

DATE	MEMORANDA
6/23/99	Filed and Packeted;
6/24/99	Ample Filing;
7/16/99	Order Assessing Filing Fee;
1/14/00	Order Approving Revenue Requirement;
1/14/00	Packet Closed

TC99-065



Martin and Associates, Inc.

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

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JUN 23 1999

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

June 22, 1999

Mr. William Bullard, Jr.
Executive Director
Public Utilities Commission
State of South Dakota
500 East Capitol
Pierre, South Dakota 57501

Ref: SD 5098 - 1.7
1998 Separations Study Access Filing

Dear Mr. Bullard:

On behalf of Valley Telecommunications Cooperative Association, enclosed are five (5) copies of their Intrastate Access Separations Study pursuant to the rules established by the Commission. The following documentation is included in the study:

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

The enclosed Intrastate Access Separations Study revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which they concur, will include the attached Intrastate Access revenue requirement in the development of the LECA Access Tariff rates.

This study includes both the Valley Telecommunications Cooperative Association and Valley Cable and Satellite Communications, Inc. in a single study.

If you have any questions or comments, please feel free to contact me at 605-995-2573.

Sincerely,
Martin and Associates, Inc.

Don Lee

JKW/srd

Attachments: Access Study (5)
Program Disk (1)

cc: Dianna Quaschnick, Manager



Martin and Associates, Inc.

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JUN 23 1999

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

I am Don Lee. I hereby certify that I have overall responsibility for the preparation of all data in the attached 1998 Intrastate Switched Access filing for

Valley Telecommunications Coop. Assn.

Valley Cable & Satellite Communications

and that I am authorized to execute this certification. Based on information known to me or provided to me by employees responsible for the preparation of the data in this submission, I hereby certify that the data has been examined and reviewed and is complete, accurate, and consistent with the rules of the South Dakota Public Utilities Commission, to the best of my knowledge.

Date:

6-16-99

Certifying Signature:

Don Lee

Name:

Don Lee

Title:

Director of Settlements

**1998 INTRASTATE SWITCHED ACCESS FILING
FOR
VALLEY TELECOM COOPERATIVE ASSN.
AND
VALLEY CABLE & SATELITTE COMM.
HERREID, SD**

PREPARED BY:

**MARTIN AND ASSOCIATES, INC.
1515 NORTH SANBORN BOULEVARD
MITCHELL, SOUTH DAKOTA 57301-1021
(605)996-9646**

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 68 *****
Intrastate Toll
Revenue Requirement Summary

	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15 Net Investment	\$2,924,729	J13	\$1,496,841	\$410,487	\$0	\$936,339	\$0	\$79,262	O.K.
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17									
18 Return on Rate Base	\$292,473		\$149,884	\$41,049	\$0	\$93,834	\$0	\$7,926	O.K.
19 Return Adjustments	(13,740)	J18-20	(7,413)	(1,725)	0	(4,218)	0	(364)	O.K.
20									
21 Net Return on Rate Base	\$278,733		\$142,251	\$39,324	\$0	\$89,616	\$0	\$7,542	O.K.
22 Income Taxes	86,182	J31-32	43,908	12,200	0	27,747	0	2,330	O.K.
23 Expenses and Other Taxes	1,161,575	J33-35, 40	216,580	156,759	1,289	272,019	73,959	441,310	O.K.
24									
25 Total IntrALATA Rev. Req.	\$1,526,790		\$402,717	\$208,282	\$1,289	\$389,382	\$73,959	\$451,182	O.K.
26									
27									
28									
INTERLATA:									
30									
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36									
37 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40									
41 Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$1,526,790		\$402,717	\$208,282	\$1,289	\$389,382	\$73,959	\$451,182	
ACCESS ELEMENT MINUTES OF USE									
ACCESS RATE PER MINUTE	\$0.108443		\$0.044058	\$0.022788		\$0.042599			

***** FCC PART 36 ***** Revenue Requirement Summary											
(A)	(B)	(C)	(D)	Intrastate		Intrastate		(I)			
				Message Telephone Service		Private Line		TOTAL INTRASTATE			
				InterLATA	IntraLATA	InterLATA	IntraLATA				
				(E)	(F)	(G)	(H)				
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
14	Federal Income Tax Rate	34.00%	---	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%		
15	Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%		
16											
17											
18	Net Investment	\$10,632,340	C88	\$7,707,611	\$0	\$2,854,122	\$0	\$70,807	\$2,924,729	O.K.	
19	Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
20											
21	Return on Rate Base	\$1,063,234		\$770,781	\$0	\$285,412	\$0	\$7,061	\$292,473	O.K.	
22											
23	AFUDC	(30,298)	H43	-36557.858386	0	-13392.955107	0	-347.386497005	(13,740)	O.K.	
24	ITC Amortization	0	H36	0	0	0	0	0	0	O.K.	
25	Other Return Adjustments	0	V242	0	0	0	0	0	0	O.K.	
26											
27	Net Return	\$1,012,936		\$734,203	\$0	\$272,019	\$0	\$6,713	\$278,733	O.K.	
28											
29	Contributions	2,734	H52	1,811	0	916	0	8	923	O.K.	
30	Interest Expense	403,382	H44	292,868	0	107,628	0	2,686	110,514	O.K.	
31	Capital Lease Expenses	0	H45	0	0	0	0	0	0	O.K.	
32	Capitalized Payroll Taxes	0	H36	0	0	0	0	0	0	O.K.	
33	Depreciation Adjustment	0	H36	0	0	0	0	0	0	O.K.	
34	Other Income Adjustments	0	V248	0	0	0	0	0	0	O.K.	
35											
36	After Tax Income	\$806,820		\$439,525	\$0	\$163,276	\$0	\$4,019	\$167,295	O.K.	
37											
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
39	Federal Income Taxes	312,804	Formula	226,422	0	84,112	0	2,071	86,182	O.K.	
40	Operating Expenses and Taxes	3,021,226	H196	1,905,155	0	1,105,469	0	10,803	1,116,071	O.K.	
41	Uncollectibles	0	V249	0	0	0	0	0	0	O.K.	
42	Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O.K.	
43											
44	Net Revenue	\$4,346,766		\$2,865,780	\$0	\$1,461,800	\$0	\$19,387	\$1,480,986	O.K.	
45	Gross Receipts Taxes	134,436	Formula	88,632	0	45,204	0	600	45,804	O.K.	
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O.K.	
47											
	TOTAL REVENUE REQUIREMENT	\$4,481,202		\$2,954,412	\$0	\$1,506,804	\$0	\$19,986	\$1,526,790	O.K.	

Sheet "C"

18-Jun-88

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ENDING DECEMBER 31, 1988 WITH KNOWN & MEASURABLE CHANGES

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Investment	\$1,702,851	D33	\$1,237,523	\$0	\$453,308	\$0	\$11,759	\$465,128	O.K.
14										
15	COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	COE Switching Equipment	1,987,428	D68	1,509,624	0	477,804	0	0	477,804	O.K.
17	COE Transmission Equipment	2,290,186	D85	1,602,862	0	673,138	0	14,186	687,324	O.K.
18										
19	Total COE	\$4,277,814		\$3,112,488	\$0	\$1,150,942	\$0	\$14,186	\$1,165,128	O.K.
20	Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21	Cable and Wire Facilities	11,128,858	D137	8,063,812	0	2,950,839	0	92,206	3,043,046	O.K.
22										
23	Total COE, IOT, C&WF	\$15,404,472		\$11,196,299	\$0	\$4,101,781	\$0	\$106,392	\$4,208,173	O.K.
24										
25	Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26										
27	Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28										
29	Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30										
31										
32	Total Tele. Plt. in Service	\$17,107,123		\$12,433,822	\$0	\$4,555,160	\$0	\$118,151	\$4,673,301	O.K.
33										
34	Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	TPUC, Short-term	0	D216-217	0	0	0	0	0	0	O.K.
36	TPUC, Long-term	3,444	D218-219	2,503	0	917	0	24	941	O.K.
37	Tot. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38										
39	Total Other Tel. Plt.	\$3,444		\$2,503	\$0	\$917	\$0	\$24	\$941	O.K.
40										
41										
42	TOTAL TELEPHONE PLANT	\$17,110,567		\$12,436,325	\$0	\$4,556,067	\$0	\$118,175	\$4,674,242	O.K.

Sheet "C"

18-Jun-85

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ENDING DECEMBER 31, 1984 WITH KNOWN & MEASURABLE CHANGES

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 30 ***** Investment Summary			Intrastate						TOTAL INTRASTATE		
			TOTAL COMPANY	Source/ Allocator	Interstate	Message Telephone Service		Private Line			
						InterLATA	IntraLATA	InterLATA			IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
56 Other Assets, Net	0	V106	0	0	0	0	0	0	O.K.		
57 Accumulated Depr./Amort	(6,828,927)	E34	(4,826,316)	0	(1,754,236)	0	(48,375)	(1,802,611)	O.K.		
58 Accum. Del. Inc. Taxes, Net	(10,039)	E47	(7,297)	0	(2,673)	0	(69)	(2,742)	O.K.		
59 Oth. Liab. & Del. Cr., Net	0	V106	0	0	0	0	0	0	O.K.		
60											
61 TOTAL NET PLANT	\$10,471,601		\$7,602,711	\$0	\$2,799,158	\$0	\$69,731	\$2,868,890	O.K.		
62											
63 Materials and Supplies	70,922	H31	51,526	0	18,806	0	580	19,396	O.K.		
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	O.K.		
65 Cash Working Capital	89,817	Formula	63,373	0	36,155	0	266	36,443	O.K.		
66 Equal Access Investment	0	---	0	0	0	0	0	0	O.K.		
67											
68 TOTAL NET INVESTMENT	\$10,632,340		\$7,707,611	\$0	\$2,854,122	\$0	\$70,607	\$2,924,729	O.K.		
69											

ENDING DECEMBER 31, 1998 WITH KNOWN & MEASURABLE CHANGES

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
					(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)					(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Land, Direct	0	V22	0	0	0	0	0	0	0	O.K.
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	O.K.
24 Other Work Equipment	1,702,851	H33	1,237,523	0	453,368	0	11,759	465,128	465,128	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	O.K.
30										
31 Total Support Assets	\$1,702,851		\$1,237,523	\$0	\$453,368	\$0	\$11,759	\$465,128	\$465,128	O.K.
32										
33 Tot. Land and Support Assets	\$1,702,851		\$1,237,523	\$0	\$453,368	\$0	\$11,759	\$465,128	\$465,128	O.K.
34										
35										
36 CENTRAL OFFICE EQUIPMENT:										
37										
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V38	0	0	0	0	0	0	0	O.K.
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44										
45										
46 CAT 2 Tandem Sw. Allocable	\$0	G26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	0	O.K.
48										
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

		Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)		(B)	(C)	(D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)	
63	CAT 3 Local Sw. Allocable	\$1,987,428	G15	\$1,509,824	\$0	\$477,804	\$0	\$0	\$477,804	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$1,987,428		\$1,509,824	\$0	\$477,804	\$0	\$0	\$477,804	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$1,987,428		\$1,509,824	\$0	\$477,804	\$0	\$0	\$477,804	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$80,715	123	\$80,715	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	1,152,486	G13	\$84,349	0	288,116	0	0	288,116	O.K.
76	CAT 4.13 PL, WATS, Local	28,895	F18	14,195	0	0	0	11,491	11,491	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	201,729	G18	108,650	0	93,079	0	0	93,079	O.K.
79	CAT 4.23 PL, WATS	0	F24	0	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	3,503	V48	808	0	0	0	2,895	2,895	O.K.
81	CAT 4.3 H/R Message	\$46,088	G29	\$54,145	0	291,943	0	0	291,943	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$2,290,186		\$1,602,362	\$0	\$673,138	\$0	\$14,186	\$687,324	O.K.
86										
87										
88	INFORMATION ORIGINATOR/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 38 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 CABLE AND WIRE FACILITIES:									
112									
113 CAT 1.1 IntraLATA PL/WATS	193,230	F31	\$106,785	\$0	\$0	\$0	\$86,445	\$86,445	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	8,889,941	G13	6,502,486	0	2,167,485	0	0	2,167,485	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	O.K.
117									
118 Total CAT 1 C&WF	\$8,893,171		\$6,609,241	\$0	\$2,167,485	\$0	\$86,445	\$2,253,930	O.K.
119									
120 CAT 2 C&WF	\$124,149	G28	\$124,149	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V78	0	0	0	0	0	0	O.K.
122									
123 Total CAT 2 C&WF	\$124,149		\$124,149	\$0	\$0	\$0	\$0	\$0	O.K.
124									
125 CAT 3 Joint Message	410,432	G17	221,065	0	189,377	0	0	\$189,377	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	7,681	V79	1,920	0	0	0	5,761	5,761	O.K.
128									
129 Total CAT 3 C&WF	\$418,113		\$222,975	\$0	\$189,377	\$0	\$5,761	\$195,138	O.K.
130									
131 CAT 4 Message	\$1,721,425	G29	\$1,127,447	\$0	\$593,978	\$0	\$0	\$593,978	O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O.K.
134									
135 Total CAT 4 C&WF	\$1,721,425		\$1,127,447	\$0	\$593,978	\$0	\$0	\$593,978	O.K.
136									
137 TOTAL C&WF	\$11,126,856		\$6,083,812	\$0	\$2,950,839	\$0	\$92,206	\$3,043,046	O.K.
138									
139									
140 CAPITAL LEASES:									
141									
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	O.K.
144									
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 38 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
180									
181 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
182 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
183 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
184 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
185 COE Direct	0	V89	0	0	0	0	0	0	O.K.
186									
187 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
188									
189 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190									
191 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
192									
193 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194									
195									
196 LEASEHOLD IMPROVEMENTS:									
197									
198 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
199 COE Switching	0	H18	0	0	0	0	0	0	O.K.
200 COE Operator	0	H18	0	0	0	0	0	0	O.K.
201 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
202 IOT	0	V96	0	0	0	0	0	0	O.K.
203 C&WF	0	V97	0	0	0	0	0	0	O.K.
204 Other	0	V98	0	0	0	0	0	0	O.K.
205									
206 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207									
208									
209 TPIS, EXCL. ACCT. No. 2890	\$17,107,123		\$12,433,822	\$0	\$4,555,150	\$0	\$118,151	\$4,673,301	O.K.

Sheet "D"
ENDING DECEMBER 31, 1990 WITH P

16-Jun-90

09:48:49 AM

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

Intrastate									
***** FCC PART 36 ***** Plant Investment Detail (A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
207 Direct Acct. No. 2690	0	V100	0	0	0	0	0	0	O.K.
208									
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
210									
211									
212 OTHER TELEPHONE PLANT:									
213									
214 Held for Fut. Use - Alloc.	\$0	--	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	--	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218 TPUC, Long-term - Alloc.	3,444	H35	2,503	0	917	0	24	941	O.K.
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220 Tele. Pfl. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. Pfl. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$3,444		\$2,503	\$0	\$917	\$0	\$24	\$941	O.K.

Sheet "E"

16-Jun-99

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ENDING DECEMBER 31, 1998 WITH KNOWN & MEASURABLE CHANGES

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 36 ***** Reserve and Deferrals									
(A)	(B)	(C)	(D)	Intrastate		Private Line		TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$615,544	H13	\$447,390	\$0	\$163,902	\$0	\$4,251	\$168,154	O.K.
16 COE Switching	597,447	H19	453,813	0	143,634	0	0	143,634	O.K.
17 COE Operator	0	H18	0	0	0	0	2,242	108,611	O.K.
18 COE Transmission	361,898	H20	253,285	0	108,370	0	0	0	O.K.
19 IOT Equipment	0	H25	0	0	0	0	41,882	1,382,212	O.K.
20 Cable and Wire Facilities	5,054,040	H31	3,671,828	0	1,340,330	0	0	0	O.K.
21 Other Plant	0	V135	0	0	0	0	0	0	
22									
23 Total Accum. Depr., TPIS	\$6,828,927		\$4,826,316	\$0	\$1,754,236	\$0	\$48,375	\$1,802,611	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0	O.K.
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$6,828,927		\$4,826,316	\$0	\$1,754,236	\$0	\$48,375	\$1,802,611	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.
41 COE Operator	0	H18	0	0	0	0	0	0	O.K.
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	10,039	H31	7,297	0	2,673	0	69	2,742	O.K.
45 Unclassified	0	V145	0	0	0	0	0	0	
46									
47 Total Accum. Def. Inc. Taxes	\$10,039		\$7,297	\$0	\$2,673	\$0	\$69	\$2,742	O.K.

Private Line								
***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Interstate		Intrastate		Extended Area Service	Other
			InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 TRANS. CCT EQUIPMENT:								
14 Working Loops	3,486	3,410	0	0	0	34	0	42 O.K.
15 Avg. Cost per Loop	337.97	337.97	337.97	337.97	337.97	337.97	337.97	337.97
16 CAT 4.13 Exch Ln. Invest.	\$1,178,151	\$1,152,466	\$0	\$0	\$0	\$11,491	\$0	\$14,195
17								
18								
19								
20								
21 Circuit Terminations	206	206	0	0	0	0	0	0 O.K.
22 Avg. Cost per Termination	979.27	979.27	979.27	979.27	979.27	979.27	979.27	979.27
23								
24 CAT 4.23 Other IX	\$201,729	\$201,729	\$0	\$0	\$0	\$0	\$0	\$0
25								
26								
27 C&WF INVESTMENT:								
28								
29 Working Loops	3,486	3,410	0	0	0	34	0	42
30 Loops Factor	1.000000	0.978199	0.000000	0.000000	0.000000	0.009753	0.000000	0.012048
31 CAT 1 Exchange C&WF	\$8,863,171	\$8,669,941	\$0	\$0	\$0	\$86,445	\$0	\$106,785 O.K.
32								
33								
34 Equivalent IX Circuit Miles	27,625	27,625	0	0	0	0	0	0 O.K.
35 IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36 CAT 3 Intersch. C&WF	\$410,432	\$410,432	\$0	\$0	\$0	\$0	\$0	\$0

Sheet "G"

16-JUN-89

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ENDING DECEMBER 31, 1988 WITH KNOWN & MEASURABLE CHANGES

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 35 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.759687	0.000000	0.240413	0.000000	0.000000	0.240413	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.538692	0.000000	0.461408	0.000000	0.000000	0.461408	O.K.
18	Conversation Minutes	1.000000	CM	0.538692	0.000000	0.461408	0.000000	0.000000	0.461408	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.808867	0.000000	0.193333	0.000000	0.000000	0.193332	O.K.
20										
21	TSPB Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-ML, Host/Remote	1.000000	HRM	0.654950	0.000000	0.345050	0.000000	0.000000	0.345050	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
36	EU Presubscription Factor	1.000000	EPRE	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.558632	0.000000	0.443168	0.000000	0.000000	0.443168	O.K.
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.995300	0.000000	0.000000	0.000000	0.004700	0.004700	O.K.
39	IX Special Access Factor	1.000000	ISPA	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	1.000000	ISWA	0.489689	0.000000	0.510331	0.000000	0.000000	0.510331	O.K.
41	IX Billing & Collection Services Factor	1.000000	IBC	0.646291	0.000000	0.353709	0.000000	0.000000	0.353709	O.K.
42	Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Mags.	1.000000	TLM	0.285825	0.000000	0.714175	0.000000	0.000000	0.714175	O.K.
44	Relative Users Percent	1.000000	RUP	0.682990	0.000000	0.304237	0.000000	0.002773	0.307010	O.K.
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

				Intrastate					
				Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 38 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Intrastate and Other						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Support Assets	1.000000	D31	0.726821	0.000000	0.266272	0.000000	0.006907	0.273179	O.K.
14 Land and Support Assets	1.000000	D33	0.726821	0.000000	0.266272	0.000000	0.006907	0.273179	O.K.
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18 COE Local Switching	1.000000	D66	0.759567	0.000000	0.240413	0.000000	0.000000	0.240413	O.K.
19 COE Total Switching	1.000000	D68	0.759567	0.000000	0.240413	0.000000	0.000000	0.240413	O.K.
20 COE Transmission	1.000000	D65	0.698863	0.000000	0.293823	0.000000	0.006194	0.300117	O.K.
21 Total COE	1.000000	C19	0.727622	0.000000	0.266272	0.000000	0.003316	0.272378	O.K.
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	1.000000	D118	0.745897	0.000000	0.244580	0.000000	0.009753	0.254303	O.K.
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29 C&WF CAT 3	1.000000	D129	0.533290	0.000000	0.462932	0.000000	0.013779	0.466710	O.K.
30 C&WF CAT 4	1.000000	D135	0.854950	0.000000	0.346060	0.000000	0.000000	0.346060	O.K.
31 Total C&WF	1.000000	D137	0.726513	0.000000	0.265200	0.000000	0.006267	0.273467	O.K.
32									
33 Total Equipment	1.000000	C23	0.726821	0.000000	0.266272	0.000000	0.006907	0.273179	O.K.
34									
35 TPIS	1.000000	C32	0.726821	0.000000	0.266272	0.000000	0.006907	0.273179	O.K.
36 TPIS, excl. Acct. No. 2890	1.000000	D169	0.726821	0.000000	0.266272	0.000000	0.006907	0.273179	O.K.
37									
38 Pk. Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39									
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41 Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42									
43 Long-term PUC	1.000000	C36	0.726821	0.000000	0.266272	0.000000	0.006907	0.273179	O.K.
44 Nat Telephone Plant	1.000000	C61	0.726031	0.000000	0.267309	0.000000	0.006659	0.273969	O.K.
45 Total Net Investment	1.000000	C68	0.724821	0.000000	0.266436	0.000000	0.006641	0.275079	O.K.
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47									
48 Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.825028	0.000000	0.373723	0.000000	0.001249	0.374972	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.862574	0.000000	0.334205	0.000000	0.003221	0.337426	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.862316	0.000000	0.334861	0.000000	0.002623	0.337584	O.K.

Intrastate								
***** FCC PART 38 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telep. one Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 PLANT SPEC. OPER. EXPENSE:								
14								
15 Network Support, Alloc.	(\$77)	H14	(\$56)	\$0	(\$21)	\$0	(\$1)	(\$21)
16 Network Support, Direct	0	V149	0	0	0	0	0	0
17								
18 Total Network Support Exp.	(\$77)		(\$56)	\$0	(\$21)	\$0	(\$1)	(\$21)
19								
20 General Support, Alloc.	\$42,232	H14	\$30,895	\$0	\$11,245	\$0	\$292	\$11,537
21 General Support, Direct	0	V151	0	0	0	0	0	0
22								
23 Total General Support Exp.	\$42,232		\$30,895	\$0	\$11,245	\$0	\$292	\$11,537
24								
25 Central Office Eq., Alloc.	\$180,956	H21	\$117,115	\$0	\$43,307	\$0	\$534	\$43,841
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0
27								
28 Total COE Exp.	\$180,956		\$117,115	\$0	\$43,307	\$0	\$534	\$43,841
29								
30 Cust. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0
32 Other IOT	0	H23	0	0	0	0	0	0
33 IOT Direct	0	V157	0	0	0	0	0	0
34								
35 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
36								
37 Cable & Wire, Alloc.	\$134,529	H31	\$87,737	\$0	\$36,677	\$0	\$1,115	\$36,792
38 Cable & Wire, Direct	102,612	V159	55,256	0	47,346	0	0	47,346
39								
40 Total C&WF Exp.	\$237,141		\$153,003	\$0	\$83,023	\$0	\$1,115	\$84,138
41								
42 TOTAL PLT. SPEC. OPER. EXP.	\$440,252		\$300,757	\$0	\$137,555	\$0	\$1,940	\$139,495
43								
44 TOTAL PLT. SPEC., or SUPPORT	\$386,087		\$270,118	\$0	\$126,330	\$0	\$1,849	\$127,979

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

									Intrastate	

Intrastate									
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
106 CUSTOMER OPERATIONS EXPENSE:									
106	\$0	Q36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Allocable	0	V192	0	0	0	0	0	0	O.K.
108 Marketing, Direct									
108	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110 Total Marketing Expense									
111	\$0	Q24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Alloc.	0	V194	0	0	0	0	0	0	O.K.
113 Operator Service, Direct									
114	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116 Total Operator Service									
116	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Classified Directory	3,620	Q19	3,061	0	739	0	0	739	O.K.
118 Alphabetical Directory	0	Q46	0	0	0	0	0	0	O.K.
119 Foreign Directory									
120	\$3,620		\$3,061	\$0	\$739	\$0	\$0	\$739	O.K.
121 Total Directory									
122	\$7,653	Q36	\$7,653	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., EU Presubscription	32,904	Q37	18,322	0	14,582	0	0	14,582	O.K.
124 Bus. Ofc., EU MTS & WATS	39,578	Q38	39,390	0	0	0	186	186	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	34	Q39	24	0	0	0	0	0	O.K.
126 Bus. Ofc., D/C Special Access	4,278	Q40	2,065	0	2,183	0	0	2,183	O.K.
127 Bus. Ofc., D/C Switched Access	6,968	Q41	4,504	0	2,465	0	0	2,465	O.K.
128 Bus. Ofc., D/C B & C Services	0	Q42	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.									
130	\$91,404		\$71,988	\$0	\$19,230	\$0	\$186	\$19,416	O.K.
131 Total Business Office									
132	\$0	V206	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133 Cust. Svc., Direct	24,744	Q43	7,072	0	17,672	0	0	17,672	O.K.
134 Cust. Serv., Msg. Process	40,611	Q44	28,074	0	12,325	0	112	12,437	O.K.
135 Cust. Serv., Other B&C	80,119	Q45	40,080	0	40,080	0	0	40,080	O.K.
136 Cust. Serv., CASS	2,132	V209	2,132	0	0	0	0	0	O.K.
137 Cust. Serv., EU Common Line									
138	\$147,508		\$77,338	\$0	\$70,056	\$0	\$112	\$70,168	O.K.
139 Total Customer Service									
140	\$238,910		\$148,328	\$0	\$89,296	\$0	\$298	\$89,584	O.K.
141 Total Bus. Ofc., Cust. Serv.									
142									

Intrastate									
***** FCC PART 38 *****									
Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)	
186 Other Cust. Serv., Alloc.	\$40,820	H48	\$25,514	\$0	\$15,286	\$0	\$51	\$15,308	O.K.
187 Other Cust. Serv., Direct	384	V211	384	0	0	0	0	0	O.K.
188									
189 Total Other Cust. Serv.	\$41,204		\$25,898	\$0	\$15,286	\$0	\$51	\$15,308	O.K.
190									
191 TOTAL CUSTOMER OPER. EXP.	\$283,934		\$178,305	\$0	\$105,280	\$0	\$349	\$105,629	O.K.
192									
193									
194 "BIG-THREE" EXPENSES:									
195									
196 Total Pst. Spec., ex Support	\$386,097	44	\$270,118	\$0	\$126,330	\$0	\$1,649	\$127,979	O.K.
197 Total Network Oper. Exp.	54,056	68	39,299	0	14,394	0	373	14,767	O.K.
198 Total Customer Operations	283,934	161	178,305	0	105,280	0	349	105,629	O.K.
199									
200 TOTAL "BIG THREE" EXPENSES	\$736,067		\$487,712	\$0	\$246,004	\$0	\$2,371	\$248,375	O.K.
201									
202									
203 CORPORATE OPERATIONS EXPENSE:									
204									
205 Exec. and Planning, Alloc.	\$143,970	H50	\$95,391	\$0	\$48,115	\$0	\$464	\$48,579	O.K.
206 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
207									
208 Total Exec. and Planning	\$143,970		\$95,391	\$0	\$48,115	\$0	\$464	\$48,579	O.K.
209									
210 Admin. & General, Allocable	\$371,673	H50	\$246,281	\$0	\$124,215	\$0	\$1,197	\$125,412	O.K.
211 Admin. & General, Direct	72,755	V231	48,054	0	24,701	0	0	24,701	O.K.
212									
213 Total Admin. and Gen.	\$444,428		\$294,315	\$0	\$148,916	\$0	\$1,197	\$150,113	O.K.
214									
215 TOTAL CORPORATE OPERATIONS	\$588,398		\$389,706	\$0	\$197,031	\$0	\$1,661	\$198,692	O.K.
216									
217									
218 NON-INCOME TAXES:									
219									
220 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
221 Non-income Taxes, Direct	10,903	V233	1,567	0	9,336	0	0	9,336	O.K.
222									
223 Total Non-income Taxes	\$10,903		\$1,567	\$0	\$9,336	\$0	\$0	\$9,336	O.K.
224									
225									
226 TOTAL OPER. EXP. AND TAXES	\$3,021,228		\$1,905,155	\$0	\$1,105,489	\$0	\$10,603	\$1,116,071	O.K.

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 88 *****
IntraLATA Revenue
Requirement Summary

	Part 38 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment	\$2,924,729	K32	\$1,496,641	\$410,487	\$0	\$838,339	\$0	\$79,262	O.K.
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15									
16 Return on Rate Base	\$292,473		\$149,664	\$41,049	\$0	\$93,834	\$0	\$7,926	O.K.
17									
18 AFUDC	(13,740)	N37	(7,413)	(1,725)	0	(4,218)	0	(384)	O.K.
19 ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21									
22 Net Return	\$278,733		\$142,251	\$39,324	\$0	\$89,616	\$0	\$7,542	O.K.
23									
24 Interest Expense	110,514	N67	56,562	15,511	0	35,456	0	2,965	O.K.
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28									
29 After Tax Income	\$168,219		\$85,699	\$23,813	\$0	\$54,160	\$0	\$4,547	O.K.
30									
31 State Income Taxes	80	29	0	0	0	0	0	0	O.K.
32 Federal Income Taxes	86,182	29	43,906	12,200	0	27,747	0	2,330	O.K.
33 Operating Expenses and Taxes	1,116,071	O195	204,366	150,515	1,231	280,316	71,780	427,884	O.K.
34 Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Basis for Gross Receipts Tax	1,494,727	16+31+32+33	397,936	203,783	1,231	381,897	71,780	438,140	O.K.
38									
39									
40 Gross Receipts Tax	45,804	37	12,194	6,244	38	11,703	2,199	13,426	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$1,526,790		\$402,717	\$206,282	\$1,269	\$389,382	\$73,959	\$451,182	O.K.
44									

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 69 ***** IntraLATA Investment Summary		Part 38 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$465,128	L25	\$65,870	\$108,904	\$0	\$288,306	\$0	\$24,290	O.K.	
14										
15 Central Office Equipment	\$1,165,128	L70	\$288,116	\$477,804	\$0	\$388,022	\$0	\$14,186	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	3,043,048	L117	2,167,485	0	0	783,364	0	92,208	O.K.	
18										
19 Total COE, IOT, C&WF	\$4,208,173		\$2,455,602	\$477,804	\$0	\$1,168,378	\$0	\$106,392	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Tot. Ptl. ex Intang.	\$4,673,301		\$2,521,271	\$586,708	\$0	\$1,434,661	\$0	\$130,642	O.K.	
24 Total Intangible Assets	0	L144	0	0	0	0	0	0	O.K.	
25										
26 Total Plant in Service	\$4,673,301		\$2,521,271	\$586,708	\$0	\$1,434,661	\$0	\$130,642	O.K.	
27 Total Ptl. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L183	0	0	0	0	0	0	O.K.	
29 Total LT PUC	941	L184	508	118	0	299	0	26	O.K.	
30 Total Tel. Ptl. Adjust.	0	L189	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$4,674,242		\$2,521,779	\$586,826	\$0	\$1,434,870	\$0	\$130,668	O.K.	
33										
34 less:										
35 Accum. Depr., Ptl. in Serv.	1,802,611	M23	1,053,784	183,006	0	512,931	0	52,890	O.K.	
36 Accum. Depr. PtlFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible Ptl.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	2,742	M47	1,479	344	0	842	0	77	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$2,866,890		\$1,466,515	\$403,477	\$0	\$921,197	\$0	\$77,701	O.K.	
46										
47 plus:										
48 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
49 Materials and Supplies	19,396	L173	10,484	2,435	0	5,955	0	542	O.K.	
50 Cash Working Capital	36,443	L175	19,861	4,575	0	11,188	0	1,019	O.K.	
51 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
52										
53 NET INVESTMENT	\$2,924,729		\$1,486,641	\$410,487	\$0	\$938,339	\$0	\$79,262	O.K.	

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 38 IntraLATA Total	Source or Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 LAND AND SUPPORT ASSETS:										
14										
15	Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16	Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17										
18	Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20	Support Assets, Message	\$453,388	N28	\$84,008	\$108,151	\$0	\$288,572	\$0	\$23,637	O.K.
21	Support Assets, Private Line	11,738	N28	1,860	2,753	0	6,733	0	613	O.K.
22										
23	Total Support Assets	\$465,126		\$85,870	\$108,904	\$0	\$295,305	\$0	\$24,250	O.K.
24										
25	Total Land and Supp. Assets	\$465,126		\$85,870	\$108,904	\$0	\$295,305	\$0	\$24,250	O.K.
26										
27 CENTRAL OFFICE EQUIPMENT:										
28										
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39	Local Switching	\$477,804	(E)	\$0	\$477,804	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$477,804		\$0	\$477,804	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$477,804		\$0	\$477,804	\$0	\$0	\$0	\$0	O.K.

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

FCC PART 88 IntraLATA Investment Detail		Part 38 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	288,118	(D)	288,118	0	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	11,491	(I)	0	0	0	0	0	0	11,491	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
62 COE Interexchange, Message	93,079	(G)	0	0	0	0	93,079	0	0	O.K.
63 COE Interexchange, PL	0	(I)	0	0	0	0	0	0	0	O.K.
64 COE Interexchange, Assigned	2,895	(G)	0	0	0	0	0	0	2,895	O.K.
65 COE HVR Message	291,943	(G)	0	0	0	0	291,943	0	0	O.K.
66 COE HVR Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
67										
68 Total COE Transmission	\$987,324		\$288,118	\$0	\$0	\$385,022	\$0	\$14,186	O.K.	
69										
70 Total Central Office Equip.	\$1,166,128		\$288,118	\$477,804	\$0	\$385,022	\$0	\$14,186	O.K.	
71										
72 IOT EQUIPMENT:										
73										
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	N90	0	0	0	0	0	0	0	O.K.
77										
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80 CABLE AND WIRE FACILITIES:										
81										
82 Exchange PL and WATS	\$86,445	(I)	\$0	\$0	\$0	\$0	\$0	\$0	\$86,445	O.K.
83 Exchange Message	2,167,485	(D)	2,167,485	0	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Exchange Line C&WF	\$2,253,930		\$2,167,485	\$0	\$0	\$0	\$0	\$86,445	O.K.	
87										
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	0	O.K.
90										
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93 Interexchange Message	\$189,377	(G)	\$0	\$0	\$0	\$189,377	\$0	\$0	\$0	O.K.
94 Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
95 Interexchange Assigned	5,761	(G)	0	0	0	0	0	0	5,761	O.K.
96										
97 Total Interexchange C&WF	\$195,138		\$0	\$0	\$0	\$189,377	\$0	\$5,761	O.K.	

Sheet "L"

ENDING DECEMBER 31, 1968 WITH KNOWN & MEASURABLE CHANGES

18-Jun-69

09:48:49 AM

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111	H/R C&WF, Message	\$883,978	(G)	\$0	\$0	\$0	\$883,978	\$0	\$0	O.K.
112	H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113	H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114		\$883,978		\$0	\$0	\$0	\$883,978	\$0	\$0	O.K.
115	Total Host/Remote C&WF						\$783,354	\$0	\$82,208	O.K.
116		\$3,043,046		\$2,167,485	\$0	\$0				
117	Total Cable and Wire Facil.									
118										
119	TANGIBLE ASSETS:									
120		\$0	N28	0	0	0	0	0	0	O.K.
121	Land and Support Leases									
122		\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	COE Operator Leases	0	34	0	0	0	0	0	0	O.K.
124	COE Tandem Switching Leases	0	38	0	0	0	0	0	0	O.K.
125	COE Local Switching Leases	0	68	0	0	0	0	0	0	O.K.
126	COE Transmission Leases			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
127		\$0								
128	Total COE Leases			0	0	0	0	0	0	O.K.
129		\$0	78							
130	IOT Equipment Leases			0	0	0	0	0	0	O.K.
131		\$0	117							
132	C&WF Leases			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133		\$0								
134	Total Capital Leases			0	0	0	0	0	0	O.K.
135		\$0	N37	0	0	0	0	0	0	O.K.
136	Leasehold Impr., Alloc.	0	Direct	0	0	0	0	0	0	O.K.
137	Leasehold Impr., Direct			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
138		\$0								
139	Total Leasehold Improvements			\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140		\$0								
141	Total Tangible Assets									
142		\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143	TOTAL INTANGIBLE ASSETS									
144										
145		\$0	N48	0	0	0	0	0	0	O.K.
146										
147	PROPERTY HELD FOR FUTURE USE									

Sheet "L"

19-Jun-99

09:48:49 AM

ENDING DECEMBER 31, 1998 WITH KNOWN & MEASURABLE CHANGES

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 99 *****		Part 98	Source or	Common	Local	Information	Common	Billing and	Other	
IntraLATA Investment		Total	Apportion	Line	Switching		Transport	Collection		
Detail										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
161 PLANT UNDER CONSTRUCTION:										
162 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	941	N46	508	118	0	289	0	28		O.K.
166 Total PL Under Const.	\$941		\$508	\$118	\$0	\$289	\$0	\$28		O.K.
168 TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170 CLASS B RTS STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172 MATERIALS AND SUPPLIES	\$19,388	N37	\$10,464	\$2,435	\$0	\$6,955	\$0	\$542		O.K.
174 CASH WORKING CAPITAL	\$38,443	N37	\$19,861	\$4,575	\$0	\$11,188	\$0	\$1,019		O.K.
176 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

ENDING DECEMBER 31, 1988 WITH KNOWN & MEASURABLE CHANGES

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 98 *****									
IntraLATA Reserve and Deferrals									
(A)	Part 38 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$188,154	N28	\$23,741	\$39,371	\$0	\$86,275	\$0	\$8,787	O.K.
16 COE Switching	143,634	L44	0	143,634	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	105,511	L68	45,528	0	0	30,541	0	2,242	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,362,212	L117	\$84,515	0	0	355,515	0	41,862	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$1,802,511		\$1,053,784	\$183,005	\$0	\$512,931	\$0	\$52,890	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$1,802,511		\$1,053,784	\$183,005	\$0	\$512,931	\$0	\$52,890	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	2,742	N37	1,479	344	0	842	0	77	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$2,742		\$1,479	\$344	\$0	\$842	\$0	\$77	O.K.

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 68 *****		Part 38	Common		Local	Information	Common	Billing and	Other	
Apportionment Factors		IntraLATA	Line		Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Central Office Equipment	\$1,185,128	L70	\$288,116	\$477,804	\$0	\$385,022	\$0	\$14,186	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	3,043,046	L117	2,167,485	0	0	783,354	0	92,206	O.K.	
16										
17 Total	\$4,208,173		\$2,455,602	\$477,804	\$0	\$1,168,378	\$0	\$106,392	O.K.	
18 Factor	1.000000		0.583531	0.113542	0.000000	0.277845	0.000000	0.025282	O.K.	
19										
20 Sum: Sw., Trans., Other	\$1,752,572	17	\$0	\$477,804	\$0	\$1,168,378	\$0	\$106,392	O.K.	
21 Factor	1.000000		0.000000	0.272630	0.000000	0.866864	0.000000	0.060706	O.K.	
22										
23 Central Office Equipment	\$1,185,128	L70	\$288,116	\$477,804	\$0	\$385,022	\$0	\$14,186	O.K.	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	875,580	L117-63	0	0	0	783,354	0	92,206	O.K.	
26										
27 Total	\$2,040,688		\$288,116	\$477,804	\$0	\$1,168,378	\$0	\$106,392	O.K.	
28 Factor	1.000000		0.141186	0.234138	0.000000	0.572540	0.000000	0.052135	O.K.	
29										
30 General Support Facilities	\$485,128	L25	\$85,670	\$108,904	\$0	\$288,305	\$0	\$24,250	O.K.	
31 Central Office Equipment	1,185,128	13	288,116	477,804	0	385,022	0	14,186	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	3,043,046	15	2,167,485	0	0	783,354	0	92,206	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$4,873,301		\$2,521,271	\$586,708	\$0	\$1,434,861	\$0	\$130,642	O.K.	
37 Factor	1.000000		0.539505	0.125545	0.000000	0.306925	0.000000	0.027955	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$4,873,301	36	\$2,521,271	\$586,708	\$0	\$1,434,861	\$0	\$130,642	O.K.	
40 Factor	1.000000		0.539505	0.125545	0.000000	0.306925	0.000000	0.027955	O.K.	
41										
42 COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.	
43 IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
44										
45 Total TPIS	\$4,873,301	K26	\$2,521,271	\$586,708	\$0	\$1,434,861	\$0	\$130,642	O.K.	
46 Factor	1.000000		0.539505	0.125545	0.000000	0.306925	0.000000	0.027955	O.K.	

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 69 *****	Part 36								
Apportionment Factors	IntraLATA	Source	Common	Local	Information	Common	Billing and	Other	
	Total		Line	Switching		Transport	Collection		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
80 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
81 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
82									
83 "BIG THREE" Expenses	\$577,575	O171	\$48,859	\$35,447	\$884	\$114,019	\$55,147	\$323,439	O.K.
84 Factor	1.000000		0.084247	0.061372	0.001486	0.197410	0.095480	0.559996	O.K.
85									
86 Net Investment	\$2,924,729	J13	\$1,498,641	\$410,487	\$0	\$938,339	\$0	\$79,262	O.K.
87 Factor	1.000000		0.511720	0.140360	0.000000	0.320829	0.000000	0.027101	O.K.

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE CO-OP

***** FCC PART 98 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	(\$21)	N37	(\$11)	(\$3)	\$0	(\$6)	\$0	(\$1)	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17									
18 Total Network Support Exp.	(\$21)		(\$11)	(\$3)	\$0	(\$6)	\$0	(\$1)	O.K.
19									
20 General Support, Alloc.	\$11,537	N30	\$1,629	\$2,701	\$0	\$6,605	\$0	\$601	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$11,537		\$1,629	\$2,701	\$0	\$6,605	\$0	\$601	O.K.
24									
25 Central Office Eq., Alloc.	\$43,841	N31	\$10,841	\$17,979	\$0	\$14,487	\$0	\$534	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$43,841		\$10,841	\$17,979	\$0	\$14,487	\$0	\$534	O.K.
29									
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33									
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35									
36 Cable & Wire, Alloc.	\$36,792	N33	\$26,206	\$0	\$0	\$9,471	\$0	\$1,115	O.K.
37 Cable & Wire, Direct	47,346	Direct	0	0	0	47,346	0	0	O.K.
38									
39 Total C&WF Exp.	\$84,138		\$26,206	\$0	\$0	\$56,817	\$0	\$1,115	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$138,495		\$38,865	\$20,677	\$0	\$77,903	\$0	\$2,240	O.K.
42									
43 TOTAL PLT. SPEC., ex SUPPORT	\$127,979		\$37,047	\$17,979	\$0	\$71,305	\$0	\$1,649	O.K.

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 88 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:										
58										
59 Oth. PR. and Equip., Alloc.		\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. PR. and Equip., Direct		0	Direct	0	0	0	0	0	0	O.K.
61										
62 Total Oth. PR. & Equip.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64 Network Operations, Alloc.		\$14,767	N18	\$8,617	\$1,677	\$0	\$4,100	\$0	\$373	O.K.
65 Network Operations, Direct		0	Direct	0	0	0	0	0	0	O.K.
66										
67 Total Network Oper. Exp.		\$14,767		\$8,617	\$1,677	\$0	\$4,100	\$0	\$373	O.K.
68										
69 Total Access Expenses		\$317,684	Direct	\$0	\$0	\$0	\$0	\$0	\$317,684	O.K.
70										
71 Depr., Support Assets		\$27,218	L23	\$3,843	\$6,373	\$0	\$15,583	\$0	\$1,419	O.K.
72 Depr., COE Switching		92,411	L44	0	92,411	0	0	0	0	O.K.
73 Depr., COE Operator		0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission		82,536	L68	34,596	0	0	48,236	0	1,703	O.K.
75 Depr., IOT Equipment		0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities		126,303	L117	91,387	0	0	33,028	0	3,888	O.K.
77 Depr., PHFU		0	L147	0	0	0	0	0	0	O.K.
78										
79 Total Depreciation Expense		\$330,468		\$129,828	\$98,784	\$0	\$94,846	\$0	\$7,010	O.K.
80										
81 Amort., Tangible Assets		\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets		0	L144	0	0	0	0	0	0	O.K.
83 Other Amortization		0	Direct	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.		0	Direct	0	0	0	0	0	0	O.K.
85										
86 Total Amortization Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87										
88 Total Depr. and Amort.		\$330,468		\$129,828	\$98,784	\$0	\$94,846	\$0	\$7,010	O.K.
89										
90 TOTAL NON-SPEC. OPER. EXP.		\$662,919		\$138,445	\$100,461	\$0	\$28,946	\$0	\$325,067	O.K.

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 68 ***** Operating Expenses and Taxes		Part 35 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110										
111	Operator Service, Alloc.	\$0	N81	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	739	(F)	0	0	739	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$739		\$0	\$0	\$739	\$0	\$0	\$0	O.K.
121										
122	Bus. Otc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Otc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Otc., EU Access PL & All Other	186	(H)	0	0	0	0	0	186	O.K.
125	Bus. Otc., EU Message	14,582	(H)	0	0	0	0	14,582	0	O.K.
126	Bus. Otc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Otc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Otc., IX Switched Access	2,183	N40	1,178	274	0	670	0	61	O.K.
129	Bus. Otc., IX Billing and Collection	2,465	(H)	0	0	0	0	2,465	0	O.K.
130	Bus. Otc., Coin Collection & Administ.	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Otc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$19,416		\$1,178	\$274	\$0	\$670	\$17,047	\$247	O.K.
134										
135	Cust. Serv., Mng. Process	\$17,672	(H)	0	0	0	0	17,672	0	O.K.
136	Cust. Serv., Other B&C	12,437	(H)	0	0	0	0	12,437	0	O.K.
137	Cust. Serv., CABS	40,000	N21	0	10,921	0	26,706	0	2,432	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$70,108		\$0	\$10,921	\$0	\$26,706	\$30,109	\$2,432	O.K.
141										
142	Total BO, CS, OS, Dir.	\$90,323		\$1,178	\$11,195	\$739	\$27,376	\$47,156	\$2,679	O.K.

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.

***** FCC PART 89 ***** Operating Expenses and Taxes		Part 38 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158	Other Cust. Serv., Alloc.	\$15,308	142	\$200	\$1,897	\$125	\$4,639	\$7,991	\$454	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$15,308		\$200	\$1,897	\$125	\$4,639	\$7,991	\$454	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$105,629		\$1,377	\$13,093	\$864	\$32,016	\$55,147	\$3,133	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Pk. Specific Exp.	\$139,485	41	\$38,865	\$20,677	\$0	\$77,903	\$0	\$2,249	O.K.
168	Total Pk Non-specific Exp.	332,451	82 + 67 + 69	8,617	1,677	0	4,100	0	318,057	O.K.
169	Total Customer Operations	105,629	163	1,377	13,093	864	32,016	55,147	3,133	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$577,575		\$48,659	\$35,447	\$864	\$114,019	\$55,147	\$323,439	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$48,579	N64	\$4,093	\$2,981	\$73	\$9,590	\$4,638	\$27,204	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$48,579		\$4,093	\$2,981	\$73	\$9,590	\$4,638	\$27,204	O.K.
179										
180	Admin. & General, Allocable	\$125,412	N84	\$10,586	\$7,697	\$188	\$24,756	\$11,974	\$70,230	O.K.
181	Admin. & General, Direct	24,701	Direct	6,040	4,400	107	14,154	0	0	O.K.
182										
183	Total Admin. and Gen.	\$150,113		\$16,606	\$12,097	\$295	\$38,912	\$11,974	\$70,230	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$198,692		\$20,698	\$15,078	\$367	\$48,502	\$16,613	\$97,434	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	9,336	Direct	5,181	1,208	0	2,949	0	0	O.K.
191										
192	Total Non-income Taxes	\$9,336		\$5,181	\$1,208	\$0	\$2,949	\$0	\$0	O.K.
193										
194	TOTAL OPER. EXP. AND TAXES	\$1,116,071		\$204,386	\$150,515	\$1,231	\$260,316	\$71,760	\$427,864	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.
 PERIOD ADDRESSED ENDING DECEMBER 31, 1998 WITH KNOWN & MEASURABLE CHANGES
 RUN DATE AND TIME 18-Jun-99 09:48:49 AM

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

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

***** FCC PART 36 *****		Intrastate									
		TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)		
					InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
(A)											
PLANT INVESTMENT DETAIL:		0	---	---	---	0	---	0	---	0	---
21	Land, Allocable	0	---	0	---	0	---	0	---	0	---
22	Land, Direct	0	---	---	---	---	---	---	---	---	---
23	Motor Vehicles	0	---	---	---	---	---	---	---	---	---
24	Aircraft	0	---	---	---	---	---	---	---	---	---
25	Special Purpose Vehicles	0	---	---	---	---	---	---	---	---	---
26	Garage Work Equipment	1,702,651	---	---	---	---	---	0	---	0	---
27	Other Work Equipment	0	---	0	---	0	---	0	---	0	---
28	Buildings, Allocable	0	---	---	---	---	---	---	---	---	---
29	Buildings, Direct	0	---	---	---	---	---	---	---	---	---
30	Furniture	0	---	---	---	---	---	---	---	---	---
31	Office Equipment	0	---	---	---	---	---	---	---	---	---
32	General Purpose Computers	0	---	---	---	---	---	---	---	---	---
33	CAT 1 Oper. Sys., TSPS	0	---	---	---	---	---	0	---	0	---
34	CAT 1 Oper. Sys., Other TSPS	0	---	0	---	0	---	---	---	0	---
35	CAT 1 Oper. Sys., Aux. Pos.	0	---	---	---	---	---	0	---	0	---
36	CAT 1 Oper. Sys., Other	0	---	0	---	0	---	---	---	---	0
37	CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	0	---	0	---
38	CAT 2 Tandem Sw. Direct	1,987,428	---	0	---	0	---	---	---	0	---
39	CAT 3 Local Sw. Allocable	0	---	---	---	---	---	0	---	0	---
40	CAT 3 Local Sw. Direct	60,715	---	0	---	0	---	---	---	---	0
41	CAT 4.12 Exchange Trunk	0	---	---	---	---	---	---	---	---	0
42	CAT 4.12 Exch. Tr. Direct	1,178,151	---	---	---	---	---	0	---	0	---
43	CAT 4.13 Exch. Ln. Mag., PL & WATS	0	---	0	---	0	---	---	---	---	---
44	Reserved	0	---	---	---	---	---	---	---	---	---
45	CAT 4.13 Direct	201,729	---	---	---	---	---	0	2,895	---	2,895
46	CAT 4.23 Message, PL & WATS	0	---	---	---	0	---	0	---	---	0
47	Reserved	3,503	---	806	---	---	---	0	---	0	---
48	CAT 4.23 Direct	845,088	---	0	---	0	---	0	---	0	---
49	CAT 4.3 HIR Message	0	---	0	---	0	---	---	---	---	0
50	CAT 4.3 WATS	0	---	---	---	---	---	0	---	0	---
51	CAT 4.3 Direct	0	---	0	---	0	---	0	---	---	---
52	CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---	---	---
53	CAT 1 Coinless Pay Phones	0	---	---	---	---	---	---	---	---	---

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

.....
 VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.
 ENDING DECEMBER 31, 1998 WITH KNOWN & MEASURABLE CHANGES

				Intrastate									
				Message Telephone Service				Private Line		TOTAL			
				InterLATA		IntraLATA		InterLATA		IntraLATA		INTRASTATE	
***** FCC PART 36 *****				(E)		(F)		(G)		(H)		(I)	
(A)				(B)		(C)		(D)		(E)		(F)	
70	CAT 2 CP Equipment	0	---	0	0	0	0	0	0	0	0	0	0
71	Reserved	0	---	---	---	---	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---	---	---	---	---
73	CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 PL	8,863,171	---	0	0	0	0	0	0	0	0	0	0
74	Other CAT 1 C&WF	0	---	---	---	---	---	---	---	---	---	---	---
75	CAT 2 C&WF	124,149	---	0	0	0	0	0	0	0	0	0	0
76	CAT 2 C&WF, Wideband	0	---	---	---	---	---	---	---	---	---	---	---
77	CAT 3 Joint Message & PL/WATS	410,432	---	---	---	---	---	---	---	---	---	---	---
78	Reserved	0	---	1,920	0	0	0	0	5,761	5,761	5,761	5,761	5,761
79	CAT 3 Direct	7,881	---	---	---	---	---	---	---	---	---	---	---
80	CAT 4 Message	1,721,425	---	0	0	0	0	0	0	0	0	0	0
81	CAT 4 WATS	0	---	0	0	0	0	0	0	0	0	0	0
82	CAT 4 Direct	0	---	---	---	---	---	---	---	---	---	---	---
83	Allocable Support Leases	0	---	0	0	0	0	0	0	0	0	0	0
84	Direct Support Leases	0	---	---	---	---	---	---	---	---	---	---	---
85	COE Operator	0	---	---	---	---	---	---	---	---	---	---	---
86	COE Tandem Switch	0	---	---	---	---	---	---	---	---	---	---	---
87	COE Local Switch	0	---	---	---	---	---	---	---	---	---	---	---
88	COE Transmission	0	---	0	0	0	0	0	0	0	0	0	0
89	COE Direct	0	---	0	0	0	0	0	0	0	0	0	0
90	IOT Leases	0	---	0	0	0	0	0	0	0	0	0	0
91	C&WF Leases	0	---	---	---	---	---	---	---	---	---	---	---
92	Leasehold Imp. Land etc.	0	---	---	---	---	---	---	---	---	---	---	---
93	Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	---	---	---	---
94	Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	---	---	---	---
95	Leasehold Imp. COE Trans.	0	---	0	0	0	0	0	0	0	0	0	0
96	Leasehold Imp. IOT	0	---	0	0	0	0	0	0	0	0	0	0
97	Leasehold Imp. C&WF	0	---	0	0	0	0	0	0	0	0	0	0
98	Leasehold Imp. Other	0	---	---	---	---	---	---	---	---	---	---	---
99	Allocable Acct. No. 2690	0	---	0	0	0	0	0	0	0	0	0	0
100	Direct Acct. No. 2690	0	---	---	---	---	---	---	---	---	---	---	---
101	Materials and Supplies	70,922	---	---	---	---	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---	---	---	---	---
103	Tele. P.L. Adjust. - Alloc.	0	---	0	0	0	0	0	0	0	0	0	0
104	Tele. P.L. Adjust. - Direct	0	---	0	0	0	0	0	0	0	0	0	0
105	Other Assets, Net	0	---	0	0	0	0	0	0	0	0	0	0
106	Other Liab., Def. Cr., Net	0	---	---	---	---	---	---	---	---	---	---	---

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.
ENDING DECEMBER 31, 1998 WITH KNOWN & MEASURABLE CHANGES

Intrastate								
***** FCC PART 38 *****	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
123 TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---
124 TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	5,444	---	---	---	---	---	---	---
126 TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0
127								
128 RESERVES AND DEFERRALS:								
129 Acc. Depr. Support Assets	615,544	---	---	---	---	---	---	---
130 Acc. Depr. COE Switching	597,447	---	---	---	---	---	---	---
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---
132 Acc. Depr. COE Transmission	361,896	---	---	---	---	---	---	---
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---
134 Acc. Depr. Cable and Wire Facilities	5,054,040	---	---	---	---	---	---	---
135 Acc. Depr. Other Plant	0	---	0	0	0	0	0	0
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---
137 Accum. Amort., Intang. Inv.	0	---	---	---	---	---	---	---
138 Accum. Amort., Other	0	---	0	0	0	0	0	0
139 Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---
140 Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---
141 Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---
142 Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---
143 Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---
144 Acc. Def. IT C&WF	0	---	---	---	---	---	---	---
145 Acc. Def. IT Unclassified	10,039	---	7,297	0	2,673	0	69	2,742
146								
147 OPERATING EXPENSES AND TAXES:								
148 Network Support, Alloc.	(77)	---	---	---	---	---	---	---
149 Network Support, Direct	0	---	0	0	0	0	0	0
150 General Support, Alloc.	42,232	---	---	---	---	---	---	---
151 General Support, Direct	0	---	0	0	0	0	0	0
152 Central Office Eq., Alloc.	160,996	---	---	---	---	---	---	---
153 Central Office Eq., Direct	0	---	0	0	0	0	0	0
154 Cust. Premises Equip.	0	---	---	---	---	---	---	---
155 Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---
156 Other IOT	0	---	---	---	---	---	---	---
157 IOT Direct	0	---	0	0	0	0	0	0
158 Cable & Wire, Alloc.	134,529	---	---	---	---	---	---	---
159 Cable & Wire, Direct	102,612	---	55,208	0	47,346	0	0	47,346

16-Jun-99

09:45:49 AM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.
ENDING DECEMBER 31, 1998 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 36 *****				Intrastate						
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)		
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)			
176 Oth. PL and Equip., Alloc.	0	---	---	---	0	---	0	0		
177 Oth. PL and Equip., Direct	54,058	---	---	---	0	---	0	0		
178 Network Operations, Alloc.	0	---	0	---	317,884	---	0	317,884		
179 Network Operations, Direct	415,513	---	97,529	---	---	---	---	---		
180 Total Access Expense	99,533	---	---	---	---	---	---	---		
181 Depr., Support Assets	354,398	---	---	---	---	---	---	---		
182 Depr., COE Switching	0	---	---	---	---	---	---	---		
183 Depr., COE Operator	275,012	---	---	---	---	---	---	---		
184 Depr., COE Transmission	0	---	---	---	---	---	---	---		
185 Depr., IOT Equipment	489,139	---	---	---	---	---	---	---		
186 Depr., CSW Facilities	0	---	---	---	---	---	0	0		
187 Amort., Tangible Assets	0	---	0	0	0	0	0	0		
188 Amort., Intangible Assets	0	---	0	0	---	---	---	0		
189 Other Amortization	0	---	---	---	0	0	0	0		
190 Direct Assigned Amort.	0	---	0	0	---	---	0	0		
191 Marketing, Allocable	0	---	---	---	0	0	0	0		
192 Marketing, Direct	0	---	0	0	0	0	0	0		
193 Operator Service, Alloc.	0	---	0	0	---	---	---	---		
194 Operator Service, Direct	0	---	---	---	---	---	---	---		
195 Classified Directory	3,820	---	---	---	---	---	---	---		
196 Alphabetical Directory	0	---	---	---	---	---	---	---		
197 Foreign Directory	7,653	---	---	---	---	---	---	---		
198 Bus. Otc., EU Presubscription	32,904	---	---	---	---	---	---	---		
199 Bus. Otc., EU MTS & WATS	39,576	---	---	---	---	---	---	---		
200 Bus. Otc., EU Access, P.A. & all Other	24	---	---	---	---	---	---	---		
201 Bus. Otc., IXC Special Access	4,278	---	---	---	---	---	0	0		
202 Bus. Otc., IXC Switched Access	6,969	---	---	---	---	0	0	0		
203 Bus. Otc., IXC B & C Services	0	---	0	0	---	---	---	---		
204 Coin Collect & Admin.	0	---	---	---	---	---	---	---		
205 Cust. Svc., Direct	24,744	---	---	---	---	---	---	0		
206 Cust. Serv., Mag. Process	40,511	---	---	0	0	0	0	0		
207 Cust. Serv., Other B&C	80,119	---	2,132	---	---	---	---	0		
208 Cust. Serv., CABS	2,132	---	---	---	0	0	0	0		
209 Cust. Serv., EU Common Line	40,820	---	384	---	---	---	---	0		
210 Other Cust. Serv., Alloc.	384	---	---	---	0	0	0	0		
211 Other Cust. Serv., Direct	143,970	---	0	0	0	0	0	0		
212 Exec. and Planning, Alloc.	0	---	---	---	---	---	---	---		
213 Exec. and Planning, Direct	0	---	---	---	---	---	---	---		

15-Jun-99

09:46:48 AM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

 VALLEY TELCOOP COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.
 ENDING DECEMBER 31, 1998 WITH KNOWN & MEASURABLE CHANGES

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
230 Admin. & General, Allocable	371,573	---	---	---	---	---	---	---	---
231 Admin. & General, Direct	72,766	---	48,064	0	24,701	0	0	0	24,701
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	---
233 Non-income Taxes, Direct	10,903	---	1,567	0	9,336	0	0	0	9,336
234									
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---	---
237 Federal Income Tax Rate	34.00%	---	---	---	---	---	---	---	---
238 Gross Receipts Tax Rate	3.00%	---	---	---	---	---	---	---	---
239 Rate of Return	10.00%	---	---	---	---	---	---	---	---
240 AFUDC	(50,268)	---	---	---	---	---	---	---	---
241 ITC Amortization	0	---	---	---	---	---	---	---	---
242 Other Return Adjustments	0	---	0	0	0	0	0	0	0
243 Contributions	2,734	---	---	---	---	---	---	---	---
244 Interest Expense	403,382	---	---	---	---	---	---	---	---
245 Capital Lease Expenses	0	---	---	---	---	---	---	---	---
246 Capitalized Payroll Taxes	0	---	---	---	---	---	---	---	---
247 Depreciation Adjustment	0	---	---	---	---	---	---	---	---
248 Other Income Adjustments	0	---	0	0	0	0	0	0	0
249 Uncollectibles	0	---	0	0	0	0	0	0	0
250 Other Revenue Adjustments	0	---	0	0	0	0	0	0	0
251 Other Revenue Taxes	0	---	0	0	0	0	0	0	0
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

18-Jun-89

09:48:49 AM

VALLEY TELECOM COOP ASSN. AND VALLEY CABLE & SATELLITE COMM.
ENDING DECEMBER 31, 1988 WITH KNOWN & MEASURABLE CHANGES

***** FCC PART 35 *****											
		TOTAL COMPANY	Source/ Allocator	Interstate				Intrastate			
				Private Line				Private Line			
(A)		(B)	(C)	Other (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	TOTAL INTRASTATE (I)		
271	Working Loops	3,486	---	42	0	0	0	0	34	34	
272	Equivalent Interexchange Cst. Miles	27,825	---	0	0	0	0	0	0	0	
273	Interexchange Circuit Terminations	208	---	0	0	0	0	0	0	0	

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 17, 1999 through June 23, 1999

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact
Delaine Kolbo within five business days of this filing.
Phone: 605-773-3705 Fax: 605-773-3809

CONSUMER COMPLAINTS

CT99-007 In the Matter of the Complaint filed by Philip and Darlene Bestgen, Whitewood, South Dakota, against U S WEST Communications, Inc. Regarding Lack of Easement for Facility Property.

The Complainants claim that U S WEST Communications buried a cable on their property without an easement. They further claim that when U S WEST Communications was informed of the issue, U S WEST Communications signed a contract to remove the cable by November 29, 1998 and paid \$1600 for indemnification.

The cable has not been removed. The Complainants seek the following relief: "We ask that U S WEST pay the same daily indemnification from November 29, 1998, to the date of removal as they did from Aug. 29, 1998 to Nov. 29, 1998. We ask that this money be made payable to South Dakota schools of our choice and for the matter to be addressed as personal private property rights as the Constitution intended."

Consumer Affairs: Leni Healy
Staff Attorney: Camron Hoseck
Date Filed: 06/11/99
Intervention Deadline: NA

CT99-008 In the Matter of the Complaint filed by Brady and Tiffany Cramer, Sioux Falls, South Dakota, against MCI WorldCom Regarding Unauthorized Switching of Long Distance Service.

The Complainants allege that their long distance telecommunications service was switched without their authorization. After several attempts to correct the problem over the past year, they remain unsatisfied. The Complainants are seeking a re-rating of their billing to 10 cents per minute plus an amount to hold the companies accountable for their difficulty.

Consumer Affairs: Leni Healy
Staff Attorney: Camron Hoseck
Date Filed: 06/21/99
Intervention Deadline: NA

TELECOMMUNICATIONS

TC99-061 In the Matter of the Application of International Exchange Communications, Inc. d/b/a IE Com for a Certificate of Authority to Provide Telecommunications Services in South Dakota.

International Exchange Communications, Inc. d/b/a IE Com has filed a request for a Certificate of Authority to offer resold interexchange services, including, but not limited to , 1+ long distance message telecommunications services and prepaid and postpaid calling card services to business and residential customers.

Staff Analyst: Michele Farris
Staff Attorney: Camron Hoseck
Date Filed: 06/17/99
Intervention deadline: 07/09/99

TC99-062 In the Matter of the Application of DIECA Communications, Inc. d/b/a Covad Communications Company for a Certificate of Authority to Provide Telecommunications Services, Including Local Exchange Services, in South Dakota.

DIECA intends to provide both facilities-based and resold interexchange and local exchange services. DIECA requests authority to provide services throughout U S West and any other incumbent local exchange carrier territories not qualifying as small or rural local exchange carriers.

Staff Analyst: Keith Senger
Staff Attorney: Camron Hoseck
Date Filed: 06/17/99
Intervention Date: 07/09/99

TC99-063 In the Matter of the Establishment of Switched Access Revenue Requirement for Splitrock Telecom Cooperative, Inc.

Splitrock Telecom Cooperative, 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.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/23/99
Intervention Deadline: 07/09/99

TC99-064 In the Matter of the Establishment of Switched Access Revenue Requirement for Midstate Telephone Company and Heartland Communications, Inc.

Midstate Telephone Company and Heartland Communications, Inc. filed a single 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.

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 06/23/99

Intervention Deadline: 07/09/99

TC99-063 In the Matter of the Establishment of Switched Access Revenue Requirement for Valley Telecommunications Cooperative Association and Valley Cable & Satellite Communications.

Valley Telecommunications Cooperative Association and Valley Cable & Satellite Communications filed a single 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.

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 06/23/99

Intervention Deadline: 07/09/99

TC99-066 In the Matter of the Establishment of Switched Access Revenue Requirement for Sully Buttes Telephone Cooperative, Inc. and Venture Communications, Inc.

Sully Buttes Telephone Cooperative, Inc. and Venture Communications, Inc. filed a single 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.

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 06/23/99

Intervention Deadline: 07/09/99

You may receive this listing and other PUC publications via our website or via internet e-mail. You may subscribe or unsubscribe to the PUC mailing list at <http://www.state.sd.us/puc/>

**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 VALLEY)	
TELECOMMUNICATIONS COOPERATIVE)	TC99-065
ASSOCIATION AND VALLEY CABLE &)	
SATELLITE COMMUNICATIONS)	

On June 23, 1999, Valley Telecommunications Cooperative Association and Valley Cable & Satellite Communications (Valley) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On June 24, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 9, 1999, 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 July 13, 1999, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess Valley a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that Valley shall deposit in the SDPUC regulatory assessment fee fund an amount as requested by the Executive Director up to the statutory limit of \$100,000.

Dated at Pierre, South Dakota, this 16th day of July, 1999.

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: <u>Rebecca Kalbo</u>
Date: <u>7/19/99</u>
(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: Valley Telecom Coop. Assn., and Valley Cable & Satellite Comm., Herreid, SD
Switched Access Revenue Requirement, TC99-065

DATE: October 12, 1999

Valley Telecom Coop. Assn., and Valley Cable & Satellite Comm. (Valley) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 23, 1999, based on the twelve months ended December 31, 1998. The cost study submitted by Valley developed a revenue requirement of \$1,001,650. Valley's minutes of use for 1998 was 9,140,694. Valley is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Valley'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 June 24, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 9, 1999, to interested individuals and entities. No interventions were received by the Commission.

On July 16, 1999, the Commission ordered Valley to deposit an initial assessment 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.)

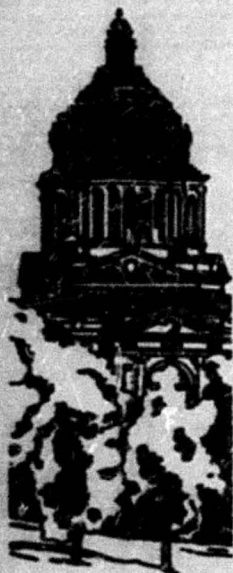
Staff requested supporting information from Valley on June 24, July 9, July 30, and August 20, 1999. Staff data requests were responded to by Valley in a timely manner. Staff reviewed external auditor reports for 1997 and 1998, supporting documentation for adjustments that were proposed by Valley in the cost study, long term debt, the 1998 general ledger, minutes of use, and traffic factor support.

Staff has reviewed Valley's cost study filing and all of the data responses submitted by Valley and would recommend that the Intrastate Switched Access Cost Study for Valley be accepted as filed. Valley filed the switched access cost study with contributions and donations removed from the study.

Respectively submitted: Harlan Best



cc Don Lee, Martin and Associates



South Dakota Public Utilities Commission

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



December 15, 1999

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

RE: INTRASTATE SWITCHED ACCESS DOCKETS

Dear Ms. Cremer:

I hereby request a copy of all staff requests for data and company responses in the following dockets:

TC99-049, TC99-050, TC99-054, TC99-058, TC99-063, TC99-064, TC99-066, TC99-067, TC99-068, TC99-069, TC99-070, TC99-071, TC99-072, TC99-073, TC99-074, TC99-075, TC99-078, TC99-079, TC99-080, and TC99-081.

I understand that an extra copy has been provided and is available at the Commission offices.

Sincerely,

Greg Rislov
Greg Rislov, Commission Advisor
South Dakota Public Utilities Commission

c: All filing telecommunications companies

Capitol Office
Telephone (605) 773-3281
FAX (605) 773-3889

Transportation/
Warehouse Division
Telephone (605) 773-5230
FAX (605) 773-3225

Consumer Hotline
1-888-332-1782

TTY Through
Relay South Dakota
1-888-877-1113

Internet Website
www.puc.state.sd.us/puc/

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Chairman
Pete Nelson
Vice-Chairman
Linda Schneider
Commissioner

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Executive Director

Harlan Best
Martin C. Britmann
Sue Cichos
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Michelle M. Farris
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Shirleen Fugitt
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Lorris Hammond
Loni Hasty
Cameron Haseck
Lisa Hall
Dave Jacobson
Katie Johnson
Bob Kandle
Debbie Keith
Clifford Lund
Terry Norum
Gregory A. Rislov
Keith Senger
Rebecca Allen West



South Dakota Public Utilities Commission



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

December 22, 1999

Don Lee, Consultant
Martin & Associates

Valley Telecom Cooperative Association
Valley Cable and Satellite Communication

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

Transportation/
Warehouse Division
Telephone (605)773-5280
FAX (605)773-3225

Consumer Hotline
1-800-332-1782

TTY Through
Relay South Dakota
1-800-877-1113

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Cameron Hoesek
Lisa Hall
Dave Jacobson
Katie Johnson
Bob Kneale
Debra Kellbo
Charlene Lund
Terry Norum
Gregory A. Rislov
Kath Senger
Robynne Alts Wiest

RE: DOCKET TC99-065, INTRASTATE SWITCHED ACCESS COST STUDY

Dear Mr. Lee:

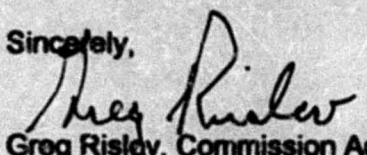
The Public Utilities Commission's December 28, 1999 meeting agenda includes consideration of the above-named docket. Although it appears Commission Staff and the company have reached a settlement, the Commissioners must still approve the settlement. I, as an advisor to the Commissioners, have reviewed the filing and have questions that may be answered in writing before the meeting, or verbally during the meeting.

The questions are:

1. Have all post-test year plant additions - reflected in the known change adjustments and included in the cost study - been placed into service?
2. If the answer to (1) is no, please explain any deviation.
3. Do the known-change adjustments to plant, to the extent they were estimated for cost study purposes, exceed the eventual booked amounts?
4. If the answer to (3) is yes, is this difference greater than 1%?
5. Does the 1999 LECA Assessment Fee adjustment replace the 1998 LECA Assessment Fee in the cost study?
6. If not, please explain.

Staff and the filing company may wish to discuss how best to respond. I understand time is short between now and the Commission meeting and I am not concerned about which one of you answer.

Sincerely,


Greg Rislov, Commission Advisor
SDPUC

c: Harlan Best, Commission Staff
Commissioners
Commission Counsel Wiest

Kolbo, Delaine

From: Rislov, Greg
Sent: Thursday, December 23, 1999 11:16 AM
To: Kolbo, Delaine
Subject: FW: Responses for 99-065 for Greg Rislov
Sensitivity: Private

-----Original Message-----

From: Don Lee [mailto:DonLee@Martin-Associates.com]
Sent: Thursday, December 23, 1999 9:21 AM
To: 'greg.rislov@state.sd.us'
Cc: 'rolayne.wiest@state.sd.us'; 'harlan.best@state.sd.us'; Jolyn Doering
Subject: FW: Responses for Greg Rislov
Sensitivity: Private

Greg, following is our response to your inquiry regarding Docket 99-065.
Don Lee
Martin and Associates
Phone 605-995-2573
e-mail donlee@martin-associates.com
Fax 605-995-2577

> -----Original Message-----

> **From:** Jolyn Doering
> **Sent:** Thursday, December 23, 1999 9:14 AM
> **To:** Don Lee
> **Subject:** Responses for Greg Rislov
> **Sensitivity:** Private
>
> VALLEY TELECOM COOP. ASSN. AND VALLEY CABLE & SATELLITE COMM.
> DOCKET NUMBER TC99-065

- >
> 1. Have all post-test year plant additions - reflected in the known
> change adjustments and included in the cost study - been
> placed in service?
> Yes, all the known and measurable (IC&M) changes will be in service as
> of 12/31/99.
>
> 2. If the answer to (1) is no, please explain any deviation.
> N/A
>
> 3. Do the known-change adjustments to plant, to the extent they were
> estimated for cost study purposes, exceed the eventual
> booked amounts?
> No, the total estimated adjustments to plant do not exceed the actual
> booked amounts.
>
> 4. If the answer to (3) is yes, is this difference greater than 1%?
> N/A
>
> 5. Does the 1999 LECA Assessment Fee adjustment replace the 1998 LECA
> Assessment Fee in the cost study?
> Yes.
>
> 6. If not, please explain.
> N/A
>
>

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

IN THE MATTER OF THE ESTABLISHMENT) OF SWITCHED ACCESS REVENUE) REQUIREMENT FOR VALLEY) TELECOMMUNICATIONS COOPERATIVE) ASSOCIATION AND VALLEY CABLE &) SATELLITE COMMUNICATIONS)	ORDER APPROVING REVENUE REQUIREMENT TC99-065
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On June 23, 1999, Valley Telecommunications Cooperative Association and Valley Cable & Satellite Communications (Valley) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On June 24, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 9, 1999, to interested individuals and entities. On July 13, 1999, the Commission voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. Staff filed a memorandum on October 12, 1999, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its December 28, 1999, 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 Valley's filing, the Commission found that the revenue requirement and minutes of use as depicted in Staff's memorandum were fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED that Valley's revenue requirement and minutes of use are hereby approved and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC99-067.)

Dated at Pierre, South Dakota, this 14th day of January, 2000.

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: Debra Kaska

Date: 1/14/00

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner