

DATE	DESCRIPTION
6/28 99	Filed and Docketed;
7/1, 99	Weekly Filing;
7/16 99	Order Assessing Filing Fee;
1/14 00	Order Approving Penetrate Requirement;
1/14 00	Docket Closed.



Englewood Corporate Center, Suite 310
1380 Corporate Center Curve, Englewood, Minnesota 55121
phone: 612-452-2660 fax: 612-452-1909

TC99-068

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JUN 28 1999

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

June 23, 1999

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

Ref: Access Tariff Filing

Dear Mr. Bullard:

Per the requirements of ARSD 20:10:27, 20:10:28, and 20:10:29, we are submitting this day on behalf of Stateline Telecommunications, Inc. their Intrastate Tariff based on the calendar year ending December 31, 1998. This filing consists of the following:

1. Five (5) copies of the Intrastate Tariff Exhibit.
2. Five (5) copies of the Intrastate revenue requirement, corresponding separations runs, and input sheets.
3. Five (5) copies of the cost study support data.

If you should have any questions or need additional information, please give me a call.

Sincerely,

Gordon K. Dauchy
Manager - Revenue Requirements
gdauchy@jsitel.com

GKD:bw
Enclosure

cc: Darrell Henderson, Stateline Telecommunications, Inc.
JSI, Maryland

HEADQUARTERS:

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Alpharetta, Georgia 30022
phone: 770-549-2105 fax: 770-410-1608

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JUN 28 1999

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

TARIFF EXHIBIT

Stateline Telecommunications, Inc. does not currently have their own access tariff but is a member of the Local Exchange Carrier Association (LECA). It would be our desire to continue to be part of the LECA tariff. However, if you were to adopt our own tariff, our rates would resemble the following:

TYPE	T.S.		
	CCL	TRANSPORT	SWITCHING
ORIGINATING	.058323	.024723	0
TERMINATING	.058323	.024723	0

STATELINE TELECOMMUNICATIONS INC.

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	\$608,756	J13	\$483,865	10.00%	\$0	\$0	\$17,848
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%
17	Return on Rate Base	\$60,878		\$48,386	10.00%	\$0	\$0	\$1,796
18	Return Adjustments	(3,532)	J18-20	(2,891)	0	0	0	(89)
20	Net Return on Rate Base	\$57,344		\$45,495	10.00%	\$0	\$0	\$1,885
21	Income Taxes	14,145	J21-32	11,448	0	0	0	421
22	Expenses and Other Taxes	282,123	J23-35, 40	135,358	0	0	84,253	12,418
24	Total Intralata Rev. Req.	\$383,812		\$153,182	10.00%	\$0	\$84,253	\$14,835
INTERLATA:								
29	Net Investment	\$182,408	P13	\$153,418	10.00%	\$0	\$0	\$0
30	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%
31	Return on Rate Base	\$18,241		\$15,342	10.00%	\$0	\$0	\$0
32	Return Adjustments	(1,186)	P18-20	(896)	0	0	0	0
33	Net Return on Rate Base	\$17,055		\$14,446	10.00%	\$0	\$0	\$0
34	Income Taxes	4,432	P31-32	3,788	0	0	0	0
35	Expenses and Other Taxes	86,882	P33-35, 40	40,133	0	0	6,362	0
40	Total Interlata Rev. Req.	\$81,079		\$68,238	10.00%	\$0	\$6,362	\$0
TOTAL INTRASTATE REV. REQ.								
44		\$444,591		\$282,421	10.00%	\$0	\$70,635	\$14,835
ACCESS ELEMENT MINUTES OF USE								
ACCESS RATE PER MINUTE								
\$0.024723								

STATELINE TELECOMMUNICATIONS INC.

Intrastate

	FOC PART 38 Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocation	Interest and Other	Message Telephone Service			Private Line			TOTAL INTRASTATE
					InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
13	State Income Tax Rate	0.00%	—	0.00%	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%	34.00%	34.00%
15	Gross Receipts Tax Rate	4.00%	—	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
16											
17	Net Investment	\$4,237,839	C88	\$3,438,477	\$182,408	\$884,350	\$0	\$0	\$14,397	\$801,181	O.K.
18	Rate of Return	10.00%	—	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
19											
20	Return on Rate Base	\$423,784		\$343,848	\$18,241	\$88,438	\$0	\$0	\$1,440	\$80,118	O.K.
21											
22	AFUDC	(27,021)	H43	-22233.5778673	-1155.83360376	-5648.08132912	0	0	-86.5471678008	(4,797)	O.K.
23	ITC Amortization	0	H38	0	0	0	0	0	0	0	O.K.
24	Other Return Adjustments	0	V242	0	0	0	0	0	0	0	O.K.
25											
26	Net Return	\$396,763		\$321,414	\$18,003	\$88,391	\$0	\$0	\$1,353	\$78,329	O.K.
27											
28	Contributions	0	H82	0	0	0	0	0	0	0	O.K.
29	Interest Expense	208,202	H44	168,808	8,481	28,078	0	0	711	38,287	O.K.
30	Capital Lease Expense	0	H48	0	0	0	0	0	0	0	O.K.
31	Capitalized Payroll Taxes	0	H38	0	0	0	0	0	0	0	O.K.
32	Depreciation Adjustment	0	H38	0	0	0	0	0	0	0	O.K.
33	Other Income Adjustments	0	V248	0	0	0	0	0	0	0	O.K.
34											
35	After Tax Income	\$188,541		\$152,479	\$8,904	\$38,815	\$0	\$0	\$842	\$38,082	O.K.
36											
37	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38	Federal Income Taxes	87,127	Formula	78,850	4,432	13,814	0	0	331	18,577	O.K.
39	Operating Expenses and Taxes	1,887,987	I188	1,285,058	88,319	274,049	0	0	3,833	332,801	O.K.
40	Unrealized	0	V248	0	0	0	0	0	0	0	O.K.
41	Other Revenue Adjustments	0	V260	0	0	0	0	0	0	0	O.K.
42											
43	Net Revenue	\$2,191,887		\$1,788,080	\$77,838	\$843,753	\$0	\$0	\$8,217	\$488,807	O.K.
44	Gross Receipts Taxes	\$1,328	Formula	73,644	3,343	14,323	0	0	217	17,794	O.K.
45	Other Revenue Taxes	0	V251	0	0	0	0	0	0	0	O.K.
46											
47	TOTAL REVENUE REQUIREMENT	\$2,283,186		\$1,838,904	\$81,079	\$868,078	\$0	\$0	\$8,435	\$444,891	O.K.

STATELINE TELECOMMUNICATIONS INC.

Investment Summary										Message Telephone Service				Private Line				TOTAL INTRASTATE	
FCC PART 38 Investment Summary		(A)		TOTAL COMPANY		Source/ Allocator		Interstate and Other		IntraLATA		InterLATA		IntraLATA		InterLATA		(I)	
				(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
13	Land and Support Investment			8688,019	D33			\$447,380		\$34,297		\$74,523		\$0		\$1,819		\$100,839	O.K.
14	COE Operator Equipment			\$0	D43			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
15	COE Switching Equipment			988,011	D48			988,011		\$0		\$0		\$0		\$0		\$0	O.K.
16	COE Transmission Equipment			1,877,428	D48			1,387,861		87,365		207,332		\$0		4,880		279,867	O.K.
17	Total COE			\$2,845,439				\$2,385,872		\$87,365		\$207,332		\$0		\$4,880		\$279,867	O.K.
18	Info. Orig./Term. Equipment			\$0	D64			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
19	Cable and Wire Facilities			4,348,870	D137			3,305,121		227,458		888,887		\$0		17,185		941,548	O.K.
20	Total COE, IOT, C&WF			\$6,892,109				\$5,670,993		\$294,813		\$904,228		\$0		\$22,075		\$1,221,116	O.K.
21	Total Capital Leases			\$0	D173			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
22	Leasehold Improvements			\$0	D186			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
23	Intangible Assets			\$0	D209			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
24	Total Tele. PL in Service			\$7,460,128				\$5,138,372		\$318,110		\$978,761		\$0		\$23,894		\$1,321,756	O.K.
25	Plant Held, Future Use			\$0	D214-215			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
26	TPUC, Short-term			\$0	D216-217			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
27	TPUC, Long-term			2,382,219	D218-219			1,861,408		86,787		286,788		\$0		7,348		400,811	O.K.
28	Tel. PL Adjustment			\$0	D220-221			\$0		\$0		\$0		\$0		\$0		\$0	O.K.
29	Total Other Tel. PL			\$2,382,219				\$1,861,408		\$86,787		\$286,788		\$0		\$7,348		\$400,811	O.K.
30																			
31																			
32																			
33																			
34																			
35																			
36																			
37																			
38																			
39																			
40																			
41																			
42	TOTAL TELEPHONE PLANT			\$9,722,347				\$7,999,781		\$415,877		\$1,275,549		\$0		\$31,140		\$1,722,596	O.K.

Sheet "C"
ENDING DECEMBER 31, 1986

25-Jan-89

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STATELINE TELECOMMUNICATIONS INC.

	FCC PART 28 Investment Summary	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Message Telephone Service						Private Line	TOTAL INTRASTATE (I)		
					Interstate (D)	InterLATA (E)		IntraLATA (F)		InterLATA (G)			IntraLATA (H)	
36	Other Assets, Net		0	V106	0	0	0	0	0	0	0	O.K.		
37	Accumulated Dep./Amort		(5,486,346)	E24	(4,872,016)	(223,820)	(885,967)	0	(16,731)	(926,237)	O.K.			
38	Accum. Def. Inc. Taxes, Net		(26,385)	E47	(26,102)	(1,513)	(4,842)	0	(113)	(8,267)	O.K.			
39	Ch. Liab. & Def. Cr., Net		0	V106	0	0	0	0	0	0	O.K.			
40	TOTAL NET PLANT		94,188,632		\$3,396,689	\$193,726	\$294,943	90	\$14,298	\$798,873	O.K.			
41											O.K.			
42	Materials and Supplies		0	H31	0	0	0	0	0	0	O.K.			
43	Rural Tel. Bank Bldg		0	H36	0	0	0	0	0	0	O.K.			
44	Cash Working Capital		48,007	Formula	37,818	1,872	9,417	0	100	11,189	O.K.			
45	Equal Access Investment		0		0	0	0	0	0	0	O.K.			
46											O.K.			
47	TOTAL NET INVESTMENT		94,237,639		\$3,436,477	\$182,408	\$304,368	90	\$14,387	\$801,181	O.K.			

STATELINE TELECOMMUNICATIONS INC.

FCC PART 28 Plant Investment Detail		Intangible									
(A)		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
		(B)	(C)	(D)	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	(I)	
					(E)	(F)	(G)	(H)			
13	LAND AND SUPPORT ASSETS:										
14	Land, Allocable	84,884	H33	\$3,838	8200	8812	80	816	8828	O.K.	
15	Land, Direct	0	V22	0	0	0	0	0	0	O.K.	
16	Total Land	84,884		\$3,838	8200	8812	80	816	8828	O.K.	
17	Motor Vehicles	883,802	H33	882,880	82,723	88,284	80	8208	811,322	O.K.	
18	Aircraft	0	H33	0	0	0	0	0	0	O.K.	
19	Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.	
20	Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.	
21	Other Work Equipment	18,018	H33	13,178	688	2,101	0	81	2,638	O.K.	
22	Buildings, Allocable	474,814	H33	380,888	20,316	82,284	0	1,321	84,128	O.K.	
23	Buildings, Direct	0	V28	0	0	0	0	0	0	O.K.	
24	Furniture	288	H33	228	12	38	0	1	81	O.K.	
25	Office Equipment	8,334	H33	6,887	388	1,083	0	27	1,477	O.K.	
26	General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.	
27	Total Support Assets	883,385		\$483,542	84,088	\$73,811	80	\$1,804	888,813	O.K.	
28	Total Land and Support Assets	888,019		\$487,380	84,287	\$74,823	80	\$1,818	\$100,838	O.K.	
CENTRAL OFFICE EQUIPMENT:											
29	CAT 1 Oper. Sys., TSPS	80	G22	80	80	80	80	80	80	O.K.	
30	CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.	
31	CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.	
32	CAT 1 Oper. Sys., Other	0	V28	0	0	0	0	0	0	O.K.	
33	Total CAT 1	80		80	80	80	80	80	80	O.K.	
34	CAT 2 Tandem Sw. Allocable	80	G28	80	80	80	80	80	80	O.K.	
35	CAT 2 Tandem Sw. Direct	0	V28	0	0	0	0	0	0	O.K.	
36	Total CAT 2	80		80	80	80	80	80	80	O.K.	

Sheet "3"
ENDING DECEMBER 31, 1969

25-Jan-69

10:24:38 AM

STATELINE TELECOMMUNICATIONS INC.

FCC PART 58 Plant Investment Data	(A)	TOTAL COMPANY	Source/ Allocable	(C)	Integrals and Other	Integrals				TOTAL INTRASTATE
						Message Telephone Service				
						Private Line				
						InterLATA	InterLATA	InterLATA	InterLATA	
		(B)			(D)	(E)	(F)	(G)	(H)	(I)
CABLE AND WIRE FACILITIES:										
111	CAT 1.1 InterLATA PLUMATS	\$3,017	F31		\$35,822	\$0	\$0	\$0	\$17,186	\$17,186
112	CAT 1.2 InterLATA PLUMATS	\$7,318	F31		\$7,318	\$0	\$0	\$0	\$0	\$0
113	CAT 1.3 Joint Message	3,251,258	G15		2,438,438	502,185	\$10,844	\$0	\$0	\$12,810
114	Other CAT 1 C&W	\$0	V74		\$0	\$0	\$0	\$0	\$0	\$0
115	Total CAT 1 C&W	\$3,361,572			\$2,831,867	\$202,185	\$910,844	\$0	\$17,186	\$630,008
116	CAT 2 C&W	\$239,253	G26		\$239,253	\$0	\$0	\$0	\$0	\$0
117	CAT 2 C&W, Weekend	\$0	V76		\$0	\$0	\$0	\$0	\$0	\$0
118	Total CAT 2 C&W	\$239,253			\$239,253	\$0	\$0	\$0	\$0	\$0
119	CAT 3 Joint Message	\$0	G17		\$0	\$0	\$0	\$0	\$0	\$0
120	CAT 3 PLUMATS etc.	\$0	F36		\$0	\$0	\$0	\$0	\$0	\$0
121	CAT 3 Direct	\$0	V79		\$0	\$0	\$0	\$0	\$0	\$0
122	Total CAT 3 C&W	\$0			\$0	\$0	\$0	\$0	\$0	\$0
123	CAT 4 Message	\$901,478	G26		\$498,934	\$235,293	\$98,252	\$0	\$0	\$111,848
124	CAT 4 WATS	\$0	V81		\$0	\$0	\$0	\$0	\$0	\$0
125	CAT 4 Direct	44,368	V82		44,368	\$0	\$0	\$0	\$0	\$0
126	Total CAT 4 C&W	\$945,846			\$534,300	\$235,293	\$98,252	\$0	\$0	\$111,848
127	TOTAL C&W	\$4,348,870			\$3,305,121	\$227,468	\$998,997	\$0	\$17,186	\$841,549
CAPITAL LEASES:										
128	Allocable Support Leases	\$0	H14		\$0	\$0	\$0	\$0	\$0	\$0
129	Direct Support Leases	\$0	V84		\$0	\$0	\$0	\$0	\$0	\$0
130	Total Support Leases	\$0			\$0	\$0	\$0	\$0	\$0	\$0

Sheet 17
ENDING DECEMBER 31, 1990

25-Jun-90

10:24:35 AM

STATELINE TELECOMMUNICATIONS INC.

Intelligence

(A)	TOTAL COMPANY	Source/ Allocator	Message Telephone Service				Private Line			
			Intrastate		Interstate		Intrastate		Interstate	
			(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
160	COE Operator	H16	50	50	50	50	50	50	50	50
161	COE Tandem Switch	H17	0	0	0	0	0	0	0	0
162	COE Local Switch	H18	0	0	0	0	0	0	0	0
163	COE Transmission	H20	0	0	0	0	0	0	0	0
164	COE Direct	V89	0	0	0	0	0	0	0	0
165	Total COE Leases		50	50	50	50	50	50	50	50
166	IoT Leases	V90	50	50	50	50	50	50	50	50
167	CAMP Leases	V91	50	50	50	50	50	50	50	50
168	TOTAL CAPITAL LEASES		50	50	50	50	50	50	50	50
169	LEASehold IMPROVEMENTS:									
170	Land and Support Assets	H14	50	50	50	50	50	50	50	50
171	COE Switching	H15	0	0	0	0	0	0	0	0
172	COE Operator	H20	0	0	0	0	0	0	0	0
173	COE Transmission	V89	0	0	0	0	0	0	0	0
174	IoT	V87	0	0	0	0	0	0	0	0
175	CAMP	V88	0	0	0	0	0	0	0	0
176	Other		50	50	50	50	50	50	50	50
177	TOTAL LEASehold IMPROVEMENT		50	50	50	50	50	50	50	50
178	TP18, EXCL. ACCT. No. 3890		57,480,128	54,138,372	53,118,110	58,778,751	50	50	50	50
179										
180										
181										
182										
183										
184										
185										
186										
187										
188										
189										

Sheet 17
ENDING DECEMBER 31, 1968

25-JAN-69

10:34:30 AM

STATELINE TELECOMMUNICATIONS INC.

(A)	FOG PART 38 ***** Plant Investment Detail	Intrastate									
		TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
					InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
204	INTANGIBLE ASSETS:										
205	Alloable Acct. No. 2000	90	H38	90	90	90	90	90	90	90	90
206	Direct Acct. No. 2000	0	V100	0	0	0	0	0	0	0	0
207											
208	Total Intangible Assets	90		90	90	90	90	90	90	90	90
209											
210											
211	OTHER TELEPHONE PLANT:										
212	Held for Pub. Use - Alloc.	90	-	90	90	90	90	90	90	90	90
213	Held for Pub. Use - Direct	0	H35	0	0	0	0	0	0	0	0
214	TPUC, Short-term - Alloc.	0	V124	0	0	0	0	0	0	0	0
215	TPUC, Short-term - Direct	0	H35	0	0	0	0	0	0	0	0
216	TPUC, Long-term - Alloc.	2,392,218		1,881,408	94,787	298,796	0	7,248	0	400,811	400,811
217	TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	0	0
218	Tele. Pl. Adjust. - Alloc.	0	H36	0	0	0	0	0	0	0	0
219	Tele. Pl. Adjust. - Direct	0	V104	0	0	0	0	0	0	0	0
220											
221	Total Other Telephone Plant	2,392,218		1,881,408	94,787	298,796	90	87,248	0	8400,811	8400,811
222											
223											

STATELINE TELECOMMUNICATIONS INC.

FOO PART 26 Reserves and Deferrals	(A)	TOTAL COMPANY	Source/ Allocation	(C)	Message Telephone Service				Private Line		TOTAL INTRASTATE	(I)
					InterLATA	InterLATA	(F)	(G)	InterLATA	(H)		
13 ACCUM. DEPRECIATION, TPMS:												
14 Support Assets		\$190,868	H13		\$6,153	\$25,008			\$0	\$616	\$33,799	O.K.
15 COE Building		\$440,364	H18									O.K.
16 COE Operator			H16									O.K.
17 COE Transmission		1,269,866	H20		\$3,800	186,808				3,800	223,308	O.K.
18 IOT Equipment			H25									O.K.
19 Cable and Wire Facilities		3,018,527	H31		181,877	486,363				12,222	669,352	O.K.
20 Other Plant			V138									O.K.
21												O.K.
22												O.K.
23 Total Accum. Dep., TPMS		\$5,486,346			\$223,630	\$686,967			\$0	\$16,731	\$626,327	O.K.
24 ACCUM. AMORTIZATION:												
25 Accum. Depreciation, P&PU			H38		\$0	\$0			\$0	\$0	\$0	O.K.
26 Accum. Amort., Tangible Inv.			H40									O.K.
27 Accum. Amort., Intang. Inv.			H41									O.K.
28 Accum. Amort., Other			V138									O.K.
29												
30												
31												
32 Tot. Accum. Amortization		\$0			\$0	\$0			\$0	\$0	\$0	O.K.
33												
34 Total Accum. Dep./Amort.		\$5,486,346			\$223,630	\$686,967			\$0	\$16,731	\$626,327	O.K.
35												
36 ACCUM. DEF. INC. TAXES, NET:												
37 Support Assets		2,872	H13		\$114	\$351			\$0	\$0	\$473	O.K.
38 COE Building		4,082	H18									O.K.
39 COE Operator			H16									O.K.
40 COE Transmission		7,397	H20		330	963				33	1,328	O.K.
41 IOT Equipment			H25									O.K.
42 Cable and Wire Fac.		20,146	H31		1,979	3,308				52	4,487	O.K.
43			V145									O.K.
44												O.K.
45												O.K.
46 Total Accum. Def. Inc. Taxes		\$35,369			\$1,813	\$4,640			\$0	\$113	\$8,267	O.K.

Sheet 77
SHOWING DECEMBER 31, 1988

25-JAN-89

10:24:38 AM

STATELINE TELECOMMUNICATIONS INC.

Private Line

***** POC PART 30 *****
Functional Distribution
of Selected Investments

(A)

Interstate

Intrastate

Extended Area
Service

Other

13 TRANSL. COT EQUIPMENT:

	TOTAL COMPANY	InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	Extended Area Service	Other
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
14 Working Loops	2,346	2,346	40	0	0	12	0	25	O.K.
15 Avg. Cost per Loop	408.70	408.70	408.70	408.70	408.70	408.70	408.70	408.70	408.70
16 CAT 4.15 Bush L.A. Invest.	9864,119	9822,303	516,298	90	90	94,880	90	90	90
17									
18									
19									
20									
21 Circuit Terminations	0	0	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23									
24 CAT 4.33 Other IX	90	90	90	90	90	90	90	90	90
25									
26									
27 C&W INVESTMENT:									
28									
29 Working Loops	2,346	2,346	40	0	0	12	0	25	O.K.
30 Loop Factor	1,000,000	0.827178	0.017050	0.000000	0.000000	0.008118	0.000000	0.010055	0.010055
31 CAT 1 Exchange C&W	93,381,872	93,381,239	867,316	90	90	917,196	90	90	90
32									
33									
34 Equivalent IX Circuit Miles	0	0	0	0	0	0	0	0	O.K.
35 IX Ckt. Miles Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36									
37 CAT 3 Interurb. C&W	90	90	90	90	90	90	90	90	90

STATELINE TELECOMMUNICATIONS INC.

Interstate													
PGC PART 25 Payable Allocation Factors	(A)	TOTAL COMPANY (B)	Several Allocation (C)	Interstate and Other (D)	Message Telephone Service				Private Line				TOTAL INTRASTATE (I)
					Inter-LATA (E)	Inter-LATA (F)	Inter-LATA (G)	Inter-LATA (H)	Inter-LATA (J)	Inter-LATA (K)			
13 Subscriber Plant Fund (SPF)		1,000,000	SPF	0,780,000	0,082,101	0,187,918	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
14 Dial Equipment Minutes (DEM)		1,000,000	DEM	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
16 Communication Minutes-Miles		1,000,000	CM/M	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
17 Communication Minutes		1,000,000	CM	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
18 Subscriber Minutes (SLM)		1,000,000	SLM	0,832,444	0,041,728	0,150,031	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,187,788	O.K.
20 TSPS Predecessor Time		0,000,000	TSP	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
21 VMI Stand. Work Sec. Tel		0,000,000	WST	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
22 VMI Stand. Work Sec. Aus.		0,000,000	WBA	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
24 VMI Stand. Work Sec. Comm.		0,000,000	WBC	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
26 COE CAT 2 Minutes		0,000,000	CT2	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
27 Exchange Trunk Minutes		1,000,000	ETH	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
28 MCULM, Headquarters		1,000,000	HQM	0,814,648	0,043,981	0,143,400	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,188,481	O.K.
30 CBWP CAT 4, WATS		0,000,000	CT4	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
32 Equal Access MOU		0,000,000	EAM	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
34 Current Billing		1,000,000	CB	0,714,481	0,033,653	0,252,866	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,288,440	O.K.
36 BU Predecessor Factor		1,000,000	BPPE	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
37 BU MTS & WATS Factor		1,000,000	BMFS	0,819,448	0,081,048	0,099,552	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,81,9281	O.K.
38 BU Access, Pk, and All Other Factor		0,000,000	BPLO	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
39 EX Special Access Factor		0,000,000	EPFA	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
40 EX Subhead Access Factor		1,000,000	EPVA	0,448,704	0,000,000	0,551,296	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,382,396	O.K.
41 EX Billing & Collection Services Factor		1,000,000	ESC	0,708,337	0,000,000	0,291,663	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,294,443	O.K.
42 Cash Revenue Percent		0,000,000	CR	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.
43 Relative Trunk Load Magn.		1,000,000	TLM	0,187,084	0,073,787	0,739,129	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,829,716	O.K.
44 Relative Users Percent		1,000,000	RLP	0,844,612	0,035,388	0,119,999	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,385,188	O.K.
45 CARS Percent		1,000,000	CAR	0,800,000	0,049,643	0,149,957	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,800,000	O.K.
46 Foreign Directories Percent		0,000,000	FD	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	O.K.

Sheet 17
EXHIBIT DECEMBER 31, 1988

25-Jan-89

10:24:38 AM

STATELINE TELECOMMUNICATIONS INC.

Intervenor

FCC PART 28 Internal Account Entries	TOTAL COMPANY	Surplus Account	Intervenor and Other	Message Telephone Service				Private Line		TOTAL INTERSTATE	
				InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
13 Budget Assets	1,000,000	CS1	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
14 Land and Budget Assets	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
15 COE Quarter	0.000000	CS4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
16 COE Transition Selecting	0.000000	CS4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
17 COE Local Reluctant	1,000,000	CS6	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
18 COE Local Reluctant	1,000,000	CS6	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
19 COE Transition	1,000,000	CS6	0.823824	0.042778	0.131188	0.003303	0.003303	0.177178	O.K.		
20 COE Transition	1,000,000	CS6	0.823824	0.042778	0.131188	0.003303	0.003303	0.177178	O.K.		
21 Total COE	1,000,000	CS6	0.823824	0.042778	0.131188	0.003303	0.003303	0.177178	O.K.		
22 Int. Org/Term. CAT 1	0.000000	CS6	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
23 Int. Org/Term. CAT 2	0.000000	CS6	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
24 Total INT	0.000000	CS4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.		
25 COE CAT 1	1,000,000	D118	0.788286	0.080140	0.181188	0.000000	0.003303	0.246878	O.K.		
26 COE CAT 2	1,000,000	D120	0.788286	0.080140	0.181188	0.000000	0.003303	0.246878	O.K.		
27 COE CAT 3	1,000,000	D120	0.788286	0.080140	0.181188	0.000000	0.003303	0.246878	O.K.		
28 COE CAT 4	1,000,000	D120	0.788286	0.080140	0.181188	0.000000	0.003303	0.246878	O.K.		
29 Total CAT	1,000,000	D120	0.788286	0.080140	0.181188	0.000000	0.003303	0.246878	O.K.		
30 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
31 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
32 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
33 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
34 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
35 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
36 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
37 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
38 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
39 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
40 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
41 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
42 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
43 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
44 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
45 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
46 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
47 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
48 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
49 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
50 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
51 Total Equipment	1,000,000	CS3	0.823824	0.042778	0.131188	0.000000	0.003303	0.177178	O.K.		
52 Corporate Operations Expenses	1,000,000	1186	0.864481	0.003335	0.218217	0.000000	0.001608	0.346919	O.K.		

Sheet T
ENDING DECEMBER 31, 1968

25-JUN-69

10245.38 AM

STATELINE TELECOMMUNICATIONS INC.

Intrastate

FOI PART 36 Operating Expenses and Taxes	(A)	TOTAL COMPANY	Source/ Allocation	(C)	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
						InterLATA	InterLATA	(F)	InterLATA	InterLATA			
										(B)	(E)	(G)	(H)
PLANT SPEC. OPER. EXPENSE:													
Network Support, Alloc.		8432	H14		8068	818	587	80	81	877	O.K.		
Network Support, Direct		0	V148		0	0	0	0	0	0	O.K.		
Total Network Support Exp.		8432			8068	818	587	80	81	877	O.K.		
General Support, Alloc.		843,279	H14		838,611	81,881	88,878	80	8138	87,868	O.K.		
General Support, Direct		0	V191		0	0	0	0	0	0	O.K.		
Total General Support Exp.		843,279			838,611	81,881	88,878	80	8138	87,868	O.K.		
Central Office Bk., Alloc.		8343,763	H21		8223,388	88,389	818,878	80	8481	828,368	O.K.		
Central Office Bk., Direct		0	V183		0	0	0	0	0	0	O.K.		
Total COE Exp.		8343,763			8223,388	88,389	818,878	80	8481	828,368	O.K.		
Cust. Premium Equip.		80	H34		80	80	80	80	80	80	O.K.		
Collection Pay Phone		0	Q18		0	0	0	0	0	0	O.K.		
Other JOT		0	H23		0	0	0	0	0	0	O.K.		
JOT Direct		0	V187		0	0	0	0	0	0	O.K.		
Total JOT Exp.		80			80	80	80	80	80	80	O.K.		
Cable & Wire, Alloc.		8102,747	H31		879,888	88,803	818,881	80	8418	822,781	O.K.		
Cable & Wire, Direct		0	V188		0	0	0	0	0	0	O.K.		
Total Cable Exp.		8102,747			879,888	88,803	818,881	80	8418	822,781	O.K.		
TOTAL PLT. SPEC. OPER. EXP.		8388,221			8338,301	813,732	842,171	80	81,017	868,820	O.K.		
TOTAL PLT. SPEC., or SUPPORT		8388,221			8338,301	811,882	838,438	80	8877	848,178	O.K.		

STATELINE TELECOMMUNICATIONS INC.

FCC PART 26 Operating Expenses and Taxes	(A)	TOTAL COMPANY (B)	Source/ Allocation (C)	Interstate and Other (D)	Message Telephone Service				Private Line	TOTAL INTRASTATE (I)	O.K.		
					InterLATA							InterLATA (G)	InterLATA (H)
					InterLATA								
					InterLATA								
NON-SPECIFIC OPER. EXP.:													
Ch. Pl. and Equip., Alloc.		\$478	H38	\$393	\$20	\$63	\$0	\$2	\$0	\$65	O.K.		
Ch. Pl. and Equip., Direct		0	V177	0	0	0	0	0	0	0	O.K.		
Total Ch. Pl. & Equip.		\$478		\$393	\$20	\$63	\$0	\$2	\$0	\$65	O.K.		
Network Operations, Alloc.		\$40,832	H33	\$33,367	\$1,726	\$6,330	\$0	\$130	\$0	\$7,165	O.K.		
Network Operations, Direct		0	V176	0	0	0	0	0	0	0	O.K.		
Total Network Oper. Exp.		\$40,832		\$33,367	\$1,726	\$6,330	\$0	\$130	\$0	\$7,165	O.K.		
Total Access Expenses		\$139,437	V160	\$139,437	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
Dep., Support Assets		\$26,720	H13	\$21,088	\$1,143	\$3,608	\$0	\$68	\$0	\$4,734	O.K.		
Dep., COE Building		216,089	H16	216,089	0	0	0	0	0	0	O.K.		
Dep., COE Operator		0	H16	0	0	0	0	0	0	0	O.K.		
Dep., COE Transmission		194,611	H20	137,063	8,608	20,334	0	479	0	27,418	O.K.		
Dep., IOT Equipment		0	H25	0	0	0	0	0	0	0	O.K.		
Dep., CDM Facilities		305,867	H31	237,824	16,368	50,148	0	1,237	0	67,763	O.K.		
Dep., PPEU		0	H36	0	0	0	0	0	0	0	O.K.		
Total Depreciation Expenses		\$712,877		\$612,872	\$24,116	\$73,987	\$0	\$1,022	\$0	\$99,908	O.K.		
Amort., Tangible Assets		\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
Amort., Intangible Assets		0	H41	0	0	0	0	0	0	0	O.K.		
Other Amortization		0	V188	0	0	0	0	0	0	0	O.K.		
Direct Assigned Amort.		0	V180	0	0	0	0	0	0	0	O.K.		
Total Amortization Exp.		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.		
Total Deprec. and Amort.		\$712,877		\$612,872	\$24,116	\$73,987	\$0	\$1,022	\$0	\$99,908	O.K.		
TOTAL NON-SPEC. OPER. EXP.		\$893,344		\$789,166	\$25,871	\$79,370	\$0	\$1,803	\$0	\$107,178	O.K.		

STATELINE TELECOMMUNICATIONS INC.

FOC PART 26 Operating Expenses and Taxes		Intrastate						
(A)	TOTAL COMPANY	Source/ Account	Interstate and Other	Message Telephone Service			Private Line	TOTAL INTRASTATE
	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(F)
CUSTOMER OPERATIONS EXPENSE:								
106 Marketing, Allocable	\$1,802	G35	\$1,287	\$41	\$473	\$0	\$0	\$818
107 Marketing, Direct	0	V102	0	0	0	0	0	0
109 Total Marketing Expense	\$1,802		\$1,287	\$41	\$473	\$0	\$0	\$818
111 Operator Services, Alloc.	\$0	G34	\$0	\$0	\$0	\$0	\$0	\$0
112 Operator Services, Direct	0	V104	0	0	0	0	0	0
114 Total Operator Services	\$0		\$0	\$0	\$0	\$0	\$0	\$0
116 Classified Directory	\$0	V106	\$0	\$0	\$0	\$0	\$0	\$0
118 Alphabetical Directory	0	G18	0	0	0	0	0	0
119 Foreign Directory	0	G46	0	0	0	0	0	0
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0
122 Bus. Ch., EU Prescriptions	\$0	G38	\$0	\$0	\$0	\$0	\$0	\$0
124 Bus. Ch., EU STS & VATS	7,096	G37	2,700	361	4,008	0	0	4,369
126 Bus. Ch., EU Admin., PL & all Other	0	G36	0	0	0	0	0	0
128 Bus. Ch., DCC Special Access	0	G30	0	0	0	0	0	0
127 Bus. Ch., DCC Switched Access	1,987	G40	1,268	0	702	0	0	702
129 Bus. Ch., DCC B & C Services	112	G41	78	0	33	0	0	33
129 Cch Collect & Admin.	0	G42	0	0	0	0	0	0
130 Total Business Office	\$6,186		\$4,064	\$361	\$4,743	\$0	\$0	\$5,104
132 Cust. Serv., Direct	\$0	V206	\$0	\$0	\$0	\$0	\$0	\$0
134 Cust. Serv., Map, Presses	26,706	G43	7,236	2,830	26,863	0	0	31,693
136 Cust. Serv., Other SMC	44,430	G44	26,649	1,460	14,331	0	0	16,791
137 Cust. Serv., CARS	\$4,066	G45	3,864	0	26,164	0	0	42,048
138 Cust. Serv., EU Common Line	3,026	V208	3,026	0	0	0	0	0
139 Total Customer Service	\$171,262		\$81,661	\$8,244	\$81,466	\$0	\$0	\$89,711
140 Total Bus. Ch., Cust. Serv.	\$180,430		\$86,616	\$8,606	\$86,211	\$0	\$0	\$94,816

STATELINE TELECOMMUNICATIONS INC.

Intrastate											
FCG PART 28 (continued)		Message Telephone Service				Private Line		TOTAL		TOTAL	
Operating Expenses and Taxes		IntraLATA		InterLATA		IntraLATA		InterLATA		INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
186	Other Cust. Serv., Alloc.	80	H46	80	80	80	80	80	80	80	O.K.
187	Other Cust. Serv., Direct	13,297	V211	13,297	0	0	0	0	200	200	O.K.
188											
189	Total Other Cust. Serv.	\$13,297		\$13,297	80	80	80	80	\$200	\$200	O.K.
190											
191	TOTAL CUSTOMER OPER. EXP.	\$1196,839		\$99,999	\$8,846	\$98,854	80	\$200	\$20,850	\$20,850	O.K.
192											
193											
194	"BIG-THREE" EXPENSES:										
195	Total Pl. Spec. on Support	\$382,810	44	\$303,358	\$11,822	\$39,436	80	\$877	\$48,175	\$48,175	O.K.
196	Total Network Oper. Exp.	40,852	66	33,307	1,726	5,320	0	130	7,185	7,185	O.K.
197	Total Customer Operations	168,839	161	89,999	8,248	88,854	0	200	96,850	96,850	O.K.
198											
199	TOTAL "BIG-THREE" EXPENSES	\$698,521		\$438,701	\$22,343	\$128,441	80	\$1,207	\$151,890	\$151,890	O.K.
200											
201	CORPORATE OPERATIONS EXPENSE:										
202	Exec. and Planning, Alloc.	\$82,418	H80	\$61,148	\$3,114	\$17,965	80	\$109	\$21,208	\$21,208	O.K.
203	Exec. and Planning, Direct	0	V215	0	0	0	0	0	0	0	O.K.
204											
205	Total Exec. and Planning	\$82,418		\$61,148	\$3,114	\$17,965	80	\$109	\$21,208	\$21,208	O.K.
206											
207	Admin. & General, Allocable	\$104,980	H80	\$77,662	\$3,963	\$22,839	80	\$216	\$27,008	\$27,008	O.K.
208	Admin. & General, Direct	38,000	V231	0	0	28,000	0	0	28,000	28,000	O.K.
209											
210	Total Admin. and Gen.	\$128,860		\$77,662	\$3,963	\$50,839	80	\$216	\$55,008	\$55,008	O.K.
211											
212	TOTAL CORPORATE OPERATIONS	\$212,078		\$138,800	\$7,070	\$65,823	80	\$394	\$73,276	\$73,276	O.K.
213											
214	NON-INCOME TAXES:										
215	Non-income Taxes, Allocable	80	H38	80	80	80	80	80	80	80	O.K.
216	Non-income Taxes, Direct	827	V233	827	0	0	0	0	0	0	O.K.
217											
218	Total Non-income Taxes	\$827		\$827	80	80	80	80	80	80	O.K.
219											
220	TOTAL OPER. EXP. AND TAXES	\$1,987,957		\$1,345,096	\$85,319	\$274,049	80	\$3,533	\$332,901	\$332,901	O.K.

STATELINE TELECOMMUNICATIONS INC.

FOG PART 89 InterLATA Revenue Requirement Summary		Part 89 InterLATA Total		Source		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
13	Net Investment	9008,755		K02		9432,885		80		80		987,114		80		817,848	O.K.
14	Rate of Return	10.00%		B18		10.00%		10.00%		10.00%		10.00%		10.00%		10.00%	O.K.
15	Return on Rate Base	980,876				948,388		80		80		98,711		80		81,798	O.K.
17	AFUDC	(3,832)		N37		(2,881)		0		0		(841)		0		(89)	O.K.
18	ITC Amortization	0		N37		0		0		0		0		0		0	O.K.
19	Other Return Adjustments	0		Direct		0		0		0		0		0		0	O.K.
21	Net Return	987,044				948,378		80		80		98,170		80		81,883	O.K.
23	Interest Expense	25,796		N37		24,185		0		0		4,752		0		878	O.K.
24	Capitalized Federal Taxes	0		N37		0		0		0		0		0		0	O.K.
25	Depreciation Adjustment	0		N37		0		0		0		0		0		0	O.K.
26	Other Income Adjustments	0		Direct		0		0		0		0		0		0	O.K.
27	After Tax Income	927,458				922,222		80		80		94,418		80		8817	O.K.
28	State Income Taxes	80		28		0		0		0		0		0		0	O.K.
29	Federal Income Taxes	14,145		29		11,448		0		0		2,278		0		421	O.K.
30	Operating Expenses and Taxes	277,882		O195		127,887		0		0		78,448		81,708		11,838	O.K.
31	Unsubsidized	0		Direct		0		0		0		0		0		0	O.K.
32	Other Revenue Adjustments	0		Direct		0		0		0		0		0		0	O.K.
33	State for Gross Receipts Tax	352,872		18+31+32+33		188,404		0		0		68,426		81,708		14,084	O.K.
34	Gross Receipts Tax	14,541		37		7,789		0		0		3,847		2,345		880	O.K.
35	TOTAL REVENUE REQUIREMENT	3383,812				3183,182		80		80		981,542		984,253		814,835	O.K.

STATELINE TELECOMMUNICATIONS INC.

FOO PART 46 Int'l DATA Investment Summary		Part 35 Int'l DATA T.L.M.		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	\$78,543	L26	\$41,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14	Central Office Equipment	\$212,212	L70	\$173,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15	Int. Term. Chg. Equipment	714,091	L76	\$10,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Cable and Wire Facilities	\$893,304	L117	\$783,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17	Total COE, ROT, CBWF	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
18	Total Tangible Assets	\$1,002,848	L144	\$825,882	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19	Total Tel. Pl. or Intang.	\$1,002,848	L147	\$825,882	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20	Total Intangible Assets	\$0	L163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21	Total Plant in Service	\$1,002,848	L164	\$825,882	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22	Total Tel. Pl. Held Future Use	\$0	L169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
23	Total ST PLUC	\$0	L170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24	Total LT PLUC	\$0	L171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
25	Total Tel. Pl. Acq.	\$0	L172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26	TOTAL TELEPHONE PLANT	\$1,002,848	L173	\$825,882	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27	Int.	\$0	L174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Dep. PL in Serv.	\$702,888	M23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29	Accum. Dep. PL in Use	\$0	M27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30	Accum. Amort. Tangible PL	\$0	M29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Accum. Amort. Intangibles	\$0	M30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32	Accum. Amort. Other	\$0	M31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33	Accum. D.L. Int. Trans. Net	\$4,764	M47	\$3,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34	PLUC	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	Other Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36	NET TELEPHONE PLANT	\$899,236		\$486,866	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37	PLUC	\$0	L171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38	Class B RTS Stock	\$0	L172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	Minority and Supplier	\$8,517	L173	\$7,839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	Cash Working Capital	\$0	L174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
41	Equal Access Investment	\$0	L175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42	NET INVESTMENT	\$908,745		\$493,866	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

STATELINE TELECOMMUNICATIONS INC.

FCC PART 63		Part 36		Source or		Common		Local		Information		Common		Billing and		Other	
Investment		InterLATA		Apportion		Line		Switching		(F)		Transport		Collection		(I)	
Detail		Total		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
LAND AND SUPPORT ASSETS:																	
13	Land Assets, Message	9812	N28			336		0	0	0	0	233	0	0	0	43	O.K.
14	Land Assets, Private Line	15	N28			8		0	0	0	0	6	0	0	0	1	O.K.
15	Total Land Assets	9827				8344		30	30	80	80	839	80	80	80	844	O.K.
16	Support Assets, Message	873,811	N28			840,882		80	80	80	80	820,160	80	80	80	85,189	O.K.
17	Support Assets, Private Line	1,804	N28			891		0	0	0	0	807	0	0	0	126	O.K.
18	Total Support Assets	875,715				841,873		80	80	80	80	828,847	80	80	80	85,285	O.K.
19	Total Land and Supp. Assets	878,542				841,817		80	80	80	80	829,086	80	80	80	85,339	O.K.
CENTRAL OFFICE EQUIPMENT:																	
20	Operator Sys., DA	80	(F)			0		0	0	0	0	0	0	0	0	0	O.K.
21	Operator Sys., Other	0	(I)			0		0	0	0	0	0	0	0	0	0	O.K.
22	Total Operator Systems	80				80		80	80	80	80	80	80	80	80	80	O.K.
23	Tandem Switching	80	(G)			80		80	80	80	80	80	80	80	80	80	O.K.
24	Tandem Assignat	0	Direct			0		0	0	0	0	0	0	0	0	0	O.K.
25	Total Tandem Switching	80				80		80	80	80	80	80	80	80	80	80	O.K.
26	Local Switching	80	(E)			80		80	80	80	80	80	80	80	80	80	O.K.
27	Local Assignat	0	Direct			0		0	0	0	0	0	0	0	0	0	O.K.
28	Total Local Switching	80				80		80	80	80	80	80	80	80	80	80	O.K.
29	Total Switching	160				160		160	160	160	160	160	160	160	160	160	O.K.
30	Total Switching	160				160		160	160	160	160	160	160	160	160	160	O.K.
31	Total Switching	160				160		160	160	160	160	160	160	160	160	160	O.K.

STATELINE TELECOMMUNICATIONS INC.

Part 26 Int'lATA Total		Source or Appropriation		Common Line		Local Exchanging		Information		Common Transport		Billing and Collection		Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
COE Exch. Thrunk	90	Direct	173,320	90	90	90	90	90	90	90	90	90	90	90	O.K.
COE Exch. Line - Message	173,320	(D)	4,880	0	0	0	0	0	0	0	0	0	0	0	O.K.
COE Exch. Line - PL, etc.	4,880	(I)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
COE Interchange, Message	0	(D)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
COE Interchange, PL	0	(I)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
COE Interchange, Assigned	0	(D)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
COE HIR Message	34,012	(D)	0	0	0	0	0	0	0	34,012	0	0	0	0	O.K.
COE HIR Assigned	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
Total COE Transmission	\$212,312				90	90	90	90	90	\$34,012		90	90	\$4,880	O.K.
Total COE Office Equip.	\$212,312				90	90	90	90	90	\$34,012		90	90	\$4,880	O.K.
TOT EQUIPMENT:															
Public Telephone	90	N43	0	90	90	90	90	90	90	90	90	90	90	90	O.K.
Cableless Pay Phone	0	(D)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
Customer Premises Equipment	0	N60	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
Total TOT Equipment	90			90	90	90	90	90	90		90	90	90	90	O.K.
CABLE AND WIRE FACILITIES:															
Exchange PL and WATS	\$17,185	(I)	0	90	90	90	90	90	90	90	90	90	90	\$17,185	O.K.
Exchange Message	\$10,944	(D)	0	90	90	90	90	90	90	90	90	90	90	0	O.K.
Exchange Assigned	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
Total Exchange Line C&W	\$27,830			90	90	90	90	90	90	90	90	90	90	\$17,185	O.K.
Exchange Thrunk, Message	90	Direct	0	90	90	90	90	90	90	90	90	90	90	90	O.K.
Exchange Thrunk, PL	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
Total Exchange Thrunk C&W	90			90	90	90	90	90	90	90	90	90	90	90	O.K.
Interchange Message	90	(D)	0	90	90	90	90	90	90	90	90	90	90	90	O.K.
Interchange PL, WATS	0	(I)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
Interchange Assigned	0	(D)	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
Total Interchange C&W	90			90	90	90	90	90	90	90	90	90	90	90	O.K.

STATELINE TELECOMMUNICATIONS INC.

FOG PART 88		Part 36						
Intangible Investment		Intangible Assets						
Detail		Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
111 HIR CAMP, Message	\$88,252	(G)	\$0	\$0	\$0	\$88,252	\$0	\$0
112 HIR CAMP, WATS	0	(I)	0	0	0	0	0	0
113 HIR CAMP, Assigned	0	Direct	0	0	0	0	0	0
114								
115 Total Host/Rentals CAMP	\$88,252		\$0	\$0	\$0	\$88,252	\$0	\$0
116								
117 Total Cable and Wire Foot.	\$714,081		\$810,844	\$0	\$0	\$88,252	\$0	\$17,186
118								
119 TANGIBLE ASSETS:								
120								
121 Land and Support Leases	\$0	128	0	0	0	0	0	0
122								
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0
125 COE Local Switching Leases	0	36	0	0	0	0	0	0
126 COE Transmission Leases	0	66	0	0	0	0	0	0
127								
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
129								
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0
131								
132 CAMP Leases	\$0	117	0	0	0	0	0	0
133								
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0
135								
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0
138								
139 Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0
140								
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0
142								
143 TOTAL INTANGIBLE ASSETS	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
144								
145								
146 PROPERTY HELD FOR FUTURE USE	\$0	N48	0	0	0	0	0	0
147								

STATELINE TELECOMMUNICATIONS INC.

FOC PART 68		Part 38		Source or		Common		Local		Information		Common		Billing and		Other	
Int'lATA Investment		Int'lATA		Appropriation		Line		Switching		Information		Transport		Collection		Other	
Detail		Total		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
(A)		(B)															
PLANT UNDER CONSTRUCTION:																	
181	Short-term	80	N46	80	80	80	250,441	80	80	80	80	80	80	80	80	80	80
182	Long-term	304,044	N46	304,044	0	0	250,441	0	0	0	0	48,299	0	0	0	8,313	0
183																	
184	Total PL Under Const.	\$304,044		\$304,044	80	80	\$250,441	80	80	80	80	\$48,299	80	80	80	\$8,313	0
185																	
186	TELEPHONE PLANT ADJUSTMENT	80	N45	80	80	80	80	80	80	80	80	80	80	80	80	80	80
187																	
188	CLASS B RTS STOCK	80	N37	80	80	80	80	80	80	80	80	80	80	80	80	80	80
189																	
190	MATERIALS AND SUPPLIES	80	N37	80	80	80	80	80	80	80	80	80	80	80	80	80	80
191																	
192	CASH WORKING CAPITAL	89,517	N37	89,517	80	80	\$7,239	80	80	80	80	\$1,418	80	80	80	\$280	0
193																	
194	EQUAL ACCESS INVESTMENT	80	Direct	80	80	80	80	80	80	80	80	80	80	80	80	80	80
195																	

STATELINE TELECOMMUNICATIONS INC.

FOO PART 68 Equipment Factors		Part 38 Int'l ATA Total		Source		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
13	Central Office Equipment	8212,312	L70	\$173,320	80	80	\$34,012	80	80	80	\$34,012	80	80	80	80	80	80
14	Trk. Crg./Term. Eqp.	0	L78	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	CAW Facilities	714,091	L117	\$10,844	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total	8928,504		\$760,864	80	80	\$120,284	80	80	80	\$120,284	80	80	80	80	80	80
17	Factor	1,000000		0.846356	0.000000	0.000000	0.129332	0.000000	0.000000	0.000000	0.129332	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18																	
19	Sub. Sw., Trans., Other	\$142,359	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Factor	1,000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21																	
22	Central Office Equipment	2612,312	L70	\$173,320	80	80	\$34,012	80	80	80	\$34,012	80	80	80	80	80	80
23	Trk. Crg./Term. Eqp.	0	L78	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CAW Facilities	100,447	L117-43	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total	2712,759		\$173,320	80	80	\$120,284	80	80	80	\$120,284	80	80	80	80	80	80
26	Factor	1,000000		0.648073	0.000000	0.000000	0.350927	0.000000	0.000000	0.000000	0.350927	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27																	
28	General Support Facilities	878,342	L38	\$41,917	80	80	\$29,099	80	80	80	\$29,099	80	80	80	80	80	80
29	Central Office Equipment	212,212	13	173,320	0	0	34,012	0	0	0	34,012	0	0	0	0	0	0
30	Trk. Crg./Term. Eqp.	0	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	CAW Facilities	714,091	15	\$10,844	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Total	1,604,745	L177	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Factor	1,000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
34																	
35	Sub. Sw., Trans., Other	\$1,002,846	38	\$828,862	80	80	\$148,986	80	80	80	\$148,986	80	80	80	80	80	80
36	Factor	1,000000		0.823703	0.000000	0.000000	0.148986	0.000000	0.000000	0.000000	0.148986	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37																	
38	Central Office Equipment	\$1,002,846	38	\$828,862	80	80	\$148,986	80	80	80	\$148,986	80	80	80	80	80	80
39	Trk. Crg./Term. Eqp.	0	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	CAW Facilities	1,000,000	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Total	2,002,846		\$828,862	80	80	\$148,986	80	80	80	\$148,986	80	80	80	80	80	80
42	Factor	1,000000		0.414031	0.000000	0.000000	0.074493	0.000000	0.000000	0.000000	0.074493	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
43																	
44	Sub. Sw., Trans., Other	\$1,002,846	38	\$828,862	80	80	\$148,986	80	80	80	\$148,986	80	80	80	80	80	80
45	Factor	1,000000		0.823703	0.000000	0.000000	0.148986	0.000000	0.000000	0.000000	0.148986	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
46																	
47	Central Office Equipment	\$1,002,846	38	\$828,862	80	80	\$148,986	80	80	80	\$148,986	80	80	80	80	80	80
48	Trk. Crg./Term. Eqp.	0	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	CAW Facilities	1,000,000	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Total	2,002,846		\$828,862	80	80	\$148,986	80	80	80	\$148,986	80	80	80	80	80	80
51	Factor	1,000000		0.414031	0.000000	0.000000	0.074493	0.000000	0.000000	0.000000	0.074493	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
52																	
53	Sub. Sw., Trans., Other	\$1,002,846	38	\$828,862	80	80	\$148,986	80	80	80	\$148,986	80	80	80	80	80	80
54	Factor	1,000000		0.823703	0.000000	0.000000	0.148986	0.000000	0.000000	0.000000	0.148986	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
55																	
56	Central Office Equipment	\$1,002,846	38	\$828,862	80	80	\$148,986	80	80	80	\$148,986	80	80	80	80	80	80
57	Trk. Crg./Term. Eqp.	0	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	CAW Facilities	1,000,000	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Total	2,002,846		\$828,862	80	80	\$148,986	80	80	80	\$148,986	80	80	80	80	80	80
60	Factor	1,000000		0.414031	0.000000	0.000000	0.074493	0.000000	0.000000	0.000000	0.074493	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61																	
62	Sub. Sw., Trans., Other	\$1,002,846	38	\$828,862	80	80	\$148,986	80	80	80	\$148,986	80	80	80	80	80	80
63	Factor	1,000000		0.823703	0.000000	0.000000	0.148986	0.000000	0.000000	0.000000	0.148986	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
64																	
65	Central Office Equipment	\$1,002,846	38	\$828,862	80	80	\$148,986	80	80	80	\$148,986	80	80	80	80	80	80
66	Trk. Crg./Term. Eqp.	0	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	CAW Facilities	1,000,000	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	Total	2,002,846		\$828,862	80	80	\$148,986	80	80	80	\$148,986	80	80	80	80	80	80
69	Factor	1,000000		0.414031	0.000000	0.000000	0.074493	0.000000	0.000000	0.000000	0.074493	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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25-Jun-99

STATELINE TELECOMMUNICATIONS INC.

FCC PART 69 Applicable Factors	Part 39 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
			(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
61 Wtd. Bld. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
62 "300 THERET" Expense	8185.886	0171	840.018	80	80	840.878	847.328	87.870
64 Factor	1.000000		0.398124	0.000000	0.000000	0.000000	0.3498040	0.058833
65 Net Investment	8628.786	J13	8483.898	80	80	887.114	80	817.848
67 Factor	1.000000		0.910861	0.000000	0.000000	0.189828	0.000000	0.028479

End of sheet

STATELINE TELECOMMUNICATIONS INC.

	Part 36 INFLATA Total		Apparatus (C)	Common Line (D)		Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)		Other (I)
	(B)	(A)									
13 PLANT SPEC. OPER. EXPENSE:											
14 Helium Support, Alloc.	968		N37	843		90	90	90	90	0	92
15 Helium Support, Direct	0		Direct	0		0	0	0	0	0	0
16 Helium Support, Direct	968			948		90	90	90	90	0	92
17 Total Helium Support Exp.											
18 General Support, Alloc.	96,817		N30	93,194		90	90	92,216	90	0	9407
19 General Support, Direct	0		Direct	0		0	0	0	0	0	0
20 General Support, Direct	96,817			93,194		90	90	92,216	90	0	9407
21 Total General Support Exp.											
22 Central Office Bk., Alloc.	920,098		N31	918,394		90	90	93,211	90	0	9491
23 Central Office Bk., Direct	0		Direct	0		0	0	0	0	0	0
24 Central Office Bk., Direct	920,098			918,394		90	90	93,211	90	0	9491
25 Total COB Exp.											
26 Out. Expenses Equip.	90		L78	90		90	90	90	90	0	90
27 Other IOT	0		N43	0		0	0	0	0	0	0
28 IOT Direct	0		Direct	0		0	0	0	0	0	0
29 Total IOT Exp.											
30 Cable & Wires, Alloc.	917,277		N35	914,774		90	90	92,087	90	0	9416
31 Cable & Wires, Direct	0		Direct	0		0	0	0	0	0	0
32 Cable & Wires, Direct	917,277			914,774		90	90	92,087	90	0	9416
33 Total C&W Exp.											
34 TOTAL P.T. SPEC. OPER. EXP.	943,186			934,360		90	90	97,523	90	0	91,285
35 TOTAL P.T. SPEC. or SUPPORT	937,313			921,138		90	90	95,298	90	0	9877

STATELINE TELECOMMUNICATIONS INC.

FOO PART 88 Operating Expenses and Taxes		Part 38 INTELATA Total		Apparatus	Common Line	Local Switching	Information	Common Transport	Selling and Collection	Other
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
NON-SPECIFIC OPER. EXP.:										
87	Ch. PL and Equip., Alloc.	944	N19	944	90	90	90	90	90	92
88	Ch. PL and Equip., Direct	0	Direct	0	0	0	0	0	0	0
89	Total Ch. PL & Equip.	944		944	90	90	90	90	90	92
90	Network Operations, Alloc.	94,813	N19	94,813	90	90	90	9708	90	9130
91	Network Operations, Direct	0	Direct	0	0	0	0	0	0	0
92	Total Network Oper. Exp.	94,813		94,813	90	90	90	9708	90	9130
93	Total Access Expenses	90	Direct	90	90	90	90	90	90	90
94	Dep., Support Assets	53,891	L25	51,872	90	90	90	91,388	90	5281
95	Dep., COE Switching	0	L44	0	0	0	0	0	0	0
96	Dep., COE Operator	0	L32	0	0	0	0	0	0	0
97	Dep., COE Transmission	30,912	L86	16,998	0	0	0	3,338	0	478
98	Dep., COE Equipment	0	L78	0	0	0	0	0	0	0
99	Dep., COE Facilities	81,265	L117	43,841	0	0	0	6,307	0	1,237
100	Dep., INPU	0	L147	0	0	0	0	0	0	0
101	Total Depreciation Expense	575,789		562,811	90	90	90	910,811	90	81,867
102	Amort., Tangible Assets	90	L141	90	90	90	90	90	90	90
103	Amort., Intangible Assets	0	L144	0	0	0	0	0	0	0
104	Other Amortization	0	Direct	0	0	0	0	0	0	0
105	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	0
106	Total Amortization Exp.	90		90	90	90	90	90	90	90
107	Total Dep. and Amort.	575,789		562,811	90	90	90	910,811	90	81,867
108	TOTAL NON-SPEC. OPER. EXP.	981,303		967,878	90	90	90	911,628	90	82,099

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25-Jan-90

STATELINE TELECOMMUNICATIONS INC.

FOG PART 68 Operating Expense and Trans		Part 68 IntrALTA Total		Appropriation (C)		Common Line (C)		Local Switching (E)		Information (F)		Common Transport (G)		Billing and Collection (H)		Other (I)	
(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
CUSTOMER OPERATIONS EXPENSE																	
104	Marketing, Allocable	9473	0	N27	Direct	9380	0	90	0	90	0	971	0	90	0	919	O.K.
105	Marketing, Direct	0	0													0	O.K.
106	Marketing, Direct	0	0													0	O.K.
107	Total Marketing Expense	9473	0			9380	0	90	0	90	0	971	0	90	0	919	O.K.
108	Operator Service, Alloc	90	0	N81	Direct	90	0	90	0	90	0	90	0	90	0	90	O.K.
109	Operator Service, Direct	0	0													0	O.K.
110	Total Operator Service	90	0			90	0	90	0	90	0	90	0	90	0	90	O.K.
111	Classified Directory	90	0	Direct	(F)	90	0	90	0	90	0	90	0	90	0	90	O.K.
112	Aggregated Directory	0	0	(F)		0	0	0	0	0	0	0	0	0	0	0	O.K.
113	Foreign Directory	0	0	Direct		0	0	0	0	0	0	0	0	0	0	0	O.K.
114	Total Directory	90	0			90	0	90	0	90	0	90	0	90	0	90	O.K.
115	Bus. Ctr. BU Prescriptions	0	0	N40		0	0	0	0	0	0	0	0	0	0	0	O.K.
116	Bus. Ctr. Reserved	0	0	(F)		0	0	0	0	0	0	0	0	0	0	0	O.K.
117	Bus. Ctr. BU Access Pl. & All Other	4,008	0	(F)		0	0	0	0	0	0	0	0	4,008	0	0	O.K.
118	Bus. Ctr. BU Message	0	0	(F)		0	0	0	0	0	0	0	0	0	0	0	O.K.
119	Bus. Ctr. BU Reserved	0	0	(F)		0	0	0	0	0	0	0	0	0	0	0	O.K.
120	Bus. Ctr. BU Special Access	702	0	(F)		0	0	0	0	0	0	0	0	0	0	0	O.K.
121	Bus. Ctr. BU Special Access	33	0	(F)		0	0	0	0	0	0	0	0	33	0	0	O.K.
122	Bus. Ctr. BU Billing and Collection	0	0	(F)		0	0	0	0	0	0	0	0	0	0	0	O.K.
123	Bus. Ctr. BU Billing and Collection	0	0	(F)		0	0	0	0	0	0	0	0	0	0	0	O.K.
124	Bus. Ctr. Ctr. Collection & Adminstr.	0	0	(F)		0	0	0	0	0	0	0	0	0	0	0	O.K.
125	Bus. Ctr. Reserved	0	0	(F)		0	0	0	0	0	0	0	0	0	0	0	O.K.
126	Total Business Office	94,743	0			94,743	0	90	0	90	0	9108	0	94,041	0	919	O.K.
127	Cust. Serv., Mng. Process	923,983	0	(F)		0	0	0	0	0	0	0	0	26,983	0	0	O.K.
128	Cust. Serv., Other BAC	14,331	0	(F)		0	0	0	0	0	0	0	0	14,331	0	0	O.K.
129	Cust. Serv., CABS	58,184	0	N21		0	0	0	0	0	0	32,262	0	0	0	5,822	O.K.
130	Cust. Serv., BU Common Line	0	0	(F)		0	0	0	0	0	0	0	0	0	0	0	O.K.
131	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
132	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
133	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
134	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
135	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
136	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
137	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
138	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
139	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
140	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
141	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
142	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
143	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
144	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
145	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
146	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
147	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
148	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
149	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
150	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
151	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
152	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
153	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
154	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
155	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
156	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
157	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
158	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
159	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
160	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
161	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
162	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
163	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
164	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
165	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
166	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
167	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
168	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
169	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
170	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
171	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
172	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
173	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
174	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
175	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
176	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
177	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
178	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
179	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
180	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
181	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
182	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
183	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
184	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
185	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
186	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
187	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
188	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
189	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
190	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
191	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
192	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
193	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
194	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
195	Total Customer Service	981,486	0			90	0	90	0	90	0	932,262	0	943,284	0	96,822	O.K.
196</																	

STATELINE TELECOMMUNICATIONS INC.

1999 12/31 PART 65 Operating Expenses and Taxes	(A)	Part 65 INFLATA Total						Common Transport		Billing and Collection		Other	
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
185 Other Cust. Serv., Alloc.		50	142	50	50	50	50	50	50	50	50	50	O.K.
186 Other Cust. Serv., Direct		200	Direct	0	0	0	0	0	0	0	0	200	O.K.
187 Total Other Cust. Serv.		5000		50	50	50	50	50	50	50	50	5000	O.K.
188 TOTAL CUSTOMER OPER. EXP.		5000.004		5000	50	50	50	50	50	50	50	5000.004	O.K.
189 "NO-THREE" EXPENSES:													
190 Total P/L Specific Exp.		543,156	41	534,360	50	50	50	50	50	50	50	543,156	O.K.
191 Total P/L Non-specific Exp.		5,514	62 + 57 + 409	4,987	0	0	0	0	0	0	0	5,514	O.K.
192 Total Customer Operations		50,004	103	50	0	0	0	0	0	0	0	50,004	O.K.
193 TOTAL "NO-THREE" EXPENSES		5136,566		540,018	50	50	50	50	50	50	50	5136,566	O.K.
194 CORPORATE OPERATIONS EXPENSE:													
195 Exec. and Planning, Alloc.		518,154	104	50,358	50	50	50	50	50	50	50	518,154	O.K.
196 Exec. and Planning, Direct		0	Direct	0	0	0	0	0	0	0	0	0	O.K.
197 Total Exec. and Planning		518,154		50,358	50	50	50	50	50	50	50	518,154	O.K.
198 Admin. & General, Allocable		523,023	104	56,504	50	50	50	50	50	50	50	523,023	O.K.
199 Admin. & General, Direct		25,000	Direct	12,000	0	0	0	0	0	0	0	25,000	O.K.
200 Total Admin. and Gen.		548,023		68,504	50	50	50	50	50	50	50	548,023	O.K.
201 TOTAL CORPORATE OPERATIONS		569,207		68,504	50	50	50	50	50	50	50	569,207	O.K.
202 NON-INCOME TAXES:													
203 Non-income Taxes, Allocable		50	107	50	50	50	50	50	50	50	50	50	O.K.
204 Non-income Taxes, Direct		0	Direct	0	0	0	0	0	0	0	0	0	O.K.
205 Total Non-income Taxes		50		50	50	50	50	50	50	50	50	50	O.K.
206 TOTAL OPER. EXP. AND TAXES		5377,262		5127,997	50	50	50	50	50	50	50	5377,262	O.K.

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ENDING DECEMBER 31, 1995

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STATELINE TELECOMMUNICATIONS INC.

FOU PART 88
MAYLATA Revenue
Requirement Summary

Part 88
MAYLATA
Total

	(A)		Source	(C)		Common Line	(E)		Information	(G)		Selling and Commission	(I)	
	(1)	(2)		(3)	(4)		(5)	(6)		(7)	(8)		(9)	(10)
13 Net Investment		\$102,408	052		\$102,418			80	80	808,809		80	10	O.K.
14 Rule of Return		10.00%	819		10.00%			10.00%	10.00%	10.00%		10.00%	10.00%	O.K.
15														
16 Return on Rate Base		\$19,341			\$19,342			80	80	82,888		80	80	O.K.
17														
18 AFUDC		(91,188)	T37		(886)			0	0	(191)		0	0	O.K.
19 ITC Amortization		0	T37		0			0	0	0		0	0	O.K.
20 Other Return Adjustments		0	Direct		0			0	0	0		0	0	O.K.
21														
22 Net Return		\$18,058			\$18,347			80	80	82,798		80	80	O.K.
23														
24 Interest Expense		89,481	T37		8,082			0	0	1,428		0	0	O.K.
25 Capitalized Payroll Taxes		0	T37		0			0	0	0		0	0	O.K.
26 Depreciation Adjustment		0	T37		0			0	0	0		0	0	O.K.
27 Other Income Adjustments		0	Credit		0			0	0	0		0	0	O.K.
28														
29 After Tax Income		\$8,804			\$7,288			80	80	81,308		80	80	O.K.
30														
31 State Income Taxes		80	23		80			80	80	80		80	80	O.K.
32 Federal Income Taxes		4,432	28		3,788			0	0	874		0	0	O.K.
33 Operating Expenses and Taxes		88,319	U186		37,760			0	0	11,431		6,130	0	O.K.
34 Unavailable		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		78,382	18+51+32+33		87,888			0	0	18,004		6,130	0	O.K.
38														
39 Gross Receipts Tax		3,343	37		2,375			0	0	816		282	0	O.K.
40														
41														
42														
43 TOTAL REVENUE REQUIREMENT		\$81,579			\$89,238			80	80	\$18,488		\$6,302	80	O.K.
44														

STATELINE TELECOMMUNICATIONS INC.

FOOT PART 63 Investment Summary	(A)	Part 38 Inter-LATA Total	(B)	Source (C)	Common Lins (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13 Land and Support Assets		204,297		R28	918,048	90	90	96,248	90	90	O.K.
14 Central Office Equipment		977,266		R70	987,281	90	90	98,974	90	90	O.K.
15 Tele. Trans. Equip. Equipment		0		R78	0	0	0	0	0	0	O.K.
16 Cable and Wire Facilities		227,488		R117	202,168	0	0	25,220	0	0	O.K.
17 Total COE, TOT, C&W		929,543			929,543	90	90	93,397	90	90	O.K.
18 Total Targeted Assets		90		R141	90	90	90	90	90	90	O.K.
19 Total Tel. Pl. in Mktg.		9319,110		R144	9374,898	90	90	944,818	90	90	O.K.
20 Total Intangible Assets		0			0	0	0	0	0	0	O.K.
21 Total Plant in Service		9319,110		R147	9374,898	90	90	944,818	90	90	O.K.
22 Total PL Held Future Use		0		R160	0	0	0	0	0	0	O.K.
23 Total ST PUC		99,767		R184	99,298	0	0	13,489	0	0	O.K.
24 Total LT PUC		0		R169	0	0	0	0	0	0	O.K.
25 Total Tel. Pl. Adjust.		9418,877			9387,853	90	90	958,014	90	90	O.K.
26 TOTAL TELEPHONE PLANT											
27 Intc.											
28 Accum. Dep., PL in Serv.		223,820		R29	194,262	0	0	29,048	0	0	O.K.
29 Accum. Dep. P&PU		0		R27	0	0	0	0	0	0	O.K.
30 Accum. Asset Targetable PL		0		R39	0	0	0	0	0	0	O.K.
31 Accum. Asset Intangible		0		R39	0	0	0	0	0	0	O.K.
32 Accum. Asset Other		0		R39	0	0	0	0	0	0	O.K.
33 Accum. Def. Int. Times, Not		1,613		R47	1,302	0	0	211	0	0	O.K.
34 plus		0		Direct	0	0	0	0	0	0	O.K.
35 Other Assets		0			0	0	0	0	0	0	O.K.
36 NET TELEPHONE PLANT		9180,738			9181,878	90	90	938,765	90	90	O.K.
37 plus:		0			0	0	0	0	0	0	O.K.
38 Class B RTB Stock		0		R171	0	0	0	0	0	0	O.K.
39 Materials and Supplies		0		R172	0	0	0	0	0	0	O.K.
40 Cash Working Capital		1,872		R175	1,438	0	0	233	0	0	O.K.
41 Equal Access Investment		0		R177	0	0	0	0	0	0	O.K.
42 NET INVESTMENT		9182,408			9183,418	90	90	938,998	90	90	O.K.

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STATELINE TELECOMMUNICATIONS INC.

FCC PART 28 INSTRATA Detail	(A)	Part 28 INSTRATA Total	(B)	Source or Appropriation	(C)	Common Line	(D)	Local Switching	(E)	Information	(F)	Common Transport	(G)	Billing and Collection	(H)	Other	(I)
LAND AND SUPPORT ASSETS:																	
15 Land Assets, Mississippi			8300	725		\$154		90		90		879		90		90	O.K.
16 Land Assets, Private Line			0	725		0		0		0		0		0		0	O.K.
17 Total Land Assets			8300			\$154		90		90		879		90		90	O.K.
18 Support Assets, Mississippi			34,008	725		\$14,828		90		90		98,173		90		90	O.K.
19 Support Assets, Private Line			0	725		0		0		0		0		5		0	O.K.
20 Total Support Assets			34,008			\$14,828		90		90		98,173		90		90	O.K.
21 Total Land and Supp. Assets			854,287			\$16,048		90		90		82,349		90		90	O.K.
CENTRAL OFFICE EQUIPMENT:																	
27 Operator Sys., DA			90	(F)		90		90		90		90		90		90	O.K.
28 Operator Sys., Other			0	(F)		0		0		0		0		0		0	O.K.
29 Total Operator Systems			90			90		90		90		90		90		90	O.K.
30 Tandem Switching			90	(G)		90		90		90		90		90		90	O.K.
31 Tandem Assigned			0	Direct		0		0		0		0		0		0	O.K.
32 Total Tandem Switching			90			90		90		90		90		90		90	O.K.
33 Local Switching			90	(H)		90		90		90		90		90		90	O.K.
34 Local Assigned			0	Direct		0		0		0		0		0		0	O.K.
35 Total Local Switching			90			90		90		90		90		90		90	O.K.
36 Total Switching			90			90		90		90		90		90		90	O.K.
37 Total Land and Supp. Assets			854,287			\$16,048		90		90		82,349		90		90	O.K.

STATELINE TELECOMMUNICATIONS INC.

POG PART 68 ***** InterLATA Investment Detail		Part 38 InterLATA Total	Source of Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
COE East Trunk	80	Direct	80	80	80	80	80	80	80
COE East Line - Message	87,381	(D)	87,381	0	0	0	0	0	0
COE East Line - PL int.	0	(D)	0	0	0	0	0	0	0
COE East Line - Assigned	0	Direct	0	0	0	0	0	0	0
COE Interexchange Message	0	(D)	0	0	0	0	0	0	0
COE Interexchange PL	0	(D)	0	0	0	0	0	0	0
COE Interexchange Assigned	0	(D)	0	0	0	0	0	0	0
COE HIR Message	8,874	(D)	8,874	0	0	0	3,874	0	0
COE HIR Assigned	0	Direct	0	0	0	0	0	0	0
Total COE Transmission	987,386		987,386	80	80	80	86,874	80	80
Total COE Office Equip.	587,386		587,386	80	80	80	86,874	80	80
NOT EQUIPMENT:									
Public Telephone	80	T43	80	80	80	80	80	80	80
Customer Pay Phone	0	(D)	0	0	0	0	0	0	0
Customer Private Equipment	0	T80	0	0	0	0	0	0	0
Total NOT Equipment	80		80	80	80	80	80	80	80
CABLE AND WIRE FACILITIES:									
Exchange PL and WATS	80	(D)	80	80	80	80	80	80	80
Exchange Message	202,185	(D)	202,185	0	0	0	0	0	0
Exchange Assigned	0	Direct	0	0	0	0	0	0	0
Total Exchange Line C&W	\$202,185		\$202,185	80	80	80	80	80	80
Exchange Trunk, Message	80	Direct	80	80	80	80	80	80	80
Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	0
Total Exchange Trunk C&W	80		80	80	80	80	80	80	80
Interexchange Message	80	(D)	80	80	80	80	80	80	80
Interexchange PL, WATS	0	(D)	0	0	0	0	0	0	0
Interexchange Assigned	0	(D)	0	0	0	0	0	0	0
Total Interexchange C&W	80		80	80	80	80	80	80	80

STATELINE TELECOMMUNICATIONS INC.

FOOT PART 68
Intangible Assets

(A)	Part 68 Intangible Total	Source or Appropriation	Common Line	Lease Scheduling	Information	Common Transfer	Billing C/L Collection	Other
111	HR CAMP, Message	(6)	80	80	80	\$25,295	80	80
112	HR CAMP, VSA TB	(6)	0	0	0	0	0	0
113	HR CAMP, Assigned	(6)	0	0	0	0	0	0
114	Total Headquarters CAMP		80	80	80	\$25,295	80	80
115	Total Headquarters CAMP		\$25,295					
116	Total Cable and Wire Plant		\$25,295					
117	TANGIBLE ASSETS:							
118	Land and Support Leases	726	80	80	80	80	80	80
119	COB Operator Leases	32	80	80	80	80	80	80
120	COB Transmitter Building Leases	34	0	0	0	0	0	0
121	COB Lease Scheduling Leases	35	0	0	0	0	0	0
122	COB Transmission Leases	36	0	0	0	0	0	0
123	Total COB Leases		80	80	80	80	80	80
124	ROT Equipment Leases	78	80	80	80	80	80	80
125	CAMP Leases	117	80	80	80	80	80	80
126	Total Capital Leases		80	80	80	80	80	80
127	Leasehold Impr., Alter.	737	80	80	80	80	80	80
128	Leasehold Impr., Direct	Dyes	0	0	0	0	0	0
129	Total Leasehold Improvements		80	80	80	80	80	80
130	Total Tangible Assets		80	80	80	80	80	80
131	TOTAL INTANGIBLE ASSETS	737	80	80	80	80	80	80
132	PROPERTY HELD FOR FUTURE USE	748	80	80	80	80	80	80

STATELINE TELECOMMUNICATIONS INC.

FOC PART 89 InterLATA Investment Detail		Part 38 InterLATA Total						
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)
PLANT UNDER CONSTRUCTION								
161 Short-term		80	T-48	50	80	80	50	80 O.K.
162 Long-term		88,787	T-48	83,388	0	0	13,408	0 O.K.
163 Total PL Under Const.		888,787		883,388	80	80	\$13,408	80 O.K.
TELEPHONE PLANT ADJUSTMENT								
164		80	T-48	80	80	80	80	80 O.K.
165 CLASS B RTS STOCK		80	T-37	50	80	80	80	80 O.K.
166 MATERIALS AND SUPPLIES		80	T-37	80	80	80	80	80 O.K.
167 CASH WORKING CAPITAL		81,872	T-37	81,438	80	80	\$233	80 O.K.
168 EQUAL ACCESS INVESTMENT		80	Direct	80	80	80	80	80 O.K.

STATELINE TELECOMMUNICATIONS INC.

FOO PART 08 InterLATA Reserves and Collateral		Part 28 InterLATA Total		Source of Appropriation		Common Line		Local Building		Information		C-Users Transport		Billing and Collection		Other	
(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
ACCU. DEPRECIATION, TPE:																	
13	Support Assets	56,153	728		55,049		50		50		50		53,105		50		O.K.
14	COE Building	0	R44		0		0		0		0		0		0		O.K.
15	COE Operator	0	R62		0		0		0		0		0		0		O.K.
16	COE Transmission	53,000	R62		48,833		0		0		0		7,867		0		O.K.
17	COE Equipment	0	R76		0		0		0		0		0		0		O.K.
18	COE Equipment	0	R76		0		0		0		0		0		0		O.K.
19	COE Equipment	0	R76		0		0		0		0		0		0		O.K.
20	Cable and Wire Facilities	161,877	R117		143,899		0		0		0		17,978		0		O.K.
21	Other Plant	0	T37		0		0		0		0		0		0		O.K.
22	Total Accum. Dep., TPE	523,850			5194,882		50		50		50		520,045		50		O.K.
ACCU. AMORTIZATION:																	
23	Accum. Depreciation, RPU	0	T37		0		0		0		0		0		0		O.K.
24	Accum. Amort., Targate Inc.	0	T37		0		0		0		0		0		0		O.K.
25	Accum. Amort., Intell. Inv.	0	T37		0		0		0		0		0		0		O.K.
26	Accum. Amort., Other	0	T37		0		0		0		0		0		0		O.K.
27	Total Accum. Amortization	0			0		0		0		0		0		0		O.K.
28	Total Accum. Dep./Amort.	523,850			5194,882		50		50		50		520,045		50		O.K.
ACCU. DEP. INC. TAXES, NET:																	
29	Support Assets	9114	728		871		50		50		50		844		50		O.K.
30	COE Building	0	R44		0		0		0		0		0		0		O.K.
31	COE Operator	0	R62		0		0		0		0		0		0		O.K.
32	COE Transmission	330	R62		272		0		0		0		47		0		O.K.
33	COE Equipment	0	R76		0		0		0		0		0		0		O.K.
34	COE Equipment	0	R76		0		0		0		0		0		0		O.K.
35	Cable and Wire Fac.	1,079	R117		999		0		0		0		120		0		O.K.
36	Unidentified	0	T37		0		0		0		0		0		0		O.K.
37	Total Accum. Dep. Inc. Taxes	9113			81,302		50		50		50		8211		50		O.K.

STATELINE TELECOMMUNICATIONS INC.

Part 35 MILLATA Total		Common Line		Local Switching		Information		Common Transport		Billing Ltd Collection		Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
13 General Office Equipment	\$27,365	R70	\$27,361	\$0	\$0	\$0,874	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14 Info. Org./Term. Syst.	0	R70	0	0	0	0	0	0	0	0	0	0	O.K.
15 C&W Facilities	227,468	R117	202,165	0	0	25,293	0	0	0	0	0	0	O.K.
16 Total	\$254,833		\$229,566	\$0	\$0	\$26,167	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17 Factor	1,000000		0.900376	0.000000	0.000000	0.119624	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18													O.K.
19													O.K.
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STATELINE TELECOMMUNICATIONS INC.

FOG PART 88 Operating Expense and Trans		Part 88 IMPLATA Trans		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	Network Support, Admin.	\$18		737	Direct	\$18		\$0		\$0		\$3		\$0		\$0	O.K.
15	Network Support, Direct																O.K.
16	Total Network Support Exp.	\$18				\$18		\$0		\$0		\$3		\$0		\$0	O.K.
17	General Support, Admin.	\$1,881		730	Direct	\$1,147		\$0		\$0		3708		\$0		\$0	O.K.
18	General Support, Direct																O.K.
19	Total General Support Exp.	\$1,881				\$1,147		\$0		\$0		3708		\$0		\$0	O.K.
20	Central Office Bldg., Admin.	\$6,339		731	Direct	\$6,417		\$0		\$0		8848		\$0		\$0	O.K.
21	Central Office Bldg., Direct																O.K.
22	Total COB Exp.	\$6,339				\$6,417		\$0		\$0		8848		\$0		\$0	O.K.
23	Plant Premises Equip.	\$0		RT8		\$0		\$0		\$0		\$0		\$0		\$0	O.K.
24	Other IOT	\$0		763		\$0		\$0		\$0		\$0		\$0		\$0	O.K.
25	IOT Direct				Direct												O.K.
26	Total IOT Exp.	\$0				\$0		\$0		\$0		\$0		\$0		\$0	O.K.
27	Cable & Wire, Admin.	\$4,803		733	Direct	\$4,891		\$0		\$0		8812		\$0		\$0	O.K.
28	Cable & Wire, Direct																O.K.
29	Total C&WP Exp.	\$4,803				\$4,891		\$0		\$0		8812		\$0		\$0	O.K.
30	TOTAL PLT. SPEC. OPER. EXP.	\$12,732				\$11,471		\$0		\$0		\$2,381		\$0		\$0	O.K.
31	TOTAL PLT. SPEC. & SUPPORT	\$11,663				\$10,308		\$0		\$0		\$1,654		\$0		\$0	O.K.

STATELINE TELECOMMUNICATIONS INC.

----- POC PART 08 ----- Operating Expenses and Taxes								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
NON-SPECIFIC OPER. EXP.:								
87								
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STATELINE TELECOMMUNICATIONS INC.

FOG PART 88		Operating Expenses and Taxes	
(A)			
CUSTOMER OPERATIONS EXPENSE:			
104	Marketing, Allocable		
105	Marketing, Direct		
106	Total Marketing Expense		
107	Operator Services, Alloc.		
108	Operator Services, Direct		
109	Total Operator Services		
110	Classified Directory		
111	Alphabetical Directory		
112	Foreign Directory		
113	Total Directory		
114	Bus. Dir. BU Prescription		
115	Bus. Dir. Reserved		
116	Bus. Dir. BU Access PL & All Other		
117	Bus. Dir. BU Messages		
118	Bus. Dir. BU Reserved		
119	Bus. Dir. BU Special Access		
120	Bus. Dir. BU Switched Access		
121	Bus. Dir. BU Billing and Collection		
122	Bus. Dir. BU Coll. Collection & Adminstr.		
123	Bus. Dir. Reserved		
124	Total Business Office		
125	Cust. Serv. Inq. Process		
126	Cust. Serv. Other SAC		
127	Cust. Serv. CARS		
128	Cust. Serv. BU Common Line		
129	Total Customer Service		
130	Total SO, CS, CR, DR		

Worksheet: wsh1

STATELINE TELECOMMUNICATIONS INC.

***** FOC PART 99 ***** Operating Expenses and Taxes		Part 36 Inter-LATA Total		Apportion		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
158	Other Cust. Serv., Alloc.	90	142	90	90	90	90	90	90	90	90	90	90	90	90	90	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	0	0	O.K.
160																	
161	Total Other Cust. Serv.	90		90	90	90	90	90	90	90	90	90	90	90	90	90	O.K.
162																	
163	TOTAL CUSTOMER OPER. EXP.	90,646		936	90	90						93,699		94,741	90		O.K.
164																	
165	"BIG-THREE" EXPENSES:																
166																	
167	Total Int. Specific Exp.	\$13,732	41	\$11,471	90	90						\$2,261		90	90	90	O.K.
168	Total Int. Non-specific Exp.	1,765	\$2 + \$7 + \$8	1,845	0	0						210		0	0	0	O.K.
169	Total Customer Operations	9,946	133	55	0	0						3,869		4,741	0	0	O.K.
170																	
171	TOTAL "BIG THREE" EXPENSES	\$24,133		\$13,082	90	90						\$6,340		\$4,741	90		O.K.
172																	
173	CORPORATE OPERATIONS EXPENSE:																
174																	
175	Exec. and Planning, Alloc.	\$3,114	T64	\$1,994	90	90						\$618		\$612	90	90	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0						0		0	0	0	O.K.
177																	
178	Total Exec. and Planning	\$3,114		\$1,994	90	90						\$618		\$612	90	90	O.K.
179																	
180	Admin. & General, Allocable	\$3,905	T64	\$2,136	90	90						\$1,039		\$777	90	90	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0						0		0	0	0	O.K.
182																	
183	Total Admin. and Gen.	\$3,905		\$2,136	90	90						\$1,039		\$777	90	90	O.K.
184																	
185	TOTAL CORPORATE OPERATIONS	\$7,070		\$4,322	90	90						\$1,857		\$1,269	90	90	O.K.
186																	
187	NON-INCOME TAXES:																
188																	
189	Non-income Taxes, Allocable	90	T37	90	90	90						90		90	90	90	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0						0		0	0	0	O.K.
191																	
192	Total Non-income Taxes	90		90	90	90						90		90	90	90	O.K.
193																	
194																	
195	TOTAL OPER. EXP. AND TAXES	\$95,319		\$37,756	90	90						\$11,431		\$6,130	90	90	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME: STATELINE TELECOMMUNICATIONS INC.
 PERIOD ADJUSTED: ENDING DECEMBER 31, 1989
 RUN DATE AND TIME: 22-JUN-89 10:24:36 AM

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

***** FOC PART 36 *****	(A)	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE
					Message Telephone Service		Private Line		
					InterLATA	InterLATA	InterLATA	InterLATA	
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	4,064	-	-	-	-	-	-	-	
22 Land, Direct	0	-	-	-	-	-	-	-	
23 Motor Vehicles	63,802	-	-	-	-	-	-	-	
24 Aircraft	0	-	-	-	-	-	-	-	
25 Special Purpose Vehicles	0	-	-	-	-	-	-	-	
26 Cargo Work Equipment	0	-	-	-	-	-	-	-	
27 Other Work Equipment	18,016	-	-	-	-	-	-	-	
28 Buildings, Allocable	474,814	-	-	-	-	-	-	-	
29 Buildings, Direct	0	-	-	-	-	-	-	-	
30 Furniture	289	-	-	-	-	-	-	-	
31 Office Equipment	8,334	-	-	-	-	-	-	-	
32 General Purpose Computers	0	-	-	-	-	-	-	-	
33 CAT 1 Oper. Sys., TSPS	0	-	-	-	-	-	-	-	
34 CAT 1 Oper. Sys., Other TSPS	0	-	-	-	-	-	-	-	
35 CAT 1 Oper. Sys., Aux. Pks.	0	-	-	-	-	-	-	-	
36 CAT 1 Oper. Sys., Other	0	-	-	-	-	-	-	-	
37 CAT 2 Tandem Sw. Allocable	0	-	-	-	-	-	-	-	
38 CAT 2 Tandem Sw. Direct	0	-	-	-	-	-	-	-	
39 CAT 3 Local Sw. Allocable	989,011	-	-	-	-	-	-	-	
40 CAT 3 Local Sw. Direct	0	-	-	-	-	-	-	-	
41 CAT 4.12 Exchange Trunk	328,882	-	-	-	-	-	-	-	
42 CAT 4.12 Exch. Tr. Direct	0	-	-	-	-	-	-	-	
43 CAT 4.13 Exch. Ln. Mng., PL & WATS	954,118	-	-	-	-	-	-	-	
44 Reserved	0	-	-	-	-	-	-	-	
45 CAT 4.13 Direct	0	-	-	-	-	-	-	-	
46 CAT 4.23 Message, PL & WATS	0	-	-	-	-	-	-	-	
47 Reserved	0	-	-	-	-	-	-	-	
48 CAT 4.23 Direct	180,445	-	-	-	-	-	-	-	
49 CAT 4.3 HIR Message	237,182	-	-	-	-	-	-	-	
50 CAT 4.3 WATS	0	-	-	-	-	-	-	-	
51 CAT 4.3 Direct	0	-	-	-	-	-	-	-	
52 CAT 1 Other IOT Equipment	0	-	-	-	-	-	-	-	
53 CAT 1 Cochine Pay Phones	0	-	-	-	-	-	-	-	

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SOUTH DAKOTA PLUS INTRASTATE ACCESS COST MOORE
STATELINE TELECOMMUNICATIONS INC.
ENDING DECEMBER 31, 1988

FCC PART 38	(A)	TOTAL COMPANY	(B)	Source/ Allocator	(C)	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE		
							InterLATA	(E)	InterLATA	(F)	InterLATA	(G)		InterLATA	(H)
Intrastate															
70	CAT 2 CP Equipment	0	0	-	-	0	0	-	0	0	-	0	0		
71	Reserved	0	0	-	-	-	-	-	-	-	-	-	-		
72	Reserved	0	0	-	-	-	-	-	-	-	-	-	-		
73	CAT 1.3 Joint Mng. Cal. 1.1 & 1.3 PL	3,361,572	0	-	-	-	-	-	-	-	-	-	-		
74	Other CAT 1 C&W	236,325	0	-	-	0	0	-	0	0	-	0	0		
75	CAT 2 C&W	0	0	-	-	0	0	-	0	0	-	0	0		
76	CAT 2 C&W, Westward	0	0	-	-	-	-	-	-	-	-	-	-		
77	CAT 3 Joint Message & PL/WATS	0	0	-	-	-	-	-	-	-	-	-	-		
78	Reserved	0	0	-	-	-	-	-	-	-	-	-	-		
79	CAT 3 Direct	0	0	-	-	0	0	-	0	0	-	0	0		
80	CAT 4 Message	601,479	0	-	-	-	-	-	-	-	-	-	-		
81	CAT 4 WATS	44,365	0	-	-	44,365	0	-	0	0	-	0	0		
82	CAT 4 Direct	0	0	-	-	-	-	-	-	-	-	-	-		
83	Allocable Support Leases	0	0	-	-	-	-	-	-	-	-	-	-		
84	Direct Support Leases	0	0	-	-	0	0	-	0	0	-	0	0		
85	COE Operator	0	0	-	-	-	-	-	-	-	-	-	-		
86	COE Termination Switch	0	0	-	-	-	-	-	-	-	-	-	-		
87	COE Local Switch	0	0	-	-	-	-	-	-	-	-	-	-		
88	COE Transmission	0	0	-	-	-	-	-	-	-	-	-	-		
89	COE Direct	0	0	-	-	0	0	-	0	0	-	0	0		
90	IoT Leases	0	0	-	-	0	0	-	0	0	-	0	0		
91	C&W Leases	0	0	-	-	0	0	-	0	0	-	0	0		
92	Leasehold Imp. Land etc.	0	0	-	-	-	-	-	-	-	-	-	-		
93	Leasehold Imp. COE Switching	0	0	-	-	-	-	-	-	-	-	-	-		
94	Leasehold Imp. COE Operator	0	0	-	-	-	-	-	-	-	-	-	-		
95	Leasehold Imp. COE Trans.	0	0	-	-	-	-	-	-	-	-	-	-		
96	Leasehold Imp. IoT	0	0	-	-	-	-	-	-	-	-	-	-		
97	Leasehold Imp. C&W	0	0	-	-	-	-	-	-	-	-	-	-		
98	Leasehold Imp. Other	0	0	-	-	-	-	-	-	-	-	-	-		
99	Allocable Acct. No. 2000	0	0	-	-	-	-	-	-	-	-	-	-		
100	Direct Acct. No. 2000	0	0	-	-	0	0	-	0	0	-	0	0		
101	Materials and Supplies	0	0	-	-	-	-	-	-	-	-	-	-		
102	RTS Stock	0	0	-	-	-	-	-	-	-	-	-	-		
103	Trans. PL Agent - Alloc.	0	0	-	-	-	-	-	-	-	-	-	-		
104	Trans. PL Agent - Direct	0	0	-	-	-	-	-	-	-	-	-	-		
105	Other Assets, Net	0	0	-	-	-	-	-	-	-	-	-	-		
106	Other Liab., Def. Cr., Net	0	0	-	-	0	0	-	0	0	-	0	0		

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SOUTH DAKOTA PLC INTRASTATE ACCESS COST MODEL

STATELINE TELECOMMUNICATIONS INC.
ENDING DECEMBER 31, 1998

***** FCC PART 38 *****	(A)	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
					InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	
123	TPUC - Short Term, Alloc.	0	-	-	-	0	-	0	-	0	-
124	TPUC - Short Term, Direct	0	-	-	-	-	-	-	-	-	-
125	TPUC - Long Term, Alloc.	2,262,318	-	-	-	0	-	0	-	0	-
126	TPUC - Long Term, Direct	0	-	-	-	-	-	-	-	-	-
127	RESERVES AND DEFERRALS:										
128	Acc. Depr. Support Assets	190,898	-	-	-	-	-	-	-	-	-
129	Acc. Depr. COE Switching	840,364	-	-	-	-	-	-	-	-	-
130	Acc. Depr. COE Operator	0	-	-	-	-	-	-	-	-	-
131	Acc. Depr. COE Transmission	1,339,888	-	-	-	-	-	-	-	-	-
132	Acc. Depr. ROT Equipment	0	-	-	-	-	-	-	-	-	-
133	Acc. Depr. Cable and Wire Facilities	3,018,537	-	-	-	0	-	0	-	0	-
134	Acc. Depr. Other Plant	0	-	-	-	-	-	-	-	-	-
135	Accum. Amort., Tangible Inv.	0	-	-	-	-	-	-	-	-	-
136	Accum. Amort., Intang. Inv.	0	-	-	-	-	-	-	-	-	-
137	Accum. Amort., Other	0	-	-	-	-	-	-	-	-	-
138	Acc. Def. IT Support Assets	2,872	-	-	-	-	-	-	-	-	-
139	Acc. Def. IT COE Switching	4,582	-	-	-	-	-	-	-	-	-
140	Acc. Def. IT COE Operator	0	-	-	-	-	-	-	-	-	-
141	Acc. Def. IT COE Trans.	7,987	-	-	-	-	-	-	-	-	-
142	Acc. Def. IT ROT Equipment	0	-	-	-	-	-	-	-	-	-
143	Acc. Def. IT C&W	20,148	-	-	-	0	-	0	-	0	-
144	Acc. Def. IT Undeveloped	0	-	-	-	-	-	-	-	-	-
145											
146	OPERATING EXPENSES AND TAXES:										
147	Network Support, Alloc.	432	-	-	-	-	-	-	-	-	-
148	Network Support, Direct	0	-	-	-	-	-	-	-	-	-
149	General Support, Alloc.	43,279	-	-	-	-	-	-	-	-	-
150	General Support, Direct	0	-	-	-	-	-	-	-	-	-
151	Central Office Eq., Alloc.	248,763	-	-	-	-	-	-	-	-	-
152	Central Office Eq., Direct	0	-	-	-	-	-	-	-	-	-
153	Cost. Premises Equip.	0	-	-	-	-	-	-	-	-	-
154	Cableless Pay Phone Exp.	0	-	-	-	-	-	-	-	-	-
155	Other ROT	0	-	-	-	-	-	-	-	-	-
156	ROT Direct	0	-	-	-	-	-	-	-	-	-
157	Cable & Wire, Alloc.	102,747	-	-	-	-	-	-	-	-	-
158	Cable & Wire, Direct	0	-	-	-	-	-	-	-	-	-
159											

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

STATELINE TELECOMMUNICATIONS INC.

ENDING DECEMBER 31, 1989

***** FOC PART 38 *****	(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)	(J)	(K)	(L)	(M)	
176 Ch. PL and Equip., Alloc.		478	-	-	-	-	-	-	-	-	-	-	0
177 Ch. PL and Equip., Direct		0	-	-	0	-	-	-	0	-	-	-	0
178 Network Operations, Alloc.		40,862	-	-	0	-	-	-	0	-	-	-	0
179 Network Operations, Direct		0	-	-	-	-	-	-	-	-	-	-	0
180 Total Access Expense		139,437	-	139,437	-	-	-	-	-	-	-	-	0
181 Dep., Support Assets		26,720	-	-	-	-	-	-	-	-	-	-	0
182 Dep., COE Switching		216,059	-	-	-	-	-	-	-	-	-	-	0
183 Dep., COE Operator		0	-	-	-	-	-	-	-	-	-	-	0
184 Dep., COE Transmission		164,511	-	-	-	-	-	-	-	-	-	-	0
185 Dep., KOT Equipment		0	-	-	-	-	-	-	-	-	-	-	0
186 Dep., COW Facilities		305,887	-	-	-	-	-	-	-	-	-	-	0
187 Asset, Tangible Assets		0	-	-	-	-	-	-	-	-	-	-	0
188 Asset, Intangible Assets		0	-	-	0	-	-	-	0	-	-	-	0
189 Other Amortization		0	-	-	0	-	-	-	0	-	-	-	0
190 Direct Assigned Amort.		0	-	-	-	-	-	-	-	-	-	-	0
191 Marketing, Allocable		1,802	-	-	-	-	-	-	-	-	-	-	0
192 Marketing, Direct		0	-	-	-	-	-	-	-	-	-	-	0
193 Operator Services, Alloc.		0	-	-	-	-	-	-	-	-	-	-	0
194 Operator Services, Direct		0	-	-	0	-	-	-	0	-	-	-	0
195 Classified Directory		0	-	-	0	-	-	-	0	-	-	-	0
196 Alphabetical Directory		0	-	-	-	-	-	-	-	-	-	-	0
197 Foreign Directory		0	-	-	-	-	-	-	-	-	-	-	0
198 Bus. Ch., BU Prescription		0	-	-	-	-	-	-	-	-	-	-	0
199 Bus. Ch., BU MTS & VATS		7,009	-	-	-	-	-	-	-	-	-	-	0
200 Bus. Ch., BU Access, P/L & all Other		0	-	-	-	-	-	-	-	-	-	-	0
201 Bus. Ch., DGC Special Access		0	-	-	-	-	-	-	-	-	-	-	0
202 Bus. Ch., DGC Switched Access		1,987	-	-	-	-	-	-	-	-	-	-	0
203 Bus. Ch., DGC B & C Services		112	-	-	-	-	-	-	-	-	-	-	0
204 Coin Collect & Admin.		0	-	-	-	-	-	-	-	-	-	-	0
205 Cust. Svc., Direct		0	-	-	0	-	-	-	0	-	-	-	0
206 Cust. Svc., Map. Process		36,709	-	-	-	-	-	-	-	-	-	-	0
207 Cust. Svc., Other BAC		44,430	-	-	-	-	-	-	-	-	-	-	0
208 Cust. Svc., CASB		84,085	-	-	-	-	-	-	-	-	-	-	0
209 Cust. Svc., EU Common Line		3,028	-	3,028	-	-	-	-	-	-	-	-	0
210 Other Cust. Svc., Alloc.		0	-	-	0	-	-	-	0	-	-	-	0
211 Other Cust. Svc., Direct		13,297	-	-	-	-	-	-	-	-	-	-	200
212 Bus. and Planning, Alloc.		82,415	-	-	-	-	-	-	-	-	-	-	0
213 Exec. and Planning, Direct		0	-	-	-	-	-	-	-	-	-	-	0

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

STATELINE TELECOMMUNICATIONS INC.

SHOWING DECEMBER 31, 1980

PGC PART 38	(A)	Intrastate									
		TOTAL COMPANY (B)	Source/ Allocator (C)	Message Telephone Service				Private Line			
				Intrastate		InterLATA		InterLATA		InterLATA	
				(D)	(E)	(F)	(G)	(H)	(I)	(J)	TOTAL INTRASTATE (I)
230 Admin. & General, Allocable		104,860	-	-	-	-	-	-	-	-	25,000
231 Admin. & General, Direct		25,000	-	-	-	-	-	-	-	-	0
232 Non-income Taxes, Allocable		0	-	-	-	-	-	-	-	-	0
233 Non-income Taxes, Direct		827	-	827	-	-	-	-	-	-	0
234											
OTHER INCOME STATEMENT:											
235 State Income Tax Rate		0.00%	-	-	-	-	-	-	-	-	-
236 Federal Income Tax Rate		34.00%	-	-	-	-	-	-	-	-	-
237 Federal Income Tax Rate		4.00%	-	-	-	-	-	-	-	-	-
238 Gross Receipts Tax Rate		10.00%	-	-	-	-	-	-	-	-	-
239 Rate of Return		(27.021)	-	-	-	-	-	-	-	-	-
240 AFUDC		0	-	-	-	-	-	-	-	-	0
241 ITC Amortization		0	-	-	-	-	-	-	-	-	0
242 Other Return Adjustments		0	-	-	-	-	-	-	-	-	0
243 Contributions		208,302	-	-	-	-	-	-	-	-	-
244 Interest Expense		0	-	-	-	-	-	-	-	-	-
245 Capital Lease Expense		0	-	-	-	-	-	-	-	-	-
246 Capitalized Payroll Taxes		0	-	-	-	-	-	-	-	-	-
247 Depreciation Adjustment		0	-	-	-	-	-	-	-	-	-
248 Other Income Adjustments		0	-	-	-	-	-	-	-	-	-
249 Unallocable		0	-	-	-	-	-	-	-	-	-
250 Other Revenue Adjustments		0	-	-	-	-	-	-	-	-	-
251 Other Revenue Taxes		0	-	-	-	-	-	-	-	-	-
252											

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
STATELINE TELECOMMUNICATIONS INC.
ENDING DECEMBER 31, 1988

***** POC PART 38 *****	TOTAL COMPANY	Source/ Allocator	Intrastate				TOTAL INTRASTATE	
			Private Line		Intrastate			
			InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	2,348	—	25	40	0	0	12	12
272 Equivalent Interexchange Ctd. Mins	0	—	0	0	0	0	0	0
273 Interexchange Circuit Terminations	0	—	0	0	0	0	0	0

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STATELINE TELECOMMUNICATIONS
MTD/YTD Sur y Trial BalancePage 2
Prcc rot 25.0001

Comp : 44565 Year: 1998

Period Ending: 1998.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
1130.1	CASH - COMM 1ST	200,742.71	179,360.11	0.00	26,171.30	21,382.60	0.00
1130.11	CASH - CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
1130.12	CASH -	0.00	0.00	0.00	0.00	0.00	0.00
1130.13	CASH - FIRST WA	3,975.95	1,693.25	0.00	0.00	5,669.20	0.00
1130.14	CASH - JACOTAH	5,590.21	5,748.94	1,078.68	0.00	11,339.15	0.00
1130.2	CASH - REA CONS	0.00	0.00	0.00	0.00	0.00	0.00
1130.3	CASH - TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
1150.	WORKING CASH AD	20.00	0.00	0.00	0.00	20.00	0.00
1160.	TEMPORARY INVES	229,715.73	834,510.96	0.00	23,710.71	1,064,226.69	0.00
1180.1	TELECOM ACCOUNT	14,680.13	5,735.55	0.00	8,201.19	8,944.58	0.00
1180.2	TELE A/C REC-LS	12,000.00	0.00	0.00	0.00	12,000.00	0.00
1181.1	ACCT RECEIVABLE	1,143.21	949.08	0.00	562.88	0.00	2,092.25
1181.2	A/C REC ALLOWAN	7,028.24	7,055.33	234.62	0.00	0.00	27.09
1190.	OTHER ACCOUNTS	564,853.60	374,705.04	0.00	26,694.87	190,148.56	0.00
1190.1	OTHER ACCOUNTS	63.51	521.32	9.86	0.00	584.83	0.00
1190.2	OTHER ACCOUNTS	64,818.47	6,589.42	0.00	12,370.36	71,407.89	0.00
1190.3	OTHER ACCOUNTS	10,842.07	1,895.13	2,367.99	0.00	8,946.94	0.00
1190.4	O/A REC-US WEST	25,787.03	13,575.10	16,140.88	0.00	12,211.93	0.00
1190.5	O/A-UNBLD ACCE	52,335.00	16,349.00	16,349.00	0.00	68,684.00	0.00
1210.	INTEREST & DIVI	0.00	0.00	0.00	0.00	0.00	0.00
1220.	MATERIAL & SUPP	0.00	0.00	0.00	0.00	0.00	0.00
1220.1	MATERIAL & SUPP	0.00	0.00	0.00	0.00	0.00	0.00
1330.	OTHER PREPAYMEN	0.00	0.00	0.00	0.00	0.00	0.00
1402.	INVESTMENT IN N	253,618.42	68,959.66	44,645.85	0.00	322,578.08	0.00
1406.011	NONREGULATED IN	0.00	20,084.38	17,897.07	0.00	20,084.38	0.00
1406.012	NONREGULATED IN	0.00	136.70	0.00	0.00	0.00	136.70
1406.013	PAYPHONES	23,245.13	0.00	0.00	0.00	23,245.13	0.00
1406.014	DEPR -PAYPHONES	23,245.13	0.00	0.00	0.00	0.00	23,245.13
1406.1	NONREGULATED IN	0.00	0.00	0.00	0.00	0.00	0.00
1406.2	NONREGULATED IN	0.00	0.00	0.00	0.00	0.00	0.00
1406.3	NONREGULATED IN	0.00	0.00	0.00	0.00	0.00	0.00
1407.	DEBT ISSUANCE	5,808.26	430.20	0.00	35.85	5,378.06	0.00
1438.	DEFERRED MAINTN	0.00	0.00	0.00	0.00	0.00	0.00
1439.	DEFERRED CHARGE	13,925.05	944.04	0.00	78.67	12,981.01	0.00
1439.2	ORGANIZATIONAL	1,581.54	451.92	0.00	37.66	1,129.62	0.00
1439.5	DEFERRED CHARGE	7,399.72	1,999.92	0.00	302.30	5,399.80	0.00
2002.	PROPERTY HELD F	0.00	0.00	0.00	0.00	0.00	0.00
2003.	TELE PLANT UNDE	1,241,600.14	1,021,065.09	124,874.65	0.00	2,263,465.23	0.00
2005.	TELE PLANT ADJ	0.00	0.00	0.00	0.00	0.00	0.00
2007.	GOODWILL	1,059,359.45	0.00	0.00	0.00	1,059,359.45	0.00
2111.	LAND	4,664.01	0.00	0.00	0.00	4,664.01	0.00
2112.	MOTOR VEHICLES	59,909.38	3,992.25	3,854.34	0.00	63,901.63	0.00
2116.1	OTHER WORK EQUI	16,016.00	0.00	0.00	0.00	16,016.00	0.00
2116.2	OTHER WORK EQUI	0.00	0.00	0.00	0.00	0.00	0.00
2121.	BUILDINGS	440,785.91	34,028.12	0.00	0.00	474,814.03	0.00
2121.1	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
2122.	FURNITURE	289.12	0.00	0.00	0.00	289.12	0.00
2123.	COMMUNICATION E	8,334.17	0.00	0.00	0.00	8,334.17	0.00
2212.	C O SWITCHING -	1,308,163.05	4,885.76	0.00	0.00	1,313,048.81	0.00

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FAX NO. 805 244 7288

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STATELINE TELECOMMUNICATIONS
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Company: 44565 Year: 1998

Period Ending: 1998.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
2231.2	OTHER RADIO FAC	0.00	0.00	0.00	0.00	0.00	0.00
2232.1	C O CIRCUIT EQU	402,107.18	11,258.67	11,258.67	0.00	413,365.85	0.00
2232.2	C O CIRCUIT EQU	862,355.35	47,897.11	0.00	0.00	910,252.46	0.00
2232.3	C O CIRCUIT EQU	0.00	8,732.35	0.00	0.00	8,732.35	0.00
2232.4	C O CIRCUIT EQU	0.00	0.00	0.00	0.00	0.00	0.00
2232.5	C O CIRCUIT EQU	0.00	0.00	0.00	0.00	0.00	0.00
2232.6	C O CIRCUIT EQU	0.00	0.00	0.00	0.00	0.00	0.00
2232.7	C O CIRCUIT EQU	0.00	0.00	0.00	0.00	0.00	0.00
2232.8	C O CIRCUIT EQU	0.00	0.00	0.00	0.00	0.00	0.00
2311.	INFO ORIG/TERM	0.00	0.00	0.00	0.00	0.00	0.00
2311.1	INFO ORIG/TERM	0.00	0.00	0.00	0.00	0.00	0.00
2321.	INFO ORIG/TERM	0.00	0.00	0.00	0.00	0.00	0.00
2351.	INFO ORIG/TERM	0.00	0.00	0.00	0.00	0.00	0.00
2362.	INFO ORIG/TERM	8,660.63	0.00	0.00	0.00	8,660.63	0.00
2411.	POLES	35,885.02	0.00	0.00	0.00	35,885.02	0.00
2421.	AERIAL CABLE	27,342.63	4,595.83	0.00	0.00	31,938.46	0.00
2423.	CABLE & WIRE -	3,317,918.94	85,919.42	0.00	0.00	3,403,838.36	0.00
2423.1	CABLE & WIRE -	603,557.72	0.00	0.00	0.00	603,557.72	0.00
2426.	INTRABLOG-CABLE	4,718.88	0.00	0.00	0.00	4,718.88	0.00
2441.	CONDUIT	167,271.57	0.00	0.00	0.00	167,271.57	0.00
3100.	TELE PLANT RETI	1,064.42	69.44	1.08	0.00	1,133.86	0.00
3100.2112	ACCUMULATED DEP	8,264.73	8,276.72	0.00	690.11	0.00	16,541.45
3100.21161	ACCUMULATED DEP	1,323.33	1,334.16	0.00	111.18	0.00	2,657.49
3100.21162	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.2121	ACCUMULATED DEP	149,453.37	16,480.80	0.00	1,424.44	0.00	165,934.17
3100.21211	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.2122	ACCUMULATED DEP	28.92	28.92	0.00	2.41	0.00	57.84
3100.2123	ACCUMULATED DEP	5,939.63	600.12	0.00	50.01	0.00	6,539.75
3100.2212	ACCUMULATED DEP	909,683.87	378,070.80	0.00	64,964.13	0.00	1,287,754.67
3100.22312	ACCUM DEPR - OT	0.00	0.00	0.00	0.00	0.00	0.00
3100.22321	ACCUMULATED DEP	337,833.90	25,718.76	0.00	2,143.23	0.00	363,552.66
3100.22322	ACCUMULATED DEP	575,989.17	53,180.64	0.00	4,551.46	0.00	629,169.81
3100.22323	ACCUMULATED DEP	0.00	145.54	0.00	145.54	0.00	145.54
3100.22324	ACCUMULATED DEP	0.00	8,196.60	0.00	1,010.28	0.00	8,196.60
3100.22325	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.22326	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.22327	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.22328	ACCUMULATED DEP	0.00	402.63	0.00	44.92	0.00	402.63
3100.2311	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.23111	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.2321	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.2351	ACCUMULATED DEP	0.00	0.00	0.00	0.00	0.00	0.00
3100.2362	OTHER TERM EQ	4,731.03	1,117.20	0.00	93.10	0.00	5,848.23
3100.2411	POLES	29,192.31	1,901.88	0.00	158.49	0.00	31,094.19
3100.2421	AERIAL CABLE	25,189.22	1,049.86	0.00	61.22	0.00	26,199.36
3100.2423	ACCUMULATED DEP	2,465,390.20	197,762.11	0.00	17,587.63	0.00	2,663,152.31
3100.24231	ACCUMULATED DEP	177,667.43	86,656.97	0.00	9,232.31	0.00	264,324.40
3100.2426	INTRABLOG CABLE	2,997.19	264.24	0.00	22.02	0.00	3,261.43
3100.2441	CONDUIT SYSTEMS	24,863.60	7,693.80	0.00	641.15	0.00	32,557.40

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FAX NO. 605 244 7288

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STATELINE TELECOMMUNICATIONS
MTD/YTD Sum: Trial BalancePage: 4
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Company: 44565 Year: 1998

Period Ending: 1998.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		---- Year-To-Date Balance ----	
				Debit	Credit	Debit	Credit
3600.1	ACCUM AMORT-ADJ	0.00	0.00	0.00	0.00	0.00	0.00
3600.2	ACCUM AMORT-GW	105,935.94	70,623.96	0.00	5,885.33	0.00	176,559.90
4010.	ACCOUNTS PAYABL	28,372.77	84,150.80	0.00	103,313.90	0.00	112,533.57
4010.1	A/C PAY-GRAND	31,736.44	7,887.01	0.00	7,106.03	0.00	39,623.45
4010.11	A/C PAY-AT&T	30,373.89	744.91	2,333.22	0.00	0.00	29,628.98
4010.12	A/C PAY-EST GNB	0.00	0.00	0.00	0.00	0.00	0.00
4010.13	A/C PAY- E.C.I.	0.00	0.00	0.00	0.00	0.00	0.00
4010.14	A/C PAY-US WEST	5,370.94	7,731.21	0.00	0.00	2,360.27	0.00
4010.15	A/C PAY-MOBRCGE	4,007.53	3,964.36	43.17	0.00	0.00	43.17
4010.16	A/C PAY-VENTURE	5,287.36	5,287.36	0.00	0.00	0.00	0.00
4010.17	A/C PAY-VIVIAK	0.00	7,165.41	382.48	0.00	0.00	7,165.41
4010.23	A/C PAY-911 TAX	5,477.91	372.08	0.00	1,374.15	0.00	5,849.99
4010.24	A/C PAY-FED EXC	0.00	0.00	0.00	0.00	0.00	0.00
4010.25	SD SALES TAX	3,274.80	1,179.25	0.00	1,308.46	0.00	2,095.55
4010.26	ND SALES TAX	690.08	54.93	407.07	0.00	0.00	635.15
4010.27	LEMMON CITY TAX	591.60	202.38	0.00	6.00	0.00	389.22
4010.28	NEMELL CITY TAX	334.70	17.93	3.77	0.00	0.00	316.77
4010.29	NISSLAND CITY TX	36.79	2.12	1.35	0.00	0.00	34.67
4010.3	WEST RIVER TELE	159,385.74	85,223.45	58,426.96	0.00	0.00	74,162.29
4020.	NOTES PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00
4030.	ADVANCE BILLING	5,056.93	3,419.42	923.24	0.00	0.00	1,637.51
4030.1	ADVANCE BILLING	0.00	0.00	0.00	0.00	0.00	0.00
4040.	CUSTOMER DEPOSIT	4,050.00	1,111.58	0.00	180.52	0.00	5,161.58
4070.	INCOME TAXES -	0.00	0.00	0.00	0.00	0.00	0.00
4080.1	OTHER TAXES-ACC	88,748.37	15,005.21	4,414.72	0.00	0.00	73,743.16
4080.2	OTHER TAXES - A	0.00	0.00	0.00	0.00	0.00	0.00
4120.	OTHER ACCRUED L	0.00	0.00	54,810.10	0.00	0.00	0.00
4130.1	OTHER CURRENT L	0.00	0.00	0.00	0.00	0.00	0.00
4130.2	OTHER CURRENT L	15,736.37	113,042.47	0.00	110,883.43	0.00	128,778.84
4130.21	ROUNDUP	0.00	167.08	0.00	46.19	0.00	167.08
4210.12	LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00
4210.15	LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00
4210.16	RTFC NOTES	5,625,016.08	257,465.27	69,932.74	0.00	0.00	5,367,550.81
4210.17	LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00
4210.24	RTFC NOTES-UNAD	1,052,632.00	842,105.00	0.00	42,105.00	210,527.00	0.00
4260.	ADV-AFFILIATED	0.00	0.00	0.00	0.00	0.00	0.00
4310.	OTHER LONG TERM	0.00	0.00	0.00	0.00	0.00	0.00
4340.	NET DEF OP INC	19,929.00	15,440.00	15,440.00	0.00	35,369.00	0.00
4510.	CAPITAL STOCK	1,175,000.00	0.00	0.00	0.00	0.00	1,175,000.00
4540.	OTHER CAPITAL -	0.00	0.00	0.00	0.00	0.00	0.00
4540.21	MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00	0.00
4540.23	MEMBERS EQUITY	0.00	0.00	0.00	0.00	0.00	0.00
4550.1	RETAINED EARNIN	103,214.86	0.00	0.00	0.00	0.00	103,214.86
4550.2	RETAINED EARNIN	0.00	0.00	0.00	0.00	0.00	0.00
4550.3	RETAINED EARNIN	0.00	0.00	0.00	0.00	0.00	0.00
4550.4	RETAINED EARNIN	0.00	0.00	0.00	0.00	0.00	0.00
4550.5	RETAINED EARNIN	0.00	0.00	0.00	0.00	0.00	0.00
4550.6	GAIN IN RETIREM	0.00	0.00	0.00	0.00	0.00	0.00
5001.	BASIC AREA REVE	0.00	445,239.65	0.00	34,352.23	0.00	445,239.65

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44565

STATELINE TELECOMMUNICATIONS
MTD/YTD SUM Y Trial Balance

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Comp. J: 44555 Year: 1998 Period Ending: 1998.12

Account #	Lookup Name	Balance Forward	YTD Trans	Current Month Balance		Year-To-Date Balance	
				Debit	Credit	Debit	Credit
5650	CUSTOMER PREMIS	0.00	0.00	0.00	0.00	0.00	0.00
5056.1	CUSTOMER PREMIS	0.00	0.00	0.00	0.00	0.00	0.00
5060	OTHER LOCAL EXC	0.00	82,049.83	0.00	7,020.16	0.00	82,049.83
5081	ED USER REVIEW	0.00	104,470.55	0.00	12,663.48	0.00	104,470.55
5082	SWITCHED ACCESS	0.00	790,831.48	17,659.58	0.00	0.00	790,831.48
5083	SPECIAL ACCESS	0.00	8,519.14	0.00	2,159.23	0.00	8,519.14
5084	STATE ACCESS RE	0.00	313,996.56	0.00	18,254.24	0.00	313,996.56
5100	LONG DISTANCE M	0.00	174,866.38	0.00	53,386.85	0.00	174,866.38
5110	UNIDIRECTIONAL	0.00	379.20	0.00	57.00	0.00	379.20
5120	LONG DISTANCE P	0.00	31,167.14	0.00	3,360.25	0.00	31,167.14
5160	OTHER LONG D-ST	0.00	0.00	0.00	0.00	0.00	0.00
5230	DIRECTORY REVEN	0.00	8,857.17	0.00	716.71	0.00	8,857.17
5240	RENT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
5264	OTHER INCIDENTA	0.00	9,654.53	0.00	736.99	0.00	9,654.53
5264.1	OTHER INCIDENTA	0.00	246.92	0.00	26.37	0.00	246.92
5271	CARRIER B & C R	0.00	38,393.51	0.00	3,202.08	0.00	38,393.51
5272	CARRIER B & C R	0.00	29,532.39	0.00	1,893.98	0.00	29,532.39
5280	UNREGULATED OP	0.00	51,819.43	0.00	9,091.93	0.00	51,819.43
5300	UNCOLLECTIBLE R	0.00	4,800.00	400.00	0.00	4,800.00	0.00
6112	MOTOR VEHICLE E	0.00	424.87	27.58	0.00	424.87	0.00
6116.1	TOOLS & PORTABL	0.00	0.00	0.00	0.00	0.00	0.00
6116.2	DITCH MITCH & Y	0.00	8.89	0.00	0.00	8.89	0.00
6121	LAND & BUILDING	0.00	29,802.89	2,180.19	0.00	29,802.89	0.00
6121.1	BASTIAN MICROHA	0.00	0.00	0.00	0.00	0.00	0.00
6123	OFFICE EQUIPME	0.00	13,476.00	2,123.00	0.00	13,476.00	0.00
6124	DIGITAL ELECTRO	0.00	86,999.90	7,655.14	0.00	86,999.90	0.00
6322.1	CIRCUIT EQUIP E	0.00	38,359.76	13.60	0.00	38,359.76	0.00
6322.2	CIRCUIT EQUIP E	0.00	24,159.14	1,214.96	0.00	24,159.14	0.00
6322.3	CIRCUIT EQUIP E	0.00	0.00	0.00	0.00	0.00	0.00
6322.4	CIRCUIT EQUIP E	0.00	343.54	0.00	0.00	343.54	0.00
6322.5	CIRCUIT EQUIP E	0.00	0.00	0.00	0.00	0.00	0.00
6322.6	CIRCUIT EQUIP E	0.00	0.00	0.00	0.00	0.00	0.00
6351	PUBLIC TELE TER	0.00	0.00	0.00	0.00	0.00	0.00
6362	OTHER TERM EQUI	0.00	0.00	0.00	0.00	0.00	0.00
6411	POLES EXPENSE	0.00	19,041.31	2,041.37	0.00	19,041.31	0.00
6421	AERIAL CABLE EX	0.00	0.00	0.00	0.00	0.00	0.00
6423	BURIED CABLE EX	0.00	10,106.77	255.71	0.00	10,106.77	0.00
6423.1	BURIED CABLE EX	0.00	87,305.17	7,137.29	0.00	87,305.17	0.00
6512	PROVISIONING EX	0.00	5,335.00	545.00	0.00	5,335.00	0.00
6531	TRANSMISSION PO	0.00	478.39	253.28	0.00	478.39	0.00
6533	TESTING EXPENSE	0.00	7,054.90	774.20	0.00	7,054.90	0.00
6534	PLANT OPERATION	0.00	6,339.38	393.13	0.00	6,339.38	0.00
6540.1	ACC EXP - INTER	0.00	24,212.54	2,537.46	0.00	24,212.54	0.00
6540.2	ACC EXP - INTRA	0.00	5,484.60	954.04	0.00	5,484.60	0.00
6561	DEPRECIATION EX	0.00	134,032.00	25,161.55	0.00	134,032.00	0.00
6561.1	DEPRECIATION EX	0.00	714,139.48	102,933.53	0.00	714,139.48	0.00
6574	NON PRODUCTIVE	0.00	0.00	0.00	0.00	0.00	0.00
6610	MARKETING EXPEN	0.00	1,802.81	114.19	1,889.20	1,802.81	0.00

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STATELINE TELECOMMUNICATIONS
MTD/YTD 5a 'y Trial BalancePage 6
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Comp : 44565 Year: 1998

Period Ending: 1998.12

Account #	Lookup Name	Balance Forward	YTD Trans	--- Current Month Balance ---		--- Year-To-Date Balance ---	
				Debit	Credit	Debit	Credit
6622.	NUMBER SERVICES	0.00	1,738.33	0.00	0.00	1,738.33	0.00
6623.	CUSTOMER SERVIC	0.00	22,861.62	1,318.45	0.00	22,861.62	0.00
6627.	CUSTOMER SERVIC	0.00	93,268.69	7,537.90	0.00	93,268.69	0.00
6627.1	CUSTOMER SERVIC	0.00	81,970.77	8,335.00	0.00	81,970.77	0.00
6628.	CONTRACT OPERAT	0.00	4,049.61	257.05	0.00	4,049.61	0.00
6711.	EXECUTIVE & PLA	0.00	76,243.95	10,630.38	0.00	76,243.95	0.00
6711.1	EXECUTIVE & PLA	0.00	6,171.60	560.70	0.00	6,171.60	0.00
6721.	ACCOUNTING & FI	0.00	70,173.41	5,361.27	0.00	70,173.41	0.00
6721.1	ACCT-EQL ACCESS	0.00	0.00	0.00	0.00	0.00	0.00
6722.	EXTERNAL RELATI	0.00	19,361.21	0.00	5,686.39	19,361.21	0.00
6725.	LEGAL EXPENSE	0.00	4,969.00	954.04	0.00	4,969.00	0.00
6728.	OTHER GENERAL A	0.00	9,653.50	1,793.56	0.00	9,653.50	0.00
7100.	OTHER OPERATING	0.00	0.00	0.00	0.00	0.00	0.00
7220.	OP FED INC TAX	0.00	34,401.11	0.00	29,583.73	34,401.11	0.00
7240.	OTHER OPERATING	0.00	75,374.12	0.00	895.57	75,374.12	0.00
7320.	INTEREST INCOME	0.00	46,929.06	0.00	4,485.01	46,929.06	0.00
7340.	AFUDC	0.00	27,020.66	0.00	27,020.66	27,020.66	0.00
7360.	OTHER NON OPERA	0.00	70,623.96	5,885.33	0.00	70,623.96	0.00
7370.	SPECIAL CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
7400.	NONOPERATING TA	0.00	0.00	0.00	0.00	0.00	0.00
7420.	FED INCOME TAX	0.00	3,088.29	2,199.31	0.00	3,088.29	0.00
7510.	INTEREST ON FUN	0.00	337,908.14	26,377.79	0.00	337,908.14	0.00
7510.1	RTFC PAT INCOME	0.00	36,408.91	0.00	2,540.85	36,408.91	0.00
7530.	DEBT ISSUANCE	0.00	1,374.24	114.52	0.00	1,374.24	0.00
7540.	OTHER INTEREST	0.00	39.39	0.00	0.00	39.39	0.00
7600.	EXTRAORDINARY I	0.00	0.00	0.00	0.00	0.00	0.00
7990.	NON REGULATED N	0.00	0.00	0.00	0.00	0.00	0.00
9998.	SUSPENSE DEBIT	0.00	0.00	0.00	0.00	0.00	0.00
9999.	SUSPENSE CREDIT	0.00	0.00	0.00	0.00	0.00	0.00

Balance Forward: 0.00
YTD Transactions: 0.00
Current Month Debit Balance: 690,529.11
Current Month Credit Balance: 690,529.11
Current Month Balance: 0.00
Current Year Debit Balance: 14,715,823.38
Current Year Credit Balance: 14,715,823.38
Current Year Balance: 0.00
Current Year Profit/Loss: 72,783.23-

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MAR-12-1999 FRI 08:11 AM GRAND ELECTRIC

INVEST	BOOK INV 12-31-98	KNOWN & MEASURABLES	STUDY ADJUST	PER STUDY 12-31-98
2108	4,664	0	0	4,664
2109	563,355	0	0	563,355
2110	568,019	0	0	568,019
2211	0	0	0	0
2212	1,313,049	0	(345,038)	968,011
2215	0	0	0	0
2210	1,313,049	0	(345,038)	968,011
2220	0	0	0	0
2231	0	0	0	0
2232	1,332,390	0	345,038	1,677,428
2230	1,332,390	0	345,038	1,677,428
2311	0	0	0	0
2321	0	0	0	0
2341	0	0	0	0
2351	0	0	0	0
2362	8,661	0	(8,661)	0
2310	8,661	0	(8,661)	0
2411	35,885	0	0	35,885
2412	0	0	0	0
2421	31,938	0	0	31,938
2422	0	0	0	0
2423	4,007,396	0	0	4,007,396
2426	4,719	0	0	4,719
2431	0	0	0	0
2461	167,272	0	0	167,272
2410	4,247,210	0	0	4,247,210
2691	0	0	0	0
2692	0	0	0	0
2680	0	0	0	0
2690	0	0	0	0
2001	7,469,329	0	(8,661)	7,460,668
2002	0	0	0	0
2003	2,263,465	0	(1,246)	2,262,219
2004	0	0	0	0
2005	0	0	0	0
1220	0	0	0	0
1402	0	0	0	0
CNC	0	0	0	0
3100	-	-	-	-
3410	-	-	-	-
3420	-	-	-	-
3400	-	-	-	-
3500	-	-	-	-
4340	-	-	-	-
NET W/O CNC	4,193,231	0	(4,059)	4,189,172

RESERVE	BOOK RES 12-31-98	KNOWN & MEASURABLES	STUDY ADJUST	BOOK RES 12-31-98
2109	190,596	0	0	190,596
2110	190,596	0	0	190,596
2211	0	0	0	0
2212	1,287,755	0	(338,391)	949,364
2215	0	0	0	0
2210	1,287,755	0	(338,391)	949,364
2220	0	0	0	0
2231	0	0	0	0
2232	1,001,468	0	338,391	1,339,859
2230	1,001,468	0	338,391	1,339,859
2311	0	0	0	0
2321	0	0	0	0
2341	0	0	0	0
2441	0	0	0	0
2362	5,848	0	(5,848)	0
2310	5,848	0	(5,848)	0
2411	31,094	0	0	31,094
2412	0	0	0	0
2421	24,139	0	0	24,139
2422	0	0	0	0
2423	2,927,476	0	0	2,927,476
2426	3,261	0	0	3,261
2431	0	0	0	0
2441	32,557	0	0	32,557
2410	3,018,527	0	0	3,018,527
2681	0	0	0	0
2682	0	0	0	0
2680	0	0	0	0
2690	0	0	0	0
3100	5,504,194	0	(5,848)	5,498,346
3410	0	0	0	0
3420	0	0	0	0
3400	0	0	0	0
3500	0	0	0	0
4340	35,369	0	0	35,369
TOTAL	5,539,563	0	(5,848)	5,533,715

STATELINE TELECOMMUNICATIONS INC.

12/31/98

SUMMARY OF PLANT ADJUSTMENTS

ACCOUNT	#1	#2	#3	#4	#5	#6	TOTAL
2108							-
2109							-
2212	(345,038)						(345,038) ✓
2215							-
2231							-
2232	345,038						345,038 ✓
2311							-
2412							-
2362			(8,661)				(8,661) ✓
2422							-
2441							-
3100-2109							-
3100-2212	338,391						338,391 ✓
3100-2215							-
3100-2231							-
3100-2232	(338,391)						(338,391) ✓
3100-2311							-
3100-2362			5,848				5,848 ✓
3100-2421							-
3100-2422							-
3100-2431							-
3100-2441							-
2002							-
2003		(1,246)					(1,246) ✓
2004							-
1220							-
1406							-
1190							-
4010							-
DISALLOWED INV		1,246	2,813				4,059 ✓
DISALLOWED RES							-
PARITY	0	0					0

John Starniak, Inc.

STATELINE TELECOMMUNICATIONS INC.
12/31/98

PLANT ADJUSTMENTS		ACCOUNT	DEBIT	CREDIT
1.	COE - CIRCUIT	2232	345,038 ✓	
	ACCUM DEPR - COE DIGITAL	3100-2212	338,391	
	COE - SWITCHING	2212		345,038 ✓
	ACCUM DEPR - COE CCT	3100-2232		338,391 ✓
	TO TRANSFER COE CATEGORIES TO PROPER ACCOUNTS FOR TCS ALLOCATIONS			
2.	MISC INCOME - NON COST	7380	1,246 ✓	
	PLANT UNDER CONSTRUCTION	2003		1,246 ✓
	TO REMOVE NON-REG PLANT UNDER CONSTRUCTION			
3.	MISC INCOME - NON COST	7380	2,813 ✓	
	ACCUM DEPREC - OTHER TERM EQUIP	3100-2362	5,848 ✓	
	OTHER TERM EQUIP	2362		8,661 ✓
	TO REMOVE NON-REG EQUIP FOR TARIFF PURPOSES			
			693,336	693,336

STATELINE TELECOMMUNICATIONS INC**1998 ALLOCATION OF A/C 4340**

STUDY A/C's (excluding land)	1998 STUDY BALANCES	ALLOCATION OF A/C 4340
A/C 2109	563,355	2,672
A/C 2210	968,011	4,592
A/C 2220	0	0
A/C 2230	1,677,428	7,957
A/C 2310	0	0
A/C 2410	4,247,210	20,148
A/C 2001 less 2108	7,456,004	35,369

FIXED CHARGE ALLOCATION

1) CAPITAL STRUCTURE	AVERAGE	%
EQUITY	1,278,215	19.863%
DEBT	5,157,024	80.137%
TOTAL	6,435,239	100.000%
2) ADJUSTED EQUITY		
EQUITY FROM ABOVE	1,278,215	
NON-TEL INVESTMENT	342,525	
ADJUSTED EQUITY	935,690	
3) RECOMPUTE CAPITAL STRUCTURE		
ADJUSTED EQUITY (STEP 2)	935,690	15.358%
DEBT FROM ABOVE	5,157,024	84.642%
TOTAL	6,092,714	100.000%
4) COMPUTE ACTUAL COST OF DEBT		
ACTUAL FIXED CHARGES	302,834	
DEBT FROM ABOVE	5,157,024	
COST OF DEBT	5.872%	
5) WEIGHTED COST OF DEBT		
DEBT % (STEP 3)	84.642%	
COST OF DEBT (STEP 4)	5.872%	
WEIGHTED COST OF DEBT	4.970%	
6) ADJUSTED FIXED CHARGES		
WEIGHTED COST OF DEBT (STEP 5)	4.970%	
AVERAGE NET INVESTMENT	4,189,172	
ADJUSTED FIXED CHARGES	208,202	
STUDY FIXED CHARGES (LESSER OF STEP 6 OR ACTUAL)	208,202	

FIXED CHARGE WORKPAPER
INTEREST SYNCHRONIZATIONSTATELINE TELECOMMUNICATIONS INC.
1998 TOLL COST STUDY

A/C	12-31-98	12-31-98	AVERAGE	
1. Calculate Equity:				
ADD: 4510	1,175,000	1,175,000	1,175,000	Capital Stock
4520	0	0	0	Add. Paid in Capital
4540	0	0	0	Other Capital
4550	103,215	103,215	103,215	Retained Earnings
4320	0	0	0	Unamort. Opr. ITC Net (Does not apply to WISC comp.)
LESS: 4530	0	0	0	Treasury Stock
EQUITY	1,278,215	1,278,215	1,278,215	
2. Calculate Debt:				
ADD: 4020	0	0	0	Notes Payable
4210	5,157,024	5,157,024	5,157,024	Funded Debt
4220	0	0	0	Premium on LT Debt
4230	0	0	0	Discount on LT Debt
4240	0	0	0	Reacquired Debt
4250	0	0	0	Oblig. Under Capital Leases
4260	0	0	0	Advances From Affiliated Co
4270	0	0	0	Other LT Debt
4050	0	0	0	Current Maturities - LT Deb
4060	0	0	0	Current Mat. - Capital Leas
DEBT	5,157,024	5,157,024	5,157,024	
3. Calculate Book Fixed Charges:				
ADD: 7510&20	301,499			Interest on Funded Debt & C
7530	1,374			Amort. on Debt Issuance Exp
7540	0			Other Interest Deductions
LESS: 7540	39			Interest on Customer Deposits
FXCHG	302,834			
4. Calculate Non-Telephone Net Investment:				
ADD: 1401	0	0	0	Investment in Affiliated Co
1402	322,578	322,578	322,578	Investments in Nonaffiliate
1406	19,947	19,947	19,947	Nonregulated Investments
1408	0	0	0	Sinking Funds
1220	0	0	0	M & S (Nonreg ONLY)
2006	0	0	0	Non-Operating Plant
LESS: 1402	0	0	0	RTS Stock (ONLY)
	342,525	342,525	342,525	

State Line Telecommunications
Telephone Plant Under Construction

12-31-98

Month	AK 2003	2212	2232.1	2232.2	2121	2232.4	2232.5	2421	2423.1	2423	Equipment
January	21748451	128550	123815	6567494	1920161		622530	1230131	10025635	5597185	135634
February	114532921	65305425	120815	6568556	2510452		622530	1230131	10025635	4930512	218731
March	133495621	7311347	120815	6568556	2191831		649800	1230131	10025635	4930512	218731
April	201091970	78942134	493852	6568556	313547		649800	1230131	10025635	5265743	343229
May	503866757	75651115	520831	6568556	3492012		649800	1230131	10025635	4333937	343862
June	105493661	7241057	726132				649800	1230131	10025635	255075	255075
July	13741082	79801627	1428400				649800	1230131	10025635	362810	362810
August	15419106	91981939	2328560	82705			649800	1230131	10025635	1629313	374873
September	177125291	12228223	2666410	82705			649800	1230131	10025635	2818505	386415
October	213115560	18333051	2571225	82705			649800	1230131	10025635	5072556	386415
November	212853050	22222051	5028250	82705			649800	1230131	10025635	5657824	386415
December	226396523	20847741	193732	82705			649800	1230131	10025635	7154060	386415
Total	233509236	214757326	1968472	33026577	74120785		7631505	7993010	208846076	57350137	3491504

STATELINE TELECOMMUNICATIONS, INC.

1998 TCS

COE SPREAD COMMON SUMMARY

06/30/98

	2	3	4.121	4.122	4.123	4.13	4.23	4.3	TOTAL
2212	-	968,011	80,931	-	33,845	192,631	-	37,631	1,313,049
AJE #5	-	-	(80,931)	-	(33,845)	(192,631)	-	(37,631)	(345,038)
TOTAL 2212	-	968,011	-	-	-	-	-	-	968,011
2231	-	-	-	-	-	-	-	-	-
AJE #5	-	-	-	-	-	-	-	-	-
TOTAL 2231	-	-	-	-	-	-	-	-	-
2232	0	-	245,133	-	126,798	762,677	-	199,863	1,334,471
AJE #5	-	-	80,931	-	33,845	192,631	-	37,631	345,038
TOTAL 2232	-	-	326,064	-	160,643	955,308	-	237,494	1,679,509

12/31/98

	2	3	4.121	4.122	4.123	4.13	4.23	4.3	TOTAL
2212	-	968,011	80,931	-	33,845	192,631	-	37,631	1,313,049
AJE #5	-	-	(80,931)	-	(33,845)	(192,631)	-	(37,631)	(345,038)
TOTAL 2212	-	968,011	-	-	-	-	-	-	968,011
2231	-	-	-	-	-	-	-	-	-
AJE #5	-	-	-	-	-	-	-	-	-
TOTAL 2231	-	-	-	-	-	-	-	-	-
2232	-	-	244,751	-	126,600	761,488	-	199,551	1,332,390
AJE #5	-	-	80,931	-	33,845	192,631	-	37,631	345,038
TOTAL 2232	-	-	325,682	-	160,445	954,119	-	237,182	1,677,428

Stateline Telecommunications Inc.
12/31/98

OUTSIDE PLANT SUMMARY

ACCOUNT	SUBS 1	EAS 2.1	2.2	SPL 2.3	TOLL. 3	H/R 4	TOTAL
2411	-			35,885		-	35,885
2421	31,398	-		-	-	-	31,398
2423	3,158,183	239,253		8,481	-	601,479	4,007,396
2424	4,719	-		-	-	-	4,719
2441	167,272	-		-	-	-	167,272
TOTAL	3,361,572	239,253	-	44,366	-	601,479	4,246,670

CODE 07	12-31-96 PER BOOK	K&M ADJUST	STUDY ADJUST	PER STUDY
6110	432	0	0	432
6120	43,279	0	0	43,279
6210	87,000	0	0	87,000
6220	0	0	0	0
6230	62,863	97,314	2,586	162,763
6310	19,041	0	(19,041)	0
6410	102,747	0	0	102,747
6999	315,362	97,314	(16,455)	396,221
6510	478	0	0	478
6530	37,607	0	2,945	40,552
6540	139,437	0	0	139,437
6561	714,139	0	(1,262)	712,877
6562	0	0	0	0
6563	0	0	0	0
6564	0	0	0	0
6565	0	0	0	0
6560	714,139	0	(1,262)	712,877
6599	891,661	0	1,683	893,344
6610	1,802	0	0	1,802
6620	203,890	0	(10,163)	193,727
6699	205,692	0	(10,163)	195,529
6710	82,416	0	0	82,416
6720	104,057	25,000	603	129,660
6799	186,673	25,000	603	212,076
7240	75,374	0	(74,547)	827
7370	0	0	0	0
7999	1,674,562	122,314	(98,879)	1,697,997

STATELINE TELECOMMUNICATIONS INC.

EXPENSE ADJUSTMENTS SUMMARY

01/01/98 - 12/31/98

ACCOUNT	81	82	83	84	85	86	87	88	89	90	91	92	93	TOTAL
6110														.
6120														.
6210														.
6220														.
6230		2,586												2,586
6310					(19,041)									(19,041)
6410														.
6510														.
6536						2,945								2,945
6540														.
6561														.
6562									(1,262)					(1,262)
6563														.
6565														.
6610														.
6621														.
6622										(1,738)				(1,738)
6623			293											293
6627								45	(4,713)					(4,668)
6628		(4,050)												(4,050)
6710														.
6720			(293)	(827)			(45)	1,768						603
7240	(75,374)													(74,547)
7370				327										.
4010														.
5200		1,464												1,464
5230										1,738				1,738
5240														.
7300	75,374				19,041				1262					96,677

FARLEY
01/01/98 - 12/31/98

John Starnes, Inc.

STATELINE TELECOMMUNICATIONS INC.
01/01/98 - 12/31/98

EXPENSE ADJUSTMENTS	ACCOUNT	DEBIT	CREDIT
1. MISC. INCOME - NON COST	7380	75,374 -	
OTHER OPERATING TAXES	7240		75,374 ✓
TRANSFER OUT THE NON AD VALOREM PORTION FOR STUDY			
2. MISC. REVENUE	5200	1,464 -	
CIRCUIT SWITCHING EXPENSE	6230	2,586 -	
CONTRACT OPERATOR SERVICES	6628		4,050 -
RECLASSIFY 800 DATA BASE QUERY AND REMOVE OPERATOR SERVICES FOR TCS			
3. CUSTOMER SERVICES	6623	293 -	
GENERAL & ADMINISTRATION	6720		293 ✓
TO RECLASSIFY TRS FEES			
4. OTHER OPERATING TAXES	7240	827 -	
GENERAL & ADMINISTRATION	6720		827 -
TG RECLASSIFY REGULATORY FEES			
5. MISC. INCOME NON COST	7380	19,041 -	
OTHER TERMINATING EQUIPMENT	6362		19,041 -
TO REMOVE NON-REG FOR TCS PURPOSES			
6. REVENUE ACCOUNTING - CABS SERVICES	6627.1	2,026 ✓	
REVENUE ACCOUNTING	6627		2,026 -
TO TRANSFER EXPENSES ASSOCIATED WITH CABS			
7. REVENUE ACCOUNTING- CABS SERVICES	6627.1	45 -	
GENERAL & ADMINISTRATIVE EXPENSE	6728		45 -
TO TRANSFER EXPENSES ASSOCIATED WITH CABS			
8. GENERAL & ADMINISTRATIVE EXPENSE	6720	1,768 ✓	
NETWORK OPERATIONS EXPENSE	6530	2,945 -	
REVENUE ACCOUNTING	6627		4,713 ✓
TO TRANSFER EXPENSES PER NCDC ANALYSIS			
9. MISC INCOME - NON COST	7380	1,262 -	
DEPRECIATION EXPENSE - PAYPHONE	6561-2351		145 -
DEPRECIATION EXPENSE - OTHER TERM	6561-2362		1,117 -
TO REMOVE DEREGULATED PAYPHONE & OTHER TERM NON-REG EQUIP			
10. DIRECTORY REVENUE	5230	1,738 -	
DIRECTORY EXPENSE	6622		1,738 -
TO NET DIRECTORY REVENUE WITH EXPENSE			
11. DEPREC - COE CIRCUIT	6561-2232	77,012 -	
DEPREC - COE DIGITAL	6561-2212		77,012 -
TO TRANSFER DEPREC EXPENSE PER PLANT ADJ #			
		<u>186,381</u>	<u>186,381</u>

STATELINE TELECOMMUNICATIONS INC.

01/01/98 - 12/31/98 KNOWN & MEASURABLE CHANGES

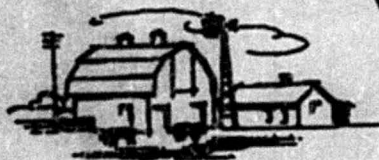
ACCOUNT	#1	#2	TOTAL
6110			
6120			
6210			
6220		97,314	97,314
6230			
6310			
6410			
6510			
6530			
6540			
6561			
6562			
6563			
6565			
6610			
6631			
6632			
6633			
6637			
6638			
6710	25,000		25,000
6720			
7240			
7370			
4010			
5200			
5230			
5240			
7300	(25,000)	(97,314)	(122,314)
FARITY		0	0

John Staurachide, Inc

STATELINE TELECOMMUNICATIONS INC.
01/01/98 - 12/31/98

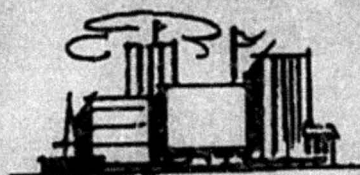
KNOWN & MEASURABLE CHANGES

EXPENSE ADJUSTMENTS	ACCOUNT	DEBIT	CREDIT
1. GENERAL & ADMINISTRATIVE	6720	25,000	
MISC INCOME - NON COST	7380		25,000
TO ACCOUNT FOR TARIFF FILING COST			
2. COE CIRCUIT EXPENSE	6230	97,314	
MISC INCOME - NON COST	7380		97,314
TO ACCOUNT FOR ADDITIONAL CIRCUIT RENTAL			
EXPENSE FOR THE FIBER REVENUE RING POOLING			
ASSOCIATION			
		<u>122,314</u>	<u>122,314</u>



West River

COOPERATIVE TELEPHONE
COMPANY



MAIN STREET NORTH
P. O. BOX 39
BISON, SOUTH DAKOTA 57620

June 14, 1999

PHONE (605) 244-5213
FAX (605) 244-7288

Mr. Gordon Dauchy, Senior Consultant
John Staurulakis, Inc.
Egandale Corporate Center
1380 Corporate Center Curve, Suite 310
Eagan, MN 55121

Dear Gordon:

The costs for leasing circuits from the Fiber Revenue Ring Pooling Association (FRRPA) for Sonet services effective July 1, 1999 for inclusion in the 1999 Cost Study are as follows:

Joint West River and Stateline Circuits \$11,650/month

The toll MOU for West River and Stateline for 1998 were as follows:

West River	9,375,105 MOU	(40.85%)
Stateline	<u>13,577,219 MOU</u>	(59.15%)
Total	22,952,324 MOU	

Beginning January 1, 2000, it is anticipated that additional facilities will be in place to provide Sonet services in the northwest portion of the state. These facilities are scheduled for completion in the second half of 1999 and will result in increased FRRPA costs as follows:

Joint West River & Stateline Circuits

\$13,710/month

112

623-

97311

The same percentages developed above should be used to split the lease costs between West River and Stateline.

Please feel free to contact me if you need additional information.

Sincerely,

Darrell D. Henderson, General Manager

DDH:gj

T.
 Depreciation Expense 62-31-98

62-31-02

— 1990 —

_____ Printed By	_____ Date
_____ Approved By	_____ Made in India

11

[illegible]

STATELINE TELECOMMUNICATIONS INC.

SHEET G

LINE 35

ALLOCATION DEVELOPED ON DEC 1986 REVENUES

	RA	ER	INTER	LOCAL	TOTAL
REVENUES	25,495	2,219	25,815	43,526	97,055
PERCENTAGE	0.262686	0.022863	0.265983	0.448467	1.00000

LINE 37

ALLOCATION BASED ON MESSAGE TOLL EXPENSE IN A/C 6623

	RA	ER	INTER	LOCAL	TOTAL
MSG TEL	4,008	361	2,700		7,069
PERCENTAGE	0.568683	0.051068	0.381949	0	1.00000

LINE 40

ALLOCATION BASED ON SWITCHED ACCESS IN A/C 6623

	RA	ER	INTER	LOCAL	TOTAL
SWA	702		1,285		1,987
PERCENTAGE	0.353296	0	0.646704	0	1.00000

LINE 41

ALLOCATION BASES ON BILLING AND COLLECTING EXPENSE IN A/C 6623

	RA	ER	INTER	LOCAL	TOTAL
B&C	33		79		112
PERCENTAGE	0.294843	0	0.705357	0	1.00000

LINE 43

ALLOCATION BASED ON MESSAGE PROCESSING (RAM) EXPENSE IN A/C 6627

	RA	ER	INTER	LOCAL	TOTAL
RAM	28,953	2,930	7,826		39,709
PERCENTAGE	0.729129	0.073787	0.197084	0	1.00000

LINE 44

ALLOCATION BASED ON OTHER B&C MSG TEL (RAB) EXPENSE IN A/C 6627

	RA	ER	INTER	LOCAL	TOTAL
RAB	14,331	1,450	3,874	24,775	44,430
PERCENTAGE	0.322552	0.032836	0.087193	0.557619	1.00000

LINE 45

ALLOCATION OF CABS SPLIT 50% INTERSTATE - 50% INTRASTATE
INTRASTATE ALLOCATED ON STATE MESSAGES

	RA	ER	INTER	LOCAL	TOTAL
MSGS	25,350	2,585			27,935
PERCENTAGE	0.454057	0.045943	0	0	0.50000

STATELINE TELECOMMUNICATIONS INC.
12/31/98 TOLL COST STUDY

ACCOUNT 6623
CUSTOMER SERVICES

ACCOUNT 6623 TRIAL BALANCE AMOUNT

\$ 22,862

AJE #3 TO RECLASSIFY TRS FEES

293

ACCOUNT 6623 STUDY AMOUNT

\$ 23,155

ALLOCATIONS

IA/IA

IAER

INTER

OTHER

TOTAL

DIR
TRS FEES

293

293

Sheet V
Line 211
Column D

		TOLL			PRIVATE LINE			OTHER	TOTAL
		STATE IntraLATA	STATE InterLATA	INTERSTATE	STATE IntraLATA	STATE InterLATA	INTERSTATE		
EXPENSE:	CODE								
Local	LOC							Sheet V Line 211 Column D 12,722	12,722
Presubscription	PRE			0				Sheet V Line 211 Column D	0
Directory Adv.	DAC				Sheet V Line 211 Column H 200	X	0	Sheet V Line 211 Column D 59	59
Private Line	PRI						23	Y	23
Message Toll	MSG	4,008	361	2,700					7,069
Switched Access	SMA	702	0	1,205					1,907
Billing & Collect BAC		33	0	79					112
Joint Paystation	JPS	0	0	0					0
Ind. Payst.	LPS	0	0	0					0
Sub. Line Chg.	SLC	0	0	X 690	Sheet V Line 209 Column D				690
TOTAL		4,743	361	4,754	200	0	23	12,781	22,862

MECA TRS - ASSIGN DIR I/S

293

Adjusted Total A/C 6623

23,155

STATELINE TELECOMMUNICATIONS INC.

12/31/98

ACCOUNT 6627 CUSTOMER SERVICE BILLING

	RAB OBC	RAM TP	RAC CABS	RAS EUB	DIR DTA/ST	B&C	TOTAL
1) HOURS PER TIME STUDY	6.50	5.50	0.00	0.00			12.00
2) % DISTRIBUTION	54.167%	45.833%	0.000%	0.000%			100.0%
3) WAGES & BENEFITS	21,717	18,375	0	0			40,092
4) CABS WAGES			14,440				14,440
5) NCDC CHARGES	14,500	21,712	67,359				103,571
6) POSTAGE	9,787						9,787
7) SOFTWARE	1,017						1,017
8) WIRELESS TOLL STATEMENTS			2,026				2,026
9) NCDC - CAPITAL CR	(253)	(378)	(1,080)				(1,711)
10) NO. CENTRAL REGIONAL PROC		0					0
11) MISC / SUPPLIES			1,350				1,350
12) SUBTOTAL	46,768	39,709	84,095	0	0	0	170,572
13) RAS (5% OF RAB)	(2,338)			2,338			0
14) TOTAL	44,430	39,709	84,095	2,338	0	0	170,572

DIR ALLOCATION:	TOTAL	STATE INTRA	INTER STATE	
NCDC CHARGES	0	0	0	0
NCDC - CAPITAL CREDIT	0	0	0	0
	0	0	0	0
	0	0	0	0

RAM ALLOCATION (per MSGS):	MSGs	PERCENT	TOTAL	
INTRALATA	25,350	72.91%	28,953	
INTERLATA	2,565	7.38%	2,930	
INTERSTATE	6,853	19.71%	7,826	
TOTAL	34,768	100.00%	39,709	0

STATELINE TELECOMMUNICATIONS INC.

12/31/98

ACCOUNT 6627 CUSTOMER SERVICE BILLING

RAB ALLOCATION (per USERS):	USERS	PERCENT	TOTAL	
EXCHANGE	2,135	54.19%	24,076	
D/A	58	1.47%	654	
TOLL CALLS	1,743	44.24%	19,655	
SPL	4	0.10%	45	
TOTAL	3,940	100.00%	44,430	0

RAB ALLOCATION OF ABOVE TOLL CALLS BASED ON MSGS	MSGS	PERCENT	TOTAL	
INTRALATA	25,350	72.91%	14,331	
INTERLATA	2,565	7.38%	1,450	
INTERSTATE	6,853	19.71%	3,874	
TOTAL	34,768	100.00%	19,655	0

R SPLIT 50/50, THEN INTRASTATE ALLOCATED per MESSAGES

	RAC		MSGS	PERCENT	TOTAL	
INTRASTATE	42,048	IA/RA	25,350	90.81%	38,184	
INTERSTATE	42,047	IA/ER	2,565	9.19%	3,864	
	84,095		27,915	100.00%	42,048	0
	0					

12/31/78

SUMMARY SECTION

	TOTAL	STATE INTRA	STATE INTER	INTER STATE	OTHER	
REV ACCT - SUBSCRIBER LINE CHARGE BILLING (RAS) ^{Sheet V Line 209 Column 8} 2,338 ¹	2,338			2,338		0
REV ACCT - MESSAGE PROCESSING (RAM) ^{Sheet V Line 206 Column 8} 39,709 ¹	39,709	28,953	2,930	7,826		0
REV ACCT - OTHER BILLING & COLLECTING (RAB) - MSG T ^{Sheet V Line 207 Column 8} 44,385 ¹	44,385	14,331	1,450	3,874	24,730	0
REV ACCT - OTHER BILLING & COLLECTING (RAB) - SFL S ^{Sheet V Line 208 Column 8} 45	45				45	0
REV ACCT - CARRIER ACCESS BILLING (RAC) ^{Sheet V Line 208 Column 8} 84,095 ¹	84,095	38,184	3,864	42,047		0
DIRECT ASSIGNMENT (DIR)	0	0	0	0		0
BILLING AND COLLECTING (B&C)	0	0	0	0		0
TOTAL	170,572	81,468	8,244	56,085	24,775	0
	0	0	0	0	0	

STATELINE TELECOMMUNICATIONS INC.
12/31/98

DEVELOPMENT OF CAT 3 FACTOR

	<u>Intrastate InstRAInsta</u>	<u>Intrastate InstERInsta</u>	<u>Interstate</u>	<u>Total</u>
UNWEIGHTED DEM	0.126031	0.041725	0.358507	0.526263
INTERSTATE WEIGHTING FACTOR			3.0	
INTRASTATE WEIGHTING FACTOR	2.0	2.0		
SUBTOTAL	<u>0.252062</u>	<u>0.083450</u>	<u>1.075521</u>	<u>1.411033</u>
REMOVE INTRASTATE PORTION TO APPLY 85% RULE	0.000000	0.000000	(0.225521)	(0.225521)
TOTAL	<u>0.000000</u>	<u>0.000000</u>	<u>0.850000</u>	<u>0.850000</u>

STATELINE TELECOMMUNICATIONS INC
12/31/98

DEVELOPMENT OF SPF FACTOR

	Intrastate IntRAIata	Intrastate IntERIata	Total
SLU FACTOR	0.126031	0.041725	0.167756
PHASE TOTAL STATE SPF TO 25% (BASED ON SLU)	0.187819	0.062181	0.250000

STATELINE TELECOMMUNICATIONS INC
12/31/98

DEVELOPMENT OF SPF FACTOR

	Intrastate IntRAIata	Intrastate IntERIata	Total
SLU FACTOR	0.126031	0.041725	0.167756
PHASE TOTAL STATE SPF TO 25% (BASED ON SLU)	0.187819	0.062181	0.250000

STATELINE TELECOMMUNICATIONS, INC.
YEAR ENDING, 12/31/98
DEVELOPMENT OF TOLL MINUTES

<i>Nisland</i> 257	ACCESS MINUTES	TATR	TOLL MINUTES
LDS/RA	301,513	1.07	322,619
LDS/ER	123,982	1.07	132,661
<u>LDI/ER</u>	<u>879,925</u>	1.07	<u>941,520</u>
TOTAL	1,305,420		1,396,799

<i>Lemmon</i> 374/376			
LDS/RA	1,078,727	1.07	1,154,238
LDS/ER	567,704	1.07	607,443
<u>LDI/ER</u>	<u>5,437,183</u>	1.07	<u>5,817,786</u>
TOTAL	7,083,614		7,579,467

<i>Newell</i> 456			
LDS/RA	1,871,278	1.07	2,002,267
LDS/ER	384,791	1.07	411,726
<u>LDI/ER</u>	<u>2,932,116</u>	1.07	<u>3,137,364</u>
TOTAL	5,188,185		5,551,358

<i>TOTAL</i>			
LDS/RA	3,251,518	1.07	3,479,124
LDS/ER	1,076,477	1.07	1,151,830
<u>LDI/ER</u>	<u>9,249,224</u>	1.07	<u>9,896,670</u>
TOTAL	13,577,219		14,527,624

PART 36 DEVELOPMENT OF SLU DEM % TOLL FACTORS

COMPANY: Stateline Telecommunications, Inc.

STATE: SD

STUDY PERIOD: 01/01/98 TO 12/31/98

						TOTAL COMPANY
TOLL/EXCH CALLS	Local	Neural	Midwest	South	West	
1. TOLL CALLS	0	0	0	0	0	0
2. EXCHANGE CALLS	0	0	0	0	0	0
HOLDING TIME VALUES						
3. TOLL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4. EXCHANGE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
ACCESS/INTERLATA						
5. LBS INTRALATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6. LBS INTERLATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7. LBS INTRALATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8. LBS INTERLATA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
UNADJUSTED STUDY PERIOD MIN						
9. LBS INTRALATA (1x3x3)	1,194,338	2,982,367	322,619	0	0	4,499,324
10. LBS INTERLATA (1x3x6)	607,443	411,726	228,661	0	0	1,247,830
11. LBS INTRALATA (1x3x7)	0	0	0	0	0	0
12. LBS INTERLATA (1x3x8)	5,812,306	3,137,364	941,338	0	0	9,891,008
13. EXCHANGE (2x4)	6,949,896	5,138,505	987,148	0	0	13,075,549
14. UNADJUSTED TOLL (9+10+11+12)	7,579,487	5,551,358	1,291,705	0	0	14,422,550
Toll developed via access. Exchange developed via Relationship of toll/ local SD to US West reported minutes.						
CHRG/TERM. PCA - FAS						
(REMOVAL OF IMPROPER ALLOCATION)						
15. EXCHANGE	0	0	0	0	0	0
(ADDITION TO PROPER JURISDICTION)						
16. LBS INTRALATA SLU	0	0	0	0	0	0
17. LBS INTERLATA SLU	0	0	0	0	0	0
18. LBS INTRALATA SLU	0	0	0	0	0	0
19. LBS INTERLATA SLU	0	0	0	0	0	0
20. LBS INTRALATA DEM	0	0	0	0	0	0
21. LBS INTERLATA DEM	0	0	0	0	0	0
22. LBS INTRALATA DEM	0	0	0	0	0	0
23. LBS INTERLATA DEM	0	0	0	0	0	0

PART 36 DEVELOPMENT OF SLU DEM % TOLL FACTORS

COMPANY: Stateline Telecommunications, Inc.

STATE: SD

STUDY PERIOD: 01/01/98 TO 12/31/98

CHG/TERM EX CCA/ONAL	Location	Newell	Middle				TOTAL COMPANY
(REMOVAL OF IMPROPER ALLOCATION)							
24. EXCHANGE	0	0	0	0	0	0	0
(ADDITION TO PROPER JURISDICTIONS)							
25. LBS INTRALATA SLU	0	0	0	0	0	0	0
26. LBS INTERLATA SLU	0	0	0	0	0	0	0
27. LBN INTRALATA SLU	0	0	0	0	0	0	0
28. LBN INTERLATA SLU	0	0	0	0	0	0	0
29. LBS INTRALATA DEM	0	0	0	0	0	0	0
30. LBS INTERLATA DEM	0	0	0	0	0	0	0
31. LBN INTRALATA DEM	0	0	0	0	0	0	0
32. LBN INTERLATA DEM	0	0	0	0	0	0	0
WATS/MINUTES OF USE							
33. LBS INTRALATA SLU	0	0	0	0	0	0	0
34. LBS INTERLATA SLU	0	0	0	0	0	0	0
35. LBN INTRALATA SLU	0	0	0	0	0	0	0
LBN INTERLATA SLU	0	0	0	0	0	0	0
LBS INTRALATA DEM	0	0	0	0	0	0	0
36. LBS INTERLATA DEM	0	0	0	0	0	0	0
37. LBN INTRALATA DEM	0	0	0	0	0	0	0
38. LBN INTERLATA DEM	0	0	0	0	0	0	0
STUDY PERIOD SLU DEMO							
41. LBS-SA (9+16+25+33)	1,164,138	2,002,367	322,099	0	0	0	3,488,604
42. LBS-ER (10+17+26+34)	607,463	411,726	132,602	0	0	0	1,151,791
43. LBS-SA (11+18+27+35)	0	0	0	0	0	0	0
44. LBS-ER (12+19+28+36)	5,013,306	3,137,364	908,500	0	0	0	9,059,170
45. EXCHANGE (13-15-34)	6,340,800	5,130,505	907,500	0	0	0	12,378,805
46. TOTAL (41+42+43+44+45)	12,125,707	10,671,962	2,268,199	0	0	0	25,065,868
DEVELOPMENT OF SLU FACTORS							
47. LBS-SA (41/46)	0.079333	0.127430	0.228330	0.000000	0.000000	0.000000	0.138330
48. LBS-ER (42/46)	0.051170	0.038500	0.036400	0.000000	0.000000	0.000000	0.085970
49. LBS-SA (43/46)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
50. LBS-ER (44/46)	0.280045	0.293903	0.390441	0.000000	0.000000	0.000000	0.354787

PART 36 DEVELOPMENT OF SLU DEM % TOLL FACTORS

COMPANY: Stateline Telecommunications, Inc.

STATE: SD

STUDY PERIOD: 01/01/98

TO 12/31/98

DEM DEMO

	Lowman	Newell	Midland				TOTAL COMPANY
51. LBS-RA (9+20+29+37)	7,154,330	2,082,367	323,889	0	0	0	3,879,334
52. LBS-ER (10+21+30+38)	887,643	411,726	152,881	0	0	0	1,121,390
53. LDI-RA (11+22+31+39)	0	0	0	0	0	0	0
54. LDI-ER (12+23+32+40)	5,817,786	3,137,364	943,830	0	0	0	9,898,679
55. EXCHANGE (13-15-24)	6,349,890	5,120,555	987,148	0	0	0	13,877,397
56. TOTAL (51+52+53+54+55)	14,549,361	10,671,913	2,385,947	0	0	0	27,605,321
57. TOTAL TOLL (51+52+53+54)	7,579,467	5,551,358	1,395,799	0	0	0	14,527,624

PERCENT TOLL FACTOR

58. % LBS-RA (51/57)	0.152285	0.340681	0.338970	0.000000	0.000000	0.000000	0.339483
59. % LBS-ER (52/57)	0.088143	0.074167	0.054975	0.000000	0.000000	0.000000	0.077326
60. % LDI-RA (53/57)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
61. % LDI-ER (54/57)	0.767572	0.565152	0.274855	0.000000	0.000000	0.000000	0.688231

WEIGHTED DEM FACTORS

DEM WEIGHT FACTOR	3.000	3.000	3.000	3.000	3.000	3.000	3.000
63. LBS-RA [(51/56)*62]	0.237996	0.562861	0.003989	0.000000	0.000000	0.000000	0.378894
64. LBS-ER [(52/56)*62]	0.125232	0.115741	0.160943	0.000000	0.000000	0.000000	0.125775
65. LDI-RA [(53/56)*62]	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
66. LDI-ER [(54/56)*62]	1.199596	0.881950	1.194824	0.000000	0.000000	0.000000	1.073521

STATELINE TELECOMMUNICATIONS, INC.
YEAR ENDING, 12/31/98

MOUM APPORTIONMENT FACTOR

HOST

SLU MOU LDS RA	2,002,267	322,619	1,154,238
LDS ER	411,726	132,661	607,443
LDI	3,137,364	941,520	5,817,786
EXCHANGI	5,120,555	987,148	6,969,894

ROUTE MILES	49.07	59.26	23.62
--------------------	-------	-------	-------

MOUM LDS-RA	98,251,264	19,118,397	27,263,099
LDS-ER	20,203,413	7,861,475	14,347,810
LDI	153,950,457	55,794,460	137,416,101
EXCHANGI	251,265,634	58,498,390	164,628,896
TOTAL	523,670,768	141,272,722	343,655,906

	TOTAL	H/R-F
LDSRA	144,632,760	0.143400
LDSEB	42,412,698	0.042051
LDI	347,161,018	0.344201
EXCHANGE	474,392,920	0.470348
TOTAL	1,008,599,396	1.000000

STATELINE INTRASTATE MINUTES OF USE

[illegible]

99958

137838

12/7/77

985511

STATELINE INTRASTATE MINUTES OF USE

POSITION GROUP	CHRG	TERM	INTERLATA SEP 73 AUG 14-SEP 73	YTD '73	YTD '72
0	0	0	0	0	0
0	170000	01700	21120	271404	232040

POSITION GROUP	CHRG	TERM	INTERLATA OCT 73 SEP 14-OCT 73	YTD '73	YTD '72
0	0	0	0	0	0
0	140000	02700	20000	200700	204200

POSITION GROUP	CHRG	TERM	INTERLATA SEP 73 OCT 14-SEP 73	YTD '73	YTD '72
0	0	0	0	0	0
0	107000	10014	20000	221704	204000

STATELINE INTRASTATE MINUTES OF USE

CHRG	TERM	INTERLATA SEP 73 AUG 14-SEP 73	YTD '73	YTD '72	SUBTOTAL 1973	SUBTOTAL 1972	DIFFERENCE
0010	2400	0	0	0	0	0	0
70100	24270	110070	112000	112000	200912	013000	213000

75310

CHRG	TERM	INTERLATA OCT 73 SEP 14-OCT 73	YTD '73	YTD '72	SUBTOTAL 1973	SUBTOTAL 1972	DIFFERENCE
7700	10000	27770	130000	130000	420070	0	420070
70000	24112	110170	130000	130000	420070	0	420070

73070

CHRG	TERM	INTERLATA OCT 73 OCT 14-NOV 73	YTD '73	YTD '72	SUBTOTAL 1973	SUBTOTAL 1972	DIFFERENCE
0000	20000	30000	140700	140700	470070	0	470070
00070	20000	110700	140700	140700	470070	0	470070

73380

STATELINE INTRASTATE MINUTES OF USE

FEATURE GROUP	ORIG	TERM	INTRALATA DEC '97	INTRALATA DEC '98	YTD '97	ORIG	TERM	INTRALATA DEC '97	INTRALATA DEC '98	YTD '97
B	0	0	0	0	0	0	0	0	0	0
D	188176	112166	310332	101557	57886	159463	3787280			

FEATURE GROUP	ORIG	TERM	INTRALATA DEC '97	INTRALATA DEC '98	YTD '97	ORIG	TERM	INTRALATA DEC '97	INTRALATA DEC '98	YTD '97
B	0	0	0	0	0	0	0	0	0	0
D	188176	75346	90451	46853	137334	3381818				

FEATURE GROUP	ORIG	TERM	INTERLATA DEC '97	INTERLATA DEC '98	YTD '97	ORIG	TERM	INTERLATA DEC '97	INTERLATA DEC '98	YTD '97	SUBTOTAL
B	2226	12587	18113	18113	18113	2226	12587	18113	18113	18113	1806352
D	78102	34543	112345	17551	58242	38981	17551	58242	6383671		

FEATURE GROUP	ORIG	TERM	INTERLATA DEC '97	INTERLATA DEC '98	YTD '97	ORIG	TERM	INTERLATA DEC '97	INTERLATA DEC '98	YTD '97	SUBTOTAL	DIFFERENCE
B	3438	0	0	0	0	18539	18532	34191	1078478	4327986	-1068572	
D	33808	38015	1040237	1078478	4327986							

75468

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 24, 1999 through June 30, 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

ELECTRIC

EL99-012 In the Matter of the Filing by Otter Tail Power Company for Approval of Electric Service Agreement for the Supply of Bulk Interruptible Power between Otter Tail Power Company and Valley Queen Cheese Factory, Inc.

On June 25, 1999, the Commission received a filing from Otter Tail Power Company in accordance with South Dakota Codified Law Section 49-34A and the Commission's previous Order Approving Agreement dated October 23, 1989, Docket F-3837 for an Electric Service Agreement for the Supply of Bulk Interruptible Power between Otter Tail Power Company and Valley Queen Cheese Factory, Inc.

Staff Analyst: Michele Farris
Staff Attorney: Camron Hoseck
Date Filed: 06/25/99
Intervention deadline: 07/16/99

TELECOMMUNICATIONS

TC99-067 In the Matter of the Establishment of Switched Access Rates for the Local Exchange Carriers Association.

The Local Exchange Carrier Association filed tariff sheets implementing the switched access rates necessitated by revisions to its member companies' revenue requirements and switched access minutes of use. There is also one textual correction included in this filing.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-068 In the Matter of the Establishment of Switched Access Revenue Requirement for Stateline Telecommunications, Inc.

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.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer

Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-069 In the Matter of the Establishment of Switched Access Revenue Requirement for Brookings Municipal Telephone Company.

Brookings City Municipal Telephone Department 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: 06/28/99
Intervention Deadline: 07/16/99

TC99-070 In the Matter of the Establishment of Switched Access Revenue Requirement for McCook Cooperative Telephone Company.

McCook Cooperative 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.

Staff Analyst: Harlan Best/Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/28/99
Intervention Deadline: 07/16/99

TC99-071 In the Matter of the Establishment of Switched Access Revenue Requirement for Sanborn Telephone Cooperative and Sancom, Inc.

Sanborn Telephone Cooperative 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: 06/28/99
Intervention Deadline: 07/16/99

TC99-072 In the Matter of the Establishment of Switched Access Revenue Requirement for Golden West Telecommunications Cooperative, Inc.

Golden West Telecommunications 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: 06/28/99

Intervention Deadline: 07/16/99

TC99-073 In the Matter of the Establishment of Switched Access Rates for U S WEST Communications, Inc.

U S WEST Communications filed a switched access cost study "specifically in compliance with ARSD 20:10:27:07....U S WEST Communications is not asking for the Commission to change the switched access rate schedules at this time."

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 06/29/99

Intervention Deadline: 07/16/99

TC99-074 In the Matter of the Establishment of Switched Access Revenue Requirement for Cheyenne River Sioux Tribe Telephone Authority.

Cheyenne River Sioux Tribe Telephone Authority 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: 06/29/99

Intervention Deadline: 07/16/99

TC99-075 In the Matter of the Establishment of Switched Access Revenue Requirement for Mobridge Telecommunications Company.

Mobridge Telecommunications 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. Mobridge Telecommunications Company requests that the Commission allow the use of GVNW's cost study model as opposed to the Commission model for determining Mobridge Telecommunications Company's revenue requirement.

Staff Analyst: Harlan Best/Keith Senger

Staff Attorney: Karen Cremer

Date Filed: 06/29/99

Intervention Deadline: 07/16/99

TC99-076 In the Matter of the Application of CallManage, Inc. for a Certificate of Authority to Provide Telecommunications Services in South Dakota.

Application by CallManage, Inc. for a Certificate of Authority to provide intrastate, interexchange telecommunications services in the State of South Dakota. CallManage is proposing to offer 1+ and 101XXXX direct outbound dialing, 800/888 toll free inbound dialing and travel card service.

Staff Analyst: Dave Jacobson
Staff Attorney: Camron Hoseck
Date Filed: 06/29/99
Intervention Deadline: 07/16/99

TC99-077 In the Matter of the Application of JATO Operating Two Corp. for a Certificate of Authority to Provide Local Exchange Services in South Dakota.

JATO Operating Two Corp.'s (JATO) intends to provide facilities-based and resold competitive local exchange services. JATO requests authority to provide services throughout U S WEST territories.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 06/30/99
Intervention Date: 07/16/99

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You may subscribe or unsubscribe to the PUC mailing lists 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 STATELINE	)	
TELECOMMUNICATIONS, INC.	)	TC99-068

On June 28, 1999, Stateline Telecommunications, Inc. (Stateline) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On July 1, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 16, 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 Stateline a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that Stateline 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><i>Rebecca Kalbo</i></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: Stateline Telecommunications, Inc., Bison, SD
Switched Access Revenue Requirement, TC99-068

DATE: October 21, 1999

Stateline Telecommunications, Inc. (Stateline) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 28, 1999, based on the twelve months ended December 31, 1998. The cost study submitted by Stateline developed a revenue requirement of \$359,472. Stateline's minutes of use for 1998 was 4,327,996. Stateline is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Stateline'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 LBCA.

On July 1, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 16, 1999, to interested individuals and entities. No interventions were received by the Commission.

On July 16, 1999, the Commission ordered Stateline to deposit an initial assessment in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. (See Cichos should be contacted with any questions regarding the assessments.)

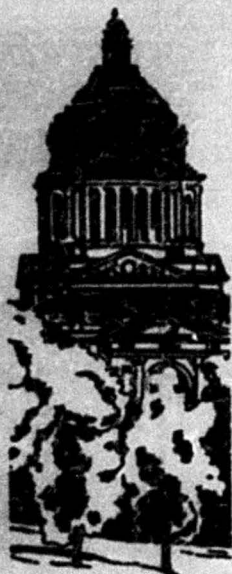
Staff requested supporting information from Stateline on July 12, July 23, and August 2, 1999. Staff data requests were responded to by Stateline in a timely manner. Staff reviewed external auditor reports for 1997 and 1998, supporting documentation for adjustments that were proposed by Stateline in the cost study, long term debt, the 1998 general ledger, minutes of use, and traffic factor support.

Staff has reviewed Stateline's cost study filing and all of the data responses submitted by Stateline and would recommend that the Intrastate Switched Access Cost Study for Stateline be adjusted for the exclusion of contributions and donations in the amount of \$4,179. If this recommendation is accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for Stateline is reduced by \$690 to \$358,732. Stateline has agreed to Staff's recommendations.

Respectively submitted: Harlan Best



cc Grodon K. Dauchy, John Staurulakis Incorporated



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

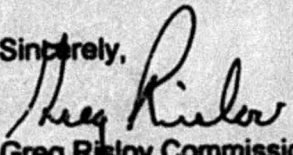
Dear Ms. Cremer:

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

TC99-049, TC99-050, TC99-054, TC99-056 TC99-063, TC99-064, TC99-065, 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, Commission Advisor
South Dakota Public Utilities Commission

c: All filing telecommunications companies

Capitol Office
Telephone (605)773-3201
FAX (605)773-3889

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

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

Jim Berg
Chairman
Pam Nelson
Vice-Chairman
Laska Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

Helen Best
Martin C. Bettmann
Sue Cichos
Karen E. Cremer
Michele M. Farris
Marlette Flachbech
Heather K. Forney
Shirleen Fugitt
Mary Giddings
Lewis Hammond
Loni Hensly
Cameron Hoseck
Lisa Hull
Dave Jacobson
Katie Johnson
Bob Kandle
Dolaine Kolbo
Charlotte Lund
Tony Moran
Gregory A. Rislov
Keith Senger
Rokryne Allen Wiest



South Dakota Public Utilities Commission



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

December 22, 1999

Gordon Dauchy
John Staurulakis, Inc.

Stateline Telecommunications, Inc.
RE: DOCKET TC99-068, INTRASTATE SWITCHED ACCESS COST STUDY

Dear Mr. Dauchy:

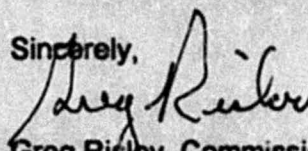
The Public Utilities Commission's December 28, 1999 meeting agenda includes consideration of the above-named docket. Although it appears Commission Staff and the company have reached a settlement, the Commissioners must still approve the settlement. I, as an advisor to the Commissioners, have reviewed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

The questions are:

1. With regard to the COE Circuit Expense Adjustment:
 - a. What is the purpose for expending these funds?
 - b. Does the cost study reflect any offsetting benefits of this expenditure?
 - c. If the answer to (b) is no, explain why.
2. It appears the cost study includes an estimated cost of \$25,000 for processing this docket. What is the actual cost to date?

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

Capitol Office
Telephone (605)773-3261
FAX (605)773-3889

Transportation/
Warehouse Division
Telephone (605)773-5288
FAX (605)773-3225

Consumer Hotline
1-800-332-1782

TTY Through
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1-800-877-1113

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♦
Jim Burg
Chairman
Pam Nelson
Vice-Chairman
Laska Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

♦
Harlan Best
Martin C. Bettmann
Sue Cichos
Karen E. Cremer
Michele M. Farris
Marlette Fischbach
Heather K. Forney
Shirleen Fugitt
Mary Giddings
Lewis Hammond
Leni Healy
Cameron Hoseck
Lisa Hull
Dave Jacobson
Katie Johnson
Bob Knadle
Delaine Kolbo
Charlene Lund
Terry Norum
Gregory A. Rislov
Keith Senger
Rolayne Alts Wiest
♦



Englewood Corporate Center, Suite 310
1300 Corporate Center Curve, Englewood, Minnesota 55121
phone: 612-452-2660 fax: 612-452-1909

TC 99-068

RECEIVED

DEC 27 1999

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

December 22, 1999

FAX Received DEC 22 1999

Mr. Gary Rislov
Public Utilities Commission
State of South Dakota
500 East Capitol
Pierre, SD 57501

Dear Mr. Rislov:

Please find enclosed responses to your letter dated December 22, 1999, that pertains to Stateline Telecommunications, Inc.'s 1998 Switched Access Cost Study.

1. (a) The purpose of expending the funds for the COE Circuit rental is to be part of the Fiber Revenues Ring Pooling Association (FRRPA).
- (b) The benefits are to the consumer, who receives higher quality service as well as the assurance of service that a redundant route provides.
2. (a) An estimated cost of \$25,000 was included in the cost study for costs associated with processing the docket. The actual cost to date is \$11,379.10.

If you should have any questions or need additional information, please give me a call.

Sincerely,

Gordon K. Dauchy
Manager - Revenue Requirements
gdauchy@jsitel.com

GKD:bw
Enclosure

cc: Darrell Henderson, Stateline Telecommunications, Inc.
Harlan Best, Public Utilities Commission
JSI, Maryland

HEADQUARTERS:

6315 Seabrook Road, Seabrook, Maryland 20706
phone: 301-439-7500 fax: 301-577-5575
internet: www.jsitel.com e-mail: jsitel@jsitel.com

Echelon Building II, Suite 200
9430 Research Boulevard, Austin, Texas 78759
phone: 512-338-0473 fax: 512-346-0822

5360 Sideway Drive
Alpharetta, Georgia 30022
phone: 770-549-2105 fax: 770-410-1600

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER APPROVING
OF SWITCHED ACCESS REVENUE)	REVENUE REQUIREMENT
REQUIREMENT FOR STATELINE)	
TELECOMMUNICATIONS, INC.)	TC99-068

On June 28, 1999, Stateline Telecommunications, Inc. (Stateline) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On July 1, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of July 16, 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 21, 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 Stateline'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 with the exception of the amount projected to process the docket. The actual cost of processing the docket shall be used. As the Commission's final decision in this matter, it is therefore

ORDERED that Stateline'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 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: <u><i>Helaine Kachs</i></u>
Date: <u>1/14/00</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