH) "American Freeway100 offers direct dialed (1+) service, inbound toll-free number service, travel card and prepaid calling card services."	04/27/98	05/15/98
NONCOMPETITIVE TELECOMMUNICATIONS FILINGS			
TC98-078	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Intrastate Telephone Company. (Staff: HB/KC) Intrastate Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Intrastate Telephone Company joined LECA on March 3, 1998.	04/27/98	05/15/98
TC98-079	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Stateline Telecommunications, Inc. (Staff: BK/KC) Stateline Telecommunications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Stateline Telecommunications, Inc. joined LECA on April 17, 1998.	04/27/98	05/15/98
TC98-081	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Bridgewater-Canistota Independent Telephone Company. (Staff: TS/KC) Bridgewater-Canistota Independent Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Bridgewater-Canistota Independent Telephone Company joined LECA on April 7, 1998.	04/29/98	05/15/98

PAGE 1 OF 3

TC98-090	In The Matter Of The Establishment Of Switched Access Rates For The Local Exchange Carrier Association (LECA) (Staff: HB/KC) On behalf of its member companies, LECA submitted revised tariff pages implementing the cost study revenue requirement that was filed by each member company.	04/30/98	05/15/98
TC98-091	In The Matter Of The Establishment Of Switched Access Revenue Requirement For James Valley Cooperative Telephone Company and Accent Communications, Inc. (Staff: TS/KC) James Valley Cooperative Telephone Company and Accent Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Accent Communications, Inc. joined LECA on March 10, 1998.	04/30/98	05/15/98
TC98-092	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Stockholm-Strandburg Telephone Co. (Staff: HB/KC) Stockholm-Strandburg Telephone Co. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.	04/30/98	05/15/98
TC98-093	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Roberts County Telephone Cooperative Association and RC Communications, Inc. (Staff: BK/KC) Roberts County Telephone Cooperative Association and RC Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). RC Communications, Inc. joined LECA on April 14, 1998.	04/30/98	05/15/98
FORMAL COMPLAINT FILED			
TC98-090	Don Hertz vs AT&T Communications of the Midwest, Inc. (Staff: LH/KC) To get Mr. Hertz back as a long distance customer AT&T promised a per minute rate of 10 cents and a \$50.00 check. The January bill from AT&T was not at the promised 10 cents per minute. AT&T informed Mr. Hertz to contact the "Resolution Office". Mr. Hertz has never heard from it. The February billing from AT&T was still not at the promised 10 cent per minute rate. Mr. Hertz is now with another carrier. Mr. Hertz requests that the Commission require AT&T to charge me the 10 cent a minute that they told me I would be paying if I switched back to AT&T.	04/23/98	NA

Important Notice: The Commission is compiling a list of internet addresses. If you have an internet address please notify the Commission by E-mailing it to Terry Norum at: terryn@puc.state.sd.us Faxing the address to the Commission at: 605-773-3800.

TC98-082

Herlan, RECEIVED

MAY 11 1998

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Please Recheck
5 of the Kennebec
support package.

Sorry for the confusion.

Replaced World Aerial

TELEC CONSULTING
RESOURCES

TC 98-082

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

Cornhusker Plaza
301 South 13th Street, Suite 401
Lincoln, NE 68508
(402) 441-4315
FAX (402) 441-4317

May 26, 1998

Mr. William Bullard Jr.
Executive Director
South Dakota PUC
State Capitol
Pierre, SD 57501-5070

RECEIVED

MAY 27 1998

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Dear Bill:

Please find enclosed a revised Kennebec Telephone Company 1997 intrastate switched access cost development package and Kennebec's individual switched access rates developed in accordance with South Dakota Switched Access Rules 20:10:27.28,29. This revised cost study replaces the study filed on April 24, 1998. This update is the result of adjustment to traffic factors. A revised attachment A is provided in lieu of tariff sheets.

If you have any questions concerning this matter Please call on (402) 398-0062.

Sincerely,


Ron Phillips

TELEC Consulting Resources, Inc.

Encl.

ATTACHMENT A
Revised 5/26/98
TARIFF SHEET

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

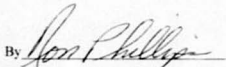
If Kennebec were to develop and adopt a switched access tariff using its own revenue requirements as determined by the PUC program, the resulting rates would be as follows:

Switched Access Rates per minute (RPM)¹

	Carrier Common Line	Local Switching	Local Transport
Originating RPM	\$0.035134	\$0.011270	\$0.020333
Terminating RPM	\$0.049872	\$0.016031	\$0.020333

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

By:



TELEC Consulting Resource, Inc.

For: Kennebec Telephone Company

INTERSTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

DATE: 05/26/98

COMPANY: KENNEBEC TELEPHONE COMPANY

YEAR: 1997

		Revenue Requirement	Originating MOU	Terminating MOU	Total MOU	Originating Rate	Terminating Rate
1	Carrier Common Line	\$101,416	1,448,638	1,012,980	2,461,618	\$0.035134	\$0.049872
2	Local Switching *	\$32,767	1,466,556	1,012,980	2,479,536	\$0.011270	\$0.016031
3	Local Transport	\$50,417	1,466,556	1,012,980	2,479,536	\$0.020333	\$0.020333
4	Total	\$184,600				\$0.066737	\$0.086237

* INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT

TRAFFIC STUDY

Company: Kennebec Telephone Company

Study Year: 1997

Date Printed: 05/22/98

FACTORS	IS	IS-RA	ST-ER	ST-RA	LOCAL
DEM	0.260133	X	0.006547	0.247342	0.485978
SPF	0.250000	X	0.006447	0.243553	0.500000
WEIGHTED DEM	0.780399	X	0.001795	0.067806	0.150000
CONVERSATION MINUTES	0.506073	X	0.012737	0.481190	X
CONVERSATION MINUTE MILES	0.506073	X	0.012737	0.481190	X
HOST REMOTE	0.482562	X	0.001555	0.515883	X

TRAFFIC STUDY

Company: Kennebec Telephone Company

Study Year: 1997

Date Printed: 05/22/98

Unweighted DEM [SLU] DEVELOPMENT (Minutes of use)

	IS-ER	IS-RA	ST-ER	ST-RA	EXCHANGE	TOTAL	TOTAL TOLL
FGC & D	1,783,441	2,512	68,417	2,239,532	5,078,403	9,172,305	
FGA, FGB, & INT80	932,396	0	0	345,155	0	1,277,551	
SLU MOU	2,715,837	2,512	68,417	2,584,687	5,078,403	10,449,856	5,371,453
SLU	0.259893	0.000240	0.006547	0.247342	0.485978	1.000000	

TRAFFIC STUDY

Company: Kennebec Telephone Company
Study Year: 1997

SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF) 1981
Company Kennebec Telephone Company
DATE PRINTED 05/22/98

1	INTERSTATE	0.303404
2	INTRASTATE	0.250000

3	TOLL	0.553404
4	LOCAL	0.446596

PHASED INTERSTATE SUBSCRIBER PLANT FACTOR (SPF) TO 25%
PART 36 154

		FROZEN	X	+	INTERSTA SPF	LOCAL SPF	
5	1986	0.303404	0.875000	0.031250	0.296729		1986
6	1987	0.303404	0.750000	0.062500	0.290053	0.459947	1987
7	1988	0.303404	0.625000	0.093750	0.283378	0.466622	1988
8	1989	0.303404	0.500000	0.125000	0.276702	0.473298	1989
9	1990	0.303404	0.375000	0.156250	0.270027	0.479973	1990
10	1991	0.303404	0.250000	0.187500	0.263351	0.486649	1991
	1992	0.303404	0.125000	0.218750	0.256676	0.483324	1992
11	1993 AND AFTER				0.250000	0.500000	1993

SINCE THE INTRASTATE TOLL SPF IS FROZEN BASED ON 1981,
THE SHIFT IS TO OR FROM LOCAL.

		FROZEN STATE
ST-ER	SLU MIN 68417	% TOTAL 0.025788
ST-RA	2584687	0.974212
	-----	-----
	2653104	1.000000
		0.250000
LOCAL		0.500000

TRAFFIC STUDY

Company: Kennebec Telephone Company
 Study Year: 1997
 Date Printed:

05/22/98

PHASED DEM FACTORS
 INTERSTATE

PART 36 125 (f)

INTERSTATE
 UNWEIGHTED
 DEM
 ER 0.259893
 RA 0.000240
 TOTAL 0.260133

WIEGHTING FACTOR

3

LDI DEM 0.780399

INTRASTATE

ER 0.006547
 RA 0.247342
 TOTAL 0.253889

WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	WEIGHTED DEM
2.000000	0.013094	0.075787	0.001795
2.000000	0.494684	0.974213	0.067806
	0.507778	1.000000	0.069601

TOTAL INTERSTATE
 TOTAL LDS ER
 TOTAL LDS RA

0.780399
 0.001795
 0.067806

TOTAL WEIGHTED DEM

0.850000

WEIGHTED DEM FOR COST STUDY
 TOTAL INTERSTATE

TOTAL LDS ER
 TOTAL LDS RA
 LOCAL

0.780399
 0.001795
 0.067806
 0.150000

TOTAL

1.000000

* 85% maximum intrastate plus interstate

TRAFFIC STUDY

Company: Kennebec Telephone Company

Study Year: 1997

Date Printed: 05/22/98

CM STUDY FACTORS

	IS-ER	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	2,718,349	68,417	2,584,687	5,371,453
CM FACTOR	0.506073	0.012737	0.481190	1.000000

CMM STUDY FACTORS

	LDI ER	LDS ER	LDS RA	TOTAL
SLU TOLL MINUTES	2,718,349	68,417	2,584,687	5,371,453
AVERAGE ROUTE MILES	6.00	6.00	6.00	
MINUTE MILES	16,310,094	410,502	15,508,122	32,228,718
CMM FACTOR	0.506073	0.012737	0.481190	1.000000

TRAFFIC STUDY

Company: Kennebec Telephone Company

Study Year: 1997

Date Printed: 05/22/98

HOST REMOTE STUDY FACTOR (MCI 'M)

	IS	ST-ER	ST-RA	TOTAL
SLU TOLL MINUTES	1,478,871	4,766	1,580,989	3,064,626
HOST REMOTE FACTOR	0.482562	0.001555	0.515883	1.000000

COMPANY KENNEDIEC TELEPHONE CO
STUDY YEAR 1997

ACCESS MINUTES													Total usage
CATEGORY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
All POCO Carriers (except US West & Express)													
1 INTERSTATE	144,485	155,646	138,966	118,818	121,385	113,762	120,585	137,487	159,777	148,900	148,725	158,211	1,668,787
2 INTRASTATE	937	2,692	856	4,415	4,433	4,139	4,764	7,127	7,616	8,724	8,439	9,298	63,841
3 INTERSTATE	911	0	0	0	0	0	1	10	0	0	0	0	922
4 INTRASTATE	19,869	28,251	18,971	38,144	40	41,757	41,665	41,072	48,114	39,897	38,956	43,093	470,359
US WEST													
5 INTERSTATE	100,992	112,008	84	20	53	118	66	106	69	41	163	999	1,000
6 INTRASTATE	89,429	37,866	89,429	89,429	89,429	89,582	89,582	81,335	84,260	79,721	79,225	87,599	1,078,000
EXPRESS													
7 INTERSTATE	62,251	60,239	58,341	50,544	55,617	51,542	51,532	56,690	53,365	49,022	47,621	52,279	648,153
8 INTRASTATE	14,790	87,793	76,084	56,636	61,956	77,384	72,260	73,050	77,895	71,897	65,802	69,651	871,398
POCO FOR INTERNET RPO													
9 INTERSTATE	22,531	12,888	10,782	27,677	16,829	52,665	19,765	35,020	37,927	25,234	25,770	35,417	392,375
10 INTRASTATE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS													
11 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
12 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
13 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
14 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
15 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
16 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
17 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
18 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
19 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
20 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
21 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
22 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
23 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
24 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
25 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
26 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
27 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
28 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
29 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
30 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
31 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
32 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
33 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
34 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
35 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
36 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
37 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
38 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
39 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
40 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
41 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
42 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
43 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
44 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
45 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
46 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
47 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
48 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
49 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
50 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
51 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
52 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
53 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
54 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
55 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
56 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
57 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
58 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
59 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
60 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
61 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
62 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
63 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
64 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
65 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
66 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
67 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
68 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
69 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
70 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
71 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
72 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345
73 TOTALS	220,295	243,584	213,274	173,480	189,431	181,307	182,943	210,682	237,771	221,840	215,602	228,226	2,718,345

% of total usage
Total office usage [34,025] 10,449,656
Local usage [34,154] 5,078,602

TRAFFIC STUDY

Company Kennebec Telephone Company
Study Year 1997
Date Print 04/18/98

Kennebec Usage Data

		SOURCE	MON TOTAL	TUE TOTAL	WED TOTAL	THUR TOTAL	FRI TOTAL	SAT TOTAL	SUN TOTAL	STUDY TOTAL
1	TSFS USE	003 TOTAL	192	69	65	129	64	94	83	696
2	CAMA USE	004 TOTAL	1,541	1,531	1,472	2,167	1,832	1,689	1,398	11,970
3	ORIG 800	009 TOTAL	195	538	736	817	569	682	243	3,980
4	ORIG EAS USE	0	0	0	0	0	0	0	0	0
5	LOCAL ORIG (AO)	002 TOTAL	1,569	1,347	1,175	2,451	2,109	1,633	1,380	11,664
6	LOCAL ORIG (Internet)	026 Total	1,403	646	808	1,383	1,399	719	536	6,894
7	LOCAL ORIG (anoncmnt)	001 Total	5	9	11	13	4	4	9	55
8	LOCAL ORIG (Tone)	100 Total	46	31	38	143	334	36	29	657
9	TOTAL ORIG (911)	052+054 TOT	1	0	0	0	0	0	2	3
10	TOTAL ORIG USE	[1 THRU 9]	4,992	4,571	4,305	7,103	6,411	4,857	3,680	35,919
11	TOLL COMP	021+022+027 TOT	2,211	2,172	1,956	2,674	2,422	2,029	1,726	15,190
12	TERM EAS USE	0	0	0	0	0	0	0	0	0
13	VERIFICATION	011 & 012 TOT	0	0	0	0	0	0	0	0
14	LOCAL TERM (AO)	002 CUSE	1,548	1,324	1,155	2,422	2,081	1,610	1,357	11,497
15	TOTAL TERM USE	[11 THRU 15]	3,759	3,496	3,111	5,096	4,503	3,639	3,083	26,687
Presho										
16	TSFS USE	063 TOTAL	86	86	109	300	115	46	130	872
17	CAMA USE	064 TOTAL	2,890	3,073	3,079	4,226	3,477	2,495	3,163	22,403
18	ORIG EAS USE	0	0	0	0	0	0	0	0	0
19	LOCAL ORIG (AO)	062 TOTAL	2,845	2,555	2,393	3,487	3,089	1,914	2,858	19,141
20	LOCAL ORIG (Internet)	046 Total	389	551	439	336	270	536	363	2,704
21	LOCAL ORIG (anoncmnt)	061 Total	9	13	12	20	11	16	20	101
22	LOCAL ORIG (Tone)	200 Total	50	65	47	87	62	39	62	412
23	TOTAL ORIG USE	[17 THRU 23]	6,269	6,343	6,079	8,456	7,024	4,866	6,596	45,633
24	TOLL COMP	047+071+072+201	2,870	2,772	2,905	4,110	2,878	2,392	3,033	20,960
25	TERM EAS USE	0	0	0	0	0	0	0	0	0
26	VERIFICATION	013 TOT	0	0	0	0	0	0	0	0
27	LOCAL TERM (AO)	062 CUSE	2,794	2,503	2,393	3,417	3,023	1,871	2,792	18,793
28	TOTAL TERM USE	[25 THRU 29]	5,664	5,275	5,298	7,527	5,901	4,263	5,825	39,753
PEG COUNT										
29	PERMANENT SIGNAL	PSIG	56	52	43	54	77	58	66	406
30	ABANDON PAR DIAL	PABN	341	471	353	529	511	370	424	2,999
31	FALSE STARTS	FSTR	822	938	877	1,243	1,120	821	1,129	6,950
32	TOTAL CALLS	TOTC	5,742	7,566	6,782	9,663	8,569	6,794	7,628	52,744
33	TOTAL ORIGINATING	23.20+21.22	5,205	7,047	6,215	8,895	7,883	6,285	6,857	48,587
Kennebec MINUTES										
34	TOTAL OFFICE USE	[10+15] 6	14,585	13,445	12,360	20,332	18,190	14,160	11,272	104,341
35	TOTAL TOLL USE	[1+2+3+11+13] 6	0,965	7,850	7,048	9,645	8,312	7,490	5,750	53,060
36	TOTAL LOCAL USE	[34-35]	7,620	5,595	5,312	10,687	9,778	6,670	5,522	51,283
37	% toll of total	35/34	0.477445	0.583860	0.510227	0.474375	0.452655	0.510114	0.508515	
38	% exch of total	36/34	0.522455	0.416140	0.429773	0.525625	0.543046	0.471045	0.489886	0.491485
Presho MINUTES										
39	TOTAL OFFICE USE	[23+28] 6	19,888	19,363	18,962	26,638	21,542	15,315	20,702	142,310
40	TOTAL TOLL USE	[16+17+24+26] 6	9,743	9,885	10,155	14,393	10,783	8,222	10,543	73,725
41	TOTAL LOCAL USE	[39-40]	10,145	9,478	8,807	12,245	10,759	6,993	10,159	68,885
42	% toll of total	40-39	0.484669	0.510510	0.535545	0.540318	0.500567	0.540388	0.509274	0.518059
43	% exch of total	41-39	0.510107	0.489490	0.464455	0.459682	0.499443	0.459612	0.490726	0.481941
TOTAL COMPANY MINUTES										
44	TOTAL OFFICE USE	[34+39]	34,473	32,808	31,322	46,970	39,732	29,375	31,974	246,653
45	TOTAL TOLL USE	[35+40]	10,708	17,735	17,203	24,038	19,095	15,712	16,293	126,785
46	TOTAL LOCAL USE	[36+41]	17,765	15,073	14,119	22,932	20,637	13,663	16,681	115,668
47	% toll of total	45+44	0.484669	0.540569	0.549231	0.511773	0.480595	0.534877	0.509570	0.514022
48	% exch of total	46+44	0.515331	0.459431	0.450759	0.488227	0.519405	0.465123	0.490430	0.485978

Sheet 19
ENDING DECEMBER 31, 1992

22-May-98

09:09:44 AM

Kanawha Telephone Company

INTERSTADION													
	TOTAL COMPANY	Source Allocator (C)	Interstate and Other (D)	Message Telephone Service				Private Line				TOTAL INTRA-STATE	
				Inter-LATA (E)	Inter-LATA (F)	Inter-LATA (G)	Inter-LATA (H)	Inter-LATA (I)	Inter-LATA (J)				
13	State Income Tax Rate	0.00%	—	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	23.77%	—	23.77%	23.77%	23.77%	23.77%	23.77%	23.77%	23.77%	23.77%	23.77%	
15	Gross Receipt Tax Rate	3.00%	—	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
17	Net Revenue												
18	State Income Tax	\$1,032,867	0.00%	\$1,434,951	\$4,491	\$117,332	\$0	\$32,242	\$356,067			\$356,067	
19	Federal Income Tax	237,770	23.77%	237,770	237,770	237,770	237,770	237,770	237,770			237,770	
20	Gross Receipt Tax	\$183,297	3.00%	\$149,490	\$449	\$117,332	\$0	\$32,242	\$356,067			\$356,067	
21	Net Revenue												
22	Return on Rate Base												
23	AFUDC	0	0	0	0	0	0	0	0	0	0	0	
24	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
25	Net Return												
26	After Tax Income	\$183,297	0	\$149,490	\$449	\$117,332	\$0	\$32,242	\$356,067			\$356,067	
27	State Income Tax	0	0	0	0	0	0	0	0	0	0	0	
28	Federal Income Tax	117,332	23.77%	92,177	92,177	92,177	92,177	92,177	92,177			92,177	
29	Gross Receipt Tax	0	0	0	0	0	0	0	0	0	0	0	
30	Net Revenue												
31	Capital Lease Expense	0	0	0	0	0	0	0	0	0	0	0	
32	Capitalized Payroll Items	0	0	0	0	0	0	0	0	0	0	0	
33	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
34	Other Income Adjustments	0	0	0	0	0	0	0	0	0	0	0	
35	Net Revenue												
36	After Tax Income	\$11,547	0	\$5,313	\$140	\$12,626	\$0	\$1,268	\$14,224			\$14,224	
37	State Income Tax	0	0	0	0	0	0	0	0	0	0	0	
38	Federal Income Tax	22,310	23.77%	17,871	17,871	17,871	17,871	17,871	17,871			17,871	
39	Gross Receipt Tax	0	0	0	0	0	0	0	0	0	0	0	
40	Net Revenue												
41	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
42	Net Revenue												
43	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
44	Net Revenue												
45	Gross Receipt Tax	\$1,032,867	0.00%	\$786,164	\$1,171	\$239,957	\$0	\$117,332	\$258,724			\$258,724	
46	Federal Income Tax	237,770	23.77%	237,770	237,770	237,770	237,770	237,770	237,770			237,770	
47	Gross Receipt Tax	\$183,297	3.00%	\$149,490	\$449	\$117,332	\$0	\$32,243	\$158,967			\$158,967	
	Net Revenue												
	After Tax Income	\$183,297	0	\$149,490	\$449	\$117,332	\$0	\$32,243	\$158,967			\$158,967	
	State Income Tax	0	0	0	0	0	0	0	0	0	0	0	
	Federal Income Tax	117,332	23.77%	92,177	92,177	92,177	92,177	92,177	92,177			92,177	
	Gross Receipt Tax	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
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	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
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	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
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	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
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	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
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	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
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	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
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	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue												
	Other Return Adjustments	0	0	0	0	0	0	0	0	0	0	0	
	Net Revenue</												

Sheet "C"
ENDING DECEMBER 31, 1992

22 May 98

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Kendall TelePhone Company

	TOTAL COMPANY	Source/ Account	Message Telephone Service				Payable Line		TOTAL INTRASTATE
			INTRASTATE (E)	INTRASTATE (F)	INTRASTATE (G)	INTRASTATE (H)	INTRASTATE (I)	INTRASTATE (J)	
..... FCC PART 36									
..... Intrastate Economy									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
13 Land and Support Investment	\$504,481	D33	\$396,865	\$2,512	\$18,883	\$0	\$10,421	\$0	\$107,816 O.K.
14 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
15 COE Switching Equipment	\$68,871	D68	\$45,413	1,631	\$1,427	\$0	\$0	\$0	\$21,830 O.K.
16 COE Transmission Equipment	\$45,110	D65	\$31,545	3,649	\$4,396	\$0	\$0	\$0	\$9,865 O.K.
17 COE Transmission Equipment	\$0	D65	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
18 COE Transmission Equipment	\$0	D65	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
19 COE Transmission Equipment	\$0	D65	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
20 COE Transmission Equipment	\$1,373,881	D64	\$1,337,157	\$5,460	\$207,523	\$0	\$24,320	\$0	\$236,824 O.K.
21 COE Transmission Equipment	\$0	D64	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
22 COE Transmission Equipment	\$1,709,546	D137	\$1,386,978	9,809	\$372,837	\$0	\$39,367	\$0	\$292,600 O.K.
23 Total COE 107 CAUSE	\$3,083,227		\$2,424,736	\$15,349	\$579,855	\$0	\$63,688	\$0	\$668,891 O.K.
24 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
25 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
26 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
28 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
29 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
30 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
31 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
32 Total Tele. Pk. in Service	\$3,587,528		\$2,820,801	\$17,891	\$674,737	\$0	\$74,109	\$0	\$196,727 O.K.
33 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
35 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
36 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
37 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
38 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
39 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
40 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
41 Total Other Tel. Pk.	\$19,879		\$15,631	\$0	\$3,739	\$0	\$0	\$0	\$4,248 O.K.
42 TOTAL TELEPHONE PLANT	\$1,607,287		\$1,236,432	\$17,890	\$678,476	\$0	\$74,120	\$0	\$1,248,895 O.K.

22-May-99

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Kennebec Telephone Company

***** FCC PART 36 *****		Investment Summary		Message Telephone Service					Private Line	
TOTAL COMPANY	Source/Associate	Interstate	Source/Associate	Interstate	Interstate	Interstate	Interstate	Interstate	Interstate	TOTAL INTRASTATE
(B)	(A)	(D)	(C)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
96 Other Assets, Net	0	0	0	0	0	0	0	0	0	0
97 Other Liabilities, Net	(1,755,365)	(1,755,365)	(1,755,365)	(9,665)	(355,875)	0	0	0	0	0
98 Accum. Dep. Taxes, Net	188,960	188,960	188,960	0	0	0	0	0	0	(415,154)
99 Other Assets, Net	54	54	54	0	0	0	0	0	0	(20,000)
00 Other Liabilities, Net	0	0	0	0	0	0	0	0	0	0
01 TOTAL NET PLANT	\$ 715,331	\$ 1,470,566	\$ 1,470,566	\$ 783	\$ 394,483	\$ 0	\$ 0	\$ 0	\$ 0	\$ 332,465
02 Materials and Supplies	72,182	417	54,363	417	15,749	0	0	0	0	1,605
03 Fuel for Rank Stock	0	0	0	0	0	0	0	0	0	0
04 Rank for Rank Stock	27	13,97	13,97	22	7,91	0	0	0	0	430
05 Rank for Rank Stock	0	0	0	0	0	0	0	0	0	0
06 Equal Access Investment	0	0	0	0	0	0	0	0	0	7,773
07 Other Assets, Net	0	0	0	0	0	0	0	0	0	0
08 TOTAL NET INVESTMENT	\$ 1,102,987	\$ 1,484,801	\$ 1,484,801	\$ 9,843	\$ 417,333	\$ 0	\$ 0	\$ 0	\$ 0	\$ 338,097

[illegible]

Sheet 32
ENDING DECEMBER 31, 1982

22 May-88

08 09 44 AM

Kennett Telephone Company

***** FCC PART 38 ***** Plant Investment Detail										
		TOTAL COMPANY (B)	Source/ Allocation (C)	Intrastate and Other (D)	Message Telephone Service				Private Line	TOTAL INTRASTATE (I)
		(A)			Inter-LATA (E)	Inter-LATA (F)	Inter-LATA (G)	Inter-LATA (H)		
63	CAT 3 Local Sw. Allocable	\$308,871	G15	\$845,613	\$1,631	\$61,627	\$0	\$0	\$0	
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	
66	Total CAT 3	\$308,871		\$845,613	\$1,631	\$61,627	\$0	\$0	\$0	
67	Total COE Sw. CAT 3	\$308,871		\$845,613	\$1,631	\$61,627	\$0	\$0	\$0	
68	Total COE Sw. CAT 3	0		0	0	0	0	0	0	
69	Total COE Sw. CAT 3	0		0	0	0	0	0	0	
70	COE TRANSMISSION	0		0	0	0	0	0	0	
71	COE TRANSMISSION	0		0	0	0	0	0	0	
72	CAT 4 13 Exchange Sw.	\$0	123	\$0	\$0	\$0	\$0	\$0	\$0	
73	CAT 4 13 Exchange Sw.	0	012	0	0	0	0	0	0	
74	CAT 4 13 Exch. Ls. Message	244,816	F18	183,010	1,571	58,626	0	5,440	61,204	
75	CAT 4 13 Exch. Ls. Local	10,382	012	5,144	0	0	0	0	0	
76	CAT 4 13 Direct	178,247	018	90,290	2,271	83,771	0	13,871	88,041	
77	CAT 4 23 Message	31,455	F24	12,562	0	0	0	0	12,562	
78	CAT 4 23 Message	0	012	0	0	0	0	0	0	
79	CAT 4 23 Direct	0	029	0	0	0	0	0	0	
80	CAT 4 23 Direct	0	012	0	0	0	0	0	0	
81	CAT 4 23 Direct	0	V01	0	0	0	0	0	0	
82	CAT 4 23 Direct	0	012	0	0	0	0	0	0	
83	CAT 4 23 Direct	0	012	0	0	0	0	0	0	
84	Total COE CAT 4	\$408,193		\$297,543	\$3,848	\$145,396	\$0	\$24,320	\$177,565	
85	Total COE CAT 4	\$408,193		\$297,543	\$3,848	\$145,396	\$0	\$24,320	\$177,565	
86	INFORMATION ORIGINATOR/TERMINATION	0		0	0	0	0	0	0	
87	CAT 1 Other OT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	
88	CAT 1 Other OT Equipment	0	013	0	0	0	0	0	0	
89	CAT 1 Complete Pay Phones	0	V70	0	0	0	0	0	0	
90	CAT 1 CP Equipment	0		0	0	0	0	0	0	
91	Total OT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
92	Total OT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
93	Total OT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
94	Total OT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
95	Total OT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
96	Total OT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	

Sheet "E"
ENDING DECEMBER 31, 1992

23 May 93

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Kennel: Telephone Company

	***** FCC PART 36 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Intrastate					TOTAL INTRASTATE
				Intrastate and Other	Message Telephone Service				
					Intrastate (E)	Intrastate (F)	Intrastate (G)	Private Line Intrastate (H)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM DEPRECIATION, TVIS									
14 Support Assets	\$248,911	H13	\$194,142	\$1,229	\$48,439	\$0	\$5,101	\$0	\$52,769
15 Support Assets	281,469	H13	243,296	0	17,179	0	0	0	18,110
16 COE Operator	0	H16	0	0	0	0	0	0	0
17 COE Transmission	289,798	H20	181,596	2,397	90,564	0	15,149	0	108,110
18 COE Transmission	0	H20	0	0	0	0	0	0	0
19 Cable and Wire Facilities	861,873	H31	728,846	5,589	211,143	0	22,295	0	239,027
20 Other Plant	0	V135	0	0	0	0	0	0	0
21 Total Accum. Depr. TVIS	\$1,765,566		\$1,347,852	\$9,685	\$365,875	\$0	\$42,544	\$0	\$418,104
23 ACCUM AMORTIZATION									
24 Support Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Support Assets	0	H40	0	0	0	0	0	0	0
26 Accum. Amort. Tangible Inv.	0	H41	0	0	0	0	0	0	0
27 Accum. Amort. Other	0	V138	0	0	0	0	0	0	0
28 Total Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
29 Total Accum. Depr./Amort.	\$1,765,566		\$1,347,852	\$9,685	\$365,875	\$0	\$42,544	\$0	\$418,104
36 ACCUM DEF. INC. TAXES, NET									
37 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Support Assets	0	H16	0	0	0	0	0	0	0
39 COE Operator	0	H19	0	0	0	0	0	0	0
40 COE Operator	0	H20	0	0	0	0	0	0	0
41 COE Transmission	0	H20	0	0	0	0	0	0	0
42 COE Transmission	0	H20	0	0	0	0	0	0	0
43 Cable and Wire Fac.	88,400	H45	68,013	423	18,138	0	1,926	0	20,387
44 Unallocated	0		0	0	0	0	0	0	0
45 Total Accum. Def. Inc. Taxes	\$88,400		\$68,013	\$423	\$18,138	\$0	\$1,926	\$0	\$20,387

Sheet "1"
ENDING DECEMBER 31, 1992

22 May 93

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Kendall Telephone Company

***** FCC PART 36 *****
Functional Distribution
of Selected Investments

Private Line

(A)	TOTAL COMPANY (B)	Short Use Message (C)	Interstate			Intrastate			Extended Area Service (N)	Other (I)	
			Inter-LATA (D)	Inter-LATA (E)	Inter-LATA (F)	Inter-LATA (G)	Inter-LATA (H)	Inter-LATA (J)			
12 TRANS. COT EQUIPMENT											
13 Working Lines	844	809	12	0	0	18	0	0	0	0	O.K.
14 Avg. Cost per Line	302.62	302.62	352.62	352.62	352.62	352.62	352.62	352.62	352.62	352.62	
15 CAT 4 1/2 Euth. in Invest.	\$255,408	\$244,916	\$1,831	\$0	\$0	\$1,447	\$0	\$0	\$0	\$1,513	
16 Circuit Terminations	100	85	6	0	0	9	0	0	0	0	O.K.
17 Avg. Cost per Termination	2,097.02	2,097.02	2,097.02	2,097.02	2,097.02	2,097.02	2,097.02	2,097.02	2,097.02	2,097.02	
18 CAT 4 2/3 Other IX	\$209,702	\$178,247	\$12,952	\$0	\$0	\$18,873	\$0	\$0	\$0	\$0	
19 C&W INVESTMENT											
20 Working Lines	844	809	12	0	0	18	0	0	0	0	
21 Loop Factor	1,000,000	0,848,531	0,014,210	0,000,000	0,000,000	0,021,327	0,000,000	0,000,000	0,000,000	0,000,000	
22 CAT 1 Exchange C&W	\$1,416,203	\$1,414,988	\$20,880	\$0	\$0	\$31,453	\$0	\$0	\$0	\$3,745	O.K.
23 Equipment IX Circuit Mins	17,326	4,513	12,806	0	0	382	0	0	0	0	O.K.
24 2 Cox Miles Factor	1,000,000	0,25,757	0,714,881	0,000,000	0,000,000	0,033,861	0,000,000	0,000,000	0,000,000	0,000,000	
25 CAT 3 Interexch. C&W	\$232,843	\$58,020	\$166,339	\$0	\$0	\$7,584	\$0	\$0	\$0	\$0	

	Internal Allocation Factors		TOTAL COMPANY	Source Allocation	Intrastate and Other		Message Telephone Service		Private Line		TOTAL INTRASTATE
	(A)	(B)			(C)	(D)	(E)	(F)	(G)	(H)	
13 Support Assets		1.000000	0.21		0.76224	0.00000	0.004979	0.18450	0.00000	0.020658	0.21716
14 Land and Support Assets		1.000000	0.23		0.76224	0.00000	0.004979	0.18450	0.00000	0.020658	0.21716
15 CSE Operator		0.000000	0.00		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
16 CSE Tandem Switching		0.000000	0.43		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
17 CSE Tandem Switching		0.000000	0.43		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
18 CSE Tandem Switching		1.000000	0.00		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
19 CSE Total Switching		1.000000	0.00		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
20 CSE Transmission		1.000000	0.18		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
21 Total CSE		1.000000	0.00		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
22 Info Org Term CAT 1		0.000000	0.00		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
23 Info Org Term CAT 2		0.000000	0.00		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
24 Info Org Term CAT 3		0.000000	0.00		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
25 Total CAT		0.000000	0.00		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
26 CAVP CAT 1		1.000000	0.18		0.76224	0.00000	0.004979	0.18450	0.00000	0.020658	0.21716
27 CAVP CAT 2		0.000000	0.12		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
28 CAVP CAT 3		0.000000	0.12		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
29 CAVP CAT 4		0.000000	0.12		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
30 CAVP CAT 5		1.000000	0.13		0.755239	0.00000	0.005775	0.21812	0.00000	0.027035	0.24091
31 Total CAVP		1.000000	0.00		0.76224	0.00000	0.004979	0.18450	0.00000	0.020658	0.21716
32 Total Equipment		1.000000	0.23		0.76224	0.00000	0.004979	0.18450	0.00000	0.020658	0.21716
33 TPLS		1.000000	0.18		0.76224	0.00000	0.004979	0.18450	0.00000	0.020658	0.21716
34 TPLS, excl. Asst. No. 2960		1.000000	0.18		0.76224	0.00000	0.004979	0.18450	0.00000	0.020658	0.21716
35 Pst. Held. Ex. Use		0.000000	0.21		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
36 Pst. Held. Ex. Use		0.000000	0.21		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
37 Total People Assets		0.000000	0.00		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
38 Total People Assets		0.000000	0.00		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
39 Long-term PUC		1.000000	0.00		0.76224	0.00000	0.004979	0.18450	0.00000	0.020658	0.21716
40 Net Telephone Plant		1.000000	0.00		0.76224	0.00000	0.004979	0.18450	0.00000	0.020658	0.21716
41 Net Telephone Plant		1.000000	0.00		0.76224	0.00000	0.004979	0.18450	0.00000	0.020658	0.21716
42 Net Telephone Plant		1.000000	0.00		0.76224	0.00000	0.004979	0.18450	0.00000	0.020658	0.21716
43 Capital Assets		0.000000	0.00		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
44 Total Inv. Excl. Cat. Serv.		1.000000	0.11		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
45 Total Inv. Excl. Cat. Serv.		1.000000	0.11		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
46 Total Inv. Excl. Cat. Serv.		1.000000	0.11		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
47 Total Inv. Excl. Cat. Serv.		1.000000	0.11		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
48 Total Inv. Excl. Cat. Serv.		1.000000	0.11		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
49 Total Inv. Excl. Cat. Serv.		1.000000	0.11		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
50 Total Inv. Excl. Cat. Serv.		1.000000	0.11		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
51 Total Inv. Excl. Cat. Serv.		1.000000	0.11		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000
52 Corporate Operations Expense		1.000000	0.11		0.00000	0.00000	0.000000	0.00000	0.00000	0.000000	0.00000

	TOTAL COMPANY (B)	Source/ Allocate (C)	Interstate and Other (D)	Message Telephone Service				Private Line				TOTAL INTRASTATE (I)	
				Intra-ATA (E)	Inter-ATA (F)	Intra-ATA (G)	Inter-ATA (H)						
***** FCC PART 36 *****													
Operating Expenses and Taxes													
(A)													
13 PLANT SPEC OPER EXPENSE													
14 Network Support Alloc	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15 Network Support Direct	0	V149	0	0	0	0	0	0	0	0	0	0	
16 Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19 General Support Alloc	\$18,422	H14	\$14,495	\$92	\$3,465	\$0	\$0	\$391	\$0	\$0	\$0	\$3,937	
20 General Support Direct	0	V151	0	0	0	0	0	0	0	0	0	0	
21 Total General Support Exp	\$18,422		\$14,495	\$92	\$3,465	\$0	\$0	\$391	\$0	\$0	\$0	\$3,937	
24 Central Office Exp Alloc	\$60,538	H21	\$50,103	\$241	\$9,122	\$0	\$0	\$1,072	\$0	\$0	\$0	\$10,935	
25 Central Office Exp Direct	0	V153	0	0	0	0	0	0	0	0	0	0	
26 Total COE Exp	\$60,538		\$50,103	\$241	\$9,122	\$0	\$0	\$1,072	\$0	\$0	\$0	\$10,935	
29 Cost Premiums Equip	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31 Central Office Exp	0	G18	0	0	0	0	0	0	0	0	0	0	
32 Central Office Exp	0	H23	0	0	0	0	0	0	0	0	0	0	
33 COE Direct	0	V137	0	0	0	0	0	0	0	0	0	0	
34 Total COE Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37 Cable & Wire Alloc	\$62,615	H31	\$47,152	\$362	\$13,660	\$0	\$0	\$1,442	\$0	\$0	\$0	\$15,463	
38 Cable & Wire Direct	0	V159	0	0	0	0	0	0	0	0	0	0	
41 Total Cable Exp	\$62,615		\$47,152	\$362	\$13,660	\$0	\$0	\$1,442	\$0	\$0	\$0	\$15,463	
42 TOTAL PLANT SPEC OPER EXP	\$141,525		\$111,740	\$695	\$26,246	\$0	\$0	\$2,894	\$0	\$0	\$0	\$29,335	
44 TOTAL PLANT SPEC. w/ SUPPORT	\$123,153		\$97,295	\$603	\$22,791	\$0	\$0	\$2,514	\$0	\$0	\$0	\$26,888	

SENDING DECEMBER 11, 1993

002-0000-00

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Kenneth Telephone Company

Operating Expense and Taxes	TOTAL COMPANY	Source Allocator	Interstate					Message Telephone Service			Intrastate			TOTAL INTRASTATE
			(A)	(B)	(C)	(D)	Interstate and Other		(E)	(F)	Intrastate	(H)		
							(G)	(H)						
58 NON-SPECIFIC OFFER EXP:														
59 Cn Pk and Equip-Alloc	\$0	H36		\$0		\$0		\$0		\$0		\$0		\$0
60 Cn Pk and Equip- Direct	\$0	V177		\$0		\$0		\$0		\$0		\$0		\$0
61 Cn Pk and Equip- Equip	\$0			\$0		\$0		\$0		\$0		\$0		\$0
62 Cn Pk and Equip- Equip	\$0			\$0		\$0		\$0		\$0		\$0		\$0
63 Cn Pk and Equip- Equip	\$0			\$0		\$0		\$0		\$0		\$0		\$0
64 Cn Pk and Equip- Equip	\$0			\$0		\$0		\$0		\$0		\$0		\$0
65 Network Operations, Alloc:	\$24,899	H33		\$19,578		\$124		\$4,683		\$514		\$514		\$5,211
66 Network Operations, Direct	\$0	V179		\$0		\$0		\$0		\$0		\$0		\$0
67 Network Operations, Equip	\$0			\$0		\$0		\$0		\$0		\$0		\$0
68 Total Network Oper. Exp:	\$24,899			\$19,578		\$124		\$4,683		\$514		\$514		\$5,211
69 Total Access Expenses	\$0	V180		\$0		\$0		\$0		\$0		\$0		\$0
70 Total Access Expenses	\$0			\$0		\$0		\$0		\$0		\$0		\$0
71 Dep. - Support Assets	\$45,114	H13		\$35,946		\$228		\$5,598		\$544		\$544		\$9,770
72 Dep. - Support Assets	\$45,114	H13		\$35,946		\$228		\$5,598		\$544		\$544		\$9,770
73 Dep. - Support Assets	\$45,114	H13		\$35,946		\$228		\$5,598		\$544		\$544		\$9,770
74 Dep. - Support Assets	\$45,114	H13		\$35,946		\$228		\$5,598		\$544		\$544		\$9,770
75 Dep. - Support Assets	\$45,114	H13		\$35,946		\$228		\$5,598		\$544		\$544		\$9,770
76 Dep. - Support Assets	\$45,114	H13		\$35,946		\$228		\$5,598		\$544		\$544		\$9,770
77 Dep. - Support Assets	\$45,114	H13		\$35,946		\$228		\$5,598		\$544		\$544		\$9,770
78 Dep. - Support Assets	\$45,114	H13		\$35,946		\$228		\$5,598		\$544		\$544		\$9,770
79 Dep. - Support Assets	\$45,114	H13		\$35,946		\$228		\$5,598		\$544		\$544		\$9,770
80 Total Depreciation Expense	\$183,729			\$228,886		\$1,326		\$50,074		\$5,443		\$5,443		\$56,447
81 Amort. - Tangible Assets	\$0	H40		\$0		\$0		\$0		\$0		\$0		\$0
82 Amort. - Intangible Assets	\$0	H41		\$0		\$0		\$0		\$0		\$0		\$0
83 Amort. - Intangible Assets	\$0	H41		\$0		\$0		\$0		\$0		\$0		\$0
84 Amort. - Intangible Assets	\$0	H41		\$0		\$0		\$0		\$0		\$0		\$0
85 Direct Assigned Amort	\$0	V180		\$0		\$0		\$0		\$0		\$0		\$0
86 Direct Assigned Amort	\$0			\$0		\$0		\$0		\$0		\$0		\$0
87 Total Amortization Exp	\$0			\$0		\$0		\$0		\$0		\$0		\$0
88 Total Dep. and Amort	\$183,729			\$228,886		\$1,326		\$50,074		\$5,443		\$5,443		\$56,447
89 Total Dep. and Amort	\$183,729			\$228,886		\$1,326		\$50,074		\$5,443		\$5,443		\$56,447
90 TOTAL NON-SPEC. OFFER EXP	\$308,628			\$248,644		\$1,450		\$54,757		\$5,957		\$5,957		\$62,144

Sheet 77
ENDING DECEMBER 31, 1982

22 May 86

09:09:44 AM

Kennelstein Telephone Company

	TOTAL COMPANY (B)	Source/ Allocation (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (I)	
				Private Line					
				Inter-LATA (E)	Message Telephone Service Inter-LATA (F)	Inter-LATA (G)	Inter-LATA (H)		
***** FCC PART 36 ***** Operating Expenses and Tasks									
(A)									
CUSTOMER OPERATIONS EXPENSE									
Marketing Allocated	\$2,196	G35	\$1,135	\$24	\$1,009	\$0	\$28	\$1,061	
Marketing Direct	0	V192	0	0	0	0	0	0	
Total Marketing Expense	\$2,196		\$1,135	\$24	\$1,009	\$0	\$28	\$1,061	
Operator Service Alloc.	\$2,320	G24	\$2,320	0	0	\$0	\$0	\$0	
Operator Service Direct	0	V194	0	0	0	0	0	0	
Total Operator Service	\$2,320		\$2,320	\$0	\$0	\$0	\$0	\$0	
Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	
Unpublished Directory	2,177	G19	1,624	14	538	0	0	553	
Foreign Directory	0	G46	0	0	0	0	0	0	
Total Directory	\$2,177		\$1,624	\$14	\$538	\$0	\$0	\$553	
Bus. Ch. EU Preproduction	\$0	G36	\$0	\$0	\$0	\$0	\$0	\$0	
Bus. Ch. EU MTS & All Other	32,214	G37	18,871	345	14,347	0	421	15,717	
Bus. Ch. M.C. Domestic Access	0	G39	4,659	97	4,356	0	0	4,356	
Bus. Ch. M.C. B & C Services	0	G40	0	0	0	0	0	0	
Bus. Ch. M.C. B & C Services	0	G40	0	0	0	0	0	0	
Con. Contract & Admin.	0	G42	0	0	0	0	0	0	
Total Business Office	\$41,543		\$21,471	\$445	\$19,089	\$0	\$538	\$20,072	
Cust. Svc. Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	
Cust. Svc. Indirect	7,592	G43	4,650	671	5,270	0	0	5,942	
Cust. Svc. Mfg. Process	0	G43	0	0	0	0	0	0	
Cust. Svc. CABE, S.C.	17,114	G44	8,557	195	8,362	0	0	8,557	
Cust. Svc. EU Common Line	0	V209	0	0	0	0	0	0	
Total Customer Service	\$30,865		\$14,313	\$913	\$15,639	\$0	\$0	\$15,552	
Total Bus. Ch. Cust. Serv.	\$72,409		\$35,784	\$1,358	\$34,728	\$0	\$538	\$35,624	

Sheet 17
ENDING: DECEMBER 31, 1992

22 May-98

09:59:44 AM

Kennedys Telephone Company

***** FCC PART 68 ***** IntraLATA Revenue Requirement Summary																	
(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
13	Net Investment	\$349,576		K52		\$187,961		\$56,000		\$0		\$56,962		\$0		\$38,752	
14	Rate of Return	10.00%		B19		10.00%		10.00%		10.00%		10.00%		10.00%		10.00%	
15	Return on New Base	\$34,958				\$18,786		\$5,600		\$0		\$5,696		\$0		\$3,875	
16	AFDCC	0		N17		0		0		0		0		0		0	
17	AFDCC	0		N17		0		0		0		0		0		0	
18	AFDCC	0		Direct		0		0		0		0		0		0	
19	Other Return Adjustments	0		Direct		0		0		0		0		0		0	
20	Other Return Adjustments	0		Direct		0		0		0		0		0		0	
21	Net Return	\$34,958				\$18,786		\$5,600		\$0		\$5,696		\$0		\$3,875	
22	Interest Expense	21,063		N67		11,319		3,374		0		4,035		0		2,335	
23	Federal Income Taxes	0		N17		0		0		0		0		0		0	
24	Depreciation Adjustment	0		Direct		0		0		0		0		0		0	
25	Other Income Adjustments	0		Direct		0		0		0		0		0		0	
26	Other Income Adjustments	0		Direct		0		0		0		0		0		0	
27	After Tax Income	\$13,894				\$7,467		\$2,226		\$0		\$2,661		\$0		\$1,540	
28	State Income Taxes	0		29		0		0		0		0		0		0	
29	Federal Income Taxes	4,332		29		2,222		694		1,279		830		0		480	
30	Other Income Adjustments	21,063		Direct		74,146		23,374		0		40,375		52,795		21,540	
31	Unallocated	0		Direct		0		0		0		0		0		0	
32	Other Revenue Adjustments	0		Direct		0		0		0		0		0		0	
33	Base for Gross Receipts Tax	252,965		16-21-25-23		95,818		29,844		1,279		47,566		52,795		25,864	
34	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
35	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
36	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
37	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
38	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
39	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
40	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
41	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
42	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
43	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
44	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
45	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
46	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
47	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
48	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
49	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
50	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
51	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
52	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
53	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
54	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
55	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
56	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
57	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
58	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
59	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
60	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
61	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
62	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
63	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
64	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
65	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
66	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
67	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
68	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
69	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
70	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
71	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
72	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
73	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
74	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
75	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
76	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
77	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
78	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
79	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
80	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
81	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
82	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
83	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
84	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
85	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
86	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
87	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
88	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
89	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
90	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
91	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
92	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
93	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
94	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
95	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
96	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
97	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
98	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
99	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
100	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
101	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
102	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
103	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
104	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
105	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
106	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
107	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
108	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
109	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
110	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
111	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
112	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
113	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
114	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
115	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
116	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
117	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
118	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
119	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
120	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
121	Gross Receipts Tax	7,964		37		3,017		933		40		1,498		1,662		814	
122	Gross Receipts Tax	7,964		37		3,0											

Kendrick Telephone Company

Part 36 Investment Summary											
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
	Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other			
13 Land and Support Assets	\$105,304	126	\$21,005	\$21,710	\$0	\$40,153	\$0	\$22,436			
14 Office Equipment	\$231,543	170	\$59,626	\$61,627	\$0	\$85,771	\$0	\$14,320			
15 Office Furniture and Equipment	\$1,177	171	0	0	0	28,207	0	39,927			
16 Cables and Wire Facilities	\$412,199	117	344,444	0	0	0	0	0			
17 Telephone and Telecommunications Equipment	\$0	118	\$0	\$0	\$0	\$0	\$0	\$0			
18 Total COE - 5.80P	\$643,542		\$454,250	\$61,627	\$0	\$113,978	\$0	\$63,688			
19											
20											
21 Total Tangible Assets	\$0	1141	\$0	\$0	\$0	\$0	\$0	\$0			
22											
23 Total Tele. Pk. ex. Inaug.	\$748,840		\$432,255	\$63,337	\$0	\$154,130	\$0	\$66,124			
24 Total Intangible Assets	0	1144	0	0	0	0	0	0			
25											
26 Total Plant in Service	\$748,840		\$432,255	\$63,337	\$0	\$154,130	\$0	\$66,124			
27 Total Pk. Held Future Use	1,547		0	0	0	0	0	0			
28 Total Accum. Depreciation	0	1147	0	0	0	0	0	0			
29 Total LT P&C	4,449		2,356	462	0	854	0	417			
30 Total Tele. Pk. Adjust	1,169		0	0	0	0	0	0			
31											
32 TOTAL TELEPHONE PLANT	\$752,996		\$427,611	\$62,799	\$0	\$154,984	\$0	\$66,601			
33											
34											
35 Accum. Depreciation in Service	408,415	M23	242,589	28,355	0	89,051	0	48,424			
36 Accum. Depreciation Held Future Use	0	M27	0	0	0	0	0	0			
37 Accum. Depreciation Ex. Inaug.	0	M29	0	0	0	0	0	0			
38 Accum. Amort. Intangibles	0	M30	0	0	0	0	0	0			
39 Accum. Amort. Other	0	M31	0	0	0	0	0	0			
40 Accum. Depreciation in Service, Net	19,964	M40	11,337	2,222	0	4,109	0	2,296			
41											
42											
43											
44 Other Assets	0	Client	0	0	0	0	0	0			
45											
46 NET TELEPHONE PLANT	\$324,613		\$173,695	\$53,222	\$0	\$61,824	\$0	\$35,881			
47											
48 Cash in BTRB Stock	0	L171	0	0	0	0	0	0			
49 Minors and Supplies	17,412	L173	9,808	1,908	0	3,384	0	2,002			
50	7,111	L174	4,298	860	0	1,164	0	668			
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Sheet 1
ENDING DECEMBER 31, 1992

22-May-86

09:08:44 AM

Kerrison Telephone Company

(A) Detail	(B) Payroll Intr./ATA Total	(C) Source or Appropriation	(D) Common Line	(E) Local Switching	(F) Information	(G) Common Transport	(H) Billing and Collection	(I) Other
13 LAND AND SUPPORT ASSETS								
14 Land Assets, Message	\$308	N28	187	193	0	358	0	200 O.K.
15 Land Assets, Private Line	115	N28	21	21	0	39	0	22 O.K.
16 Total Land - 14th	\$1,541		\$208	\$215	\$0	\$397	\$0	\$122 O.K.
17 Support Assets, Message	\$33,944	N28	\$18,739	\$19,366	\$0	\$35,821	\$0	\$20,916 O.K.
18 Support Assets, Private Line	10,316	N28	2,058	2,127	0	3,514	0	2,188 O.K.
19 Total Support Assets	\$104,263		\$20,797	\$21,495	\$0	\$39,335	\$0	\$22,214 O.K.
20 Total Land and Supp. Assets	\$105,354		\$21,005	\$21,710	\$0	\$40,153	\$0	\$22,436 O.K.
21 CENTRAL OFFICE EQUIPMENT								
22 Operator Sys. Ch.	\$0	(1)	0	0	0	0	0	0 O.K.
23 Operator Sys. Other	0	(1)	0	0	0	0	0	0 O.K.
24 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
25 Frame Switching	0	(5)	0	0	0	0	0	0 O.K.
26 Frame Multiplexing	0		0	0	0	0	0	0 O.K.
27 Total Frame Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
28 Local Switching	\$61,627	(E)	\$0	\$61,627	\$0	\$0	\$0	\$0 O.K.
29 Local Multiplexing	0		0	0	0	0	0	0 O.K.
30 Total Local Switching	\$61,627		\$0	\$61,627	\$0	\$0	\$0	\$0 O.K.
31 Total Switching	\$61,627		\$0	\$61,627	\$0	\$0	\$0	\$0 O.K.

Sheet "1"
ENDING DECEMBER 31, 1992

22 May 98

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***** FCC PART 69 *****
INTELLATA Investment Detail

	Part 36 INTELLATA Total	Source or Appropriation (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
58 COE Exch Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
59 COE Exch Line - Message	\$9,626	(D)	\$9,626	0	0	0	0	0
60 COE Exch Line - Data	0	Direct	0	0	0	0	0	0
61 COE Exch Line - Assigned	0	Direct	0	0	0	0	0	5,447
62 COE Interswitching Message	\$5,771	(G)	0	0	0	85,771	0	0
63 COE Interswitching Data	18,873	(G)	0	0	0	0	0	0
64 COE Interswitching Assigned	0	(G)	0	0	0	0	0	18,873
65 COE Interswitching PL	0	(G)	0	0	0	0	0	0
66 COE Interswitching PL Assigned	0	(G)	0	0	0	0	0	0
67 COE Interswitching PL	0	Direct	0	0	0	0	0	0
68 COE Interswitching PL Assigned	0	Direct	0	0	0	0	0	0
69 Total COE Transmission	\$169,717		\$0	\$0	\$0	\$85,771	\$0	\$24,320
70 Total Central Office Equip	\$231,343		\$99,626	\$81,627	\$0	\$85,771	\$0	\$24,320
72 TOT EQUIPMENT:								
74 Public Telephone	\$0	Ind	\$0	\$0	\$0	\$0	\$0	\$0
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0
76 Customer Premises Equipment	0	Ind	0	0	0	0	0	0
78 Total TOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0
80 CABLE AND WIRE FACILITIES:								
81 Exchange PL and WATS	\$31,483	(I)	\$0	\$0	\$0	\$0	\$0	\$31,483
83 Exchange Message	344,624	(D)	344,624	0	0	0	0	0
84 Exchange Assigned	0	Direct	0	0	0	0	0	0
85 Total Exchange Line CLWIF	\$376,107		\$344,624	\$0	\$0	\$0	\$0	\$31,483
86 Exchange Trunk Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
87 Exchange Trunk PL	0	Direct	0	0	0	0	0	0
91 Total Exchange Trunk CLWIF	\$0		\$0	\$0	\$0	\$0	\$0	\$0
93 Interswitching Message	\$28,207	(G)	\$0	\$0	\$0	\$0	\$0	\$0
94 Interswitching PL WATS	7,884	(I)	0	0	0	\$28,207	\$0	\$0
95 Interswitching PL Assigned	0	(G)	0	0	0	0	0	7,884
96 Interswitching PL	0	(G)	0	0	0	0	0	0
97 Total Interswitching CLWIF	\$36,092		\$0	\$0	\$0	\$28,207	\$0	\$7,884

Knowledge: Telephone Company

22 May 98

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Kinetix Telephone Company

Part 36 Intangible Assets Detail	(A)	Part 36 Intangible Assets Total	(B)	Source of Appropriation	(C)	Common Transport Information	(D)	Local Switching	(E)	Common Transport Information	(F)	Billing and Collection	(G)	Other
111 Int CAW Message		\$0	\$0	(D)		\$0		\$0		\$0		\$0		\$0
112 Int CAW AMIS		\$0	\$0			\$0		\$0		\$0		\$0		\$0
114 Int CAW Assigned		\$0	\$0	Direct		\$0		\$0		\$0		\$0		\$0
115 Total Next-Remote CAW		\$0	\$0			\$0		\$0		\$0		\$0		\$0
117 Total Cable and Wire Paid		\$412,199	\$412,199			\$0		\$0		\$0		\$0		\$0
118 TANGIBLE Assets						\$0		\$0		\$0		\$0		\$0
120 Land and Support Leases		\$0	\$0	N28		\$0		\$0		\$0		\$0		\$0
121 COE Operator Leases		\$0	\$0	32		\$0		\$0		\$0		\$0		\$0
124 COE Trunking Leases		\$0	\$0	34		\$0		\$0		\$0		\$0		\$0
125 COE Trunking Leases		\$0	\$0	39		\$0		\$0		\$0		\$0		\$0
126 COE Trunking Leases		\$0	\$0	40		\$0		\$0		\$0		\$0		\$0
129 Total COE Leases		\$0	\$0			\$0		\$0		\$0		\$0		\$0
129 OT Equipment Leases		\$0	\$0	78		\$0		\$0		\$0		\$0		\$0
131 CAW Leases		\$0	\$0	117		\$0		\$0		\$0		\$0		\$0
134 Total Capital Leases		\$0	\$0			\$0		\$0		\$0		\$0		\$0
135 Leasedhold Impr. Above		\$0	\$0	N27		\$0		\$0		\$0		\$0		\$0
137 Leasedhold Impr. Direct		\$0	\$0	Direct		\$0		\$0		\$0		\$0		\$0
138 Total Leasedhold Improvements		\$0	\$0			\$0		\$0		\$0		\$0		\$0
140 Total Tangible Assets		\$0	\$0			\$0		\$0		\$0		\$0		\$0
142 TOTAL INTANGIBLE ASSETS		\$0	\$0	N37		\$0		\$0		\$0		\$0		\$0
143 TOTAL INTANGIBLE ASSETS		\$0	\$0			\$0		\$0		\$0		\$0		\$0
146 PROPERTY HELD FOR FUTURE USE		\$0	\$0			\$0		\$0		\$0		\$0		\$0

22 May-98

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Kendall Telecommunications Company

***** FCC PART 69 *****
Initial Public
Offering Statement

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13	ACCOM DEPRECIATION, TIPS							
15	\$51,540	N29	\$52,281	\$10,626	\$0	\$19,652	\$0	\$10,881
16	17,779	144	0	17,729	0	0	0	0
17	1,440	144	0	1,440	0	0	0	0
18	105,712	148	37,139	0	0	53,424	0	15,449
19	0	148	0	0	0	0	0	0
20	0	178	199,169	0	0	15,474	0	22,295
21	223,848	147	0	0	0	0	0	0
22	0	N27	0	0	0	0	0	0
23	\$428,419		\$242,589	\$28,355	\$0	\$89,591	\$0	\$48,424
24	ACCOM AMORTIZATION							
26	\$0	N27	\$0	\$0	\$0	\$0	\$0	\$0
27	0	N27	\$0	\$0	\$0	\$0	\$0	\$0
28	0	N27	\$0	\$0	\$0	\$0	\$0	\$0
29	0	N27	\$0	\$0	\$0	\$0	\$0	\$0
30	0	N27	\$0	\$0	\$0	\$0	\$0	\$0
31	0	N27	\$0	\$0	\$0	\$0	\$0	\$0
32	\$0		\$0	\$0	\$0	\$0	\$0	\$0
33	\$428,419		\$242,589	\$28,355	\$0	\$89,591	\$0	\$48,424
34	ACCOM DEF INC TAXES, NET							
37	\$0	N29	\$0	\$0	\$0	\$0	\$0	\$0
38	0	144	0	0	0	0	0	0
39	0	144	0	0	0	0	0	0
40	0	132	0	0	0	0	0	0
41	0	132	0	0	0	0	0	0
42	0	178	0	0	0	0	0	0
43	0	178	0	0	0	0	0	0
44	19,964	N27	11,337	2,222	0	4,109	0	2,296
45	Total Accum Dep Inc Taxes							
46	\$19,964		\$11,337	\$2,222	\$0	\$4,109	\$0	\$2,296
47	Total Accum Dep Inc Taxes							
48	\$19,964		\$11,337	\$2,222	\$0	\$4,109	\$0	\$2,296

22-May-98

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Kennecott Telephone Company

Part 36 InterLATA Total											
***** FCC PART 69 ***** Appropriation Factors											
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	Other	
13 Central Office Equipment		\$231,343	170	\$26	\$61,627	\$0	\$0	\$65,771	\$0	\$24,320	
14 Int. Orig. Term. Equip		412,199	178	344,624	0	0	0	0	0	39,367	
15 LATA Facilities			117							0.09864	
17 Total		\$643,542		\$424,250	\$61,627	\$0	\$0	\$113,978	\$0	\$63,688	
19 Factor		1.000000		0.65164	0.09162	0.00000	0.17710	0.00000	0.00000	0.09864	
20 Sum Sw. Trans. Other			17	\$0	\$61,627	\$0	\$0	\$113,978	\$0	\$63,688	
21 Factor		1.000000		0.00000	0.09162	0.00000	0.47812	0.00000	0.00000	0.29150	
23 Central Office Equipment		\$231,343	170	\$59,626	\$61,627	\$0	\$0	\$65,771	\$0	\$24,320	
24 Int. Orig. Term. Equip		412,199	178	0	0	0	0	28,207	0	39,367	
25 LATA Facilities		67,575	117/83	0	0	0	0	0	0	0	
26 CLAY End. Equip. Message				0	0	0	0	0	0	0	
27 Total		\$269,519		\$59,626	\$61,627	\$0	\$0	\$131,519	\$0	\$63,688	
28 Factor		1.000000		0.199472	0.228166	0.000000	0.381201	0.000000	0.000000	0.213861	
30 General Support Facilities		\$105,304	125	\$21,005	\$21,710	\$0	\$0	\$40,150	\$0	\$22,146	
31 Central Office Equipment		231,343	13	59,626	61,627	0	0	\$6,771	0	\$4,332	
32 Int. Orig. Term. Equip		412,199	15	344,624	0	0	0	28,207	0	39,367	
33 LATA Facilities			1177		0	0	0	0	0	0	
34 Equal Access Investment				0	0	0	0	0	0	0	
36 Total		\$748,846		\$424,255	\$83,337	\$0	\$0	\$154,130	\$0	\$86,124	
38 Factor		1.000000		0.567860	0.111287	0.000000	0.208824	0.000000	0.110009	0.000000	
39 Sum Com. Lx. Sw. Trans.			36	\$424,255	\$83,337	\$0	\$0	\$154,130	\$0	\$0	
40 Factor		1.000000		0.567860	0.111287	0.000000	0.208824	0.000000	0.110009	0.000000	
41 COE Cap. 27 Factor		1.000000	Direct	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	
43 TOT Cap. 19 Factor		1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
44 Total TPIS		\$748,846	K26	\$424,255	\$83,337	\$0	\$0	\$154,130	\$0	\$86,124	
45 Factor		1.000000		0.567860	0.111287	0.000000	0.208824	0.000000	0.110009	0.000000	

Cheney, NY
ENDING DECEMBER 31, 1992

22 May 96

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Kennelton Telephone Company

	Part 36 Line Item Data		Source (C)	Common Line (D)		Local Switching (E)		Information (F)		Common Transport (G)		Billing and Collection (H)		Other (I)	
	(A)	(B)													
***** FCC PART 68 ***** Apparatus Factor															
60 Integrate Equip Factor		0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 VMS 500 Work Seconds		1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
63 "BIG THREE" Expense		\$66.665	O:171	\$19.814	\$6.278	\$6.278	\$6.278	\$539	\$11.402	\$11.402	\$22.259	\$22.259	\$6.312	\$6.312	O.K.
64 Factor		1.000000		0.29014	0.094179	0.094179	0.094179	0.000000	0.171041	0.171041	0.33886	0.33886	0.094629	0.094629	(S)
66 Net Investment		\$349.576	.713	\$187.861	\$56.000	\$56.000	\$56.000	\$0	\$66.962	\$66.962	\$0	\$0	\$38.752	\$38.752	O.K.
67 Factor		1.000000		0.577398	0.160195	0.160195	0.160195	0.000000	0.191553	0.191553	0.000000	0.000000	0.119853	0.119853	O.K.

Karmelich Telephone Company

	Page 36 Initial DATA		Appropriation		Common		Local		Information		Common		Billing and		Other	
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
***** FCC PART 68 ***** Operating Expenses and Taxes																
(A)																
13 PLANT SPEC. OPER. EXPENSE																
14 Network Support Equip	\$0	N27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 Network Support Equip	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17 Total Network Support Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18 Network Support Equip	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19 Network Support Equip	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20 Network Support Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Total Network Support Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22 General Support Equip	\$0	N29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23 General Support Equip	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24 General Support Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
25 General Support Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 General Office Equip	\$0	N30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27 General Office Equip	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 General Office Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Total COE Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Card Phones Equip	\$0	L78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Card Phones Equip	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Card Phones Equip	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33 Card Phones Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34 Total COE Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Cable & Wire Equip	\$0	N23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36 Cable & Wire Equip	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Total C&W Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 Total PLT SPEC. OPER. EXP	\$29,140		\$16,020	\$3,568	\$0	\$6,279	\$0	\$3,333	\$0	\$0	\$4,813	\$0	\$2,514	\$0	\$0	O.K.
40 TOTAL PLT SPEC. OPER. EXP	\$29,140		\$16,020	\$3,568	\$0	\$6,279	\$0	\$3,333	\$0	\$0	\$4,813	\$0	\$2,514	\$0	\$0	O.K.
41 TOTAL PLT SPEC. OPER. EXP	\$29,140		\$16,020	\$3,568	\$0	\$6,279	\$0	\$3,333	\$0	\$0	\$4,813	\$0	\$2,514	\$0	\$0	O.K.
42 TOTAL PLT SPEC. OPER. EXP	\$29,140		\$16,020	\$3,568	\$0	\$6,279	\$0	\$3,333	\$0	\$0	\$4,813	\$0	\$2,514	\$0	\$0	O.K.

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ENDING DECEMBER 31, 1992

22-May-98

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Kalamazoo Telephone Company

	Operating Expenses and Taxes		Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
***** ECC PART (b) *****									
57 NON-SPECIFIC OPER. EXP:									
58 CPE Rpt and Equip. Alloc.		\$0	N/A	\$0	\$0	\$0	\$0	\$0	\$0
59 CPE Rpt and Equip. Direct		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
60 CPE Rpt and Equip. Direct		\$0		\$0	\$0	\$0	\$0	\$0	\$0
61 Total CPE Rpt & Equip		\$0		\$0	\$0	\$0	\$0	\$0	\$0
62 Network Operations, Alloc.		\$5,197	N/A	\$3,265	\$498	\$0	\$921	\$0	\$514
63 Network Operations, Direct		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
64 Network Operations, Direct		\$0		\$0	\$0	\$0	\$0	\$0	\$0
65 Total Network Oper. Exp.		\$5,197	Direct	\$3,265	\$498	\$0	\$921	\$0	\$514
66 Total Access Expenses		\$0		\$0	\$0	\$0	\$0	\$0	\$0
67 Total Support Assets		\$9,643	1,23	\$1,903	\$1,907	\$0	\$3,039	\$0	\$2,333
68 Depr. COE Switching		6,487	1,44	\$0	6,487	\$0	\$0	\$0	\$0
69 Depr. COE Transmission		2,424	1,44	\$0	2,424	\$0	\$0	\$0	\$0
70 Depr. COE Transmission		15,212	1,58	5,314	\$0	\$0	7,898	\$0	2,180
71 Depr. COE Transmission		\$0		\$0	\$0	\$0	\$0	\$0	\$0
72 Depr. COE Transmission		24,270	1,78	20,376	\$0	\$0	1,607	\$0	2,310
73 Depr. COE Transmission		\$0		\$0	\$0	\$0	\$0	\$0	\$0
74 Depr. COE Transmission		\$0		\$0	\$0	\$0	\$0	\$0	\$0
75 Depr. COE Transmission		\$0		\$0	\$0	\$0	\$0	\$0	\$0
76 Depr. COE Transmission		\$0		\$0	\$0	\$0	\$0	\$0	\$0
77 Depr. COE Transmission		\$0		\$0	\$0	\$0	\$0	\$0	\$0
78 Total Decommission Expense		\$65,517		\$27,544	\$8,455	\$0	\$12,387	\$0	\$6,531
79 Amort. Tangible Assets		\$0		\$0	\$0	\$0	\$0	\$0	\$0
80 Amort. Tangible Assets		\$0		\$0	\$0	\$0	\$0	\$0	\$0
81 Amort. Tangible Assets		\$0		\$0	\$0	\$0	\$0	\$0	\$0
82 Amort. Tangible Assets		\$0		\$0	\$0	\$0	\$0	\$0	\$0
83 Other Amortization		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0
84 Direct Amortization		\$0		\$0	\$0	\$0	\$0	\$0	\$0
85 Total Amortization Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0
86 Total Depr. and Amort.		\$55,517		\$27,544	\$8,455	\$0	\$12,387	\$0	\$6,531
87 TOTAL NON-SPEC. OPER. EXP.		\$60,716		\$30,508	\$8,952	\$0	\$13,908	\$0	\$7,948

Karekatic Telephone Company

	Part 36 Operating Expenses and Taxes		Appropriation Total	(B)	Common Line		(D)	Local Switching		(F)	Common Transport		(H)	(I)
	(A)				(C)			(E)			(G)			
158 Other Coll. Serv. Alloc.		\$49	142			\$	\$		\$		\$			
159 Other Coll. Serv. Direct			0											\$4 O.K.
160 Total Other Coll. Serv.		\$49	142			\$	\$				\$			\$4 O.K.
161 Total Other Coll. Serv.		\$49	142			\$	\$				\$			\$4 O.K.
162 Total Other Coll. Serv.		\$49	142			\$	\$				\$			\$4 O.K.
163 TOTAL CUSTOMER OPER. EXP		\$52,327				\$589	\$2,272			\$539	\$4,203	\$22,258	\$2,465	\$4 O.K.
164 "BIG-THREE" EXPENSES														
165 Total Pn. Specific Exp.		\$29,140	41			\$15,020	\$3,508			\$5	\$6,279	\$5		\$3,333 O.K.
166 Total Non-specific Exp.		5,197	82	47	469	3,285	498			0	521	0		\$314 O.K.
167 Total Customer Operations		\$2,327	163			\$89	2,272			\$39	4,203	\$22,258		\$2,465 O.K.
168 TOTAL "BIG-THREE" EXPENSES		\$96,665				\$19,874	\$6,278			\$539	\$11,452	\$22,258		\$6,312 O.K.
169 CORPORATE OPERATIONS EXPENSE														
170 Exec. and Planning Allocs.		\$21,627	164			\$6,443	\$2,037			\$175	\$3,659	\$7,221		\$2,546 O.K.
171 Exec. and Planning Direct			0				0				0	0		0 O.K.
172 Total Exec. and Planning		\$21,627				\$6,443	\$2,037			\$175	\$3,659	\$7,221		\$2,546 O.K.
173 Admin. & General Allocable		\$80,266	165			\$19,462	\$5,459			\$112	\$1,114	\$1,114		\$5,991 O.K.
174 Admin. & General Direct		4,563	166			1,857	818			53	1,123	2,134		\$2,134 O.K.
175 Total Admin. and Gen.		\$84,829				\$21,319	\$6,277			\$165	\$1,144	\$2,316		\$6,812 O.K.
176 TOTAL CORPORATE OPERATIONS		\$101,456				\$27,266	\$8,613			\$740	\$15,643	\$30,536		\$8,660 O.K.
177 NON-INCOME TAXES														
178 Non-income Taxes Allocable		\$35	167			\$20	\$4			\$0	\$7	\$0		\$4 O.K.
179 Non-income Taxes Direct		0	0			0	0			0	0	0		0 O.K.
180 Total Non-income Taxes		\$35				\$20	\$4			\$0	\$7	\$0		\$4 O.K.
181 TOTAL OPER. EXP. AND TAXES		\$219,675				\$14,704	\$22,350			\$1,279	\$40,040	\$82,795		\$21,508 O.K.

ENDING DECEMBER 31, 1992

22 May 98

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Kendall Telephones Company

Part 36 InterLATA Revenue Requirement Summary		Part 36 InterLATA Revenue Requirement Summary					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
13 Net Investment	\$4,491	Q32	\$5,076	\$1,536	\$0	\$1,876	\$0
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%
15 Return on Rate Base	\$449		\$508	\$154	\$0	\$188	\$0
16 ADJDC	\$0	T37	0	0	0	0	0
17 ITC Amortization	0	T37	0	0	0	0	0
18 Other Return Adjustments	0	Direct	0	0	0	0	0
21 Net Return	\$449		\$508	\$154	\$0	\$188	\$0
22 Interest Expense	\$509	T67	305	92	0	113	0
23 Capitalized Payroll Taxes	0	T37	0	0	0	0	0
24 Other Income Adjustments	0	Direct	0	0	0	0	0
27 After Tax Income	\$340		\$203	\$62	\$0	\$15	\$0
30 State Income Taxes	30	T9	\$0	\$0	\$0	\$0	\$0
32 Federal Income Taxes	186	T9	\$0	\$0	\$0	\$0	\$0
33 Operating Expenses and Taxes	6,123	U165	1,822	640	32	1,121	2,417
34 Other Revenue Adjustments	0	Direct	0	0	0	0	0
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0
37 Rate for Gross Receipts Tax	7.07%	N431+23-23	2,353	813	32	1,312	2,417
38 Gross Receipts Tax	221	37	78	25	1	41	76
41							
43 TOTAL REVENUE REQUIREMENT	\$7,299		\$2,981	\$838	\$33	\$1,353	\$2,433
44							

Sheet No.
ENDING DECEMBER 31, 1992

22 May-96

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***** FCC PART 97 *****
Wireless Telephone Company

Detail	(A)	Part 97 Investment Total	Source or Assignment (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)
13 LAND AND SUPPORT ASSETS									
15 Land Assets, Mobile		\$25	728	\$0	\$7	\$0	\$12	\$0	\$0 O.K.
16 Land Assets, Private Use		0	728	0	0	0	0	0	0 O.K.
19 Total Land Assets		\$25		\$0	\$7	\$0	\$12	\$0	\$0 O.K.
20 Support Assets, Message		2,487	728	\$0	\$652	\$0	\$1,205	\$0	\$0 O.K.
21 Support Assets, Private Use		0	728	\$0	0	0	0	0	0 O.K.
22 Total Support Assets		\$2,487		\$0	\$652	\$0	\$1,205	\$0	\$0 O.K.
23 Total Land and Supp Assets		\$2,512		\$0	\$659	\$0	\$1,217	\$0	\$0 O.K.
27 CENTRAL OFFICE EQUIPMENT									
29 Operator Sys. DA		\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
30 Operator Sys. Other		0	(F)	0	0	0	0	0	0 O.K.
32 Total Operator Systems		\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
34 Tandem Switching		\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
35 Tandem Switching		0	(G)	0	0	0	0	0	0 O.K.
37 Total Tandem Switching		\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
38 Local Switching		\$1,631	(E)	\$0	\$1,631	\$0	\$0	\$0	\$0 O.K.
40 Local Switching		0	Direct	0	0	0	0	0	0 O.K.
42 Total Local Switching		\$1,631		\$0	\$1,631	\$0	\$0	\$0	\$0 O.K.
44 Total Switching		\$1,631		\$0	\$1,631	\$0	\$0	\$0	\$0 O.K.

Chart 70
ENDING DECEMBER 31, 1982

22 May 86

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Karnes Telephone Company																	
***** FCC PART 68 ***** Inter-LATA Investment Detail																	
	(A)	Part 68 Inter-LATA Total	(B)	Source or Allocation	(C)	Common Line	(D)	Local Switching	(E)	Information	(F)	Common Transport	(G)	Billing and Collection	(H)	Other	(I)
58 COE Each Trunk		\$0		Direct	(C)												
59 COE Each Line Message		1,578		(D)		1,578											
60 COE Each Line Pk		0		(E)		0											
61 COE Each Line Answer		0		(F)		0											
62 COE Interexchange Message		2,270		(G)		0						2,270					
63 COE Interexchange Pk		0		(H)		0						0					
64 COE Interexchange Answer		0		(I)		0						0					
65 COE Int Message		0		(J)		0						0					
66 COE Int Pk		0		(K)		0						0					
67 COE Int Answer		0		(L)		0						0					
68 Total COE Transmission		\$3,849		Direct													
69 Total COE Office Equip		\$1,578															
70 Total Central Office Equip		\$1,578															
71 OT EQUIPMENT																	
72 Public Switching		\$0		(M)		0											
73 Central Office Phone		0		(N)		0											
74 Customer Premises Equipment		0		(O)		0											
75 Total OT Equipment		0															
76 CABLE AND WIRE FACILITIES																	
77 Exchange Pk and INTS		\$0		(P)		0											
78 Exchange Pk		9,122		(Q)		9,122											
79 Exchange Assigned		0		(R)		0											
80 Total Exchange Line C&W		\$9,122		Direct													
81 Exchange Trunk Message		\$0		(S)		0											
82 Exchange Trunk Pk		0		(T)		0											
83 Total Exchange Trunk C&W		\$0		Direct													
84 Exchange Trunk Message		\$147		(U)		0											
85 Exchange Trunk Pk		0		(V)		0											
86 Exchange Trunk Answer		\$147		(W)		0											
87 Exchange Trunk Int Message		0		(X)		0											
88 Exchange Trunk Int Pk		0		(Y)		0											
89 Exchange Trunk Int Answer		0		(Z)		0											
90 Total Interexchange C&W		\$147															

Kennel: Telephone Company

Genetic Telephone Company

[illegible]

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ENDING DECEMBER 31, 1992

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Kennecott Telephone Company

(A)	Part 36 Investment Total	Source or Appropriation (C)	Common Line (D)	Local Switching (E)	Other Information (F)	Common Trunking (G)	Billing and Construction (H)	Other (I)
***** FCC PART 68 ***** Interconnection Detail								
161 PLANT UNDER CONSTRUCTION								
162 Short-term	\$0	T46	43	\$0	\$0	\$0	\$0	\$0 O.K.
163 Long-term	99	T46	63	13	0	23	0	0 O.K.
164 Total P&E Under Const.	\$99		\$63	\$13	\$0	\$23	\$0	\$0 O.K.
165								
166								
167 TELEPHONE PLANT ADJUSTMENT	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
171 CLASS B RTB STOCK	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
172 MATERIALS AND SUPPLIES	\$417	T37	\$265	\$53	\$0	\$99	\$0	\$0 O.K.
173 CASH WORKING CAPITAL	\$222	T37	\$141	\$38	\$0	\$53	\$0	\$0 O.K.
175 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
177								

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ENDING DECEMBER 31, 1982

22-May-86

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Kennel: Telephone Company

***** ECC PART (B) *****										
Item 3A Total	Source		Common		Local Switching	Information	Common Trunk	Billing and Collection	Other	
	(B)	(C)	(D)	(E)						
(A)										
13	Central Office Equipment	\$1,480	879	\$1,578	\$1,631	\$0	\$2,270	\$0	\$0	O.K.
14	int. Org./Term. Eqt	0	878	0	0	0	0	0	0	O.K.
15	C&T Facilities	9,348	877	9,172	0	0	747	0	0	O.K.
16	Total	\$15,348		\$9,172						
17	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
18	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
19	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
20	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
21	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
22	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
23	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
24	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
25	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
26	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
27	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
28	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
29	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
30	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
31	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
32	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
33	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
34	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
35	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
36	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
37	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
38	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
39	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
40	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
41	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
42	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
43	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
44	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
45	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
46	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
47	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
48	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
49	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
50	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
51	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
52	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
53	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
54	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
55	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
56	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
57	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
58	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
59	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
60	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
61	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
62	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
63	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
64	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
65	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
66	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
67	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
68	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
69	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
70	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
71	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
72	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
73	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
74	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
75	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
76	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
77	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
78	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
79	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
80	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
81	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
82	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
83	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
84	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
85	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
86	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
87	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
88	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
89	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
90	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
91	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
92	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
93	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
94	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
95	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
96	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
97	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
98	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
99	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.
100	Factor	1,000,000		\$9,172	\$1,631	\$0	\$1,631	\$0	\$0	O.K.

Sheet "T"
ENDING DECEMBER 31, 1992

22 May 98

09:09:44 AM

Kennelbach Telephone Company

	Part 36 Initial ATAs		Source	Common Line	Local Service	Information	Common Origination	Billing and Collection		Other
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60 Intermediate Equip Factor		0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Int'l Serv Non-Securcts		1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62 Int'l Serv Non-Securcts		1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
63 TEL THELET Expenses		\$2,120	U171	0.349612	\$180	\$14	\$328	\$1,068	\$0	O.K.
64 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
65 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
66 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
67 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
68 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
69 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
70 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
71 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
72 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
73 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
74 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
75 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
76 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
77 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
78 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
79 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
80 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
81 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
82 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
83 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
84 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
85 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
86 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
87 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
88 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
89 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
90 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
91 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
92 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
93 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
94 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
95 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
96 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
97 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
98 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
99 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
100 Factor		1.000000			0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

Sheet 7 of 7
ENDING DECEMBER 31, 1992

22 May 98

09:39:44 AM

Kennel Telephone Company

	***** FCC PART 68 ***** Operating Expenses and Taxes		Pay 38 InterLATA		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 Network Support Alloc		\$0	727	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Network Support Alloc		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Network Support Direct		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Fiber Network Support Exp		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 General Support Alloc		\$0	730	\$23	\$24	\$0	\$44	\$0	\$44	\$0	\$44	\$0	\$0	\$0	\$0
19 General Support Direct		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 General Support Exp		\$0		\$23	\$24	\$0	\$44	\$0	\$44	\$0	\$44	\$0	\$0	\$0	\$0
21 General Support Exp		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 General Support Exp		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Total General Support Exp		\$241	731	\$70	\$72	\$0	\$109	\$0	\$109	\$0	\$109	\$0	\$0	\$0	\$0
24 Central Office Exp Alloc		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Central Office Exp Alloc		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 Central Office Exp Direct		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 Central Office Exp		\$241		\$70	\$72	\$0	\$109	\$0	\$109	\$0	\$109	\$0	\$0	\$0	\$0
28 Total COE Exp		\$241		\$70	\$72	\$0	\$109	\$0	\$109	\$0	\$109	\$0	\$0	\$0	\$0
29 Total COE Exp		\$0	876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30 Cost Premiums Equip		\$0	OT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31 Other OT		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 Other OT		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33 Total OT Exp		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Total OT Exp		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Total OT Exp		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Cables & Wire Alloc		\$0	733	\$314	\$0	\$0	\$27	\$0	\$27	\$0	\$27	\$0	\$0	\$0	\$0
37 Cables & Wire Direct		\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Cables & Wire Exp		\$0		\$314	\$0	\$0	\$27	\$0	\$27	\$0	\$27	\$0	\$0	\$0	\$0
39 Total C&W Exp		\$0		\$314	\$0	\$0	\$27	\$0	\$27	\$0	\$27	\$0	\$0	\$0	\$0
40 Total C&W Exp		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41 TOTAL PNT SPEC OPER EXP		\$0		\$404	\$96	\$0	\$172	\$0	\$172	\$0	\$172	\$0	\$0	\$0	\$0
42 TOTAL PNT SPEC OPER EXP		\$0		\$0	\$72	\$0	\$127	\$0	\$127	\$0	\$127	\$0	\$0	\$0	\$0
43 TOTAL PNT SPEC OPER EXP		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Kabletek Telephone Company

***** FCC PART 69 *****										
Operating Expenses and Taxes										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
NON-SPECIFIC OPER. EXP.										
57										
58	Off. Rm. and Equip. Alloc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Off. Rm. and Equip. Direct	0	0	0	0	0	0	0	0	0
60	Total Off. Rm. & Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61										
62	Total Off. Rm. & Equip.	\$124	\$124	\$13	\$0	\$0	\$0	\$0	\$0	\$0
63	Network Oper. Alloc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Network Operations Direct	0	0	0	0	0	0	0	0	0
65	Total Network Oper. Exp.	\$124	\$124	\$13	\$0	\$0	\$0	\$0	\$0	\$0
66										
67	Total Access Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68										
69	Depn. Support Assets	\$229	\$23	\$60	\$0	\$110	\$0	\$0	\$0	\$0
70	Depn. COE Switching	172	0	172	0	0	0	0	0	0
71	Depn. COE Transmission	345	0	0	0	0	0	0	0	0
72	Depn. COE Transmission	0	0	0	0	0	0	0	0	0
73	Depn. COE Facilities	58	0	57	0	0	0	0	0	0
74	Depn. PHUJ	0	0	0	0	0	0	0	0	0
75	Total Depreciation Expense	\$1,326	\$756	\$231	\$0	\$358	\$0	\$0	\$0	\$0
76	Amort. Tangible Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Amort. Intangible Assets	0	0	0	0	0	0	0	0	0
78	Direct Amortized Asset	0	0	0	0	0	0	0	0	0
79	Total Amortization Exp.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80										
81	Total Depn. and Amort.	\$1,326	\$756	\$245	\$0	\$382	\$0	\$0	\$0	\$0
82										
83	TOTAL NON-SPEC. OPER. EXP.	\$1,449	\$823	\$245	\$0	\$382	\$0	\$0	\$0	\$0

SOUTH DAKOTA PUBLIC INTRASTATE ACCESS COST MODEL

Kennecott Telephone Company
ENDING DECEMBER 31, 1992
22-May-98

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

[illegible]

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Intrastate Telephone Company

ENDING DECEMBER 31, 1992

22 May-98

08:09:44 AM

	TOTAL COMPANY (B)	Source Allocator (C)	Intrastate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (F)
				Interstate (E)	Interstate (F)	Interstate (G)	Interstate (H)	
123 TRAC - Short Term Alloc	0	—	—	0	—	0	—	0
124 TRAC - Short Term Direct	19,478	—	—	0	—	0	—	0
125 TRAC - Long Term Alloc	0	—	—	—	—	—	—	—
126 TRAC - Long Term Direct	0	—	—	—	—	—	—	—
127 RESERVES AND DEFERRALS	248,911	—	—	—	—	—	—	—
129 Acc Depr Support Assets	281,406	—	—	—	—	—	—	—
130 Acc Depr COE Switching	289,706	—	—	—	—	—	—	—
131 Acc Depr COE Operating	967,873	—	—	—	—	—	—	—
132 Acc Depr COE Transmission	—	—	—	—	—	—	—	—
133 Acc Depr COE Equipment	—	—	—	—	—	—	—	—
134 Acc Depr COE Maintenance	—	—	—	—	—	—	—	—
135 Acc Depr Other Plant	—	—	—	—	—	—	—	—
136 Accum Amort, Tangible Inv	—	—	—	—	—	—	—	—
137 Accum Amort, Other	—	—	—	—	—	—	—	—
138 Accum Amort, Other Inv	—	—	—	—	—	—	—	—
139 Acc Depr IT Support Assets	—	—	—	—	—	—	—	—
140 Acc Depr IT COE Switching	—	—	—	—	—	—	—	—
141 Acc Depr IT COE Operating	—	—	—	—	—	—	—	—
142 Acc Depr IT COE Trunks	—	—	—	—	—	—	—	—
143 Acc Depr IT OT Equipment	—	—	—	—	—	—	—	—
144 Acc Depr IT OT Operating	—	—	—	—	—	—	—	—
145 Acc Depr IT Unstaffed	88,420	—	58,012	423	18,138	0	1,826	20,387
146 OPERATING EXPENSES AND TAXES	—	—	—	—	—	—	—	—
147 Network Support Alloc	0	—	—	—	—	—	—	—
148 Network Support Direct	18,422	—	—	0	—	0	—	0
149 General Support Alloc	0	—	—	—	—	—	—	—
150 General Support Direct	65,118	—	0	—	0	—	—	0
151 Cost of Sales Alloc	—	—	—	—	—	—	—	—
152 Cost of Sales Direct	—	—	—	—	—	—	—	—
153 Central Office Eqs. Direct	—	—	—	—	—	—	—	—
154 Cost Premiums Equip	—	—	—	—	—	—	—	—
155 Cost Premiums Phone Exp	—	—	—	—	—	—	—	—
156 Other OT	0	—	—	—	—	—	—	—
157 OT Direct	42,311	—	0	—	—	—	—	0
158 OT Indirect Alloc	0	—	—	—	—	—	—	—
159 Cable & Wire Direct	0	—	—	—	—	—	—	—

CONTRIBUTE TO INTRASTATE ACCESS COST MODEL

72-440-00

09 09 44 AM

***** FCC PART 36, *****									
TOTAL COMPANY ¹		Source/ Allocable	Interstate and Other	Message Telephone Service				Private Line	TOTAL INTRASTATE
	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(E)	(F)
176	Off. Rm. and Equip. Alloc.								
177	Off. Rm. and Equip. Direct								
178	Message Operations, Direct								
179	Message Operations, Alloc.								
180	Trans. Allocation, Direct								
181	Trans. Allocation, Alloc.	24,859							
182	Trans. Support Assets								
183	Dep. Support Assets	45,746							
184	Dep. COE Scheduling	55,673							
185	Dep. COE Transmission								
186	Dep. COE Termination	41,688							
187	Dep. COE Equipment								
188	Alloc. Trans. Assets	109,650							
189	Alloc. Trans. Assets								
190	Other Assigned Assets								
191	Direct Assigned Alloc.								
192	Marketing Allocable	2,196							
193	Marketing Allocable								
194	Operator Service, Alloc.								
195	Operator Service, Direct	2,320							
196	Classified Service, Direct								
197	Classified Service, Alloc.								
198	Administrative Directory	2,177							
199	Ref. Ch. ED, Every Assignment								
200	Ref. Ch. ED, MTS & MATS								
201	Ref. Ch. IXC Areas, P.A. & Other	32,829							
202	Ref. Ch. IXC Scheduling Assets	9,337							
203	Ref. Ch. IXC Scheduling Assets								
204	Conn. Costs, I & C Services								
205	Conn. Costs, I & C Services								
206	Conn. Costs, Direct								
207	Conn. Costs, Alloc.	7,660							
208	Conn. Costs, Every Process								
209	Conn. Costs, Every Process								
210	Conn. Costs, CANS & MCC	6,159							
211	Conn. Costs, CANS & MCC								
212	Other Conn. Costs, Common Line	17,114							
213	Other Conn. Costs, Direct	100							
214	Other Conn. Costs, Direct								
215	Exec. and Planning Alloc.								
216	Exec. and Planning Alloc.	72,377							
217	Exec. and Planning Alloc.								
218	Exec. and Planning Alloc.								
219	Exec. and Planning Alloc.								
220	Exec. and Planning Alloc.								
221	Exec. and Planning Alloc.								
222	Exec. and Planning Alloc.								
223	Exec. and Planning Alloc.								
224	Exec. and Planning Alloc.								
225	Exec. and Planning Alloc.								
226	Exec. and Planning Alloc.								
227	Exec. and Planning Alloc.								
228	Exec. and Planning Alloc.								
229	Exec. and Planning Alloc.								
230	Exec. and Planning Alloc.								
231	Exec. and Planning Alloc.								
232	Exec. and Planning Alloc.								

SOUTH DAKOTA PSC INTRASTATE ACCESS COST MODEL
 Kenneth Telephone Company
 ENDING DECEMBER 31, 1982

22 May 88

09:28:44 AM

***** FCC PART 36 *****

271 Working Loop (A)
 272 Equivalent Interexchange Cost Miles
 273 Interexchange Circuit Terminations

	TOTAL COMPANY	Source/ Allocator	Other (D)	Interstate		Intrastate		TOTAL INTRASTATE
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
	(B)	(C)						(I)
	444	—	5	12	0	0	0	18
	17 826	—	0	12,806	0	0	0	12,806
	100	—	0	6	0	0	0	9



South Dakota Public Utilities Commission

State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501-5070



May 29, 1998

Karen E. Cremer
Commission Staff Attorney
South Dakota Public Utilities Commission
500 E. Capitol Ave.
Pierre, SD 57501

RE: Docket TC98-082

Dear Ms. Cremer:

Please provide a copy of all data requests submitted by Commission Staff to any party or interested entity in Docket TC98-082 and any corresponding data responses remitted to Commission Staff to myself at the above address.

If you have any questions, please contact me.

Sincerely,

Dave Jacobson

cc: Ron Phillips

Capitol Office
Telephone (605) 773-3201
FAX (605) 773-3809

Transportation/
Warehouse Division
Telephone (605) 773-5280
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Jim Burg
Chairman
Pam Nelson
Vice-Chairman
Linda Schweinfelder
Commissioner

William Ballard Jr.
Executive Director

Edward R. Anderson
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Karen E. Cremer
Marlette Frischbach
Sharon Fugitt
Lewis Hansmond
Katie Harford
Loni Healy
Cameron Houck
Dave Jacobson
Bob Knudde
DeLaine Kolbo
Jeffrey P. Loomen
Terry Norum
Gregory A. Raskov
Tamara Shangoor
Steven M. Wegman
Reynae Altha Wiest

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT)	ORDER ASSESSING FILING
OF SWITCHED ACCESS REVENUE)	FEE
REQUIREMENT FOR KENNEBEC TELEPHONE)	TC98-082
COMPANY)	

On April 29, 1998, Kennebec Telephone Company (Kennebec) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study. Kennebec filed revisions to its Cost Study on May 27, 1998.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities.

SDCL 49-31-12.6 authorizes the Commission to require a deposit of up to one hundred thousand dollars (\$100,000) in the South Dakota Public Utilities Commission's (SDPUC) regulatory assessment fee fund to defray Commission expenses incident to analyzing and ruling upon this type of filing.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20.10.01.15.02, 20.10.01.15.05, 20.10.27.07 and 20.10.27.08.

On May 28, 1998, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Kennebec a \$3,000 filing fee, subject to additional amounts as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that Kennebec shall deposit an initial assessment of \$3,000 in the SDPUC regulatory assessment fee fund and shall deposit any additional amounts as requested by the Executive Director up to the statutory limit of \$100,000.

Dated at Pierre, South Dakota, this 11th day of June, 1998.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By: William K. Kelle

Date: 6/12/98

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Harlan Best

RE: Kennebec Telephone Company, Kennebec, SD
Switched Access Revenue Requirement, TC98-082

DATE: August 31, 1998

Kennebec Telephone Company (Kennebec) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on April 29, 1998, based on the twelve months ended December 31, 1997. The cost study submitted by Kennebec developed a revenue requirement of \$203,860. Kennebec Telephone Company purchased the Presko exchange from U S WEST Communications on June 22, 1996. Kennebec's minutes of use for 1997 was 2,479,536. Kennebec is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Kennebec's revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities. No interventions were received by the Commission.

On June 11, 1998, the Commission ordered Kennebec to deposit an initial assessment of \$3,000 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. (Sue Cichos should be contacted with any questions regarding the assessments.)

During Staff's review of the traffic factors submitted in the Kennebec cost study it was determined that the switched access minutes of use had not been converted to toll minutes. Kennebec submitted a revised switched access cost study on May 27, 1998, to include the toll minutes of use when determining the traffic factors. This revised cost study reduced the revenue requirement by \$19,260, to \$184,600. This revised cost study did not update the allocation factors used for Relative Users Percentage or CABS Percentage on Sheet G, Lines 44 and 45. These two lines are based on Subscriber Line Usage percentages which was changed when the cost study was corrected for the switched access minutes to toll minutes conversion. When these lines are updated, the revenue requirement is increased to \$184,618.

Staff data requests were responded to by Kennebec in a timely manner and all information was submitted under oath. Staff conducted an on-site visit to the headquarters of Kennebec on July 17, 1998. Staff reviewed auditor reports for 1996 and 1997, supporting documentation for adjustments that were proposed by Kennebec in the cost study, long term debt, the 1997 general ledger, depreciation rates, minutes of use, and traffic factor support.

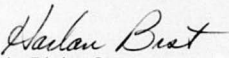
Staff has reviewed Kennebec's cost study filing and all of the data responses submitted by

Kennebec and would recommend that the revenue requirement for Kennebec be adjusted for the following items:

1. Reviewing the minutes of use for 1997 indicated the month of March minutes were not as high as February's and April's minutes. It was determined that U S WEST intrastate minutes had not been included. This increases the minutes of use by 62,270, to 2,541,806. Adjusting the traffic factors to include the March U S WEST minutes, increases the revenue requirement to \$188,416.
2. The FCC Regulatory Fee and the Telecommunications Relay Service Fee expense should be directly assigned to interstate/other. Kennebec would have these expenses allocated to the intrastate jurisdiction. This reduces the revenue requirement to \$188,358.
3. Staff would also recommend that contributions/donations be removed from the cost study, this would further reduce the revenue requirement to \$188,317.
4. Kennebec also included cellular expenses of \$824, excluding these expenses would reduce the revenue requirement to \$188,015.
5. During Staff's review of the nonregulated adjustment proposed by Kennebec it was found that the adjustment excluded building space that in fact should not have been excluded. When this adjustment is corrected, the revenue requirement increases to \$188,557.

If the above recommendations are accepted by the Commissioners the cost study revenue requirement is reduced by \$15,303, to \$188,557. Kennebec has agreed to Staff's recommendations.

Respectively submitted: Harlan Best



cc: Delores Johnstone, Manager Kennebec Telephone Company
Ron Phillips, Telec Consulting Resources

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

IN THE MATTER OF THE ESTABLISHMENT OF SWITCHED ACCESS REVENUE REQUIREMENT FOR KENNEBEC TELEPHONE COMPANY	) ORDER APPROVING) REVENUE REQUIREMENT) TC98-082
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On April 29, 1998, Kennebec Telephone Company (Kennebec) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study. On May 27, 1998, Kennebec filed its revised Cost Study.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities. On May 28, 1998, the Commission voted to assess a \$3,000 filing fee. Staff filed a memorandum on August 31, 1998, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its October 15, 1998, meeting.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.4, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20.10.01.15.02, 20.10.01.15.05, 20.10.27.07 and 20.10.27.08. Upon review of Kennebec's filing, the Commission found that the revenue requirement and minutes of use as depicted in Staff's memorandum was fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED that Kennebec's revenue requirement and minutes of use are hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC98-090.)

Dated at Pierre, South Dakota, this 26th day of October, 1998.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By Nellene Kaabo

Date 10/27/98

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION.

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner