

TC99-070

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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION



Martin and Associates, Inc.

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

June 25, 1999

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

Ref: SD 5178 - 1.7
1998 Separations Study Access Filing

Dear Mr. Bullard:

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

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

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

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

Sincerely,
Martin and Associates, Inc.

Don Lee

CMT/bkk

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

cc: Bryan Roth, Manager

**1998 Cost Study
for
McCook Cooperative
Telephone Company
Salem, South Dakota**

**Prepared by:
Martin and Associates, Inc.
1515 N. Sanborn Blvd.
Mitchell, SD 57301-1021
(605)996-9646**

Martin and Associates, Inc.

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

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

McCook Cooperative Telephone Company

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

Date:

6-24-99

Certifying Signature:

Don Lee

Name:

Don Lee

Title:

Director of Settlements

Sheet 'A'
ENDING DECEMBER 31, 1998
Period 58/98

23-Jun-99

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***** FCC PART 08 *****
Intrastate Toll
Revenue Requirement Summary

McCOOK COOPERATIVE TELEPHONE COMPANY

(A)		Part 36 Total	Source (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)
INTRALATA:									
15	Net Investment	\$1,433,342	J13	\$132,731	\$220,358	\$0	\$1,072,001	\$0	\$8,251
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
17	Return on Rate Base	\$143,334		\$13,273	\$22,036	\$0	\$107,200	\$0	\$825
18	Return Adjustments	(3,100)	J18-20	(343)	(517)	0	(2,220)	0	(50)
20	Net Return on Rate Base	\$140,234		\$12,930	\$21,519	\$0	\$104,980	\$0	\$805
21	Income Taxes	0	J31-32	0	0	0	0	0	0
22	Expenses and Other Taxes	\$72,404	J33-35, 40	28,171	\$1,457	1,281	309,210	41,519	139,583
24	Total IntralATA Rev. Req.	\$712,639		\$42,101	\$73,176	\$1,281	\$414,190	\$41,519	\$140,391
INTERLATA:									
29	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0
30	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
31	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0
32	Return Adjustments	0	P18-20	0	0	0	0	0	0
34	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0
35	Income Taxes	0	P31-32	0	0	0	0	0	0
36	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0
40	Total InterlATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INTRASTATE REV. REQ.									
41		\$712,639		\$42,101	\$73,176	\$1,281	\$414,190	\$41,519	\$140,391
42									
43									
44									
45									
ACCESS ELEMENT MINUTES OF USE									
ACCESS RATE PER MINUTE									
		\$0.223746		\$0.017791	\$0.030623	\$0.000360	\$0.176031		

McCOOK COOPERATIVE TELEPHONE COMPANY

Investments

FOO PART 38
Investment Summary

(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interac- and Other (D)	Message Telephone Service				Private Line			TOTAL INTRASTATE (I)	
				InterLATA (E)	InterLATA (F)	InterLATA (G)	InterLATA (H)	InterLATA (I)	InterLATA (J)	InterLATA (K)		
13 Land and Support Investment	\$1,141,562	D33	\$654,889	\$0	\$483,635	\$0	\$0	\$0	\$0	\$3,058	\$446,893	O.K.
14 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15 COE Switching Equipment	1,821,489	D68	1,126,850	\$0	692,639	\$0	\$0	\$0	\$0	\$0	692,639	O.K.
17 COE Transmission Equipment	1,078,252	D66	482,029	\$0	593,184	\$0	\$0	\$0	\$0	1,035	594,223	O.K.
18 Total COE	\$2,897,741		\$1,610,879	\$0	\$1,286,024	\$0	\$0	\$0	\$0	\$1,035	\$1,287,062	O.K.
20 Info. Orig./Term. Equipment	\$0	D94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Cable and Wire Facilities	2,105,825	D137	1,259,553	\$0	833,708	\$0	\$0	\$0	\$0	12,364	846,072	O.K.
22 Total COE, TOT, C&WF	\$5,003,366		\$2,870,232	\$0	\$2,119,732	\$0	\$0	\$0	\$0	\$13,402	\$2,133,134	O.K.
24 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 Leasehold Improvements	\$0	D166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Total Tels. Pl. In Service	\$6,144,828		\$3,525,101	\$0	\$2,603,367	\$0	\$0	\$0	\$0	\$16,460	\$2,619,827	O.K.
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 TPUC, Short-term	\$0	D216-217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36 TPUC, Long-term	65,217	D218-219	37,412	\$0	27,800	\$0	\$0	\$0	\$0	175	27,975	O.K.
37 Tel. Pl. Adjustment	\$0	D220-221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Total Other Tel. Pl.	\$65,217		\$37,412	\$0	\$27,800	\$0	\$0	\$0	\$0	\$175	\$27,975	O.K.
40 TOTAL TELEPHONE PLANT	\$6,210,145		\$3,562,513	\$0	\$2,630,997	\$0	\$0	\$0	\$0	\$16,635	\$2,647,632	O.K.

ENDING DECEMBER 31, 1998

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McCOOK COOPERATIVE TELEPHONE COMPANY

***** FOC PART 38 *****		Intrastate									
Investment Summary		Message Telephone Service					Private Line				
(A)	TOTAL COMPANY	Source/ Allocator	Intrastate	Intrastate	Intrastate	Intrastate	Intrastate	Intrastate	Intrastate	Intrastate	TOTAL INTRASTATE
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
56 Other Assets, Net	0	V106	0	0	0	0	0	0	0	0	0
57 Accumulated Dep./Amort	(3,083,707)	E34	(1,806,318)	0	(1,268,364)	0	0	(8,036)	0	(1,277,360)	0
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	0	0	0
59 Cr. Lim. & Def. Cr., Net	0	V106	0	0	0	0	0	0	0	0	0
60											
61 TOTAL NET PLANT	\$3,126,438		\$1,756,198	\$0	\$1,362,844	\$0	\$0	\$7,599	\$0	\$1,370,342	O.K.
62											
63 Materials and Supplies	116,803	H31	69,870	0	46,247	0	0	686	0	48,833	O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0	0	0	O.K.
65 Cash Working Capital	30,817	Formula	14,451	0	16,097	0	0	86	0	16,165	O.K.
66 Equity Accounts Investment	0		0	0	0	0	0	0	0	0	O.K.
67											
68 TOTAL NET INVESTMENT	\$3,273,858		\$1,840,517	\$0	\$1,424,908	\$0	\$0	\$8,354	\$0	\$1,433,242	O.K.
69											

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MOODOK COOPERATIVE TELEPHONE COMPANY

	FOO PART 26 Plant Investment Detail	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service				Private Line				TOTAL INTRASTATE (F)
						InterLATA (E)	InterLATA (F)	InterLATA (G)	InterLATA (H)	InterLATA (I)	InterLATA (J)	InterLATA (K)	InterLATA (L)	
12	LAND AND SUPPORT ASSETS:													
14	Land, Allocable		\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
15	Land, Direct		0	V22	0	0	0	0	0	0	0	0	0	O.K.
17	Total Land		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19	Motor Vehicles		\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20	Aircraft		0	H33	0	0	0	0	0	0	0	0	0	O.K.
21	Special Purpose Vehicles		0	H33	0	0	0	0	0	0	0	0	0	O.K.
22	Garage Work Equipment		0	H33	0	0	0	0	0	0	0	0	0	O.K.
23	Other Work Equipment		0	H33	0	0	0	0	0	0	0	0	0	O.K.
24	Buildings, Allocable		1,141,562	H33	654,869	0	483,635	0	3,058	0	0	0	0	486,893
25	Buildings, Direct		0	V29	0	0	0	0	0	0	0	0	0	O.K.
26	Furniture		0	H33	0	0	0	0	0	0	0	0	0	O.K.
27	Office Equipment		0	H33	0	0	0	0	0	0	0	0	0	O.K.
28	General Purpose Computers		0	H33	0	0	0	0	0	0	0	0	0	O.K.
30	Total Support Assets		\$1,141,562		\$654,869	\$0	\$483,635	\$0	\$3,058	\$0	\$0	\$0	\$0	\$486,893
31	Tot. Land and Support Assets		\$1,141,562		\$654,869	\$0	\$483,635	\$0	\$3,058	\$0	\$0	\$0	\$0	\$486,893
32														
33														
34														
35	CENTRAL OFFICE EQUIPMENT:													
36	CAT 1 Oper. Sys., TSPS		\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37	CAT 1 Oper. Sys., Other TSPS		0	G21	0	0	0	0	0	0	0	0	0	O.K.
38	CAT 1 Oper. Sys., Aux. Pos.		0	G23	0	0	0	0	0	0	0	0	0	O.K.
39	CAT 1 Oper. Sys., Other		0	V36	0	0	0	0	0	0	0	0	0	O.K.
40	Total CAT 1		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
41														
42														
43														
44														
45	CAT 2 Tandem Sw. Allocable		\$599,508	G26	\$251,842	\$0	\$346,866	\$0	\$0	\$0	\$0	\$0	\$0	\$346,866
46	CAT 2 Tandem Sw. Direct		0	V36	0	0	0	0	0	0	0	0	0	O.K.
47	Total CAT 2		\$599,508		\$251,842	\$0	\$346,866	\$0	\$0	\$0	\$0	\$0	\$0	\$346,866
48														
49														

MOCCOOK COOPERATIVE TELEPHONE COMPANY

Intrastate

***** FCC PART 38 *****
Part Investment Detail

(A)	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line	TOTAL INTRASTATE	(I)
				InterLATA	InterLATA	InterLATA	InterLATA			
63 CAT 3 Local Sw. Allocable	\$1,222,981	G15	\$879,808	\$0	\$0	\$0	\$0	\$0	\$346,173	O.K.
64 CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	0	O.K.
65										
66 Total CAT 3	\$1,222,981		\$879,808	\$0	\$0	\$0	\$0	\$0	\$346,173	O.K.
67										
68 Total COE Sw. CAT 3&3	\$1,221,459		\$1,128,650	\$0	\$0	\$0	\$0	\$0	\$892,839	O.K.
69										

COE TRANSMISSION:

71										
72 CAT 4.12 Exchange Trunk	\$3,212	123	\$3,212	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
73 CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	0	O.K.
74 CAT 4.13 Exch. Ln. Message	52,826	G13	39,894	0	0	0	0	0	13,231	O.K.
75 CAT 4.13 PL, WATS, Local	1,581	F18	1,063	0	0	0	0	0	493	O.K.
76 CAT 4.13 Direct	0	V45	0	0	0	0	0	0	0	O.K.
77 CAT 4.23 Message	1,018,008	G18	438,055	0	0	0	0	0	579,953	O.K.
78 CAT 4.23 PL, WATS	0	P24	0	0	0	0	0	0	0	O.K.
79 CAT 4.23 Direct	945	V48	0	0	0	0	0	0	545	O.K.
80 CAT 4.3 HIR Message	0	G29	0	0	0	0	0	0	0	O.K.
81 CAT 4.3 WATS	0	V50	0	0	0	0	0	0	0	O.K.
82 CAT 4.3 Direct	0	V51	0	0	0	0	0	0	0	O.K.
83										
84 Total COE CAT 4	\$1,078,252		\$492,029	\$0	\$0	\$0	\$0	\$0	\$584,223	O.K.
85										

INFORMATION ORIGINATOR/TERMINATION:

86										
87										
88 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 CAT 1 Cordless Pay Phones	0	G18	0	0	0	0	0	0	0	O.K.
90 CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	0	O.K.
91										
92 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93										
94										
95										
96										

MACCOCK COOPERATIVE TELEPHONE COMPANY

Intrastate

FOG PART 36
Plant Investment Detail

(A)	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
				Instr-LATA	Instr-LATA	Instr-LATA	Instr-LATA	Instr-LATA	Instr-LATA	
(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
CABLE AND WIRE FACILITIES:										
111 CAT 1.1 INSTR-LATA PLWATS	58,308	F31	\$22,037	50	50	50	50	50	\$10,171	\$10,171
112 CAT 1.2 INSTR-LATA PLWATS	0	F31	0	0	0	0	0	0	0	0
113 CAT 1.3 INSTR-LATA PLWATS	1,091,898	G13	\$15,794	0	272,881	0	0	0	0	272,881
114 CAT 1.3 Joint Message	0	V74	0	0	0	0	0	0	0	0
115 Other CAT 1 C&W	0		0	0	0	0	0	0	0	0
116 Total CAT 1 C&W	\$1,123,894		\$240,832	50	\$272,881	50	50	50	\$10,171	\$283,082
117 CAT 2 C&W	82,881	Q28	\$2,881	50	50	50	50	50	50	50
118 CAT 2 C&W, Wideband	0	V78	0	0	0	0	0	0	0	0
119 Total CAT 2 C&W	82,881		\$2,881	50	50	50	50	50	50	50
120 CAT 3 Joint Message	978,877	G17	415,881	0	860,798	0	0	0	0	860,798
121 CAT 3 PLWATS etc.	0	F36	0	0	0	0	0	0	0	0
122 CAT 3 Direct	2,193	V79	0	0	0	0	0	0	2,193	2,193
123 Total CAT 3 C&W	\$978,877		\$415,881	50	\$860,798	50	50	50	\$2,193	\$862,979
124 CAT 4 Message	50	Q29	50	50	50	50	50	50	50	50
125 CAT 4 WATS	0	V81	0	0	0	0	0	0	0	0
126 CAT 4 Direct	0	V82	0	0	0	0	0	0	0	0
127 Total CAT 4 C&W	50		50	50	50	50	50	50	50	50
128 TOTAL C&W	\$2,105,825		\$1,259,553	50	\$833,708	50	50	50	\$12,364	\$846,072
CAPITAL LEASES:										
129 Allocable Support Leases	50	H14	50	50	50	50	50	50	50	50
130 Direct Support Leases	0	V84	0	0	0	0	0	0	0	0
131 Total Support Leases	50		50	50	50	50	50	50	50	50

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MOOCH COOPERATIVE TELEPHONE COMPANY

***** FCC PART 38 ***** Plant Investment Detail	Intrastate											
	(A)	TOTAL COMPANY	Source/ Allocator	Intrastate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
					InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA		
												(B)
180	COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0
181	COE Tandem Switch	0	H17	0	0	0	0	0	0	0	O.K.	0
182	COE Local Switch	0	H18	0	0	0	0	0	0	0	O.K.	0
183	COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.	0
184	COE Direct	0	V99	0	0	0	0	0	0	0	O.K.	0
185	Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0
186	KOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0
187	CAWP Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0
188	TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0
189	LEASEHOLD IMPROVEMENTS:											
190	Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0
191	COE Switching	0	H15	0	0	0	0	0	0	0	O.K.	0
192	COE Operator	0	H16	0	0	0	0	0	0	0	O.K.	0
193	COE Transmission	0	H20	0	0	0	0	0	0	0	O.K.	0
194	KOT	0	V96	0	0	0	0	0	0	0	O.K.	0
195	CAWP	0	V97	0	0	0	0	0	0	0	O.K.	0
196	Other	0	V98	0	0	0	0	0	0	0	O.K.	0
197	TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	\$0
198	TPH8, EXCL. ACCT. No. 2000	\$6,144,828		\$3,826,101	\$0	\$2,603,367	\$0	\$16,460		\$2,619,827	O.K.	

MCCKOK COOPERATIVE TELEPHONE COMPANY

Intrastate

***** FCC PART 38 *****

Plant Investment Detail

(A)

204 INTANGIBLE ASSETS:

205 Allowable Acct. No. 3890

206 Direct Acct. No. 3890

207

208

209

210

211

212

213

214

215

216

217

218

219

220

221

222

223

OTHER TELEPHONE PLANT:

214 Held for Pub. Use - Alloc.

215 Held for Pub. Use - Direct

216 TPUC, Short-term - Alloc.

217 TPUC, Short-term - Direct

218 TPUC, Long-term - Alloc.

219 TPUC, Long-term - Direct

220 Tele. PL. Acct. - Alloc.

221 Tele. PL. Acct. - Direct

222

223

Total Other Telephone Plant

	TOTAL COMPANY	Source/ Allocation	Intrastate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
				Intrastate	Intrastate	Intrastate	Intrastate	Intrastate	Intrastate	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
204	90	H38	90	90	90	90	90	90	90	90
205	0	V100	0	0	0	0	0	0	0	0
206	90		90	90	90	90	90	90	90	90
207										
208										
209										
210										
211										
212										
213										
214	90	...	90	90	90	90	90	90	90	90
215	0	...	0	0	0	0	0	0	0	0
216	0	H38	0	0	0	0	0	0	0	0
217	0	V124	0	0	0	0	0	0	0	0
218	65,217	H38	37,412	0	27,803	0	175	0	27,803	0
219	0	V128	0	0	0	0	0	0	0	0
220	0	H38	0	0	0	0	0	0	0	0
221	0	V104	0	0	0	0	0	0	0	0
222										
223	985,217		537,412	90	587,830		5175		587,808	0

MACCOK COOPERATIVE TELEPHONE COMPANY

FOG PART 38 Reserve and Debitals	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Intrastate and Other (D)	Intrastate				TOTAL INTRASTATE (I)
					Message Telephone Service		Private Line		
					InterLATA (E)	InterLATA (F)	InterLATA (G)	InterLATA (H)	
13	ACCUM. DEPRECIATION, TPIS:								
14	Support Assets	\$629,878	H13	\$303,970	\$0	\$224,489	\$0	\$1,419	\$225,908
15	COE Switching	897,109	H19	617,839	0	379,270	0	0	379,270
16	COE Operator	0	H16	0	0	0	0	0	0
17	COE Transmission	310,860	H20	130,147	0	171,254	0	300	171,553
18	IOT Equipment	0	H25	0	0	0	0	0	0
19	Cable and Wire Facilities	1,246,040	H31	745,362	0	493,361	0	7,317	500,678
20	Other Plant	0	V135	0	0	0	0	0	0
21	Total Accum. Depr., TPIS	\$3,083,707		\$1,808,318	\$0	\$1,286,264	\$0	\$9,036	\$1,277,369
22	ACCUM. AMORTIZATION:								
23	Accum. Depreciation, PPHU	0	H38	0	0	0	0	0	0
24	Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0
25	Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	0
26	Accum. Amort., Other	0	V138	0	0	0	0	0	0
27	Total Accum. Amortization	0		0	0	0	0	0	0
28	Total Accum. Depr./Amort.	\$3,083,707		\$1,808,318	\$0	\$1,286,264	\$0	\$9,036	\$1,277,369
29	ACCUM. DEF. INC. TAXES, NET:								
30	Support Assets	0	H13	0	0	0	0	0	0
31	COE Switching	0	H19	0	0	0	0	0	0
32	COE Operator	0	H16	0	0	0	0	0	0
33	COE Transmission	0	H20	0	0	0	0	0	0
34	IOT Equipment	0	H25	0	0	0	0	0	0
35	Cable and Wire Fac.	0	H31	0	0	0	0	0	0
36	Uninstalled	0	V145	0	0	0	0	0	0
37	Total Accum. Def. Inc. Taxes	0		0	0	0	0	0	0

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McCOOK COOPERATIVE TELEPHONE COMPANY

Private Line

***** FCC PART 28 *****
Functional Distribution
of Selected Investments

	(A)	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate				Intrastate				Extended Area Service (H)	Other (I)	
				InterLATA (D)	InterLATA (E)	InterLATA (F)	InterLATA (G)	InterLATA (H)	InterLATA (I)	InterLATA (J)	InterLATA (K)			
13 TRANS. COT EQUIPMENT:														
14 Working Loops	644	644	644	0	0	0	0	0	0	0	0	0	0	O.K.
15 Avg. Cost per Loop	82.18	82.18	82.18	82.18	82.18	82.18	82.18	82.18	82.18	82.18	82.18	82.18	82.18	
17 CAT 4.13 Each Ln. Invest.	854,487	854,487	854,487	80	80	80	80	80	80	80	80	80	80	
18														
19														
20														
21 Circuit Terminations	300	300	300	0	0	0	0	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	3,393.36	3,393.36	3,393.36	3,393.36	3,393.36	3,393.36	3,393.36	3,393.36	3,393.36	3,393.36	3,393.36	3,393.36	3,393.36	
23 CAT 4.23 Other IX	81,018,006	81,018,006	81,018,006	80	80	80	80	80	80	80	80	80	80	
24														
25														
26														
27 CAWIF INVESTMENT:														
28 Working Loops	644	644	644	0	0	0	0	0	0	0	0	0	0	
29 Loop Factor	1,000,000	1,000,000	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.019606	O.K.
30 CAT 1 Exchange CAWIF	81,123,864	81,123,864	81,091,866	80	80	80	80	80	80	80	80	80	80	
31														
32														
33														
34 Equivalent IX Circuit Miles	6,284	6,284	6,284	0	0	0	0	0	0	0	0	0	0	O.K.
35 IX Cct. Miles Factor	1,000,000	1,000,000	1,000,000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
36 CAT 3 Interexch. CAWIF	8976,677	8976,677	8976,677	80	80	80	80	80	80	80	80	80	80	

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McCOOK COOPERATIVE TELEPHONE COMPANY

***** FCC PART 28 ***** Physical Allocation Factors		Intrastate									
(A)		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Pole Use Line		TOTAL INTRASTATE
		(B)	(C)	(D)	Inter-LATA	Intra-LATA	Inter-LATA	Intra-LATA	Int'l LATA	(I)	
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.760000	0.000000	0.250000	0.000000	0.000000	0.000000	0.250000	
14											
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.718843	0.000000	0.283257	0.000000	0.000000	0.000000	0.283257	
16											
17	Conversation Minutes-Miles	1.000000	CMM	0.425822	0.000000	0.574178	0.000000	0.000000	0.000000	0.574178	
18	Conversation Minutes	1.000000	CM	0.425822	0.000000	0.574178	0.000000	0.000000	0.000000	0.574178	
19	Subscriber Minutes (SLU)	1.000000	SLU	0.750000	0.000000	0.250000	0.000000	0.000000	0.000000	0.250000	
20											
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
22	Wtd. Stand. Work Sec., Tot	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
25											
26	COE CAT 2 Minutes	1.000000	CT2	0.420783	0.000000	0.579217	0.000000	0.000000	0.000000	0.579217	
27											
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
29	MCU-M, HostPhone	0.000000	HPM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
30											
31	CWWP CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
32											
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
34											
35	Current Billings	1.000000	CB	0.728536	0.000000	0.271464	0.000000	0.000000	0.000000	0.271464	
36	EU Presubscription Factor	1.000000	EPRE	0.391442	0.000000	0.608558	0.000000	0.000000	0.000000	0.608558	
37	EU MTS & WATS Factor	1.000000	EMTS	0.608558	0.000000	0.391442	0.000000	0.000000	0.000000	0.391442	
38	EU Access, P/L and All Other Factor	1.000000	EPLO	0.981621	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
41	IX Billing & Collection Services Factor	0.000000	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
43	Relative Toll/Local Mrgs.	1.000000	TLM	0.182751	0.000000	0.817249	0.000000	0.000000	0.000000	0.817249	
44	Relative Users Percent	1.000000	RUP	0.625528	0.000000	0.374472	0.000000	0.000000	0.000000	0.374472	
45	CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.000000	0.500000	
46	Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	

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MECCOOK COOPERATIVE TELEPHONE COMPANY

Investments

FCC PART 38 Internal Allocation Factors	TOTAL COMPANY	Source Allocation	Investment and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE	
				INTRA-STA	INTRA-STA	INTRA-STA	INTRA-STA	INTRA-STA	INTRA-STA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
13 Support Assets	1,000,000	D31	0.573860	0.000000	0.423861	0.000000	0.002879	0.002879	0.426340	0.426340	O.K.
14 Land and Support Assets	1,000,000	D33	0.573860	0.000000	0.423861	0.000000	0.002879	0.002879	0.426340	0.426340	O.K.
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	1,000,000	D49	0.450783	0.000000	0.579217	0.000000	0.000000	0.000000	0.579217	0.579217	O.K.
18 COE Local Switching	1,000,000	D66	0.718443	0.000000	0.283057	0.000000	0.000000	0.000000	0.283057	0.283057	O.K.
19 COE Total Switching	1,000,000	D66	0.619630	0.000000	0.380370	0.000000	0.000000	0.000000	0.380370	0.380370	O.K.
20 COE Transmission	1,000,000	D66	0.447878	0.000000	0.552122	0.000000	0.000000	0.000000	0.552122	0.552122	O.K.
21 Total COE	1,000,000	C19	0.558340	0.000000	0.441660	0.000000	0.000388	0.000388	0.444180	0.444180	O.K.
22 Info. Org./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23 Info. Org./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26 CALWP CAT 1	1,000,000	D118	0.748115	0.000000	0.251885	0.000000	0.000000	0.000000	0.251885	0.251885	O.K.
27 CALWP CAT 2	1,000,000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
28 CALWP CAT 3	1,000,000	D129	0.424888	0.000000	0.575112	0.000000	0.000000	0.000000	0.575112	0.575112	O.K.
29 CALWP CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31 Total CALWP	1,000,000	D137	0.568185	0.000000	0.289815	0.000000	0.000872	0.000872	0.401815	0.401815	O.K.
32 Total Equipment	1,000,000	C23	0.573860	0.000000	0.423861	0.000000	0.002879	0.002879	0.426340	0.426340	O.K.
34 TPIB	1,000,000	C32	0.573860	0.000000	0.423861	0.000000	0.002879	0.002879	0.426340	0.426340	O.K.
35 TPIB, excl. Acct. No. 2680	1,000,000	D189	0.573860	0.000000	0.423861	0.000000	0.002879	0.002879	0.426340	0.426340	O.K.
37 PE. Hnd. Ptd. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40 Total Intangible Assets	0.000000	C29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42 Long-term PUC	1,000,000	C38	0.573860	0.000000	0.423861	0.000000	0.002879	0.002879	0.426340	0.426340	O.K.
43 Net Telephones Plant	1,000,000	C61	0.581724	0.000000	0.418276	0.000000	0.002879	0.002879	0.421605	0.421605	O.K.
44 Total Net Investment	1,000,000	C66	0.562188	0.000000	0.437812	0.000000	0.002879	0.002879	0.437812	0.437812	O.K.
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
47 Tot. Bus. Otc. Cont. serv.	1,000,000	I141	0.552381	0.000000	0.447619	0.000000	0.001987	0.001987	0.447799	0.447799	O.K.
48 Total "BIO THREE" Expenses	1,000,000	I170	0.528647	0.000000	0.469353	0.000000	0.002795	0.002795	0.483153	0.483153	O.K.
51 Corporate Operations Expenses	1,000,000	I185	0.491510	0.000000	0.508490	0.000000	0.002454	0.002454	0.508490	0.508490	O.K.

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McCOOK COOPERATIVE TELEPHONE COMPANY

***** POC PART 28 ***** Operating Expenses and Taxes		Intrastate									
(A)		TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service				Private Line		TOTAL INTRASTATE (F)
					Inter-LATA (E)	Inter-LATA (F)	Inter-LATA (G)	Inter-LATA (H)			
13	PLANT SPEC. OPER. EXPENSE:										
14	Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Network Support, Direct	0	V149	0	0	0	0	0	0	0	0
17	Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	General Support, Alloc.	\$21,782	H14	\$12,466	\$0	\$9,226	\$0	\$0	\$0	\$0	\$9,227
20	General Support, Direct	0	V151	0	0	0	0	0	0	0	0
22	Total General Support Exp.	\$21,782		\$12,466	\$0	\$9,226	\$0	\$0	\$0	\$0	\$9,237
24	Central Office Eq., Alloc.	\$15,872	H21	\$5,822	\$0	\$7,044	\$0	\$0	\$0	\$0	\$7,060
25	Central Office Eq., Direct	48,780	V153	20,111	0	28,669	0	0	0	0	28,669
27	Total COE Exp.	\$64,652		\$25,933	\$0	\$35,713	\$0	\$0	\$0	\$0	\$35,719
29	Out. Premises Equip.	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Central Pay Phone	0	G18	0	0	0	0	0	0	0	0
31	Other IOT	0	H23	0	0	0	0	0	0	0	0
32	IOT Direct	0	V157	0	0	0	0	0	0	0	0
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Cable & Wires, Alloc.	\$40,896	H31	\$24,534	\$0	\$16,233	\$0	\$0	\$0	\$0	\$16,474
37	Cable & Wires, Direct	0	V159	0	0	0	0	0	0	0	0
39	Total CAWP Exp.	\$40,896		\$24,534	\$0	\$16,233	\$0	\$0	\$0	\$0	\$16,474
40	TOTAL PLT. SPEC. OPER. EXP.	\$127,432		\$65,963	\$0	\$81,174	\$0	\$0	\$306	\$0	\$81,479
41	TOTAL PLT. SPEC., as SUPPORT	\$105,650		\$53,456	\$0	\$51,946	\$0	\$0	\$246	\$0	\$52,192

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McCOCK COOPERATIVE TELEPHONE COMPANY

Intrastate													
***** FOC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	(C)	(D)	Message Telephone Service			Private Line			TOTAL INTRASTATE	
						IntrASTATE	(E)	(F)	IntrASTATE	(G)	IntrASTATE		(H)
(A)	(B)												
CUSTOMER OPERATIONS EXPENSE:													
105	Marketing, Allocable	\$3,055	Q35		\$2,220	\$0	\$008	\$0	\$0	\$137	\$335		
106	Marketing, Direct	0	V192		0	0	0	0	0	0	0		
107	Total Marketing Expense	\$3,055			\$2,220	\$0	\$008	\$0	\$0	\$137	\$335		
108	Operator Service, Alloc.	\$0	Q24		\$0	\$0	0	\$0	\$0	\$0	\$0		
109	Operator Service, Direct	0	V194		0	0	0	0	0	0	0		
110	Total Operator Service	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0		
111	Classified Directory	\$0	V195		\$0	\$0	\$0	\$0	\$0	\$0	\$0		
112	Alphabetical Directory	2,147	Q19		1,569	0	578	0	0	0	578		
113	Foreign Directory	0	Q46		0	0	0	0	0	0	0		
114	Total Directory	\$2,147			\$1,569	\$0	\$578	\$0	\$0	\$0	\$578		
115	Bus. Oic. EU Prescription	\$630	Q36		\$247	\$0	\$353	\$0	\$0	\$0	\$353		
116	Bus. Oic. EU MTS & WATS	1,368	Q37		804	0	564	0	0	0	564		
117	Bus. Oic. EU Access, PH & all Other	8,039	Q38		5,928	0	0	0	0	111	111		
118	Bus. Oic. IXC Special Access	0	Q39		0	0	0	0	0	0	0		
119	Bus. Oic. IXC Switched Access	0	Q40		0	0	0	0	0	0	0		
120	Bus. Oic. IXC B & C Services	0	Q41		0	0	0	0	0	0	0		
121	Coin Collect & Admin.	0	Q42		0	0	0	0	0	0	0		
122	Total Business Office	\$8,037			\$6,979	\$0	\$947	\$0	\$0	\$111	\$1,058		
123	Cust. Svc., Direct	\$0	V205		\$0	\$0	\$0	\$0	\$0	\$0	\$0		
124	Cust. Svc., Mfg. Process	11,950	Q43		2,154	0	9,796	0	0	0	9,796		
125	Cust. Svc., Other BLC	34,588	Q44		21,852	0	12,852	0	0	58	12,910		
126	Cust. Svc., CABS	28,819	Q45		14,410	0	14,410	0	0	0	14,410		
127	Cust. Svc., EU Common Line	1,819	V209		1,819	0	0	0	0	0	0		
128	Total Customer Service	\$77,156			\$40,070	\$0	\$37,028	\$0	\$0	\$58	\$37,086		
129	Total Bus. Oic., Cust. Serv.	\$85,193			\$47,049	\$0	\$37,975	\$0	\$0	\$169	\$38,144		

Sheet 1 of 1
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MOCCOOK COOPERATIVE TELEPHONE COMPANY

FOC PART 65		INTELLATA		Part 36		INTELLATA		Billing and		Other	
Requirement Summary		Total		Total		Total		Collection		Total	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
13 Net Investment	\$1,433,342	K32	\$132,731	\$220,368	\$0	\$1,072,001	30	\$8,251	O.K.		
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.		
15 Return on Rate Base	\$143,334		\$13,273	\$22,036	\$0	\$107,200	\$0	\$525	O.K.		
17 AFUDC	(3,100)	N37	(343)	(517)	0	(2,250)	0	(20)	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	\$140,234		\$12,930	\$21,519	\$0	\$104,980	\$0	\$805	O.K.		
23 Interest Expense	39,410	N47	3,557	5,905	0	28,727	0	221	O.K.		
24 Capitalized Payroll 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.		
28 After Tax Income	\$101,825		\$9,374	\$13,614	\$0	\$78,253	\$0	\$584	O.K.		
30 State Income Taxes	90	29	0	0	0	0	0	0	O.K.		
31 Federal Income Taxes	0	29	0	0	0	0	0	0	O.K.		
32 Operating Expenses and Taxes	651,025	O185	27,903	49,456	1,223	296,772	40,279	135,362	O.K.		
33 Unallocables	0	Direct	0	0	0	0	0	0	O.K.		
34 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.		
35 Basis for Gross Receipts Tax	694,360	16+31+32+33	41,176	71,492	1,223	403,972	40,279	136,217	O.K.		
37 Gross Receipts Tax	21,379	37	1,268	2,201	38	12,436	1,240	4,194	O.K.		
40 TOTAL REVENUE REQUIREMENT	\$712,639		\$42,101	\$73,176	\$1,261	\$414,190	\$41,519	\$140,391	O.K.		

MACCOK COOPERATIVE TELEPHONE COMPANY

***** POC PART 60 *****
INSTRATA Investment
Summary

Part 25
INSTRATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Land and Support Assets	\$466,893	L26	\$3,462	\$90,870	\$0	\$398,156	\$0	\$3,462
Central Office Equipment	\$1,887,062	L70	\$13,251	\$348,173	\$0	\$666,819	\$0	\$1,038
Int. Term./Org. Equipment	0	L76	0	0	0	0	0	0
Cable and Wire Facilities	\$46,072	L117	\$79,261	0	0	\$62,796	0	\$12,364
Total COE, IOT, C&WF	\$2,153,154		\$92,713	\$348,173	\$0	\$1,487,408	\$0	\$13,402
Total Tangible Assets	0	L141	0	0	0	0	0	0
Total Int. Pl. ex. Intang.	\$2,619,227	L144	\$92,713	\$436,744	\$0	\$1,479,860	\$0	\$16,808
Total Intangible Assets	0		0	0	0	0	0	0
Total Plant in Service	\$2,619,227		\$92,713	\$436,744	\$0	\$1,479,860	\$0	\$16,808
Total Pl. Held Future Use	0	L147	0	0	0	0	0	0
Total ST PUC	0	L163	0	0	0	0	0	0
Total LT PUC	27,806	L164	3,074	4,836	0	19,316	0	179
Total Tel. Pl. Adjust.	0	L166	0	0	0	0	0	0
TOTAL TELEPHONE PLANT	\$2,647,032		\$95,787	\$441,579	\$0	\$1,499,176	\$0	\$17,088
less:								
Accum. Depr., Pl. in Serv.	1,277,269	M23	166,332	231,240	0	669,873	0	9,344
Accum. Depr. P&PU	0	M27	0	0	0	0	0	0
Accum. Amort. Tangible Pl.	0	M28	0	0	0	0	0	0
Accum. Amort. Intangibles	0	M29	0	0	0	0	0	0
Accum. Amort. Other	0	M30	0	0	0	0	0	0
Accum. Del. Inc. Taxes, Net	0	M47	0	0	0	0	0	0
Other Assets	0	Direct	0	0	0	0	0	0
NET TELEPHONE PLANT	\$1,370,342		\$129,455	\$210,339	\$0	\$1,029,304	\$0	\$7,844
plus:								
Class B PITS Stock	0	L171	0	0	0	0	0	0
Materials and Supplies	46,533	L173	5,186	7,834	0	33,818	0	303
Cash Working Capital	16,166	L176	1,787	2,696	0	11,560	0	104
Equid Assets Investment	0	L177	0	0	0	0	0	0
NET INVESTMENT	\$1,433,042		\$136,428	\$220,569	\$0	\$1,073,001	\$0	\$8,251

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MECOOK COOPERATIVE TELEPHONE COMPANY

FOC PART 68 *****
INTELLATA Investment
Detail

Part 28
INTELLATA
Total

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
LAND AND SUPPORT ASSETS:								
13 Land Assets, Message	\$0	N28	0	0	0	0	0	O.K.
14 Land Assets, Private Line	0	N28	0	0	0	0	0	O.K.
15 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
16 Support Assets, Message	\$483,835	N28	\$3,440	\$90,001	\$0	\$398,710	\$3,484	O.K.
17 Support Assets, Private Line	3,058	H28	22	989	0	2,445	22	O.K.
18 Total Support Assets	\$486,893		\$3,462	\$90,970	\$0	\$399,155	\$3,506	O.K.
19 Total Land and Supp. Assets	\$486,893		\$3,462	\$90,970	\$0	\$399,155	\$3,506	O.K.
CENTRAL OFFICE EQUIPMENT:								
20 Operator Sys., DA	\$0	(F)	0	0	0	0	0	O.K.
21 Operator Sys., Other	0	(I)	0	0	0	0	0	O.K.
22 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
23 Tandem Switching	\$346,666	(G)	\$0	\$0	\$0	\$346,666	\$0	O.K.
24 Tandem Assigned	0	Direct	0	0	0	0	0	O.K.
25 Total Tandem Switching	\$346,666		\$0	\$0	\$0	\$346,666	\$0	O.K.
26 Local Switching	\$346,173	(E)	\$0	\$346,173	\$0	\$0	\$0	O.K.
27 Local Assigned	0	Direct	0	0	0	0	0	O.K.
28 Total Local Switching	\$346,173		\$0	\$346,173	\$0	\$0	\$0	O.K.
29 Total Switching	\$692,839		\$0	\$692,346	\$0	\$346,666	\$0	O.K.

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MACCOK COOPERATIVE TELEPHONE COMPANY

Part 25 INVESTMENT		MACCOK COOPERATIVE TELEPHONE COMPANY						
Detail	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
COE Exch. Trunk	80	13,251	Direct	13,251	80	80	80	80
COE Exch. Lns - Message	483	0	(I)	0	0	0	0	0
COE Exch. Lns - PL, etc.	0	0	(I)	0	0	0	0	0
COE Exch. Lns - Assigned	0	0	Direct	0	0	0	0	0
COE Interchange, Message	879,863	0	(I)	0	0	879,863	0	0
COE Interchange, PL	0	0	(I)	0	0	0	0	0
COE Interchange, Assigned	545	0	(I)	0	0	0	545	0
COE Interchange, Message	0	0	(I)	0	0	0	0	0
COE Interchange, PL	0	0	(I)	0	0	0	0	0
COE Interchange, Assigned	0	0	Direct	0	0	0	0	0
COE Int'l Assigned	0	0		0	0	0	0	0
Total COE Transmission	8694,223			813,231	80	879,863	80	81,038
Total Central Office Equip.	81,257,082			813,231	8048,173	80	8088,619	81,038
EQUIPMENT:								
Public Telephone	80		NAS	80	80	80	80	80
Coinless Pay Phone	0		(I)	0	0	0	0	0
Customer Premises Equipment	0		NAS	0	0	0	0	0
Total EOT Equipment	80			80	80	80	80	80
CABLE AND WIRE FACILITIES:								
Exchange PL and WATS	810,171		(I)	80	80	80	80	810,171
Exchange Message	272,821		(I)	272,821	0	0	0	0
Exchange Assigned	0		Direct	0	0	0	0	0
Total Exchange Lns C&W	8393,082			8272,821	80	80	80	810,171
Exchange Trunk, Message	80		Direct	80	80	80	80	80
Exchange Trunk, PL	0		Direct	0	0	0	0	0
Total Exchange Trunk C&W	80			80	80	80	80	80
Interchange Message	8690,798		(I)	80	80	8690,798	80	80
Interchange PL, WATS	0		(I)	0	0	0	0	0
Interchange Assigned	2,193		(I)	0	0	0	0	2,193
Total Interchange C&W	8692,979			80	80	8690,798	80	82,183

Sheet 1
ENDING DECEMBER 31, 1999

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MOOOK COOPERATIVE TELEPHONE COMPANY

FOO PART 86		Part 26						
InterLATA Investment		InterLATA						
Detail		Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
111 HIR C&W, Message	90	(3)	90	90	90	90	90	90
112 HIR C&W, WATS	0	(7)	0	0	0	0	0	0
113 HIR C&W, Assigned	0	Direct	0	0	0	0	0	0
114								
115 Total HIR/Parade C&W	90		90	90	90	90	90	90
116								
117 Total Cable and Wire Fac.	90		90	90	90	90	90	90
118								
119 TANGIBLE ASSETS:								
120 Land and Support Leases	90	N28	0	0	0	0	0	0
121								
122 COE Operator Leases	90	32	90	90	90	90	90	90
123 COE Tandem Switching Leases	0	34	0	0	0	0	0	0
124 COE Local Switching Leases	0	30	0	0	0	0	0	0
125 COE Transmission Leases	0	68	0	0	0	0	0	0
126								
127 Total COE Leases	90		90	90	90	90	90	90
128								
129 IOT Equipment Leases	90	78	0	0	0	0	0	0
130								
131 C&W Leases	90	117	0	0	0	0	0	0
132								
133 Total Capital Leases	90		90	90	90	90	90	90
134								
135 Leasehold Impr., Alloc.	90	N37	0	0	0	0	0	0
136 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0
137								
138 Total Leasehold Improvements	90		90	90	90	90	90	90
139								
140 Total Tangible Assets	90		90	90	90	90	90	90
141								
142								
143 TOTAL INTANGIBLE ASSETS	90	N37	90	90	90	90	90	90
144								
145								
146								
147 PROPERTY HELD FOR FUTURE US	90	N48	0	0	0	0	0	0

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MCCOOK COOPERATIVE TELEPHONE COMPANY

443300 POC PART 89
INSTALLATION
Cost

Part 89

INSTALLATA

Total

(B)

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(D)

(E)

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MACCORMACK COOPERATIVE TELEPHONE COMPANY

Part 28 Int'lATA Total	Source or Appropriation	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
FOC PART 60							
Int'lATA							
Reserves and Deferrals							
(A)							
ACCU. DEPRECIATION, TP18:							
13	Support Assets						
14	COE Switching						
15	COE Operator						
16	COE Transmission						
17	COE Equipment						
18	Cable and Wire Facilities						
19	Other Plant						
20	Total Accum. Depr., TP18						
21							
22							
23							
24							
25	ACCU. AMORTIZATION:						
26	Accum. Depreciation, PP&U						
27	Accum. Amort., Tangible Inv.						
28	Accum. Amort., Intang. Inv.						
29	Accum. Amort., Other						
30	Total Accum. Amortization						
31							
32							
33							
34	Total Accum. Depr./Amort.						
35							
36							
37	ACCU. DEF. INC. TAXES, NET:						
38	Support Assets						
39	COE Switching						
40	COE Operator						
41	COE Transmission						
42	COE Equipment						
43	Cable and Wire Fac.						
44	Undistributed						
45	Total Accum. Def. Inc. Taxes						
46							
47							

MACOOK COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 *****
Appropriation Factors

Part 38
InitialATA
Total

Source

Common
Line

Local
Switching

Information

Common
Transport

Billing and
Collection

Other

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 Central Office Equipment	\$1,287,062	L70	\$11,891	\$446,179	\$0	\$446,119	\$0	\$1,038
14 Info. Orig./Term. Eqp.	0	L78	0	0	0	0	0	0
15 C&W Facilities	846,072	L117	\$79,891	0	0	\$43,798	0	12,364
16 Total	\$2,133,134		\$89,782	\$446,179	\$0	\$1,489,917	\$0	\$1,038
17 Factor	1,000000		\$184,147	\$1,886,044	\$0	\$1,297,725	\$0	\$0,008253
18								
19 Sum: Sw., Trans., Other	\$1,046,981	17	0	\$446,179	\$0	\$1,489,917	\$0	\$1,038
20 Factor	1,000000		0	\$1,886,044	\$0	\$1,489,917	\$0	\$0,007258
21								
22 Central Office Equipment	\$1,287,062	L70	\$11,891	\$446,179	\$0	\$446,119	\$0	\$1,038
23 Info. Orig./Term. Eqp.	0	L78	0	0	0	0	0	0
24 C&W, Ext. Exch. Message	\$73,180	L117-493	0	0	0	\$43,798	0	12,364
25 Total	\$1,360,242		\$11,891	\$446,179	\$0	\$1,489,917	\$0	\$1,038
26 Factor	1,000000		\$817,119	\$1,886,044	\$0	\$1,489,917	\$0	\$0,007205
27								
28 General Support Facilities	\$446,993	L26	\$1,468	\$446,179	\$0	\$446,119	\$0	\$3,508
29 Central Office Equipment	1,287,062	L3	\$1,891	\$446,179	\$0	\$446,119	\$0	1,038
30 Info. Orig./Term. Eqp.	0	L4	0	0	0	0	0	0
31 C&W Facilities	846,072	L16	\$79,891	0	0	\$43,798	0	12,364
32 Equal Access Investment	0	L177	0	0	0	0	0	0
33 Total	\$2,619,287		\$19,380	\$446,179	\$0	\$1,489,917	\$0	\$1,038
34 Factor	1,000000		\$1,166,47	\$1,886,044	\$0	\$1,489,917	\$0	\$0,006454
35								
36 Sum: Com. Li., Sw., Trans.	\$2,619,287	36	\$19,380	\$446,179	\$0	\$1,489,917	\$0	\$1,038
37 Factor	1,000000		\$1,166,47	\$1,886,044	\$0	\$1,489,917	\$0	\$0,006454
38								
39 COE Cat. 2 Factor	1,000000	Direct	1,000000	\$446,179	\$0	\$1,489,917	\$0	\$1,038
40 IOT Cat. 1 Factor	1,000000	Direct	1,000000	\$446,179	\$0	\$1,489,917	\$0	\$1,038
41								
42 Total TPNB	\$2,619,287	429	\$19,380	\$446,179	\$0	\$1,489,917	\$0	\$1,038
43 Factor	1,000000		\$1,166,47	\$1,886,044	\$0	\$1,489,917	\$0	\$0,006454
44								
45								
46								

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ENDING DECEMBER 31, 1993

25-Jun-99

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McCOOK COOPERATIVE TELEPHONE COMPANY

***** FCC PART 69 ***** Apportionment Factors		Part 36 Intral 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)	
60 Intermediate Equip. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Records	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62 "BIG THREE" Expenses	\$191,505	O171	\$4,931	\$9,236	\$696	\$71,906	\$23,936	\$79,402	\$23,936	\$79,402	O.K.
64 Factor	1.000000		0.036193	0.043006	0.003107	0.575471	0.124865	0.417234	0.124865	0.417234	O.K.
65 Net Investment	\$1,433,342	J13	\$132,731	\$220,358	\$9	\$1,072,001	\$9	\$8,261	\$9	\$8,261	O.K.
67 Factor	1.000000		0.092603	0.115737	0.000000	0.747903	0.000000	0.000000	0.000000	0.000000	O.K.

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McCOOK COOPERATIVE TELEPHONE COMPANY

FOG PART 69		Part 36		Common		Local		Information		Common		Billing and		Other	
Operating Expenses and Taxes		Total		Line		Switching		System		Transport		Collection		(f)	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
PLANT SPEC. OPER. EXPENSE:															
14	Network Support, Alloc.	90	N37	90	90	90	90	90	90	90	90	90	90	90	O.K.
15	Network Support, Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
16	Network Support, Direct	90		90	90	90	90	90	90	90	90	90	90	90	O.K.
17	Total Network Support Exp.	90,287	N30	906	\$1,728	90	\$7,435	90	\$7,435	90	\$7,435	90	\$7,435	90	O.K.
18	General Support, Alloc.	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
19	General Support, Direct	90,287		906	\$1,728	90	\$7,435	90	\$7,435	90	\$7,435	90	\$7,435	90	O.K.
20	General Support, Direct	90,287		906	\$1,728	90	\$7,435	90	\$7,435	90	\$7,435	90	\$7,435	90	O.K.
21	General Support, Direct	90,287		906	\$1,728	90	\$7,435	90	\$7,435	90	\$7,435	90	\$7,435	90	O.K.
22	Total General Support Exp.	90,287	N31	972	\$1,896	90	\$8,078	90	\$8,078	90	\$8,078	90	\$8,078	90	O.K.
23	Central Office Eq. Alloc.	28,069	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
24	Central Office Eq. Direct	28,069		0	0	0	0	0	0	0	0	0	0	0	O.K.
25	Central Office Eq. Direct	28,069		0	0	0	0	0	0	0	0	0	0	0	O.K.
26	Central Office Eq. Direct	28,069		0	0	0	0	0	0	0	0	0	0	0	O.K.
27	Total COE Exp.	28,069		0	0	0	0	0	0	0	0	0	0	0	O.K.
28	Cust. Premises Equip.	90	L76	90	90	90	90	90	90	90	90	90	90	90	O.K.
29	Other IOT	0	N43	0	0	0	0	0	0	0	0	0	0	0	O.K.
30	IOT Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
31	IOT Direct	0		0	0	0	0	0	0	0	0	0	0	0	O.K.
32	IOT Direct	0		0	0	0	0	0	0	0	0	0	0	0	O.K.
33	Total IOT Exp.	90		90	90	90	90	90	90	90	90	90	90	90	O.K.
34	Cable & Wire, Alloc.	116,474	N33	95,314	90	90	\$10,919	90	\$10,919	90	\$10,919	90	\$10,919	90	O.K.
35	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	0	0	0	0	0	O.K.
36	Cable & Wire, Direct	0		0	0	0	0	0	0	0	0	0	0	0	O.K.
37	Cable & Wire, Direct	0		0	0	0	0	0	0	0	0	0	0	0	O.K.
38	Total C&W Exp.	116,474		95,314	90	90	\$10,919	90	\$10,919	90	\$10,919	90	\$10,919	90	O.K.
39	Total PLT. SPEC. OPER. EXP.	961,479		95,488	\$3,684	90	\$1,896	90	\$1,896	90	\$1,896	90	\$1,896	90	O.K.
40	TOTAL PLT. SPEC. OPER. EXP.	961,479		95,488	\$3,684	90	\$1,896	90	\$1,896	90	\$1,896	90	\$1,896	90	O.K.
41	TOTAL PLT. SPEC. OPER. EXP.	961,479		95,488	\$3,684	90	\$1,896	90	\$1,896	90	\$1,896	90	\$1,896	90	O.K.
42	TOTAL PLT. SPEC. OPER. EXP.	961,479		95,488	\$3,684	90	\$1,896	90	\$1,896	90	\$1,896	90	\$1,896	90	O.K.
43	TOTAL PLT. SPEC. OPER. EXP.	961,479		95,488	\$3,684	90	\$1,896	90	\$1,896	90	\$1,896	90	\$1,896	90	O.K.

McCOOK COOPERATIVE TELEPHONE COMPANY

Part 36 Inst/LATA Total		Apportion		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)	
***** FCC PART 69 *****															
Operating Expenses and Taxes															
NON-SPECIFIC OPER. EXP.:															
57	OTH. PL. and Equip., Alloc.		90	N18		90		90		90		90		90	O.K.
58	OTH. PL. and Equip., Direct		0	Direct		0		0		0		0		0	O.K.
59	Total Oth. PL. & Equip.		90			90		90		90		90		90	O.K.
60	Network Operations, Alloc.		\$10,015	N18		\$1,343		\$1,825		\$0		\$0		\$0	O.K.
61	Network Operations, Direct		0	Direct		0		0		0		0		0	O.K.
62	Total Network Oper. Exp.		\$10,015			\$1,343		\$1,825		90		\$0		\$0	O.K.
63	Total Access Expenses		\$79,296	Direct		90		90		90		90		\$79,296	O.K.
64	Dep., Support Assets		\$38,101	L23		\$271		\$7,090		90		\$20,465		\$275	O.K.
65	Dep., COE Switching		\$0,768	L44		0		25,398		0		25,402		0	O.K.
66	Dep., COE Operator		0	L32		0		0		0		0		0	O.K.
67	Dep., COE Transmission		70,291	L48		1,565		0		0		68,803		123	O.K.
68	Dep., COE Equipment		0	L78		0		0		0		0		0	O.K.
69	Dep., C&W Facilities		36,485	L117		11,772		0		0		24,186		533	O.K.
70	Dep., PMFU		0	L147		0		0		0		0		0	O.K.
71	Total Depreciation Expense		\$195,555			\$13,808		\$32,456		90		\$148,656		\$931	O.K.
72	Amort., Tangible Assets		90	L141		90		90		90		90		90	O.K.
73	Amort., Intangible Assets		0	L144		0		0		0		0		0	O.K.
74	Other Amortization		0	Direct		0		0		0		0		0	O.K.
75	Direct Assigned Amort.		0	Direct		0		0		0		0		0	O.K.
76	Total Amortization Exp.		90			90		90		90		90		90	O.K.
77	Total Depr. and Amort.		\$195,655			\$13,808		\$32,456		90		\$148,656		\$931	O.K.
78	TOTAL NON-SPEC. OPER. EXP.		\$284,905			\$14,952		\$34,081		90		\$155,643		\$80,290	O.K.

MOOD CO-OPERATIVE TELEPHONE COMPANY

Part 36 INTELLIATA Operating Expenses and Taxes		Part 36 INTELLIATA Total		Apportion		Common Line		Local Switching		Information		Common Transport		Billing and Collection		Other	
(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
CUSTOMER OPERATIONS EXPENSE:																	
104	Marketing, Allocable	\$835	0	N37	\$92	\$139	\$0	\$398	\$0							\$5	O.K.
105	Marketing, Direct			Direct	0	0	0	0	0							0	O.K.
106	Total Marketing Expense	\$835			\$92	\$139		\$398								\$5	O.K.
109	Operator Service, Alloc.	\$0	0	N81	\$0	\$0	\$0	\$0	\$0							\$0	O.K.
110	Operator Service, Direct		0	Direct	0	0	0	0	0							0	O.K.
111	Total Operator Service	\$0			\$0	\$0		\$0								\$0	O.K.
114	Classified Directory	\$0	0	Direct	\$0	\$0	\$0	\$0	\$0							\$0	O.K.
115	Alphabetical Directory	\$78	0	(F)	0	0	0	0	0							0	O.K.
116	Foreign Directory	0	0	Direct	0	0	0	0	0							0	O.K.
117	Total Directory	\$78			\$0	\$0		\$0								\$0	O.K.
119	Bus. Ctr., EU Pre-Subscription	363	0	N40	\$42	\$64	\$0	\$275	\$0							\$2	O.K.
120	Bus. Ctr., Reserved	0	0	(F)	0	0	0	0	0							0	O.K.
121	Bus. Ctr., EU Access PL & All Other	111	0	(H)	0	0	0	0	0							111	O.K.
122	Bus. Ctr., EU Message	\$64	0	(H)	0	0	0	0	0							0	O.K.
123	Bus. Ctr., EU Reserved	0	0	(F)	0	0	0	0	0							0	O.K.
124	Bus. Ctr., IX Special Access	0	0	(F)	0	0	0	0	0							0	O.K.
125	Bus. Ctr., IX Switched Access	0	0	N40	0	0	0	0	0							0	O.K.
126	Bus. Ctr., IX Billing and Collection	0	0	(H)	0	0	0	0	0							0	O.K.
127	Bus. Ctr., Cash Collection & Administ	0	0	(D)	0	0	0	0	0							0	O.K.
128	Bus. Ctr., Reserved	0	0	(F)	0	0	0	0	0							0	O.K.
129	Total Business Office	\$1,058			\$42	\$64	\$0	\$275	\$0							\$113	O.K.
132	Cust. Serv., Mfg. Process	\$9,766	0	(H)	0	0	0	0	0							0	O.K.
133	Cust. Serv., Other S&C	12,910	0	(H)	0	0	0	0	0							0	O.K.
134	Cust. Serv., CARS	14,410	0	N21	0	2,701	0	11,804	0							105	O.K.
135	Cust. Serv., EU Common Line	0	0	(H)	0	0	0	0	0							0	O.K.
136	Total Customer Service	\$37,086			\$0	\$2,701	\$0	\$11,804	\$0							\$105	O.K.
137	Total BO, CS, OS, Dr.	\$36,722			\$42	\$2,765	\$578	\$11,876	\$23,240							\$216	O.K.

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McCOOK COOPERATIVE TELEPHONE COMPANY

***** FOC PART 80 *****		Part 38 INITIALATA						
Operating Expenses and Taxes		Total						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Other Cust. Serv., Alloc.	\$1,125	142	\$1	\$93	\$17	\$355	\$895	\$7
Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0
Total Other Cust. Serv.	\$1,125		\$1	\$93	\$17	\$355	\$895	\$7
TOTAL CUSTOMER OPER. EXP.	\$40,715		\$136	\$2,987	\$695	\$12,833	\$23,935	\$230
***** "BIG-THREE" EXPENSES:								
Total PL Specific Exp.	\$81,479	41	\$5,452	\$3,824	\$0	\$32,089	\$0	\$313
Total PL Non-specific Exp.	\$8,311	\$2 + \$7 + \$9	1,343	1,825	0	8,983	0	79,389
Total Customer Operations	\$40,715	163	136	2,987	\$95	12,833	23,935	230
TOTAL "BIG THREE" EXPENSES	\$181,505		\$6,931	\$8,236	\$95	\$71,906	\$23,935	\$79,902
***** CORPORATE OPERATIONS EXPENSE:								
Exec. and Planning, Alloc.	\$38,037	N64	\$1,304	\$1,550	\$112	\$13,531	\$4,504	\$15,098
Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0
Total Exec. and Planning	\$38,037		\$1,304	\$1,550	\$112	\$13,531	\$4,504	\$15,098
Admin. & General, Allocable	\$94,727	N64	\$3,428	\$4,074	\$294	\$38,587	\$11,839	\$39,523
Admin. & General, Direct	\$2,966	Direct	2,965	3,072	222	26,817	0	0
Total Admin. and Gen.	\$127,423		\$6,013	\$7,146	\$516	\$65,404	\$11,839	\$39,523
TOTAL CORPORATE OPERATIONS	\$183,480		\$7,318	\$8,695	\$828	\$78,915	\$16,344	\$54,519
***** NON-INCOME TAXES:								
Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0
Non-income Taxes, Direct	408	Direct	45	66	0	293	0	0
Total Non-income Taxes	\$408		\$45	\$66	\$0	\$293	\$0	\$0
TOTAL OPER. EXP. AND TAXES	\$551,025		\$27,903	\$48,486	\$1,223	\$296,772	\$40,279	\$135,362

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME: MCCOOK COOPERATIVE TELEPHONE COMPANY
 PERIOD ADRESSED: ENDING DECEMBER 31, 1988
 RUN DATE AND TIME: 25-JUN-89 02:48:25 PM

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

***** POC PART 36 *****	(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Intrastate				TOTAL INTRASTATE (F)	
					Message Telephone Service		Private Line			
					IntrLATA (E)	IntrLATA (F)	IntrLATA (G)	IntrLATA (H)		
PLANT INVESTMENT DETAIL:										
31	Land, Allocable	0	--	--	--	0	--	--	0	--
32	Land, Direct	0	--	--	--	--	--	--	--	--
33	Motor Vehicles	0	--	--	--	--	--	--	--	--
34	Aircraft	0	--	--	--	--	--	--	--	--
35	Special Purpose Vehicles	0	--	--	--	--	--	--	--	--
36	Garage Work Equipment	0	--	--	--	--	--	--	--	--
37	Other Work Equipment	1,141,862	--	--	--	--	--	--	--	--
38	Buildings, Allocable	0	--	--	--	0	0	--	0	--
39	Buildings, Direct	0	--	--	--	--	--	--	--	--
40	Furniture	0	--	--	--	--	--	--	--	--
41	Office Equipment	0	--	--	--	--	--	--	--	--
42	General Purpose Computers	0	--	--	--	--	--	--	--	--
43	CAT 1 Oper. Sys., TSPB	0	--	--	--	--	--	--	--	--
44	CAT 1 Oper. Sys., Other TSPB	0	--	--	--	--	--	--	--	--
45	CAT 1 Oper. Sys., Aux. Pkts.	0	--	--	--	--	--	--	--	--
46	CAT 1 Oper. Sys., Other	594,508	--	--	--	0	0	--	0	--
47	CAT 2 Tandem Sw., Allocable	0	--	--	--	0	0	--	0	--
48	CAT 2 Tandem Sw., Direct	1,222,961	--	--	--	0	0	--	0	--
49	CAT 3 Local Sw., Allocable	0	--	--	--	0	0	--	0	--
50	CAT 3 Local Sw., Direct	3,212	--	--	--	--	--	--	--	--
51	CAT 4.12 Exchange Trunk	0	--	--	--	0	0	--	0	--
52	CAT 4.12 Exch. Tr. Direct	54,487	--	--	--	--	--	--	--	--
53	CAT 4.13 Exch. Ln. Mag., PL & WATS	0	--	--	--	0	0	--	0	--
54	Reserved	0	--	--	--	--	--	--	--	--
55	CAT 4.13 Direct	1,018,008	--	--	--	0	0	--	0	--
56	CAT 4.23 Message, PL & WATS	0	--	--	--	--	--	--	--	--
57	Reserved	545	--	--	--	--	--	--	545	--
58	CAT 4.23 Direct	0	--	--	--	--	--	--	--	--
59	CAT 4.3 HVI Message	0	--	--	--	--	--	--	--	--
60	CAT 4.3 WATS	0	--	--	--	0	0	--	0	--
61	CAT 4.3 Direct	0	--	--	--	0	0	--	0	--
62	CAT 1 Other IOT Equipment	0	--	--	--	0	0	--	0	--
63	CAT 1 Corlines Pay Phones	0	--	--	--	0	0	--	0	--

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
MOCCOCK COOPERATIVE TELEPHONE COMPANY
ENDING DECEMBER 31, 1998

***** FCC PARTY 35 *****	(A)	TOTAL COMPANY	(B)	Source/ Allocator	(C)	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
							InterLATA	(E)	InterLATA	(F)	InterLATA	(G)	
70 CAT 2 CP Equipment		0	0				0		0		0	0	
71 Reserved		0	0										
72 CAT 1.3 Joint Mng., Cat. 1.1 & 1.2 PL		1,123,804											
74 Other CAT 1 CALWF		0					0		0		0	0	
76 CAT 2 CALWF		2,881					0		0		0	0	
78 CAT 2 CALWF, Wholesale		0											
77 CAT 3 Joint Message & PL/WATS		978,577											
79 Reserved		0											
79 CAT 3 Direct		2,193					0		0		2,193	2,193	
80 CAT 4 Message		0					0		0		0	0	
81 CAT 4 WATS		0					0		0		0	0	
82 CAT 4 Direct		0											
83 Allocable Support Leases		0					0		0		0	0	
84 Direct Support Leases		0											
86 COE Operator		0											
88 COE Tondren Switch		0					0		0		0	0	
87 COE Local Switch		0											
89 COE Transmission		0											
89 COE Direct		0					0		0		0	0	
90 IOT Leases		0					0		0		0	0	
91 CALWF Leases		0					0		0		0	0	
92 Leasehold Imp. Land etc.		0											
93 Leasehold Imp. COE Switching		0											
94 Leasehold Imp. COE Operator		0											
96 Leasehold Imp. COE Trans.		0											
96 Leasehold Imp. IOT		0					0		0		0	0	
97 Leasehold Imp. CALWF		0					0		0		0	0	
98 Leasehold Imp. Other		0					0		0		0	0	
99 Allocable Acct. No. 2590		0											
100 Direct Acct. No. 2590		0					0		0		0	0	
101 Materials and Supplies		116,503											
102 RTB Block		0											
103 Tel. PL Adjust. - Alloc.		0											
104 Tel. PL Adjust. - Direct		0											
105 Other Assets, Net		0					0		0		0	0	
106 Other Liab., Def. Cr., Net		0					0		0		0	0	

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
MACCOK COOPERATIVE TELEPHONE COMPANY
ENDING DECEMBER 31, 1988

***** FOC PART 38 *****	(A)	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE		
					InterLATA		IntraLATA		InterLATA			IntraLATA	
					(B)	(C)	(D)	(E)	(F)	(G)		(H)	(I)
125	TPUC - Short Term, Alloc.	0	--	--	--	--	--	--	--	--	0		
126	TPUC - Short Term, Direct	0	--	--	--	--	--	--	--	--	0		
127	TPUC - Long Term, Alloc.	85,217	--	--	--	--	--	--	--	--	0		
128	TPUC - Long Term, Direct	0	--	--	--	--	--	--	--	--	0		
129	RESERVES AND DEFERRALS:												
130	Acc. Depr. Support Assets	829,878	--	--	--	--	--	--	--	--	--		
131	Acc. Depr. COE Switching	997,109	--	--	--	--	--	--	--	--	--		
132	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	--	--		
133	Acc. Depr. COE Transmission	310,860	--	--	--	--	--	--	--	--	--		
134	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	--	--		
135	Acc. Depr. Cable and Wire Facilities	1,246,040	--	--	--	--	--	--	--	--	--		
136	Acc. Depr. Other Plant	0	--	--	--	--	--	--	--	--	0		
137	Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--	--		
138	Accum. Amort., Intang. Inv.	0	--	--	--	--	--	--	--	--	--		
139	Accum. Amort., Other	0	--	--	--	--	--	--	--	--	0		
140	Acc. Del. IT Support Assets	0	--	--	--	--	--	--	--	--	--		
141	Acc. Del. IT COE Switching	0	--	--	--	--	--	--	--	--	--		
142	Acc. Del. IT COE Operator	0	--	--	--	--	--	--	--	--	--		
143	Acc. Del. IT COE Trans.	0	--	--	--	--	--	--	--	--	--		
144	Acc. Del. IT IOT Equipment	0	--	--	--	--	--	--	--	--	--		
145	Acc. Del. IT CALWP	0	--	--	--	--	--	--	--	--	0		
146	Acc. Del. IT Unabsorbed	0	--	--	--	--	--	--	--	--	0		
147	OPERATING EXPENSES AND TAXES:												
148	Network Support, Alloc.	0	--	--	--	--	--	--	--	--	0		
149	Network Support, Direct	0	--	--	--	--	--	--	--	--	0		
150	General Support, Alloc.	21,762	--	--	--	--	--	--	--	--	0		
151	General Support, Direct	0	--	--	--	--	--	--	--	--	0		
152	Central Office Bldg., Alloc.	15,872	--	--	--	--	--	--	--	--	0		
153	Central Office Bldg., Direct	48,780	--	--	--	--	--	--	--	--	28,669		
154	Cust. Premises Equip.	0	--	--	--	--	--	--	--	--	0		
155	Cellular Pay Phone Exp.	0	--	--	--	--	--	--	--	--	--		
156	Other IOT	0	--	--	--	--	--	--	--	--	0		
157	IOT Direct	0	--	--	--	--	--	--	--	--	0		
158	Cable & Wire, Alloc.	40,998	--	--	--	--	--	--	--	--	0		
159	Cable & Wire, Direct	0	--	--	--	--	--	--	--	--	0		

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SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
MOODOK COOPERATIVE TELEPHONE COMPANY
ENDING DECEMBER 31, 1988

***** FOC PART 38 *****

FCC PART 38	Intrastate										
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line	TOTAL INTRASTATE		
				Intrastate	Intrastate	Intrastate	Intrastate				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
176 Ch. PL and Equip. Alloc.	0	--	--	--	--	--	--	0	0		
177 Ch. PL and Equip. Direct	23,400	--	--	--	--	--	--	0	0		
178 Network Operations, Alloc.	91,919	--	--	--	--	--	--	0	0		
179 Network Operations, Direct	88,267	--	--	--	--	79,258	--	0	79,258		
180 Total Access Expense	133,470	--	12,623	--	--	--	--	0	--		
181 Dep., Support Assets	0	--	--	--	--	--	--	0	--		
182 Dep., COE Switching	0	--	--	--	--	--	--	0	--		
183 Dep., COE Operator	127,311	--	--	--	--	--	--	0	--		
184 Dep., COE Transmission	0	--	--	--	--	--	--	0	--		
185 Dep., JOT Equipment	90,825	--	--	--	--	--	--	0	--		
186 Dep., C&W Facilities	0	--	--	--	--	--	--	0	--		
187 Amort., Tangible Assets	0	--	--	--	--	--	--	0	--		
188 Amort., Intangible Assets	0	--	--	--	--	--	--	0	--		
189 Other Amortization	0	--	--	--	--	--	--	0	--		
190 Direct Assigned Amort.	3,095	--	--	--	--	--	--	0	--		
191 Marketing, Allocable	0	--	--	--	--	--	--	0	--		
192 Marketing, Direct	0	--	--	--	--	--	--	0	--		
193 Operator Service, Alloc.	0	--	--	--	--	--	--	0	--		
194 Operator Service, Direct	0	--	--	--	--	--	--	0	--		
195 Classified Directory	0	--	--	--	--	--	--	0	--		
196 Alphabetical Directory	2,147	--	--	--	--	--	--	0	--		
197 Foreign Directory	0	--	--	--	--	--	--	0	--		
198 Bus. Ch. EU Presubscription	630	--	--	--	--	--	--	0	--		
199 Bus. Ch. EU MTS & WATS	1,268	--	--	--	--	--	--	0	--		
200 Bus. Ch. EU Access, PL & all Other	8,039	--	--	--	--	--	--	0	--		
201 Bus. Ch. DIC Special Access	0	--	--	--	--	--	--	0	--		
202 Bus. Ch. DIC Switched Access	0	--	--	--	--	--	--	0	--		
203 Bus. Ch. DIC B & C Services	0	--	--	--	--	--	--	0	--		
204 Coin Collect & Admin.	0	--	--	--	--	--	--	0	--		
205 Cust. Svc., Direct	11,950	--	--	--	--	--	--	0	--		
206 Cust. Svc., Mag. Process	34,568	--	--	--	--	--	--	0	--		
207 Cust. Svc., Other B&C	28,319	--	--	--	--	--	--	0	--		
208 Cust. Svc., C&S	1,319	--	1,819	--	--	--	--	0	--		
209 Cust. Svc., EU Common Line	2,598	--	--	--	--	--	--	0	--		
210 Other Cust. Svc., Alloc.	100	--	--	--	--	--	--	0	--		
211 Other Cust. Svc., Direct	77,808	--	--	--	--	--	--	0	--		
212 Exec. and Planning, Alloc.	0	--	--	--	--	--	--	0	--		
213 Exec. and Planning, Direct	0	--	--	--	--	--	--	0	--		

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

MACROK COOPERATIVE TELEPHONE COMPANY
SHOWING DECEMBER 31, 1998

***** POC PART 38 *****									
(A)									
TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				Private Line		TOTAL INTRASTATE
			Inter-LATA	Intra-LATA	Inter-LATA	Intra-LATA	Inter-LATA	Intra-LATA	
(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
250 Admin. & General, Allocable	204,836	--	--	--	--	--	--	32,696	
251 Admin. & General, Direct	36,127	--	6,431	0	32,696	0	0	32,696	
252 Non-income Taxes, Allocable	0	--	--	--	--	--	--	406	
253 Non-income Taxes, Direct	1,532	--	1,126	0	406	0	0	406	
OTHER INCOME STATEMENT:									
254 State Income Tax Rate	0.00%	--	--	--	--	--	--	--	
255 Federal Income Tax Rate	0.00%	--	--	--	--	--	--	--	
256 Gross Receipts Tax Rate	3.00%	--	--	--	--	--	--	--	
257 Rate of Return	10.00%	--	--	--	--	--	--	--	
258 AFUDC	(7.271)	--	--	--	--	--	--	--	
259 ITC Amortization	0	--	0	0	0	0	0	0	
260 Other Return Adjustments	0	--	--	--	--	--	--	--	
261 Contributions	87,628	--	--	--	--	--	--	--	
262 Interest Expense	0	--	--	--	--	--	--	--	
263 Capital Lease Expense	0	--	--	--	--	--	--	--	
264 Capitalized Payroll Taxes	0	--	--	--	--	--	--	--	
265 Depreciation Adjustment	0	--	--	--	--	--	--	--	
266 Other Income Adjustments	0	--	0	0	0	0	0	0	
267 Unallocables	0	--	0	0	0	0	0	0	
268 Other Revenue Adjustments	0	--	0	0	0	0	0	0	
269 Other Revenue Taxes	0	--	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

McCOOK COOPERATIVE TELEPHONE COMPANY
ENDING DECEMBER 31, 1998

***** FCC PART 36 *****						Interstate		Interstate			
		TOTAL	Source/			Private Line		Private Line		TOTAL	
(A)		COMPANY	Allocator	Other		InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
		(B)	(C)	(D)		(E)	(F)	(G)	(H)	(I)	
271	Working Loops	863	--	13	C	0	0	0	0	0	0
272	Equivalent Interexchange Cct. Miles	6,284	--	0	0	0	0	0	0	0	0
273	Interexchange Circuit Terminations	300	--	0	0	0	0	0	0	0	0

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 MCCOOK)	
COOPERATIVE TELEPHONE COMPANY)	TC99-070

On June 28, 1999, McCook Cooperative Telephone Company (McCook) 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 McCook a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that McCook 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 Karbo</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: McCook Cooperative Telephone Company, Salem, SD
Switched Access Revenue Requirement, TC99-070**

DATE: October 12, 1999

McCook Cooperative Telephone Company (McCook) 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 McCook developed a revenue requirement of \$530,728. McCook's minutes of use for 1998 was 2,336,380. McCook is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, McCook's revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

On 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 McCook to deposit an initial assessment in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. (Sue Cichos should be contacted with any questions regarding the assessments.)

Staff requested supporting information from McCook on July 2, July 12, July 30, and August 19, 1999. Staff data requests were responded to by McCook in a timely manner. Staff reviewed external auditor reports for 1997 and 1998, supporting documentation for adjustments that were proposed by McCook in the cost study, the 1998 general ledger, minutes of use, and traffic factor support.

Staff has reviewed McCook's cost study filing and all of the data responses submitted by McCook and would recommend that the Intrastate Switched Access Cost Study for McCook be adjusted for the exclusion of donations and membership dues in the amount of \$2,358. If this recommendation is accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for McCook is reduced by \$519, to \$530,209. McCook has agreed to Staff's recommendations.

Respectively submitted: Harlan Best



cc Don Lee, Martin and Associates



South Dakota Public Utilities Commission

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



December 15, 1999

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

RE: INTRASTATE SWITCHED ACCESS DOCKETS

Dear Ms. Cremer:

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

TC99-049, TC99-050, TC99-054, TC99-058, TC99-063, TC99-064, TC99-065, 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)773-3281
FAX (605)773-3809

Transcription/
Warehouse Division
Telephone (605)773-5288
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
Linda Schoenfelder
Commissioner

William Buford Jr.
Executive Director

Helen Best
Martin C. Brannaman
Sue Cichos
Karen E. Cremer
Michelle M. Furb
Marlene Fischbeck
Heather K. Forney
Shelton Fugitt
Mary Giddings
Lewis Hammond
Loni Hasty
Carmen Haeck
Linn Hoff
Dave Jacobson
Katie Johnson
Bob Kautle
Debbie Kolbe
Christina Lund
Terry Nye
Gregory A. Rislov
Kath Sager
Rebecca Allen West



South Dakota Public Utilities Commission

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



December 22, 1999

Don Lee, Consultant
Martin & Associates

McCook Cooperative Telephone Company
RE: DOCKET TC99-070, INTRASTATE SWITCHED ACCESS COST STUDY

Dear Mr. Lee:

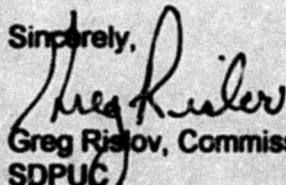
The Public Utilities Commission's December 28, 1999 meeting agenda includes consideration of the above-named docket. Although it appears Commission Staff and the company have reached a settlement, the Commissioners must still approve the settlement. I, as an advisor to the Commissioners, have reviewed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

The questions are:

1. With regard to the FRRPA Lease 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. Have all post-test year plant additions - reflected in the known change adjustments and included in the cost study - been placed into service?
3. If the answer to (2) is no, please explain any deviation.
4. Do the known-change adjustments to plant, to the extent they were estimated for cost study purposes, exceed the eventual booked amounts?
5. If the answer to (4) is yes, is this difference greater than 1%?

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)773-3281
FAX (605)773-3809

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Warehouse Division
Telephone (605)773-5280
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♦
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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
Loni Healy
Cameron Hosack
Lisa Hall
Dave Jacobson
Katie Johnson
Bob Kandle
Debra Kellbo
Charlene Land
Terry Norum
Gregory A. Rislov
Keith Senger
Rosalynne Ailsa Wiest
♦

Kolbo, Delaine

From: Rislov, Greg
Sent: Monday, December 27, 1999 10:32 AM
To: Kolbo, Delaine
Subject: FW: Docket TC99-070 - McCook Cooperative Tel. Co. Cost Study

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

From: Don Lee [mailto:DonLee@Martin-Associates.com]
Sent: Thursday, December 23, 1999 2:02 PM
To: 'greg.rislov@state.sd.us'
Cc: 'rolayne.wiest@state.sd.us'; 'harian.best@state.sd.us'; Christi Berg
Subject: FW: Docket TC99-070 - McCook Cooperative Tel. Co. Cost Study

Greg, here is our response to your inquiry in Docket 99-070.

Don Lee
Martin and Associates
Phone 605-995-2573
e-mail donlee@martin-associates.com
Fax 605-995-2577

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

- > From: Christi Berg
- > Sent: Thursday, December 23, 1999 11:52 AM
- > To: Don Lee
- > Subject: Docket TC99-070 - McCook Cooperative Tel. Co. Cost Study
- >
- > Mr. Greg Rislov,
- >
- > Per your letter dated December 22, 1999, we have generated the following
- > responses to your inquiries regarding the McCook Cooperative Telephone
- > Company 1998 Intrastate Switched Access Cost Study (Docket #TC99-070).
- >
- > 1. With regard to the FRRPA Lease 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.
- > a. The purpose for expending these funds is to create redundancy via Sonet
- > ring technology in providing Transport to the entire state. Statutory
- > rules also require Broad Band capabilities.
- > b. The cost study does reflect some offsetting benefits of this
- > expenditure with the additional Sonet ring transport miles between the LEC
- > and the SDN switch. This generates additional transport revenues.
- > c. N/A
- >
- > 2. Have all post-test year plant additions - reflected in the known change
- > adjustments and included in the cost study - been placed into service?
- > All post-test year plant additions - reflected in the known change
- > adjustments and included in the cost study - will be placed into service
- > by the end of 1999, with the exception of one project.
- >
- > 3. If the answer to (2) is no, please explain any deviation.
- > The uncompleted project consisted of some fiber and lightwave terminals.
- > Due to a delay in obtaining a contractor to build the fiber, the entire
- > project was delayed. A contract is now in place for the fiber to be
- > built, and the project is expected to be in service in early 2000.
- >
- > 4. Do the known change adjustments to plant, to the extent they were
- > estimated for cost study purposes, exceed the eventual booked amounts?
- > The known change adjustments to plant, in total, to the extent they were
- > estimated for cost study purposes, did exceed the eventual booked amounts.
- >
- > 5. If the answer to (4) is yes, is the difference greater than 1%?

> The total difference is greater than 1%.

>
>



**Martin &
Associates, Inc**

Engineering. Consulting. Computer Solutions.

FAX

To: Herlan Best

Company: SD Public Utilities Commission

Date/Time: January 4, 2000

Fax Number: 605-773-3809

Number of Pages including Cover Page: 9

From: Christl Berg

M&A Office Phone: 605-895-9646

M&A Fax: 605-895-2577

Important Notice

This facsimile is intended only for the use of the person to which it is addressed, and may contain information that is privileged and confidential. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination or distribution of this communication is strictly prohibited. If you have received this facsimile in error, please notify us immediately by telephone at 605-895-9646. Thank You.

Comments:

Attached is the revised cost study for McCook Cooperative Telephone Company.

The cost study was revised to reflect an adjustment to the investments included in

the known and measurable changes. I have included a copy of Sheet A and Sheet V

of the summary forms and a copy of the new journal entry (journal entry #22).

If you have not received complete or legible copies, please call 605-895-9646

1515 North Sanborn Blvd • Mitchell, SD 57301-1021 • www.martin-associates.com

Sheet "A"
EXPRESS DECEMBER 31, 1986
Revised 10/86

04-Jan-9000

10:47:48 AM

McCOOK COOPERATIVE TELEPHONE COMPANY

FCC PART 80

Intrastate Toll
Revenue Requirement Summary

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
INTRALATA:									
16 Net Investment	\$1,226,388	J13	\$134,888	\$226,767	50	\$345,158	\$0	\$8,655	O.K.
16 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
17									
18 Return on Rate Base	\$127,638		\$13,488	\$23,677	50	\$34,515	\$0	\$866	O.K.
18 Return Adjustments	(\$1,574)	J18-80	(377)	(570)	0	(1,885)	0	(22)	O.K.
20									
21 Net Return on Rate Base	\$116,064		\$13,112	\$23,107	50	\$32,630	\$0	\$834	O.K.
22 Income Taxes	0	J21-32	0	0	0	0	0	0	O.K.
23 Expenses and Other Taxes	\$32,800	J23-25, 40	\$9,438	\$8,448	1,261	\$65,765	\$11,331	\$120,000	O.K.
24									
25 Total IntraLATA Rev. Req.	\$863,386		\$43,540	\$78,648	\$1,261	\$347,782	\$41,331	\$138,803	O.K.
26									
27									
28									
INTERLATA:									
31 Net Investment	50	P13	50	50	50	50	50	50	O.K.
31 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
32									
33 Return on Rate Base	50		50	50	50	50	50	50	O.K.
33 Return Adjustments	0	P13-30	0	0	0	0	0	0	O.K.
35									
36 Net Return on Rate Base	50		50	50	50	50	50	50	O.K.
37 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
38 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40									
41 Total InterLATA Rev. Req.	50		50	50	50	50	50	50	O.K.
42									
43									
44									
45									
46									
47									
48									
TOTAL INTRASTATE REV. REQ.	\$863,386		\$43,540	\$78,648	\$1,261	\$347,782	\$41,331	\$138,803	
ACCESS ELEMENT MINUTES OF USE			2,388,388	2,388,388	2,388,388	2,388,388			
ACCESS RATE PER MINUTE	\$0.18884		\$0.018388	\$0.032616		\$0.148888			

JAN-94-00 04:15PM FROM-MARTIN AND ASSOCIATES

605-882-2577

T-044 P. 02/00 F-388

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME MCCOOK COOPERATIVE TELEPHONE COMPANY
 PERIOD ADJUSTED ENDING DECEMBER 31, 1988
 RUN DATE AND TIME 24-JAN-9000 10:47:46 AM

NOTE: SEE SHEET "B" TO INPUT PART 38 ALLOCATION FACTORS.

				Intrastate									
				Message Telephone Service				Private Line					
				InterLATA		IntraLATA		InterLATA		IntraLATA		TOTAL	
				(E)		(F)		(G)		(H)		(I)	
***** FCC PART 38 *****													
(A)				(B)		(C)		(D)		(E)		(F)	
PLANT INVESTMENT DETAIL:													
21	Land, Allocable	0	--	--	0	0	0	0	0	0	0	0	0
22	Land, Direct	0	--	--	0	0	0	0	0	0	0	0	0
23	Motor Vehicles	0	--	--	0	0	0	0	0	0	0	0	0
24	Aircraft	0	--	--	0	0	0	0	0	0	0	0	0
25	Special Purpose Vehicles	0	--	--	0	0	0	0	0	0	0	0	0
26	Garage Work Equipment	0	--	--	0	0	0	0	0	0	0	0	0
27	Other Work Equipment	1,227,918	--	--	0	0	0	0	0	0	0	0	0
28	Buildings, Allocable	0	--	--	0	0	0	0	0	0	0	0	0
29	Buildings, Direct	0	--	--	0	0	0	0	0	0	0	0	0
30	Furniture	0	--	--	0	0	0	0	0	0	0	0	0
31	Office Equipment	0	--	--	0	0	0	0	0	0	0	0	0
32	General Purpose Computers	0	--	--	0	0	0	0	0	0	0	0	0
33	CAT 1 Oper. Sys., TSPS	0	--	--	0	0	0	0	0	0	0	0	0
34	CAT 1 Oper. Sys., Other TSPS	0	--	--	0	0	0	0	0	0	0	0	0
35	CAT 1 Oper. Sys., Ass. Pcs.	0	--	--	0	0	0	0	0	0	0	0	0
36	CAT 1 Oper. Sys., Other	0	--	--	0	0	0	0	0	0	0	0	0
37	CAT 2 Tandem Sw. Allocable	608,508	--	--	0	0	0	0	0	0	0	0	0
38	CAT 2 Tandem Sw. Direct	0	--	--	0	0	0	0	0	0	0	0	0
39	CAT 3 Local Sw. Allocable	1,228,689	--	--	0	0	0	0	0	0	0	0	0
40	CAT 3 Local Sw. Direct	0	--	--	0	0	0	0	0	0	0	0	0
41	CAT 4.12 Exchange Trunk	3,212	--	--	0	0	0	0	0	0	0	0	0
42	CAT 4.12 Exch. Tr. Direct	0	--	--	0	0	0	0	0	0	0	0	0
43	CAT 4.13 Exch. Lr. Mag., PL & WATS	54,467	--	--	0	0	0	0	0	0	0	0	0
44	Reserved	0	--	--	0	0	0	0	0	0	0	0	0
45	CAT 4.13 Direct	0	--	--	0	0	0	0	0	0	0	0	0
46	CAT 4.3B Message, PL & WATS	800,101	--	--	0	0	0	0	0	0	0	0	0
47	Reserved	0	--	--	0	0	0	0	0	0	322	322	322
48	CAT 4.3B Direct	322	--	--	0	0	0	0	0	0	0	0	0
49	CAT 4.3 1HR Message	0	--	--	0	0	0	0	0	0	0	0	0
50	CAT 4.3 WATS	0	--	--	0	0	0	0	0	0	0	0	0
51	CAT 4.3 Direct	0	--	--	0	0	0	0	0	0	0	0	0
52	CAT 1 Other RPT Equipment	0	--	--	0	0	0	0	0	0	0	0	0
53	CAT 1 Coinless Pay Phones	0	--	--	0	0	0	0	0	0	0	0	0

Sheet "Y" Input Documentation, Page 2

SOUTH DAKOTA PUD INTRASTATE ACCESS COST MODEL

McCOON COOPERATIVE TELEPHONE COMPANY
ENDING DECEMBER 31, 1999

04-Jan-2000

10:17:48 AM

SOUTH DAKOTA PUD PART 50		TOTAL COMPANY	Source/ Allocation	Intrastate and Other	Intrastate				TOTAL INTRASTATE
Message Telephone Service					Private Line				
(a)	(b)				(c)	(d)	IntraLATA	InterLATA	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
70 CAT 2 CP Equipment	0	--	0	0	0	0	0	0	0
71 Reserved	0	--	--	--	--	--	--	--	--
72 Reserved	0	--	--	--	--	--	--	--	--
73 CAT 1.5-Joint Mtg., Cat 1.1 & 1.2 PL	1,187,041	--	--	--	--	--	--	--	--
74 Other CAT 1 CSWP	0	--	0	0	0	0	0	0	0
75 CAT 2 CSWP	2,041	--	--	--	--	--	--	--	--
76 CAT 2 CSWP, Workband	0	--	0	0	0	0	0	0	0
77 CAT 3-Joint Message & PLANTS	800,040	--	--	--	--	--	--	--	--
78 Reserved	0	--	--	--	--	--	--	--	--
79 CAT 3 Direct	2,041	--	0	0	0	0	2,041	2,041	2,041
80 CAT 4 Message	0	--	--	--	--	--	--	--	--
81 CAT 4 WATS	0	--	0	0	0	0	0	0	0
82 CAT 4 Direct	0	--	0	0	0	0	0	0	0
83 Allocable Support Leases	0	--	--	--	--	--	--	--	--
84 Shared Support Leases	0	--	0	0	0	0	0	0	0
85 COE Operator	0	--	--	--	--	--	--	--	--
86 COE Terminal Switch	0	--	--	--	--	--	--	--	--
87 COE Local Switch	0	--	--	--	--	--	--	--	--
88 COE Transmission	0	--	--	--	--	--	--	--	--
89 COE Direct	0	--	0	0	0	0	0	0	0
90 ROT Leases	0	--	0	0	0	0	0	0	0
91 CSWP Leases	0	--	0	0	0	0	0	0	0
92 Leasehold Imp. Land etc.	0	--	--	--	--	--	--	--	--
93 Leasehold Imp. COE Switching	0	--	--	--	--	--	--	--	--
94 Leasehold Imp. COE Operator	0	--	--	--	--	--	--	--	--
95 Leasehold Imp. COE Trans.	0	--	--	--	--	--	--	--	--
96 Leasehold Imp. ROT	0	--	0	0	0	0	0	0	0
97 Leasehold Imp. CSWP	0	--	0	0	0	0	0	0	0
98 Leasehold Imp. Other	0	--	0	0	0	0	0	0	0
99 Allocable Asst. No. 2000	0	--	--	--	--	--	--	--	--
100 Short Asst. No. 2000	0	--	0	0	0	0	0	0	0
101 Materials and Supplies	101,508	--	--	--	--	--	--	--	--
102 WTS Stock	0	--	--	--	--	--	--	--	--
103 Tele. Pk. Adjust. - Alloc.	0	--	--	--	--	--	--	--	--
104 Tele. Pk. Adjust. - Direct	0	--	0	0	0	0	0	0	0
105 Other Assets, Net	0	--	0	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	0	--	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

MIDCOOR COOPERATIVE TELEPHONE COMPANY
ENDING DECEMBER 31, 1999

----- POC PART 26 -----		Intrastate								
		TOTAL	General	Intrastate	Message Telephone Service		Private Line		TOTAL	
		COMPANY	Allocator	and Other	InterLATA	InterLATA	InterLATA	InterLATA	INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123	TPUC - Short Term, Alloc.	0	--	--	--	--	--	--	--	
124	TPUC - Short Term, Direct	0	--	0	0	0	0	0	0	
125	TPUC - Long Term, Alloc.	66,217	--	--	--	--	--	--	--	
126	TPUC - Long Term, Direct	0	--	0	0	0	0	0	0	
127										
128	RESERVES AND DEPRECIABLE:									
129	Acc. Depr. Support Assets	899,148	--	--	--	--	--	--	--	
130	Acc. Depr. COE Switching	997,798	--	--	--	--	--	--	--	
131	Acc. Depr. COE Operator	0	--	--	--	--	--	--	--	
132	Acc. Depr. COE Transmission	266,889	--	--	--	--	--	--	--	
133	Acc. Depr. IOT Equipment	0	--	--	--	--	--	--	--	
134	Acc. Depr. Cable and Wire Facilities	1,344,258	--	--	--	--	--	--	--	
135	Acc. Depr. Other Plant	0	--	0	0	0	0	0	0	
136	Accum. Asset, Tangible Inv.	0	--	--	--	--	--	--	--	
137	Accum. Asset, Intang. Inv.	0	--	--	--	--	--	--	--	
138	Accum. Asset, Other	0	--	0	0	0	0	0	0	
139	Acc. Del. IT Support Assets	0	--	--	--	--	--	--	--	
140	Acc. Del. IT COE Switching	0	--	--	--	--	--	--	--	
141	Acc. Del. IT COE Operator	0	--	--	--	--	--	--	--	
142	Acc. Del. IT COE Trans.	0	--	--	--	--	--	--	--	
143	Acc. Del. IT IOT Equipment	0	--	--	--	--	--	--	--	
144	Acc. Del. IT OSWP	0	--	--	--	--	--	--	--	
145	Acc. Del. IT Unclassified	0	--	0	0	0	0	0	0	
146										
147	OPERATING EXPENSES AND TAXES:									
148	Network Support, Alloc.	0	--	--	--	--	--	--	--	
149	Network Support, Direct	0	--	0	0	0	0	0	0	
150	General Support, Alloc.	21,847	--	--	--	--	--	--	--	
151	General Support, Direct	0	--	0	0	0	0	0	0	
152	Central Office Eq., Alloc.	15,867	--	--	--	--	--	--	--	
153	Central Office Eq., Direct	48,789	--	20,111	0	28,689	0	0	28,689	
154	Out. Premises Equip.	0	--	--	--	--	--	--	--	
155	Coinless Pay Phone Exp.	0	--	--	--	--	--	--	--	
156	Other IOT	0	--	--	--	--	--	--	--	
157	IOT Direct	0	--	0	0	0	0	0	0	
158	Cable & Wire, Alloc.	40,884	--	--	--	--	--	--	--	
159	Cable & Wire, Direct	0	--	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

MODOR COOPERATIVE TELEPHONE COMPANY
ENDING DECEMBER 31, 1999

		Intrastate							
		TOTAL COMPANY	Source/ Allocation	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
					InterLATA	IntraLATA	InterLATA	IntraLATA	
					(6)	(7)	(8)	(9)	
FCC PART 36		(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
176	Off. PE and Equip., Alloc.	0	--	--	--	--	--	--	--
177	Off. PE and Equip., Direct	0	--	0	0	0	0	0	0
178	Network Operations, Alloc.	23,805	--	--	--	--	--	--	--
179	Network Operations, Direct	0	--	0	0	0	0	0	0
180	Test Access Expense	91,913	--	12,882	0	79,798	0	0	79,798
181	Dep., Support Assets	88,578	--	--	--	--	--	--	--
182	Dep., COE Switching	134,147	--	--	--	--	--	--	--
183	Dep., COE Operator	0	--	--	--	--	--	--	--
184	Dep., COE Transmission	67,600	--	--	--	--	--	--	--
185	Dep., ROT Equipment	0	--	--	--	--	--	--	--
186	Dep., C&W Facilities	88,888	--	--	--	--	--	--	--
187	Asset, Tangible Assets	0	--	--	--	--	--	--	--
188	Asset, Intangible Assets	0	--	--	--	--	--	--	--
189	Other Amortization	0	--	0	0	0	0	0	0
190	Direct Amortized Asset	0	--	0	0	0	0	0	0
191	Marketing, Allocable	3,056	--	--	--	--	--	--	--
192	Marketing, Direct	0	--	0	0	0	0	0	0
193	Operator Service, Alloc.	0	--	--	--	--	--	--	--
194	Operator Service, Direct	0	--	0	0	0	0	0	0
195	Classified Directory	0	--	0	0	0	0	0	0
196	Alphabetical Directory	2,147	--	--	--	--	--	--	--
197	Foreign Directory	0	--	--	--	--	--	--	--
198	Bus. Ctr., EU Pre-Subscription	636	--	--	--	--	--	--	--
199	Bus. Ctr., EU MTS & WATS	1,588	--	--	--	--	--	--	--
200	Bus. Ctr., EU Access, PE & all Other	8,839	--	--	--	--	--	--	--
201	Bus. Ctr., EIC Special Access	0	--	--	--	--	--	--	--
202	Bus. Ctr., EIC Switched Access	0	--	--	--	--	--	--	--
203	Bus. Ctr., EIC B & C Services	0	--	--	--	--	--	--	--
204	Cstn Collect & Admin.	0	--	--	--	--	--	--	--
205	Cust. Svc., Direct	0	--	0	0	0	0	0	0
206	Cust. Svc., Mng. Process	11,880	--	--	--	--	--	--	--
207	Cust. Svc., Other SSC	34,562	--	--	--	--	--	--	--
208	Cust. Svc., C&W	29,519	--	--	--	--	--	--	--
209	Cust. Svc., BU Common Line	1,519	--	0	0	0	0	0	0
210	Other Cust. Svc., Alloc.	2,588	--	--	--	--	--	--	--
211	Other Cust. Svc., Direct	188	--	188	0	0	0	0	0
212	Exec. and Planning, Alloc.	77,839	--	--	--	--	--	--	--
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0

SOUTH BANDA PUC INTRASTATE ACCESS COST MODEL

A copy of the South Banda PUC Intrastate Access Cost Model is available for review at the PUC.

McDONN COOPERATIVE TELEPHONE COMPANY
ENDING DECEMBER 31, 1988

04-Jan-1989

10:47:48 AM

		Intrastate							
		TOTAL COMPANY	Source/ Allocation	Intrastate and Other	Mortgage Telephone Service		Private Line		TOTAL INTRASTATE
					IntraLATA	InterLATA	IntraLATA	InterLATA	
----- FCC PART 28 -----		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
228 Admin. & General, Allocable		262,252	--	--	--	--	--	--	--
229 Admin. & General, Direct		28,127	--	8,431	0	32,855	0	0	32,896
232 Non-income Taxes, Allocable		0	--	--	--	--	--	--	--
233 Non-income Taxes, Direct		1,532	--	1,128	0	408	0	0	408
234									
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate		0.00%	--	--	--	--	--	--	--
237 Federal Income Tax Rate		0.00%	--	--	--	--	--	--	--
238 Gross Receipts Tax Rate		3.00%	--	--	--	--	--	--	--
239 Rate of Return		10.00%	--	--	--	--	--	--	--
240 AFUDC		(7,271)	--	--	--	--	--	--	--
241 ITC Amortization		0	--	--	--	--	--	--	--
242 Other Revenue Adjustments		0	--	0	0	0	0	0	0
243 Contributions		0	--	--	--	--	--	--	--
244 Interest Expense		57,538	--	--	--	--	--	--	--
245 Capital Lease Expense		0	--	--	--	--	--	--	--
246 Capitalized Payroll Taxes		0	--	--	--	--	--	--	--
247 Depreciation Adjustment		0	--	--	--	--	--	--	--
248 Other Income Adjustments		0	--	0	0	0	0	0	0
249 Miscellaneous		0	--	0	0	0	0	0	0
250 Other Revenue Adjustments		0	--	0	0	0	0	0	0
251 Other Revenue Taxes		0	--	0	0	0	0	0	0
252									

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

UNCLASSIFIED BY 60321 PUC/STP ON 08-08-2013 BY 60321 PUC/STP ON 08-08-2013

MISSION COOPERATIVE TELEPHONE COMPANY

ENDING DECEMBER 31, 1965

FCC PART 20		TOTAL COMPANY	Source/ Attactor	Other	Intrastate		Interstate		TOTAL INTRASTATE
					Private Line		Private Line		
					IntrALATA	InterLATA	IntrALATA	InterLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
271 Working Loops	999	--	13	0	0	0	0	0	
272 Squares Interexchange Cst. Miles	8,284	--	0	0	0	0	0	0	
273 Interexchange Circuit Terminations	999	--	0	0	0	0	0	0	

McCOOK COOPERATIVE TELEPHONE COMPANY
KNOWN AND MEASURABLE CHANGE ENTRIES
YEAR ENDING 12/31/88

Entry No	Description	Plant Amt	Depr Rate	a/c	Post	Dr	Cr
21	Depr Exp-Office Support Equip	33,283.31	8.50%	6560.2123.1	X	2,829.08	
	Depr Exp-Digital Elect Switching	4,985.02	7.00%	6560.2212	X	347.55	
	Depr Exp-Lightwave Equipment	102,951.20	12.00%	6560.2232.1	X	12,354.14	
	Depr Exp-Buried Cable - Copper	26,988.41	4.00%	6560.2423	X	1,078.74	
	Lightwave Equipment			2232.1	X	102,951.20	
	TPUC			2009	X		102,951.20
	Depr Res-Office Support Equip.			3100.2123.1	X		2,829.08
	Depr Res-Digital Elec Switching			3100.2212	X		347.55
	Depr Res-Subscriber Carrier			3100.2232.1	X		12,354.14
	Depr Res-Buried Cable-Copper			3100.2423	X		1,078.74

To accumulate depreciation expense on TPUC at 12/31/88 that will be closed to TPIS in 1989 and to transfer the OC-48 lightwave terminal investment into plant in service.

22	Depr Exp-Land	25,230.05	0.00%	6560.2111	X	0.00	
	Depr Exp-Motor Vehicles	24,208.00	20.00%	6560.2112	X	4,841.20	
	Depr Exp-Tools & Work Equip.	26,978.06	12.00%	6560.2116.1	X	3,237.37	
	Depr Exp-Office Support Equip	44,716.44	8.50%	6560.2123.1	X	3,800.90	
	Depr Exp-Digital Elect Switching	51,047.50	7.00%	6560.2212	X	3,573.33	
	Depr Exp-Lightwave Equipment	156,447.07	12.00%	6560.2232.1	X	18,773.65	
	Depr Exp-Buried Cable - Copper	43,747.59	4.00%	6560.2423	X	1,749.90	
	Depr Exp-Buried Fiber	7,903.36	5.00%	6560.2423.1	X	395.17	
	Land			2111	X	25,230.05	
	Motor Vehicles			2112	X	24,208.00	
	Tools & Work Equipment			2116.1	X	26,978.06	
	Office Support Equipment			2123.1	X	44,716.44	
	Digital Electronic Switching			2212	X	51,047.50	
	Lightwave Equipment			2232.1	X	156,447.07	
	Buried Cable - Copper			2423	X	43,747.59	
	Buried Fiber			2423.1	X	7,903.36	
	Accounts Payable			4010	X		365,276.07
	Material & Supplies - Regulated			1220			15,000.00
	Depr Res-Land			3100.2111	X		0.00
	Depr Res-Motor Vehicles			3100.2112	X		4,841.20
	Depr Res-Tools & Work Equip.			3100.2116.1	X		3,237.37
	Depr Res-Computer Equip			3100.2123.1	X		3,800.90
	Depr Res-Central Office Equip			3100.2212	X		3,573.33
	Depr Res-Subscriber Car Equip			3100.2232.1	X		18,773.65
	Depr Res-Buried Cable - Copper			3100.2423	X		1,749.90
	Depr Res-Copper Cable			3100.2423.1	X		395.17

To set up the 1989 known & measurable change investment as a payable at 12/31/88 and to accumulate depreciation expense.

23	Other Gen & Admin Exp - Other		6728	X	1,364.00	
	Accounts Payable		4010	X		1,364.00

To set up the LECA assessment paid in January 1989 as a payable on 12/31/88.

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

IN THE MATTER OF THE ESTABLISHMENT) OF SWITCHED ACCESS REVENUE) REQUIREMENT FOR MCCOOK) COOPERATIVE TELEPHONE COMPANY)	ORDER APPROVING REVENUE REQUIREMENT TC99-070
---	--

On June 28, 1999, McCook Cooperative Telephone Company (McCook) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study. On January 4, 2000, McCook filed its revised 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 12, 1999, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its December 28, 1999, meeting. The matter was deferred so that the company could respond to questions raised by the Commission. The company subsequently amended its revenue requirement consistent with the Commission's concerns. The Commission again considered this matter at its January 6, 2000, 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 McCook's filing, the Commission found that the revenue requirement, as amended, and minutes of use were fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

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

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

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u>Nellie Kalks</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