

TC99-071

In the Matter of _____

IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS REVENUE REQUIREMENT
FOR SANBORN TELEPHONE
COOPERATIVE AND SANCOM, INC.

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
6/28 99	Filed and Docketed;
7/1 99	Weekly Filings;
7/16 99	Order Assessing Filing Fee;
1/14 00	Revised Cost Study;
1/14 00	Order Approving Petitioner's Requirement;
1/14 00	Docket Closed.

TC 99-071
RECEIVED

JUN 28 1999

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 5208 - 1.7
1998 Separations Study Access Filing

Dear Mr. Bullard:

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

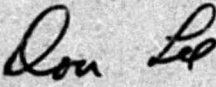
1. Five (5) hard copies of the PUC Summary Forms
2. One (1) copy of the program disk

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

This study includes both the Sanborn Telephone Cooperative and Sancom, Inc. in a single study.

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

Sincerely,
Martin and Associates, Inc.


Don Lee

CMT/bkk

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

cc: Gene Kroell, Manager

**1998 Cost Study
for
Sanborn Telephone Cooperative
and Sancom, Inc.
Woonsocket, 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

Sanborn Telephone Cooperative

Sancom, Inc.

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

Continued on

SANDORF TELEPHONE COOPERATIVE & SANDORF, INC.

***** PCC PART 69 *****

Intrastate Toll
Revenue Requirement Summary

	Part 38 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15 Net Investment	\$3,264,174	J13	\$1,877,349	\$212,002	\$0	\$1,044,824	\$0	\$128,880	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	\$396,417		\$187,735	\$21,200	\$0	\$104,482	\$0	\$12,890	O.K.
19 Return Adjustments	(2,766)	J18-20	(1,888)	(235)	0	(548)	0	(108)	O.K.
20									
21 Net Return on Rate Base	\$393,652		\$185,850	\$20,975	\$0	\$103,934	\$0	\$12,890	O.K.
22 Income Taxes	\$1,462	J31-32	18,085	2,037	0	10,077	0	1,282	O.K.
23 Expenses and Other Taxes	1,369,653	J33-35, 40	290,880	\$3,146	2,634	\$19,059	\$1,088	\$15,088	O.K.
24									
25 Total Intralata Rev. Req.	\$1,747,867		\$484,806	\$106,161	\$3,634	\$432,749	\$81,088	\$629,168	O.K.
26									
27									
28									
INTERLATA:									
29									
30									
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O.K.
36									
37 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O.K.
39 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O.K.
40									
41 Total Interlata Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42									
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$1,747,867		\$484,806	\$106,161	\$3,634	\$432,749	\$81,088	\$629,168	

ACCESS ELEMENT MINUTES OF USE									
			10,412,680	10,423,763	10,423,763	10,423,763			
ACCESS RATE PER MINUTE									
	\$0.008230		\$0.047829	\$0.010185		\$0.041516			

BANBORN TELEPHONE COOPERATIVE & BANCOM, INC.

***** PCC PART 58 ***** Revenue Requirement Summary				Interstate					
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (H)	
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (I)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	12.42%	---	12.42%	12.42%	12.42%	12.42%	12.42%	12.42%	
15 Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16									
17									
18 Net Investment	\$13,082,868	C86	\$9,828,784	\$0	\$3,181,078	\$0	\$113,089	\$3,264,174 O.K.	
19 Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20									
21 Return on Rate Base	\$1,308,298		\$882,878	\$0	\$318,107	\$0	\$11,310	\$325,417 O.K.	
22									
23 AFUDC	(11,461)	H43	-888.0508775	0	-2888.70079721	0	-88.2486150183	(2,7E3) O.K.	
24 ITC Amortization	0	H23	0	0	0	0	0	0 O.K.	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0 O.K.	
26									
27 Net Return	\$1,297,838		\$874,188	\$0	\$312,438	\$0	\$11,214	\$323,682 O.K.	
28									
29 Contributions	0	H82	0	0	0	0	0	0 O.K.	
30 Interest Expense	410,480	H44	308,728	0	98,143	0	3,552	101,894 O.K.	
31 Capital Lease Expense	0	H46	0	0	0	0	0	0 O.K.	
32 Capitalized Payroll Taxes	0	H38	0	0	0	0	0	0 O.K.	
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0 O.K.	
34 Other Income Adjustments	0	V248	0	0	0	0	0	0 O.K.	
35									
36 After Tax Income	\$887,418		\$888,467	\$0	\$214,258	\$0	\$7,882	\$221,988 O.K.	
37									
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0 O.K.	
39 Federal Income Taxes	128,789	Formula	94,327	0	30,378	0	1,088	31,482 O.K.	
40 Operating Expenses and Taxes	3,788,784	H98	2,418,612	0	1,321,104	0	15,048	1,340,182 O.K.	
41 Unallocables	0	V249	0	0	0	0	0	0 O.K.	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0 O.K.	
43									
44 Net Revenue	\$5,180,288		\$3,488,122	\$0	\$1,863,919	\$0	\$31,348	\$1,895,268 O.K.	
45 Gross Receipts Taxes	180,218	Formula	107,787	0	51,461	0	970	52,431 O.K.	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0 O.K.	
47									
TOTAL REVENUE REQUIREMENT	\$5,340,806		\$3,595,909	\$0	\$1,715,380	\$0	\$32,317	\$1,747,697 O.K.	

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

Interstate								
***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
				(E)	(F)	(G)	(H)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 Land and Support Investment	\$2,681,284	D33	\$2,018,337	\$0	\$819,707	\$0	\$22,360	\$842,057 O.K.
14								
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
16 COE Switching Equipment	3,216,960	D86	2,890,125	0	326,832	0	0	326,832 O.K.
17 COE Transmission Equipment	3,620,336	D86	2,529,964	0	995,340	0	23,122	995,340 O.K.
18								
19 Total COE	\$6,737,316		\$5,418,092	\$0	\$1,296,102	\$0	\$23,122	\$1,318,224 O.K.
20 Intra. Orig./Term. Equipment	1,540	D84	1,540	0	0	0	0	0 O.K.
21 Cable and Wire Facilities	12,296,346	D137	8,969,167	0	3,120,824	0	136,145	3,257,079 O.K.
22								
23 Total COE, IOT, C&WF	\$18,996,102		\$14,389,799	\$0	\$4,416,036	\$0	\$159,267	\$4,575,303 O.K.
24								
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
26								
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
28								
29 Intangible Assets	\$81,533	D209	\$46,916	\$0	\$14,398	\$0	\$519	\$14,917 O.K.
30								
31								
32 Total Tels. PL In Service	\$21,698,329		\$16,466,051	\$0	\$5,090,141	\$0	\$162,137	\$5,232,278 O.K.
33								
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0 O.K.
36 TPUC, Long-term	480,033	D218-219	349,051	0	107,119	0	3,863	110,982 O.K.
37 Tel. PL Adjustment	0	D220-221	0	0	0	0	0	0 O.K.
38								
39 Total Other Tel. PL	\$480,033		\$349,051	\$0	\$107,119	\$0	\$3,863	\$110,982 O.K.
40								
41								
42 TOTAL TELEPHONE PLANT	\$22,148,362		\$16,805,102	\$0	\$5,197,260	\$0	\$166,000	\$5,343,260 O.K.

Sheet "C"
ENDING DECEMBER 31, 1988

18-Jun-89

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BANBORN TELEPHONE COOPERATIVE & BANCOM, INC.

***** POC PART 08 ***** Investment Summary			Interstate						TOTAL INTRASTATE		
			TOTAL COMPANY	Source/ Account	Interstate	Message Telephone Service		Private Line			
						InterLATA	IntraLATA	InterLATA			IntraLATA
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
06 Other Assets, Net	0	V108	0	0	0	0	0	0	O.K.		
07 Accumulated Dep./Amort	(9,180,830)	E34	(7,060,171)	0	(2,096,877)	0	(73,802)	(2,130,879)	O.K.		
08 Accum. Def. Ins. Taxes, Net	(90,500)	S47	(90,700)	0	(19,886)	0	(572)	(19,300)	O.K.		
09 Oth. Liab. & Def. Cr., Net	0	V108	0	0	0	0	0	0	O.K.		
10											
11 TOTAL NET PLANT	\$12,897,512		\$9,994,231	\$0	\$3,061,754	\$0	\$111,527	\$3,193,281	O.K.		
12											
13 Materials and Supplies	95,172	H31	95,361	0	23,794	0	1,036	24,221	O.K.		
14 Rural Tel. Bank Stock	0	H36	0	0	0	0	0	0	O.K.		
15 Cash Working Capital	112,274	Formula	96,302	0	46,537	0	536	46,072	O.K.		
16 Equal Access Investment	0	---	0	0	0	0	0	0	O.K.		
17											
18 TOTAL NET INVESTMENT	\$13,099,256		\$9,926,794	\$0	\$3,181,075	\$0	\$113,099	\$3,264,174	O.K.		
19											

SANBORN TELEPHONE COOPERATIVE & SANBORN, INC.

INVESTMENTS

***** POC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
15 LAND AND SUPPORT ASSETS:									
16 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
17 Land, Direct	0	V22	0	0	0	0	0	0	O.K.
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 Aircraft	0	H33	0	0	0	0	0	0	O.K.
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	O.K.
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	O.K.
24 Other Work Equipment	2,861,384	H33	2,019,337	0	819,707	0	22,360	842,057	O.K.
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	O.K.
26 Buildings, Direct	0	V29	0	0	0	0	0	0	O.K.
27 Furniture	0	H33	0	0	0	0	0	0	O.K.
28 Office Equipment	0	H33	0	0	0	0	0	0	O.K.
29 General Purpose Computers	0	H33	0	0	0	0	0	0	O.K.
30									
31 Total Support Assets	\$2,861,384		\$2,019,337	\$0	\$819,707	\$0	\$22,360	\$842,057	O.K.
32									
33 Tot. Land and Support Assets	\$2,861,384		\$2,019,337	\$0	\$819,707	\$0	\$22,360	\$842,057	O.K.
34									
35									
36 CENTRAL OFFICE EQUIPMENT:									
37									
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0	O.K.
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0	O.K.
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0	O.K.
42									
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44									
45									
46 CAT 2 Tandem Sw. Allocable	\$0	G28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0	O.K.
48									
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Sheet "D"
ENDING DECEMBER 31, 1969

19-Jun-69

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SANBORN TELEPHONE COOPERATIVE & SANBORN, INC.

***** FOG PART 28 *****									
Fund Investment Detail									
Intrastate									
Message Telephone Service									
Private Line									
TOTAL									
INTRASTATE									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
62 CAT 3 Local Sv. Adcable	\$3,216,890	G15	\$2,890,128	\$0	\$326,862	\$0	\$0	\$326,862	O.K.
64 CAT 3 Local Sv. Direct	0	V40	0	0	0	0	0	0	O.K.
66 Total CAT 3	\$3,216,890		\$2,890,128	\$0	\$326,862	\$0	\$0	\$326,862	O.K.
68 Total COE Sv. CAT 2&3	\$3,216,890		\$2,890,128	\$0	\$326,862	\$0	\$0	\$326,862	O.K.
COE TRANSMISSION:									
72 CAT 4.12 Exchange Trunk	\$44,141	123	\$44,141	\$0	\$0	\$0	\$0	\$0	O.K.
74 CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
76 CAT 4.13 Exch. Ln. Message	1,704,433	G13	1,545,825	0	448,608	0	0	448,608	O.K.
78 CAT 4.13 PL, WATS, Local	50,567	F16	27,738	0	0	0	22,821	22,821	O.K.
77 CAT 4.13 Direct	0	V48	0	0	0	0	0	0	O.K.
79 CAT 4.23 Message	326,860	G18	308,066	0	127,874	0	0	127,874	O.K.
79 CAT 4.23 PL, WATS	0	F34	0	0	0	0	0	0	O.K.
80 CAT 4.23 Direct	440	V48	128	0	0	0	301	301	O.K.
81 CAT 4.3 HVR Message	1,294,756	G29	903,038	0	391,757	0	0	391,757	O.K.
82 CAT 4.3 WATS	0	V80	0	0	0	0	0	0	O.K.
83 CAT 4.3 Direct	0	V81	0	0	0	0	0	0	O.K.
85 Total COE CAT 4	\$3,580,368		\$2,528,964	\$0	\$908,340	\$0	\$23,122	\$931,462	O.K.
INFORMATION ORIGINATOR/TERMINATION:									
90 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91 CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92 CAT 2 CP Equipment	1,540	V70	1,540	0	0	0	0	0	O.K.
94 Total IOT Equipment	\$1,540		\$1,540	\$0	\$0	\$0	\$0	\$0	O.K.

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

		Intrastate								
***** FOC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocatbr	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)				InterLATA	IntraLATA	InterLATA	IntraLATA		
111 CABLE AND WIRE FACILITIES:										
112										
113 CAT 1.1 IntraLATA PL/WATS	271,432	F31	\$148,911	\$0	\$0	\$0	\$0	\$122,821	\$122,821	O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	0	O.K.
115 CAT 1.3 Joint Message	9,833,960	G13	7,226,470	0	2,408,480	0	0	0	2,408,480	O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0	0	O.K.
117										
118 Total CAT 1 C&WF	99,908,382		\$7,274,381	\$0	\$2,408,480	\$0	\$122,821	\$2,531,301	O.K.	
119										
120 CAT 2 C&WF	\$49,311	G28	\$49,311	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121 CAT 2 C&WF, Wideband	0	V78	0	0	0	0	0	0	0	O.K.
122										
123 Total CAT 2 C&WF	\$49,311		\$49,311	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124										
125 CAT 3 Joint Message	381,821	G17	236,206	0	145,216	0	0	0	\$145,216	O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0	0	O.K.
127 CAT 3 Direct	15,260	V79	1,664	0	0	0	0	13,624	13,624	O.K.
128										
129 Total CAT 3 C&WF	\$398,801		\$237,861	\$0	\$145,216	\$0	\$13,624	\$158,840	O.K.	
130										
131 CAT 4 Message	\$1,574,742	G29	\$1,307,514	\$0	\$567,228	\$0	\$0	\$567,228	O.K.	
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	0	O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	0	O.K.
134										
135 Total CAT 4 C&WF	\$1,574,742		\$1,307,514	\$0	\$567,228	\$0	\$0	\$567,228	O.K.	
136										
137 TOTAL C&WF	\$12,226,246		\$8,988,167	\$0	\$3,120,934	\$0	\$136,145	\$3,257,079	O.K.	
138										
139										
140 CAPITAL LEASES:										
141										
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0	0	O.K.
144										
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SANBORN TELEPHONE COOPERATIVE & SANBORN, INC.

***** FCC PART 28 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(A)	(B)	(C)	(D)		
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	O.K.
163 COE Local Switch	0	H18	0	0	0	0	0	0	O.K.
164 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
165 COE Direct	0	V89	0	0	0	0	0	0	O.K.
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174									
175									
176 LEASEHOLD IMPROVEMENTS:									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179 COE Switching	0	H19	0	0	0	0	0	0	O.K.
180 COE Operator	0	H18	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V90	0	0	0	0	0	0	O.K.
183 C&WF	0	V97	0	0	0	0	0	0	O.K.
184 Other	0	V98	0	0	0	0	0	0	O.K.
185									
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187									
188									
189 TPIS, EXCL. ADCT. No. 2990	\$21,896,496		\$18,409,136	\$0	\$5,036,743	\$0	\$181,818	\$5,217,380	O.K.

Sheet "D"
ENDING DECEMBER 31, 1988

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SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

***** POC PART 26 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
204	INTANGIBLE ASSETS:									
205										
206	Allocable Asst. No. 2090	\$61,833	H36	\$48,916	\$0	\$14,398	\$0	\$518	\$14,917	O.K.
207	Direct Asst. No. 2090	0	V100	0	0	0	0	0	0	O.K.
208										
209	Total Intangible Assets	\$61,833		\$48,916	\$0	\$14,398	\$0	\$518	\$14,917	O.K.
210										
211	OTHER TELEPHONE PLANT:									
212										
213										
214	Held for Pub. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215	Held for Pub. Use - Direct	0	---	0	0	0	0	0	0	O.K.
216	TPUC, Short-term - Alloc.	0	H36	0	0	0	0	0	0	O.K.
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	O.K.
218	TPUC, Long-term - Alloc.	460,033	H36	\$48,061	0	107,119	0	3,863	110,982	O.K.
219	TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	O.K.
220	Tele. Ptl. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221	Tele. Ptl. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222										
223	Total Other Telephone Plant	\$460,033		\$348,061	\$0	\$107,119	\$0	\$3,863	\$110,982	O.K.

Sheet "B"
ENDING DECEMBER 31, 1988

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SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

Intrastate									
***** POC PART 35 ***** Reserves and Deferrals	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$1,044,711	H13	\$792,678	\$0	\$848,288	\$0	\$8,773	\$882,066	O.K.
16 COE Switching	1,848,578	H19	1,888,388	0	187,880	0	0	187,880	O.K.
17 COE Operator	0	H18	0	0	0	0	0	0	O.K.
18 COE Transmission	1,078,388	H20	774,888	0	308,887	0	7,083	308,880	O.K.
19 IOT Equipment	1,203	H25	1,203	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	8,188,188	H31	3,801,883	0	1,388,888	0	\$7,708	1,320,888	O.K.
21 Other Plant	0	V138	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$8,188,284		\$7,088,887	\$0	\$8,088,888	\$0	\$73,888	\$8,123,797	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	0	O.K.
29 Accum. Amort., Intang. Inv.	28,888	H41	21,844	0	6,848	0	240	6,888	O.K.
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0	O.K.
31									
32 Tot. Accum. Amortization	\$28,888		\$21,844	\$0	\$6,848	\$0	\$240	\$6,888	O.K.
33									
34 Total Accum. Depr./Amort.	\$8,188,880		\$7,080,171	\$0	\$8,088,877	\$0	\$73,888	\$8,130,879	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	H19	0	0	0	0	0	0	O.K.
41 COE Operator	0	H18	0	0	0	0	0	0	O.K.
42 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	H31	0	0	0	0	0	0	O.K.
45 Unclassified	80,000	V146	80,700	0	18,888	0	872	19,300	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$80,000		\$80,700	\$0	\$18,888	\$0	\$872	\$19,300	O.K.

Sheet "P"
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SANBORN TELEPHONE COOPERATIVE & SANBORN, INC.

Private Line									
***** FOC PART 38 ***** Functional Distribution of Selected Investments									
(A)	TOTAL COMPANY (B)	Joint Use Message (C)	Interstate		Intrastate		Extended Area Service (H)	Other (I)	
			InterLATA (D)	IntraLATA (E)	InterLATA (F)	IntraLATA (G)			
13 TRANS. OCT EQUIPMENT:									
14									
15 Working Loops	5,288	5,111	0	0	0	68	0	78	O.K.
16 Avg. Cost per Loop	361.08	361.08	361.08	361.08	361.08	361.08	361.08	361.08	
17									
18 CAT 4.13 Exch Ln. Invest.	\$1,844,980	\$1,794,433	\$0	\$0	\$0	\$22,521	\$0	\$27,733	
19									
20									
21 Circuit Terminations	274	274	0	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	1,226.13	1,226.13	1,226.13	1,226.13	1,226.13	1,226.13	1,226.13	1,226.13	
23									
24 CAT 4.23 Other IX	\$336,960	\$336,960	\$0	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WP INVESTMENT:									
28									
29 Working Loops	5,288	5,111	0	0	0	68	0	78	
30 Loop Factor	1.000000	0.972568	0.000000	0.000000	0.000000	0.012268	0.000000	0.015033	
31 CAT 1 Exchange C&WP	\$9,909,392	\$9,633,960	\$0	\$0	\$0	\$122,521	\$0	\$148,911	O.K.
32									
33									
34 Equivalent IX Circuit Miles	10,324	10,324	0	0	0	0	0	0	O.K.
35 IX Cir. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
36 CAT 3 Intrastate C&WP	\$361,521	\$361,521	\$0	\$0	\$0	\$0	\$0	\$0	

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

***** FCC PART 36 ***** Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
					(A)	(B)	(C)	(D)		
13	Subscriber Plant Fact. (SPF)	1.000000	SPF	0.793000	0.000000	0.290000	0.000000	0.000000	0.290000	O.K.
14										
15	Dial Equipment Minutes (DEM)	1.000000	DEM	0.998396	0.000000	0.101604	0.000000	0.000000	0.101604	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.818376	0.000000	0.380624	0.000000	0.000000	0.380624	O.K.
18	Conversation Minutes	1.000000	CM	0.818376	0.000000	0.380624	0.000000	0.000000	0.380624	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.833633	0.000000	0.166367	0.000000	0.000000	0.166367	O.K.
20										
21	TSPS Processor Time	0.000000	TSP	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
22	Wtd. Stand. Work Sec., Toll	0.000000	WST	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
23	Wtd. Stand. Work Sec., Aux.	0.000000	WSA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24	Wtd. Stand. Work Sec., Comb.	0.000000	WSC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
29	MOU-ML, Host/Remote	1.000000	HRM	0.897437	0.000000	0.302563	0.000000	0.000000	0.302563	O.K.
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
32										
33	Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
34										
35	Current Billings	1.000000	CB	0.718986	0.000000	0.281306	0.000000	0.000000	0.281306	O.K.
36	EU Presubscription Factor	1.000000	EPRE	0.657453	0.000000	0.342547	0.000000	0.000000	0.342547	O.K.
37	EU MTS & WATS Factor	1.000000	EMTS	0.440863	0.000000	0.559137	0.000000	0.000000	0.559137	O.K.
38	EU Access, P.L. and All Other Factor	1.000000	EPLO	0.974821	0.000000	0.005179	0.000000	0.018729	0.023908	O.K.
39	IX Special Access Factor	0.000000	ISPA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	IX Switched Access Factor	0.000000	ISWA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
41	IX Billing & Collection Services Factor	0.000000	ISC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Coin Revenue Percent	0.000000	CR	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
43	Relative Toll/Local Mags.	1.000000	TLM	0.150809	0.000000	0.849191	0.000000	0.000000	0.849191	O.K.
44	Relative Users Percent	1.000000	RUP	0.646286	0.000000	0.353714	0.000000	0.000000	0.353714	O.K.
45	C&B Percent	1.000000	C&B	0.800000	0.000000	0.200000	0.000000	0.000000	0.200000	O.K.
46	Foreign Directorates Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

***** FOC PART 35 ***** Internal Allocation Factors		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Support Assets	1.000000	D31	0.758751	0.000000	0.232851	0.000000	0.008398	0.241248	O.K.	
14 Land and Support Assets	1.000000	D33	0.758751	0.000000	0.232851	0.000000	0.008398	0.241248	O.K.	
15										
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
17 COE Tandem Switching	0.000000	D48	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
18 COE Local Switching	1.000000	D66	0.888386	0.000000	0.101805	0.000000	0.000000	0.101805	O.K.	
19 COE Total Switching	1.000000	D68	0.888386	0.000000	0.101805	0.000000	0.000000	0.101805	O.K.	
20 COE Transmission	1.000000	D85	0.718358	0.000000	0.278043	0.000000	0.008588	0.281811	O.K.	
21 Total COE	1.000000	C19	0.804340	0.000000	0.192228	0.000000	0.003432	0.195660	O.K.	
22										
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
24 Info. Orig./Term. CAT 2	1.000000	D92	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
25 Total IOT	1.000000	D94	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
26										
27 C&WF CAT 1	1.000000	D118	0.744481	0.000000	0.243148	0.000000	0.012388	0.255519	O.K.	
28 C&WF CAT 2	1.000000	D120	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
29 C&WF CAT 3	1.000000	D129	0.598888	0.000000	0.305887	0.000000	0.034335	0.400302	O.K.	
30 C&WF CAT 4	1.000000	D136	0.887437	0.000000	0.302863	0.000000	0.000000	0.352863	O.K.	
31 Total C&WF	1.000000	D137	0.733689	0.000000	0.255285	0.000000	0.011136	0.266401	O.K.	
32										
33 Total Equipment	1.000000	C23	0.758751	0.000000	0.232851	0.000000	0.008398	0.241248	O.K.	
34										
35 TPIS	1.000000	C32	0.758751	0.000000	0.232851	0.000000	0.008398	0.241248	O.K.	
36 TPIS, excl. Acct. No. 2880	1.000000	D189	0.758751	0.000000	0.232851	0.000000	0.008398	0.241248	O.K.	
37										
38 PL Held, Fut. Use	0.000000	D215	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
39										
40 Total Tangible Assets	0.000000	C25	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
41 Total Intangible Assets	1.000000	C29	0.758751	0.000000	0.232851	0.000000	0.008398	0.241248	O.K.	
42										
43 Long-term PUC	1.000000	C36	0.758751	0.000000	0.232851	0.000000	0.008398	0.241248	O.K.	
44 Net Telephone Plant	1.000000	C81	0.752219	0.000000	0.238127	0.000000	0.008654	0.247781	O.K.	
45 Total Net Investment	1.000000	C88	0.750882	0.000000	0.240888	0.000000	0.008538	0.249388	O.K.	
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
47										
48 Tot. Bus. Otc., Cust. Serv.	1.000000	I141	0.840759	0.000000	0.264089	0.000000	0.005182	0.359841	O.K.	
49										
50 Total "BIG THREE" Expenses	1.000000	I170	0.701886	0.000000	0.292648	0.000000	0.006888	0.299334	O.K.	
51										
52 Corporate Operations Expense	1.000000	I186	0.878888	0.000000	0.218219	0.000000	0.004482	0.220712	O.K.	

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

***** POC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
					(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 PLANT SPEC. OPER. EXPENSE:										
14										
15 Network Support, Alloc.	\$3,741	H14	\$2,838	\$0	\$871	\$0	\$31	\$902	O.K.	
16 Network Support, Direct	0	V149	0	0	0	0	0	0	O.K.	
17										
18 Total Network Support Exp.	\$3,741		\$2,838	\$0	\$871	\$0	\$31	\$902	O.K.	
19										
20 General Support, Alloc.	\$80,369	H14	\$80,973	\$0	\$18,712	\$0	\$675	\$19,388	O.K.	
21 General Support, Direct	0	V151	0	0	0	0	0	0	O.K.	
22										
23 Total General Support Exp.	\$80,369		\$80,973	\$0	\$18,712	\$0	\$675	\$19,388	O.K.	
24										
25 Central Office Eq., Alloc.	\$128,548	H21	\$101,788	\$0	\$24,328	\$0	\$434	\$24,760	O.K.	
26 Central Office Eq., Direct	150,180	V153	90,132	0	60,048	0	0	60,048	O.K.	
27										
28 Total COE Exp.	\$278,728		\$191,920	\$0	\$84,374	\$0	\$434	\$84,808	O.K.	
29										
30 Cust. Premises Equip.	\$326	H24	\$326	\$0	\$0	\$0	\$0	\$0	O.K.	
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	O.K.	
32 Other IOT	0	H23	0	0	0	0	0	0	O.K.	
33 IOT Direct	0	V157	0	0	0	0	0	0	O.K.	
34										
35 Total IOT Exp.	\$326		\$326	\$0	\$0	\$0	\$0	\$0	O.K.	
36										
37 Cable & Wire, Alloc.	\$174,677	H31	\$128,143	\$0	\$44,589	\$0	\$1,945	\$46,534	O.K.	
38 Cable & Wire, Direct	0	V159	0	0	0	0	0	0	O.K.	
39										
40 Total C&WF Exp.	\$174,677		\$128,143	\$0	\$44,589	\$0	\$1,945	\$46,534	O.K.	
41										
42 TOTAL PLT. SPEC. OPER. EXP.	\$635,831		\$384,199	\$0	\$148,548	\$0	\$3,088	\$151,631	O.K.	
43										
44 TOTAL PLT. SPEC., ex SUPPORT	\$481,731		\$320,389	\$0	\$128,963	\$0	\$2,379	\$131,342	O.K.	

SANBORN TELEPHONE COOPERATIVE & SANBORN, INC.

Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
58 NON-SPECIFIC OPER. EXP.:								
59								
60 Oth. P.L. and Equip., Alloc.	\$1,080	H36	\$819	\$0	\$261	\$0	\$9	\$261
61 Oth. P.L. and Equip., Direct	0	V177	0	0	0	0	0	0
62								
63 Total Oth. P.L. & Equip.	\$1,080		\$819	\$0	\$261	\$0	\$9	\$261
64								
65 Network Operations, Alloc.	\$238,849	H33	\$181,227	\$0	\$55,616	\$0	\$2,008	\$57,622
66 Network Operations, Direct	0	V179	0	0	0	0	0	0
67								
68 Total Network Oper. Exp.	\$238,849		\$181,227	\$0	\$55,616	\$0	\$2,008	\$57,622
69								
70 Total Access Expenses	\$582,569	V180	\$98,379	\$0	\$493,190	\$0	\$0	\$493,190
71								
72 Depr., Support Assets	\$170,849	H13	\$129,708	\$0	\$39,806	\$0	\$1,436	\$41,241
73 Depr., COE Switching	383,736	H16	344,747	0	38,989	0	0	38,989
74 Depr., COE Operator	0	H18	0	0	0	0	0	0
75 Depr., COE Transmission	316,717	H20	227,528	0	87,111	0	2,080	96,191
76 Depr., IOT Equipment	154	H25	154	0	0	0	0	0
77 Depr., C&W Facilities	505,090	H31	370,534	0	128,932	0	5,624	134,556
78 Depr., PHPU	0	H36	0	0	0	0	0	0
79								
80 Total Depreciation Expenses	\$1,375,846		\$1,072,668	\$0	\$294,836	\$0	\$9,140	\$303,976
81								
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0
83 Amort., Intangible Assets	10,738	H41	8,147	0	2,500	0	90	2,591
84 Other Amortization	0	V189	0	0	0	0	0	0
85 Direct Assigned Amort.	0	V190	0	0	0	0	0	0
86								
87 Total Amortization Exp.	\$10,738		\$8,147	\$0	\$2,500	\$0	\$90	\$2,591
88								
89 Total Depr. and Amort.	\$1,387,584		\$1,080,816	\$0	\$297,336	\$0	\$9,230	\$306,568
90								
91 TOTAL NON-SPEC. OPER. EXP.	\$2,209,882		\$1,362,241	\$0	\$846,396	\$0	\$11,245	\$857,641

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
				Message Telephone Service		Private Line			
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
106 CUSTOMER OPERATIONS EXPENSE:									
107 Marketing, Allocable	\$19,361	G36	\$13,915	\$0	\$5,446	\$0	\$0	\$5,446	O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0	O.K.
110 Total Marketing Expense	\$19,361		\$13,915	\$0	\$5,446	\$0	\$0	\$5,446	O.K.
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	O.K.
116 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Classified Directory	\$9,282	V195	\$9,282	\$0	\$0	\$0	\$0	\$0	O.K.
118 Alphabetical Directory	16,001	G19	13,344	0	2,657	0	0	2,657	O.K.
119 Foreign Directory	0	G46	0	0	0	0	0	0	O.K.
121 Total Directory	\$25,283		\$22,626	\$0	\$2,657	\$0	\$0	\$2,657	O.K.
123 Bus. Ofc., EU Presubscription	\$10,482	G36	\$6,898	\$0	\$3,584	\$0	\$0	\$3,584	O.K.
124 Bus. Ofc., EU MTS & WATS	30,010	G37	13,230	0	16,780	0	0	16,780	O.K.
125 Bus. Ofc., EU Access, P/L & all Other	\$9,848	G38	\$7,344	0	633	0	1,871	2,504	O.K.
126 Bus. Ofc., DXC Special Access	0	G39	0	0	0	0	0	0	O.K.
127 Bus. Ofc., DXC Switched Access	0	G40	0	0	0	0	0	0	O.K.
128 Bus. Ofc., DXC S & C Services	0	G41	0	0	0	0	0	0	O.K.
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0	O.K.
131 Total Business Office	\$140,350		\$117,472	\$0	\$21,007	\$0	\$1,871	\$22,878	O.K.
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134 Cust. Serv., Mng. Process	26,440	G43	3,982	0	22,458	0	0	22,458	O.K.
135 Cust. Serv., Other S&C	\$1,717	G44	\$2,731	0	28,961	0	36	28,968	O.K.
136 Cust. Serv., CABS	117,201	G45	58,601	0	58,601	0	0	58,601	O.K.
137 Cust. Serv., EU Common Line	4,301	V209	4,301	0	0	0	0	0	O.K.
139 Total Customer Service	\$229,659		\$119,615	\$0	\$110,009	\$0	\$36	\$110,044	O.K.
141 Total Bus. Ofc., Cust. Serv.	\$370,009		\$237,087	\$0	\$131,016	\$0	\$1,908	\$132,922	O.K.

SANBORN TELEPHONE COOPERATIVE & SANBORN, INC.

		Intrastate								
***** PGC PART 58 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156 Other Cust. Serv., Alloc.	\$0	H48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157 Other Cust. Serv., Direct	\$78	V211	\$78	0	0	0	0	0	0	O.K.
158										
159 Total Other Cust. Serv.	\$878		\$878	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160										
161 TOTAL CUSTOMER OPER. EXP.	\$418,531		\$274,505	\$0	\$138,120	\$0	\$1,808	\$141,028	\$141,028	O.K.
162										
163										
164 "BIG-THREE" EXPENSES:										
165										
166 Total Pl. Spec., ex Support	\$451,731	44	\$320,389	\$0	\$128,953	\$0	\$2,379	\$131,342	\$131,342	O.K.
167 Total Network Oper. Exp.	238,849	68	181,227	0	55,818	0	2,008	57,822	57,822	O.K.
168 Total Customer Operations	418,531	161	274,505	0	138,120	0	1,808	141,028	141,028	O.K.
169										
170 TOTAL "BIG THREE" EXPENSES	\$1,108,111		\$776,121	\$0	\$323,689	\$0	\$6,292	\$329,990	\$329,990	O.K.
171										
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$194,919	H50	\$136,768	\$0	\$57,042	\$0	\$1,109	\$58,151	\$58,151	O.K.
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$194,919		\$136,768	\$0	\$57,042	\$0	\$1,109	\$58,151	\$58,151	O.K.
179										
180 Admin. & General, Allocable	\$237,674	H50	\$166,768	\$0	\$88,554	\$0	\$1,352	\$70,908	\$70,908	O.K.
181 Admin. & General, Direct	115,127	V231	68,524	0	48,603	0	0	48,603	48,603	O.K.
182										
183 Total Admin. and Gen.	\$352,801		\$235,292	\$0	\$116,157	\$0	\$1,352	\$117,509	\$117,509	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$547,720		\$372,080	\$0	\$173,200	\$0	\$2,461	\$175,660	\$175,660	O.K.
186										
187										
188 NON-INCOME TAXES:										
189										
190 Non-income Taxes, Allocable	\$41,880	V233	\$31,525	\$0	\$8,705	\$0	\$350	\$10,055	\$10,055	O.K.
191 Non-income Taxes, Direct	6,120		1,982	0	4,138	0	0	4,138	4,138	O.K.
192										
193 Total Non-income Taxes	\$47,900		\$33,507	\$0	\$13,843	\$0	\$350	\$14,193	\$14,193	O.K.
194										
195										
196 TOTAL OPER. EXP. AND TAXES	\$3,756,764		\$2,416,512	\$0	\$1,321,104	\$0	\$18,048	\$1,340,152	\$1,340,152	O.K.

SANSORN TELEPHONE COOPERATIVE & SANSORN, INC.

***** POC PART 28 *****	Part 28		Common	Local	Information	Common	Billing and	Other	
IntraLATA Revenue	IntraLATA	Source	Line	Switching		Transport	Collection		
Requirement Summary	Total								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Net Investment	\$3,264,174	K82	\$1,877,349	\$212,002	\$0	\$1,044,824	\$0	\$129,898	O.K.
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15									
16 Return on Rate Base	\$326,417		\$187,735	\$21,200	\$0	\$104,482	\$0	\$12,990	O.K.
17									
18 AFUDC	(2,786)	N37	(1,586)	(225)	0	(548)	0	(109)	O.K.
19 ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	0	Direct	0	0	0	0	0	0	O.K.
21									
22 Net Return	\$323,632		\$186,150	\$20,976	\$0	\$103,646	\$0	\$12,880	O.K.
23									
24 Interest Expense	101,894	N67	58,488	6,805	0	32,554	0	4,047	O.K.
25 Capitalized Payroll Taxes	0	N37	0	0	0	0	0	0	O.K.
26 Depreciation Adjustment	0	N37	0	0	0	0	0	0	O.K.
27 Other Income Adjustments	0	Direct	0	0	0	0	0	0	O.K.
28									
29 After Tax Income	\$221,868		\$127,662	\$14,371	\$0	\$71,092	\$0	\$6,833	O.K.
30									
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32 Federal Income Taxes	31,462	29	18,096	2,037	0	10,077	0	1,252	O.K.
33 Operating Expenses and Taxes	1,340,162	O195	275,789	79,961	3,525	308,039	78,652	595,178	O.K.
34 Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35 Other Revenue Adjustments	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Basis for Gross Receipts Tax	1,896,031	19+31+32+33	481,619	103,199	3,525	420,609	78,659	\$10,420	O.K.
38									
39									
40 Gross Receipts Tax	52,431	37	14,871	3,187	108	12,967	2,429	18,548	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$1,747,597		\$494,906	\$106,161	\$3,634	\$432,749	\$81,086	\$629,158	O.K.
44									

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

***** FCC PART 89 ***** IntraLATA Investment Summary		Part 38 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Land and Support Assets	\$842,067	L25	\$132,929	\$86,864	\$0	\$365,061	\$0	\$47,193	O.K.	
14										
15 Central Office Equipment	\$1,318,224	L70	\$448,808	\$326,882	\$0	\$519,831	\$0	\$23,122	O.K.	
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.	
17 Cable and Wire Facilities	3,257,079	L117	2,408,490	0	0	712,444	0	136,145	O.K.	
18										
19 Total COE, IOT, C&WF	\$4,575,303		\$2,857,098	\$326,882	\$0	\$1,232,075	\$0	\$198,267	O.K.	
20										
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.	
22										
23 Total Totals, P.L. ex Intang.	\$5,217,380		\$2,990,027	\$423,718	\$0	\$1,587,156	\$0	\$208,481	O.K.	
24 Total Intangible Assets	14,917	L144	8,549	1,211	0	4,568	0	580	O.K.	
25										
26 Total Plant In Service	\$5,232,278		\$2,998,576	\$424,928	\$0	\$1,601,723	\$0	\$207,061	O.K.	
27 Total P.L. Held Future Use	0	L147	0	0	0	0	0	0	O.K.	
28 Total ST PUC	0	L163	0	0	0	0	0	0	O.K.	
29 Total LT PUC	110,982	L184	63,603	9,013	0	33,974	0	4,382	O.K.	
30 Total Tot. P.L. Adjust.	0	L189	0	0	0	0	0	0	O.K.	
31										
32 TOTAL TELEPHONE PLANT	\$5,343,260		\$3,062,179	\$433,941	\$0	\$1,635,697	\$0	\$211,443	O.K.	
33										
34 less:										
35 Accum. Depr., P.L. In Serv.	2,125,797	M23	1,210,463	225,570	0	604,480	0	\$3,314	O.K.	
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.	
37 Accum. Amort. Tangible P.L.	0	M28	0	0	0	0	0	0	O.K.	
38 Accum. Amort. Intangibles	6,882	M29	3,944	589	0	2,107	0	272	O.K.	
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.	
40 Accum. Def. Inc. Taxes, Net	19,300	M47	11,061	1,867	0	5,208	0	764	O.K.	
41										
42 plus:										
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.	
44										
45 NET TELEPHONE PLANT	\$3,193,281		\$1,836,721	\$206,945	\$0	\$1,023,222	\$0	\$127,002	O.K.	
46 plus:										
47 Class B RTB Stock	0	L171	0	0	0	0	0	0	O.K.	
48 Materials and Supplies	5,555	L173	14,225	2,016	0	7,588	0	982	O.K.	
49 Cash Working Capital	48,072	L175	26,403	3,742	0	14,104	0	1,823	O.K.	
50 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
51										
52 NET INVESTMENT	\$3,284,174		\$1,877,349	\$212,002	\$0	\$1,044,924	\$0	\$129,808	O.K.	
53										

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

***** FCC PART 68 ***** IntraLATA Investment Detail		Part 38 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS:										
14										
15 Land Assets, Message	\$0	N28	0	0	0	0	0	0	0	O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	0	O.K.
17										
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 Support Assets, Message	\$819,707	N28	\$128,302	\$93,482	\$0	\$382,973	\$0	\$45,550	\$0	O.K.
21 Support Assets, Private Line	22,350	N28	4,827	3,372	0	12,709	0	1,543	0	O.K.
22										
23 Total Support Assets	\$842,057		\$132,929	\$96,854	\$0	\$395,681	\$0	\$47,193	\$0	O.K.
24										
25 Total Land and Supp. Assets	\$842,057		\$132,929	\$96,854	\$0	\$395,681	\$0	\$47,193	\$0	O.K.
26										
27 CENTRAL OFFICE EQUIPMENT:										
28										
29 Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	0	O.K.
31										
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
36										
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38										
39 Local Switching	\$328,862	(E)	\$0	\$328,862	\$0	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
41										
42 Total Local Switching	\$328,862		\$0	\$328,862	\$0	\$0	\$0	\$0	\$0	O.K.
43										
44 Total Switching	\$328,862		\$0	\$328,862	\$0	\$0	\$0	\$0	\$0	O.K.

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

***** FOC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59 COE Exch. Line - Message	448,608	(D)	448,608	0	0	0	0	0	0	O.K.
60 COE Exch. Line - PL etc.	22,821	(I)	0	0	0	0	0	0	22,821	O.K.
61 COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
62 COE Interchange, Message	127,874	(G)	0	0	0	127,874	0	0	0	O.K.
63 COE Interchange, PL	0	(I)	0	0	0	0	0	0	0	O.K.
64 COE Interchange, Assigned	301	(G)	0	0	0	0	0	0	301	O.K.
65 COE H/R Message	391,757	(G)	0	0	0	391,757	0	0	0	O.K.
66 COE H/R Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
67										
68 Total COE Transmission	\$991,362		\$448,608	\$0	\$0	\$519,831	\$0	\$23,122	O.K.	
69										
70 Total Central Office Equip.	\$1,318,224		\$448,608	\$326,862	\$0	\$519,831	\$0	\$23,122	O.K.	
71										
72 IOT EQUIPMENT:										
73										
74 Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75 Coinless Pay Phone	0	(D)	0	0	0	0	0	0	0	O.K.
76 Customer Premises Equipment	0	N60	0	0	0	0	0	0	0	O.K.
77										
78 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80 CABLE AND WIRE FACILITIES:										
81										
82 Exchange PL and WATS	\$122,521	(I)	\$0	\$0	\$0	\$0	\$0	\$0	\$122,521	O.K.
83 Exchange Message	2,408,490	(D)	2,408,490	0	0	0	0	0	0	O.K.
84 Exchange Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Exchange Line C&WF	\$2,531,011		\$2,408,490	\$0	\$0	\$0	\$0	\$122,521	O.K.	
87										
88 Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89 Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	0	O.K.
90										
91 Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93 Interchange Message	\$145,218	(G)	\$0	\$0	\$0	\$145,218	\$0	\$0	\$0	O.K.
94 Interchange PL, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
95 Interchange Assigned	13,624	(G)	0	0	0	0	0	0	13,624	O.K.
96										
97 Total Interchange C&WF	\$158,840		\$0	\$0	\$0	\$145,218	\$0	\$13,624	O.K.	

SANBORN TELEPHONE COOPERATIVE & SANBORN, INC.

***** FCC PART 69 ***** IntraLATA Investment Detail		Part 36 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
111 H/R C&WF, Message	\$567,228	(G)	\$0	\$0	\$0	\$567,228	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	0	O.K.
114										
115 Total Host/Remote C&WF	\$567,228		\$0	\$0	\$0	\$567,228	\$0	\$0	\$0	O.K.
116										
117 Total Cable and Wire Facil.	\$3,257,079		\$2,408,490	\$0	\$0	\$712,444	\$0	\$136,145	\$0	O.K.
118										
119 TANGIBLE ASSETS:										
120										
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	0	O.K.
122										
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	66	0	0	0	0	0	0	0	O.K.
127										
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129										
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	0	O.K.
131										
132 C&WF Leases	\$0	117	0	0	0	0	0	0	0	O.K.
133										
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135										
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
138										
139 Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140										
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142										
143										
144 TOTAL INTANGIBLE ASSETS	\$14,917	N37	\$8,549	\$1,211	\$0	\$4,568	\$0	\$590	\$0	O.K.
145										
146										
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	0	O.K.

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SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

***** POC PART 08 ***** IntraLATA Investment Detail		Part 08 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$0	N48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	Long-term	110,982	N48	63,603	9,013	0	33,974	0	4,392	O.K.
165										
166	Total PL Under Const.	\$110,982		\$63,603	\$9,013	\$0	\$33,974	\$0	\$4,392	O.K.
167										
168										
169	TELEPHONE PLANT ADJUSTMENT	\$0	N48	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170										
171	CLASS B RTB STOCK	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	MATERIALS AND SUPPLIES	\$34,821	N37	\$14,225	\$2,016	\$0	\$7,586	\$0	\$982	O.K.
174										
175	CASH WORKING CAPITAL	\$46,072	N37	\$25,403	\$3,742	\$0	\$14,104	\$0	\$1,823	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

***** POC PART 88 *****									
IntraLATA Reserve and Deferrals									
(A)	Part 38 IntraLATA Total (B)	Source or Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$252,035	N28	\$52,180	\$38,019	\$0	\$143,310	\$0	\$18,625	O.K.
16 COE Switching	187,550	L44	0	187,550	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	303,860	L68	137,421	0	0	159,177	0	7,063	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,380,532	L117	1,020,862	0	0	301,873	0	57,708	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$2,123,797		\$1,210,453	\$225,570	\$0	\$804,480	\$0	\$83,314	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv.	6,882	N37	\$3,944	\$559	\$0	\$2,107	\$0	\$272	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$6,882		\$3,944	\$559	\$0	\$2,107	\$0	\$272	O.K.
33									
34 Total Accum. Depr./Amort.	\$2,130,679		\$1,214,397	\$226,128	\$0	\$806,587	\$0	\$83,587	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	\$0	N28	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40 COE Switching	0	L44	0	0	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	0	L68	0	0	0	0	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	0	L117	0	0	0	0	0	0	O.K.
45 Unclassified	19,300	N37	11,061	1,567	0	5,908	0	764	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$19,300		\$11,061	\$1,567	\$0	\$5,908	\$0	\$764	O.K.

Sheet "H"
ENDING DECEMBER 31, 1988

19-Jun-89

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SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

***** FCC PART 68 ***** Apportionment Factors		Part 36 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	\$1,318,224	L70	\$448,808	\$328,662	\$0	\$519,831	\$0	\$23,122	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	3,257,079	L117	2,408,480	0	0	712,444	0	138,145	O.K.
16										
17	Total	\$4,575,303		\$2,857,088	\$328,662	\$0	\$1,232,075	\$0	\$159,267	O.K.
18	Factor	1.000000		0.624481	0.071441	0.000000	0.286288	0.000000	0.034810	O.K.
19										
20	Sum: Ser., Trans., Other	\$1,718,205	17	\$0	\$328,662	\$0	\$1,232,075	\$0	\$159,267	O.K.
21	Factor	1.000000		0.000000	0.190235	0.000000	0.717071	0.000000	0.092684	O.K.
22										
23	Central Office Equipment	\$1,318,224	L70	\$448,808	\$328,662	\$0	\$519,831	\$0	\$23,122	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	848,588	L117-83	0	0	0	712,444	0	138,145	O.K.
26										
27	Total	\$2,166,813		\$448,808	\$328,662	\$0	\$1,232,075	\$0	\$159,267	O.K.
28	Factor	1.000000		0.207036	0.180849	0.000000	0.588612	0.000000	0.073503	O.K.
29										
30	General Support Facilities	\$842,057	L25	\$132,929	\$88,854	\$0	\$386,081	\$0	\$47,193	O.K.
31	Central Office Equipment	1,318,224	13	448,808	328,662	0	519,831	0	23,122	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	3,257,079	15	2,408,480	0	0	712,444	0	138,145	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$5,217,380		\$2,990,027	\$423,716	\$0	\$1,597,156	\$0	\$208,461	O.K.
37	Factor	1.000000		0.573082	0.081213	0.000000	0.306123	0.000000	0.039572	O.K.
38										
39	Sum: Com. Ln., S-w., Trans.	\$5,217,380	36	\$2,990,027	\$423,716	\$0	\$1,597,156	\$0	\$208,461	O.K.
40	Factor	1.000000		0.573082	0.081213	0.000000	0.306123	0.000000	0.039572	O.K.
41										
42	COE Cat. 2 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	IOT Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TPIS	\$5,232,278	K26	\$2,998,576	\$424,928	\$0	\$1,601,723	\$0	\$207,051	O.K.
46	Factor	1.000000		0.573082	0.081213	0.000000	0.306123	0.000000	0.039572	O.K.

SANBORN TELEPHONE COOPERATIVE & SANCOS, INC.

***** FCC PART 58 ***** Apportionment Factors		Part 58 IntraLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
60 Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
61 Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63 "BIG THREE" Expenses	\$843,730	O171	\$88,894	\$25,154	\$2,657	\$151,682	\$88,224	\$507,339	O.K.	
64 Factor	1.000000		0.105121	0.029913	0.003149	0.179751	0.060890	0.601304		0
65										
66 Net Investment	\$3,284,174	J13	\$1,577,349	\$212,002	\$0	\$1,044,824	\$0	\$129,898	O.K.	
67 Factor	1.000000		0.575136	0.064848	0.000000	0.320119	0.000000	0.036795	O.K.	

SANBORN TELEPHONE COOPERATIVE & SANCOS, INC.

***** FCC PART 96 ***** Operating Expenses and Taxes		Part 96 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$902	N37	\$517	\$73	\$0	\$276	\$0	\$36	O.K.
16	Network Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
17										
18	Total Network Support Exp.	\$902		\$517	\$73	\$0	\$276	\$0	\$36	O.K.
19										
20	General Support, Alloc.	\$19,388	N30	\$4,014	\$2,924	\$0	\$11,023	\$0	\$1,425	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$19,388		\$4,014	\$2,924	\$0	\$11,023	\$0	\$1,425	O.K.
24										
25	Central Office Eq., Alloc.	\$24,760	N31	\$8,428	\$6,140	\$0	\$6,780	\$0	\$434	O.K.
26	Central Office Eq., Direct	60,048	Direct	0	0	0	60,048	0	0	O.K.
27										
28	Total COE Exp.	\$84,808		\$8,428	\$6,140	\$0	\$66,808	\$0	\$434	O.K.
29										
30	Out. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	N43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$46,534	N33	\$34,410	\$0	\$0	\$10,179	\$0	\$1,945	O.K.
37	Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38										
39	Total C&WF Exp.	\$46,534		\$34,410	\$0	\$0	\$10,179	\$0	\$1,945	O.K.
40										
41	TOTAL PLT. SPEC. OPER. EXP.	\$151,531		\$47,367	\$9,137	\$0	\$91,287	\$0	\$3,840	O.K.
42										
43	TOTAL PLT. SPEC., ex SUPPORT	\$131,342		\$42,536	\$6,140	\$0	\$79,967	\$0	\$2,375	O.K.

SANBORN TELEPHONE COOPERATIVE & SANBORN, INC.

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Totals	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57	NON-SPECIFIC OPER. EXP.:									
58										
59	OTH. PTL and Equip., Alloc.	\$291	N18	\$183	\$19	\$0	\$70	\$0	\$9	O.K.
60	OTH. PTL and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61										
62	Total OTH. PTL & Equip.	\$291		\$183	\$19	\$0	\$70	\$0	\$9	O.K.
63										
64	Network Operations, Alloc.	\$57,822	N18	\$35,983	\$4,117	\$0	\$15,517	\$0	\$2,006	O.K.
65	Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66										
67	Total Network Oper. Exp.	\$57,822		\$35,983	\$4,117	\$0	\$15,517	\$0	\$2,006	O.K.
68										
69	Total Access Expenses	\$483,190	Direct	\$0	\$0	\$0	\$0	\$0	\$483,190	O.K.
70										
71	Depr., Support Assets	\$41,241	L23	\$8,536	\$8,221	\$0	\$23,480	\$0	\$3,031	O.K.
72	Depr., COE Switching	38,989	L44	0	38,989	0	0	0	0	O.K.
73	Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74	Depr., COE Transmission	89,191	L88	40,380	0	0	48,760	0	2,080	O.K.
75	Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76	Depr., C&W Facilities	134,556	L117	99,499	0	0	29,432	0	5,824	O.K.
77	Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78										
79	Total Depreciation Expense	\$303,878		\$148,396	\$45,211	\$0	\$99,633	\$0	\$10,736	O.K.
80										
81	Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	Amort., Intangible Assets	2,591	L144	1,485	210	0	793	0	103	O.K.
83	Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84	Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Amortization Exp.	\$2,591		\$1,485	\$210	\$0	\$793	\$0	\$103	O.K.
87										
88	Total Depr. and Amort.	\$306,569		\$149,883	\$45,421	\$0	\$100,426	\$0	\$10,839	O.K.
89										
90	TOTAL NON-SPEC. OPER. EXP.	\$857,841		\$198,028	\$49,556	\$0	\$116,013	\$0	\$506,043	O.K.

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.

***** FOC PART 89 ***** Operating Expenses and Taxes		Part 38 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104	CUSTOMER OPERATIONS EXPENSE:									
105										
106	Marketing, Allocable	\$5,446	N37	\$3,121	\$442	\$0	\$1,867	\$0	\$216	O.K.
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108										
109	Total Marketing Expense	\$5,446		\$3,121	\$442	\$0	\$1,867	\$0	\$216	O.K.
110										
111	Operator Service, Alloc.	\$0	N61	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113										
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	Alphabetical Directory	2,657	(F)	0	0	2,657	0	0	0	O.K.
118	Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119										
120	Total Directory	\$2,657		\$0	\$0	\$2,657	\$0	\$0	\$0	O.K.
121										
122	Bus. Ctr., EU Presubscription	3,594	N40	\$2,080	\$292	\$0	\$1,100	\$0	\$142	O.K.
123	Bus. Ctr., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ctr., EU Access PL & All Other	2,504	(H)	0	0	0	0	0	2,504	O.K.
125	Bus. Ctr., EU Message	16,780	(H)	0	0	0	0	16,780	0	O.K.
126	Bus. Ctr., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127	Bus. Ctr., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128	Bus. Ctr., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129	Bus. Ctr., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130	Bus. Ctr., Coin Collection & Adminstr.	0	(D)	0	0	0	0	0	0	O.K.
131	Bus. Ctr., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132										
133	Total Business Office	\$22,878		\$2,080	\$292	\$0	\$1,100	\$16,780	\$2,646	O.K.
134										
135	Cust. Serv., Mag. Process	\$22,458	(H)	0	0	0	0	22,458	0	O.K.
136	Cust. Serv., Other B&C	28,988	(H)	0	0	0	0	28,988	0	O.K.
137	Cust. Serv., CABS	58,601	N21	0	11,148	0	42,021	0	5,432	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$110,044		\$0	\$11,148	\$0	\$42,021	\$51,444	\$5,432	O.K.
141										
142	Total BO, CS, OS, Dir.	\$135,580		\$2,080	\$11,440	\$2,657	\$43,121	\$68,224	\$8,078	O.K.

Sheet "O"
ENDING DECEMBER 31, 1988

19-Jun-89

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SANBORN TELEPHONE COOPERATIVE & SANBORN, INC.

***** FCC PART 98 ***** Operating Expenses and Taxes		Part 38 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
188	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
189	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
190										
191	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
192										
193	TOTAL CUSTOMER OPER. EXP.	\$141,028		\$5,181	\$11,882	\$2,857	\$44,798	\$68,224	\$8,294	O.K.
194										
195	"BIG-THREE" EXPENSES:									
196										
197	Total Pr. Specific Exp.	\$151,831	41	\$47,367	\$9,137	\$0	\$91,287	\$0	\$3,840	O.K.
198	Total Pr. Non-specific Exp.	\$61,073	62 + 67 + 69	\$8,145	\$4,135	0	\$15,867	0	\$95,205	O.K.
199	Total Customer Operations	\$141,028	183	\$5,181	\$11,882	\$2,857	\$44,798	\$68,224	\$8,294	O.K.
200										
201	TOTAL "BIG THREE" EXPENSES	\$843,730		\$88,204	\$25,154	\$2,857	\$151,882	\$68,224	\$507,339	O.K.
202										
203	CORPORATE OPERATIONS EXPENSE:									
204										
205	Exec. and Planning, Alloc.	\$58,151	N84	\$8,113	\$1,734	\$183	\$10,483	\$4,702	\$34,988	O.K.
206	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
207										
208	Total Exec. and Planning	\$58,151		\$8,113	\$1,734	\$183	\$10,483	\$4,702	\$34,988	O.K.
209										
210	Admin. & General, Allocable	\$70,908	N84	\$7,454	\$2,114	\$223	\$12,745	\$5,733	\$42,838	O.K.
211	Admin. & General, Direct	\$6,803	Direct	\$15,413	\$4,371	\$482	\$28,388	0	0	O.K.
212										
213	Total Admin. and Gen.	\$117,509		\$22,867	\$6,485	\$685	\$38,102	\$5,733	\$42,838	O.K.
214										
215	TOTAL CORPORATE OPERATIONS	\$175,660		\$28,980	\$8,219	\$868	\$48,555	\$10,438	\$77,803	O.K.
216										
217	NON-INCOME TAXES:									
218										
219	Non-income Taxes, Allocable	\$10,055	N37	\$5,783	\$817	\$0	\$3,078	\$0	\$308	O.K.
220	Non-income Taxes, Direct	\$4,138	Direct	\$2,489	\$350	0	\$1,319	0	0	O.K.
221										
222	Total Non-income Taxes	\$14,193		\$8,232	\$1,167	\$0	\$4,397	\$0	\$308	O.K.
223										
224	TOTAL OPER. EXP. AND TAXES	\$1,340,152		\$275,788	\$79,881	\$3,525	\$308,036	\$78,668	\$598,178	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.
 PERIOD ADDRESSED ENDING DECEMBER 31, 1998
 RUN DATE AND TIME 19-Jun-99 12:58:53 PM

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

		Intrastate									
		Message Telephone Service				Private Line		TOTAL			
		InterLATA		IntraLATA		InterLATA		IntraLATA		INTRASTATE	
		(E)		(F)		(G)		(H)		(I)	
***** FCC PART 36 *****		(B)		(C)		(D)		(E)		(F)	
(A)		(B)		(C)		(D)		(E)		(F)	
PLANT INVESTMENT DETAIL:											
21	Land, Allocable	0	--	--	--	0	--	0	--	0	--
22	Land, Direct	0	--	0	--	0	--	0	--	0	--
23	Motor Vehicles	0	--	--	--	--	--	--	--	--	--
24	Aircraft	0	--	--	--	--	--	--	--	--	--
25	Special Purpose Vehicles	0	--	--	--	--	--	--	--	--	--
26	Garage Work Equipment	0	--	--	--	--	--	--	--	--	--
27	Other Work Equipment	2,881,384	--	--	--	--	--	--	--	--	--
28	Buildings, Allocable	0	--	--	--	--	--	--	--	--	--
29	Buildings, Direct	0	--	0	--	0	--	0	--	0	--
30	Furniture	0	--	--	--	--	--	--	--	--	--
31	Office Equipment	0	--	--	--	--	--	--	--	--	--
32	General Purpose Computers	0	--	--	--	--	--	--	--	--	--
33	CAT 1 Oper. Sys., TSPS	0	--	--	--	--	--	--	--	--	--
34	CAT 1 Oper. Sys., Other TSPS	0	--	--	--	--	--	--	--	--	--
35	CAT 1 Oper. Sys., Aux. Pos.	0	--	--	--	--	--	--	--	--	--
36	CAT 1 Oper. Sys., Other	0	--	0	--	0	--	0	--	0	--
37	CAT 2 Tandem Sw. Allocable	0	--	--	--	--	--	--	--	--	--
38	CAT 2 Tandem Sw. Direct	0	--	0	--	0	--	0	--	0	--
39	CAT 3 Local Sw. Allocable	3,216,980	--	--	--	--	--	--	--	--	--
40	CAT 3 Local Sw. Direct	0	--	0	--	0	--	0	--	0	--
41	CAT 4.12 Exchange Trunk	44,141	--	--	--	--	--	--	--	--	--
42	CAT 4.12 Exch. Tr. Direct	0	--	0	--	0	--	0	--	0	--
43	CAT 4.13 Exch. Ln. Map., PL & WATS	1,844,980	--	--	--	--	--	--	--	--	--
44	Reserved	0	--	--	--	--	--	--	--	--	--
45	CAT 4.15 Direct	0	--	0	--	0	--	0	--	0	--
46	CAT 4.23 Message, PL & WATS	335,980	--	--	--	--	--	--	--	--	--
47	Reserved	0	--	--	--	--	--	--	--	--	--
48	CAT 4.23 Direct	440	--	139	--	0	--	0	--	301	--
49	CAT 4.3 HPR Message	1,294,795	--	--	--	--	--	--	--	--	--
50	CAT 4.3 WATS	0	--	0	--	0	--	0	--	0	--
51	CAT 4.3 Direct	0	--	0	--	0	--	0	--	0	--
52	CAT 1 Other IOT Equipment	0	--	--	--	--	--	--	--	--	--
53	CAT 1 Coinless Pay Phones	0	--	0	--	0	--	0	--	0	--

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SANDHORN TELEPHONE COOPERATIVE & SANCOM, INC.
ENDING DECEMBER 31, 1989

***** FCC PART 38 *****		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70 CAT 2 CP Equipment		1,540	--	1,540	0	0	0	0	0
71 Reserved		0	--	--	--	--	--	--	--
72 Reserved		0	--	--	--	--	--	--	--
73 CAT 1.3 Joint Msp., Cat. 1.1 & 1.2 PL		9,905,392	--	--	--	--	--	--	--
74 Other CAT 1 C&WF		0	--	0	0	0	0	0	0
75 CAT 2 C&WF		49,311	--	--	--	--	--	--	--
76 CAT 2 C&WF, Wideband		0	--	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS		361,821	--	--	--	--	--	--	--
78 Reserved		0	--	--	--	--	--	--	--
79 CAT 3 Direct		15,390	--	1,656	0	0	0	13,624	13,624
80 CAT 4 Message		1,674,742	--	--	--	--	--	--	--
81 CAT 4 WATS		0	--	0	0	0	0	0	0
82 CAT 4 Direct		0	--	0	0	0	0	0	0
83 Allocable Support Leases		0	--	--	--	--	--	--	--
84 Direct Support Leases		0	--	0	0	0	0	0	0
85 COE Operator		0	--	--	--	--	--	--	--
86 COE Tandem Switch		0	--	--	--	--	--	--	--
87 COE Local Switch		0	--	--	--	--	--	--	--
88 COE Transmission		0	--	--	--	--	--	--	--
89 COE Direct		0	--	0	0	0	0	0	0
90 IOT Leases		0	--	0	0	0	0	0	0
91 C&WF Leases		0	--	0	0	0	0	0	0
92 Leasehold Imp. Land etc.		0	--	--	--	--	--	--	--
93 Leasehold Imp. COE Switching		0	--	--	--	--	--	--	--
94 Leasehold Imp. COE Operator		0	--	--	--	--	--	--	--
95 Leasehold Imp. COE Trans.		0	--	--	--	--	--	--	--
96 Leasehold Imp. IOT		0	--	0	0	0	0	0	0
97 Leasehold Imp. C&WF		0	--	0	0	0	0	0	0
98 Leasehold Imp. Other		0	--	0	0	0	0	0	0
99 Allocable Acct. No. 2890		61,833	--	--	--	--	--	--	--
100 Direct Acct. No. 2890		0	--	0	0	0	0	0	0
101 Materials and Supplies		53,172	--	--	--	--	--	--	--
102 RTB Stock		0	--	--	--	--	--	--	--
103 Tele. Pr. Adjust. - Alloc.		0	--	--	--	--	--	--	--
104 Tele. Pr. Adjust. - Direct		0	--	0	0	0	0	0	0
105 Other Assets, Net		0	--	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net		0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SANDHORN TELEPHONE COOPERATIVE & SANDCOM, INC.
ENDING DECEMBER 31, 1985

***** FCC PART 38 *****				Intrastate							
		TOTAL	Source/	Interstate and Other	Message Telephone Service				Private Line		TOTAL
		COMPANY	Allocation		InterLATA	IntraLATA	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
123	TPUC - Short Term, Alloc.	0	---	---	---	---	---	---	---	---	---
124	TPUC - Short Term, Direct	0	---	0	0	0	0	0	0	0	0
125	TPUC - Long Term, Alloc.	460,023	---	---	---	---	---	---	---	---	---
126	TPUC - Long Term, Direct	0	---	0	0	0	0	0	0	0	0
127											
128	RESERVES AND DEPRECIATION:										
129	Acc. Depr. Support Assets	1,044,711	---	---	---	---	---	---	---	---	---
130	Acc. Depr. COE Switching	1,845,578	---	---	---	---	---	---	---	---	---
131	Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	---	---
132	Acc. Depr. COE Transmission	1,078,389	---	---	---	---	---	---	---	---	---
133	Acc. Depr. IOT Equipment	1,303	---	---	---	---	---	---	---	---	---
134	Acc. Depr. Cable and Wire Facilities	5,182,166	---	---	---	---	---	---	---	---	---
135	Acc. Depr. Other Plant	0	---	0	0	0	0	0	0	0	0
136	Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---	---	---
137	Accum. Amort., Intang. Inv.	28,526	---	---	---	---	---	---	---	---	---
138	Accum. Amort., Other	0	---	0	0	0	0	0	0	0	0
139	Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---	---	---
140	Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---	---	---
141	Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---	---	---
142	Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---	---	---
143	Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---	---	---
144	Acc. Def. IT CSWF	0	---	---	---	---	---	---	---	---	---
145	Acc. Def. IT Unclassified	80,000	---	80,700	0	18,828	0	672	19,300		
146											
147	OPERATING EXPENSES AND TAXES:										
148	Network Support, Alloc.	3,741	---	---	---	---	---	---	---	---	---
149	Network Support, Direct	0	---	0	0	0	0	0	0	0	0
150	General Support, Alloc.	80,369	---	---	---	---	---	---	---	---	---
151	General Support, Direct	0	---	0	0	0	0	0	0	0	0
152	Central Office Eq., Alloc.	128,548	---	---	---	---	---	---	---	---	---
153	Central Office Eq., Direct	150,180	---	90,132	0	60,048	0	0	60,048		
154	Cust. Premises Equip.	328	---	---	---	---	---	---	---	---	---
155	Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---	---	---
156	Other IOT	0	---	---	---	---	---	---	---	---	---
157	IOT Direct	0	---	0	0	0	0	0	0	0	0
158	Cable & Wire, Alloc.	174,677	---	---	---	---	---	---	---	---	---
159	Cable & Wire, Direct	0	---	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.
ENDING DECEMBER 31, 1998

ENDING DECEMBER 31, 1988

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

			Intrastate						
			Intrastate and Other (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE (I)	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)		(E)	(F)	(G)	(H)		
176 Oth. P.L. and Equip., Alloc.	1,080	--	--	--	0	--	0	0	
177 Oth. P.L. and Equip., Direct	0	--	0	--	--	--	--	0	
178 Network Operations, Alloc.	238,848	--	--	0	0	0	0	493,190	
179 Network Operations, Direct	0	--	89,379	0	493,190	0	0	--	
180 Total Access Expenses	582,588	--	--	--	--	--	--	--	
181 Depr., Support Assets	170,948	--	--	--	--	--	--	--	
182 Depr., COE Switching	283,736	--	--	--	--	--	--	--	
183 Depr., COE Operator	0	--	--	--	--	--	--	--	
184 Depr., COE Transmission	316,717	--	--	--	--	--	--	--	
185 Depr., IOT Equipment	154	--	--	--	--	--	--	--	
186 Depr., C&W Facilities	806,080	--	--	--	--	--	--	--	
187 Amort., Tangible Assets	0	--	--	--	--	--	--	0	
188 Amort., Intangible Assets	10,736	--	0	0	0	0	0	0	
189 Other Amortization	0	--	0	0	0	--	--	--	
190 Direct Assigned Amort.	0	--	--	--	--	--	0	0	
191 Marketing, Allocable	19,361	--	0	0	0	--	--	0	
192 Marketing, Direct	0	--	--	--	--	--	0	0	
193 Operator Service, Alloc.	0	--	0	0	0	0	0	--	
194 Operator Service, Direct	0	--	9,282	0	0	--	--	--	
195 Classified Directory	9,282	--	--	--	--	--	--	--	
196 Alphabetical Directory	16,001	--	--	--	--	--	--	--	
197 Foreign Directory	0	--	--	--	--	--	--	--	
198 Bus. Ctr., EU Presubscription	10,482	--	--	--	--	--	--	--	
199 Bus. Ctr., EU MTS & WATS	30,010	--	--	--	--	--	--	--	
200 Bus. Ctr., EU Access, P.L. & all Other	99,848	--	--	--	--	--	--	--	
201 Bus. Ctr., DCC Special Access	0	--	--	--	--	--	--	--	
202 Bus. Ctr., DCC Switched Access	0	--	--	--	--	--	--	--	
203 Bus. Ctr., DCC B & C Services	0	--	--	--	--	--	0	0	
204 Coin Collect & Admin.	0	--	0	0	0	--	--	--	
205 Cust. Svc., Direct	0	--	--	--	--	--	--	--	
206 Cust. Svc., Mng. Process	26,440	--	--	--	--	--	--	--	
207 Cust. Svc., Other S&C	81,717	--	--	--	--	--	0	0	
208 Cust. Svc., CABS	117,201	--	4,301	0	0	--	--	--	
209 Cust. Svc., EU Common Line	4,301	--	--	--	--	--	--	0	
210 Other Cust. Svc., Alloc.	0	--	878	0	0	0	0	--	
211 Other Cust. Svc., Direct	878	--	--	--	--	--	--	0	
212 Exec. and Planning, Alloc.	194,919	--	0	0	0	0	0	--	
213 Exec. and Planning, Direct	0	--	--	--	--	--	--	--	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.
ENDING DECEMBER 31, 1998

***** POC PART 36 *****				Intrastate							
		TOTAL	Source/	Intrastate and Other	Message Telephone Service				Private Line		TOTAL
		COMPANY	Allocator		IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA	INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
230 Admin. & General, Allocable	237,574	--	--	--	--	--	--	--	--	--	--
231 Admin. & General, Direct	115,127	--	--	66,524	0	46,603	0	0	0	0	46,603
232 Non-income Taxes, Allocable	41,680	--	--	--	0	4,138	0	0	0	0	4,138
233 Non-income Taxes, Direct	6,120	--	--	1,982	0	4,138	0	0	0	0	4,138
234											
235 OTHER INCOME STATEMENT:											
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--	--	--	--
237 Federal Income Tax Rate	12.42%	--	--	--	--	--	--	--	--	--	--
238 Gross Receipts Tax Rate	3.00%	--	--	--	--	--	--	--	--	--	--
239 Rate of Return	10.00%	--	--	--	--	--	--	--	--	--	--
240 AFUDC	(11,461)	--	--	--	--	--	--	--	--	--	--
241 ITC Amortization	0	--	--	--	--	--	--	--	--	--	--
242 Other Return Adjustments	0	--	--	0	0	0	0	0	0	0	0
243 Contributions	0	--	--	--	--	--	--	--	--	--	--
244 Interest Expense	410,480	--	--	--	--	--	--	--	--	--	--
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	0	0
249 Uncollectibles	0	--	--	0	0	0	0	0	0	0	0
250 Other Revenue Adjustments	0	--	--	0	0	0	0	0	0	0	0
251 Other Revenue Taxes	0	--	--	0	0	0	0	0	0	0	0
252											

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.
ENDING DECEMBER 31, 1988

***** FCC PART 36 *****		TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE			
					Private Line		Private Line					
(A)	(B)				(C)	(D)	(E)	(F)		(G)	(H)	(I)
271 Working Loops	8,255	---	---	79	0	0	0	0	65	65		
272 Equivalent Interexchange Cct. Miles	10,324	---	---	0	0	0	0	0	0	0		
273 Interexchange Circuit Terminations	274	---	---	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) OF SWITCHED ACCESS REVENUE) REQUIREMENT FOR SANBORN TELEPHONE) COOPERATIVE AND SANCOM, INC.)	ORDER ASSESSING FILING FEE TC99-071
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On June 28, 1999, Sanborn Telephone Cooperative and Sancom, Inc. (Sanborn/Sancom) 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 Sanborn/Sancom a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that Sanborn/Sancom 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>Helaine Krebs</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: Sanborn Telephone Cooperative and SANCOM, Inc., Woonsocket, SD
Switched Access Revenue Requirement, TC99-071

DATE: October 12, 1999

Sanborn Telephone Cooperative and SANCOM, Inc. (Sanborn/SANCOM) 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 Sanborn/SANCOM developed a revenue requirement of \$1,037,450. SANCOM purchased the Parkston, Tripp, and Woisey exchanges from U S WEST Communications on June 22, 1996. Sanborn/SANCOM's minutes of use for 1998 was 10,412,650. Sanborn/SANCOM is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Sanborn/SANCOM'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 Sanborn/SANCOM 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 Sanborn/SANCOM on July 2, July 12, and August 5, 1999. Staff data requests were responded to by Sanborn/SANCOM in a timely manner. Staff reviewed external auditor reports for 1997 and 1998, supporting documentation for adjustments that were proposed by Sanborn/SANCOM in the cost study, long term debt, the 1998 general ledger, minutes of use, and traffic factor support.

Staff has reviewed Sanborn/SANCOM's cost study filing and all of the data responses submitted by Sanborn/SANCOM and would recommend that the Intrastate Switched Access Cost Study for Sanborn/SANCOM be adjusted for the exclusion of contributions/donations and customer premise equipment in the amount of \$10,733. If this recommendation is accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for Sanborn/SANCOM is reduced by \$1,057, to \$1,036,393. Sanborn/SANCOM 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, TC99-072, TC99-073, TC99-074, TC99-075, TC99-076, TC99-079, TC99-080, and TC99-081.

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

Sincerely,

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

c: All filing telecommunications companies



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

Transportation/
Warehouse Division
Telephone (605)773-5288
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
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Pam Nelson
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William Bullard Jr.
Executive Director

Harlan Best
Martin C. Bottmann
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Marlette Fischbeck
Heather K. Forney
Shirleen Fegitt
Mary Giddings
Lewis Hammond
Loni Hasty
Cameron Hoesck
Lisa Hull
Dave Jacobson
Katie Johnson
Bob Kandle
Delaine Kolko
Charlene Lund
Terry Noram
Gregory A. Rislov
Keith Senger
Rosalynne Alts Wiest

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
Sanborn Telephone Cooperative
SANCOM, Inc.

RE: DOCKET TC99-071, INTRASTATE SWITCHED ACCESS COST STUDY

Dear Mr. Lee:

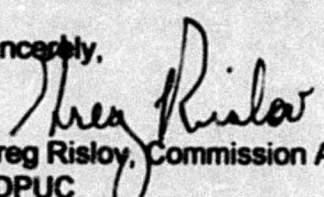
The Public Utilities Commission's December 28, 1999 meeting agenda includes consideration of the above-named docket. Although it appears Commission Staff and the company have reached a settlement, the Commissioners must still approve the settlement. I, as an advisor to the Commissioners, have reviewed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

The questions are:

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

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)773-3201
FAX (605)773-3009

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

Consumer Hotline
1-800-332-1782

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

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

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

William Bullard Jr.
Executive Director

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

Kolbo, Delaine

From: Rislov, Greg
Sent: Monday, December 27, 1999 10:31 AM
To: Kolbo, Delaine
Subject: FW: Docket TC99-071 - Sanborn Tel. Coop & SANCOM, Inc. Cost Study

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

From: Don Lee (mailto:DonLee@Martin-Associates.com)
Sent: Thursday, December 23, 1999 1:59 PM
To: 'greg.rislov@state.sd.us'
Cc: 'rolayne.wiest@state.sd.us'; 'harlan.best@state.sd.us'; Christi Berg
Subject: FW: Docket TC99-071 - Sanborn Tel. Coop & SANCOM, Inc. Cost Study

Greg, our response to your data request in Docket TC 99-071 follows.

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 11:50 AM
> **To:** Don Lee
> **Subject:** Docket TC99-071 - Sanborn Tel. Coop & SANCOM, Inc. Cost Study
>
> Mr. Greg Rislov,
>
> Per your letter dated December 22, 1999, we have generated the following
> responses to your inquiries regarding the Sanborn Telephone Cooperative
> and SANCOM, Inc. 1998 Intrastate Switched Access Cost Study (Docket
> #TC99-071).
>
> 1. 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.
>
> 2. If the answer to (1) is no, please explain any deviation.
> As a result of a technology delay with the vendor, some AFC lightwave
> terminals will not be in service until early 2000.
>
> 3. 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.
>
> 4. If the answer to (3) is yes, is the difference greater than 1%?
> The total difference is greater than 1%.
>
> 5. 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

TC99-071

**Martin &
Associates, Inc***Engineering, Consulting, Computer Solutions.***FAX****To:** Harlan 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:** 605-995-9846**M&A Fax:** 605-995-2577**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 605-995-9846. Thank You.

Comments:

Attached is the revised cost study for the Sanborn Telephone Cooperative and
SANCOM, Inc. The cost study was revised to reflect an adjustment to the investment
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 (entry #17).

If you have not received complete or legible copies, please call 605-995-9846

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

Sheet 14
 DATED DECEMBER 31, 1995
 Revised 0688

20-Dec-95

01:25:04 PM

SANDHORN TELEPHONE COOPERATIVE & SANDHORN, INC.

FORM POC PAGE 60

Intrastate Toll
 Revenue Requirement Summary

	Part 155 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
16 Net Investment	\$3,177,888	P13	\$1,794,874	\$219,635	\$0	\$1,358,239	\$0	\$128,859	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	\$517,765		\$179,487	\$21,323	\$0	\$108,289	\$0	\$12,855	O.K.
18 Return Adjustments	(9,797)	P10-00	(1,648)	(234)	0	(587)	0	(100)	O.K.
20									
21 Net Return on Rate Base	\$514,368		\$177,839	\$21,089	\$0	\$107,702	\$0	\$12,755	O.K.
22 Income Taxes	\$9,977	P01-02	17,888	2,110	0	6,888	0	1,219	O.K.
23 Expenses and Other Taxes	1,392,649	P00-05, 40	774,760	85,193	2,883	245,827	20,886	\$12,138	O.K.
24									
25 Total Intralata Rev. Req.	\$1,377,816		\$489,418	\$108,000	\$2,883	\$438,804	\$20,886	\$268,903	O.K.
26									
27									
28									
INTERLATA:									
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Return Adjustments	0	P10-00	0	0	0	0	0	0	O.K.
37									
38 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39 Income Taxes	0	P01-02	0	0	0	0	0	0	O.K.
40 Expenses and Other Taxes	0	P00-05, 40	0	0	0	0	0	0	O.K.
41									
42 Total Interlata Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$1,377,816		\$489,418	\$108,000	\$2,883	\$438,804	\$20,886	\$268,903	
ACCESS ELEMENT MINUTES OF USE			10,412,560	10,482,768	10,423,763	10,423,763			
ACCESS RATE PER MINUTE	\$0.000001		\$0.045001	\$0.010463		\$0.041137			

01/05/96

JAN-04-93 04:17PM FROM MARTIN AND ASSOCIATES

005-885-2577

T-044 P 02/00 F-387

SOUTH GAVOTA PUD INTRASTATE ACCESS COST MODEL

COMPANY NAME: **SANBORN TELEPHONE COOPERATIVE & SANCOM, INC.**
 PERIOD ADJUSTED: **ENDING DECEMBER 31, 1998**
 RUN DATE AND TIME: **20-Dec-98 01:28:04 PM**

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

FCC PART 36		TOTAL COMPANY	Source/ Allocation	Intrastate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL:	0	--	--	0	0	0	0	0	0
21 Land, Allocable	0	--	--	0	0	0	0	0	0
22 Land, Direct	0	--	--	0	0	0	0	0	0
23 Motor Vehicle	0	--	--	0	0	0	0	0	0
24 Aircraft	0	--	--	0	0	0	0	0	0
25 Special Purpose Vehicle	0	--	--	0	0	0	0	0	0
26 Garage Work Equipment	2,848,891	--	--	0	0	0	0	0	0
27 Other Work Equipment	0	--	--	0	0	0	0	0	0
28 Buildings, Allocable	0	--	--	0	0	0	0	0	0
29 Buildings, Direct	0	--	--	0	0	0	0	0	0
30 Furniture	0	--	--	0	0	0	0	0	0
31 Office Equipment	0	--	--	0	0	0	0	0	0
32 General Purpose Computers	0	--	--	0	0	0	0	0	0
33 CAT 1 Oper. Sys., TSPS	0	--	--	0	0	0	0	0	0
34 CAT 1 Oper. Sys., Other TSPS	0	--	--	0	0	0	0	0	0
35 CAT 1 Oper. Sys., Aut. Pcs.	0	--	--	0	0	0	0	0	0
36 CAT 1 Oper. Sys., Other	0	--	--	0	0	0	0	0	0
37 CAT 2 Tandem Sw. Allocable	0	--	--	0	0	0	0	0	0
38 CAT 2 Tandem Sw. Direct	3,364,868	--	--	0	0	0	0	0	0
39 CAT 3 Local Sw. Allocable	0	--	--	0	0	0	0	0	0
40 CAT 3 Local Sw. Direct	48,431	--	--	0	0	0	0	0	0
41 CAT 4.12 Exchange Trunk	0	--	--	0	0	0	0	0	0
42 CAT 4.12 Exch. Tr. Direct	1,476,589	--	--	0	0	0	0	0	0
43 CAT 4.13 Exch. Ln. Map., PL & WHTS	0	--	--	0	0	0	0	0	0
44 Reserved	0	--	--	0	0	0	0	0	0
45 CAT 4.13 Direct	350,987	--	--	0	0	0	0	0	0
46 CAT 4.23 Message, PL & WHTS	0	--	--	137	0	0	0	0	0
47 Reserved	439	--	--	0	0	0	0	0	0
48 CAT 4.30 Direct	1,276,436	--	--	0	0	0	0	0	0
49 CAT 4.3 10R Message	0	--	--	0	0	0	0	0	0
50 CAT 4.3 WHTS	0	--	--	0	0	0	0	0	0
51 CAT 4.3 Direct	0	--	--	0	0	0	0	0	0
52 CAT 1 Other TTY Equipment	0	--	--	0	0	0	0	0	0
53 CAT 1 Coinless Pay Phones	0	--	--	0	0	0	0	0	0

SOUTH DAKOTA PUBLIC UTILITY RATE ADJUSTMENT COST MODEL

SOUTH DAKOTA PUBLIC UTILITY RATE ADJUSTMENT COST MODEL

SANDHORN TELEPHONE COOPERATIVE & SANDHORN, INC.

ENDING DECEMBER 31, 1988

30 Dec 88

01:22:21 PM

***** FCC PART 36 *****		Intrastate							
		TOTAL	Source/	Message Telephone Service				Private Line	
		COMPANY	Alterator	Interstate and Other	Inter-LATA	Intra-LATA	Inter-LATA	Intra-LATA	TOTAL
		(A)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
70	CAT 2 CP Equipment	1,540	--	1,540	0	0	0	0	0
71	Reserved	0	--	--	--	--	--	--	--
72	Reserved	0	--	--	--	--	--	--	--
73	CAT 1.5 Joint Mng. Cat. 1.1 & 1.2 PL	9,814,763	--	--	--	--	--	--	--
74	Other CAT 1 C&W	0	--	0	0	0	0	0	0
75	CAT 2 C&W	48,311	--	0	0	0	0	0	0
76	CAT 2 C&W, Wideband	0	--	0	0	0	0	0	0
77	CAT 3 Joint Message & PLWATS	281,881	--	--	--	--	--	--	--
78	Reserved	0	--	--	--	--	--	--	--
79	CAT 3 Direct	13,884	--	1,884	0	0	0	13,884	13,884
80	CAT 4 Message	1,874,362	--	--	--	--	--	--	--
81	CAT 4 WATS	0	--	0	0	0	0	0	0
82	CAT 4 Direct	0	--	0	0	0	0	0	0
83	Alternate Support Leases	0	--	--	--	--	--	--	--
84	Direct Support Leases	0	--	0	0	0	0	0	0
85	CCE Operator	0	--	--	--	--	--	--	--
86	CCE Tandem Switch	0	--	--	--	--	--	--	--
87	CCE Local Switch	0	--	--	--	--	--	--	--
88	CCE Transmuxer	0	--	--	--	--	--	--	--
89	CCE Direct	0	--	0	0	0	0	0	0
90	IDT Leases	0	--	0	0	0	0	0	0
91	C&W Leases	0	--	0	0	0	0	0	0
92	Leasehold Imp. Land etc.	0	--	--	--	--	--	--	--
93	Leasehold Imp. CCE Switching	0	--	--	--	--	--	--	--
94	Leasehold Imp. CCE Operator	0	--	--	--	--	--	--	--
95	Leasehold Imp. CCE Trans.	0	--	--	--	--	--	--	--
96	Leasehold Imp. IDT	0	--	0	0	0	0	0	0
97	Leasehold Imp. C&W	0	--	0	0	0	0	0	0
98	Leasehold Imp. Other	0	--	0	0	0	0	0	0
99	Alternate Acct. No. 5999	61,883	--	--	--	--	--	--	--
100	Direct Acct. No. 2999	0	--	0	0	0	0	0	0
101	Maintenance and Supplies	85,172	--	--	--	--	--	--	--
102	WTS Blank	0	--	--	--	--	--	--	--
103	Tele. Pk. Adjust. - Alloc.	0	--	--	--	--	--	--	--
104	Tele. Pk. Adjust. - Direct	0	--	0	0	0	0	0	0
105	Other Assets, Net	0	--	0	0	0	0	0	0
106	Other Liab., Del. Cr., Net	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUD INTERSTATE ACCESS COST MODEL

SANDHORN TELEPHONE COOPERATIVE & SANDHORN, INC.

ENDING DECEMBER 31, 1988

----- FCC PART 95 -----		Interstate							
		TOTAL	Source/	Interstate	Message Telephone Service				TOTAL
		COMPANY	Allocation		IntraLATA		InterLATA		INTERSTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
123 TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--
124 TPUC -- Short Term, Direct	0	--	--	0	0	0	0	0	0
125 TPUC -- Long Term, Alloc.	488,033	--	--	--	--	--	--	--	--
126 TPUC -- Long Term, Direct	0	--	--	0	0	0	0	0	0
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	1,840,704	--	--	--	--	--	--	--	--
130 Acc. Depr. COB Switching	1,880,942	--	--	--	--	--	--	--	--
131 Acc. Depr. COB Operator	0	--	--	--	--	--	--	--	--
132 Acc. Depr. COB Transmission	1,073,494	--	--	--	--	--	--	--	--
133 Acc. Depr. ROT Equipment	1,889	--	--	--	--	--	--	--	--
134 Acc. Depr. Cable and Wire Facilities	5,188,689	--	--	--	--	--	--	--	--
135 Acc. Depr. Other Plant	0	--	--	0	0	0	0	0	0
136 Accum. Amort., Tangible Inv.	0	--	--	--	--	--	--	--	--
137 Accum. Amort., Intang. Inv.	29,585	--	--	--	--	--	--	--	--
138 Accum. Amort., Other	0	--	--	0	0	0	0	0	0
139 Acc. Depr. IT Support Assets	0	--	--	--	--	--	--	--	--
140 Acc. Depr. IT COB Switching	0	--	--	--	--	--	--	--	--
141 Acc. Depr. IT COB Operator	0	--	--	--	--	--	--	--	--
142 Acc. Depr. IT COB Trans.	0	--	--	--	--	--	--	--	--
143 Acc. Depr. IT ROT Equipment	0	--	--	--	--	--	--	--	--
144 Acc. Depr. IT Other	0	--	--	--	--	--	--	--	--
145 Acc. Depr. IT Unallocated	80,589	--	--	80,768	0	18,577	0	865	18,242
146									
147 OPERATING EXPENSES AND TAXES:									
148 Network Support, Alloc.	3,741	--	--	--	--	--	--	--	--
149 Network Support, Direct	0	--	--	0	0	0	0	0	0
150 General Support, Alloc.	80,482	--	--	--	--	--	--	--	--
151 General Support, Direct	0	--	--	0	0	0	0	0	0
152 Central Office Eq., Alloc.	128,344	--	--	--	--	--	--	--	--
153 Central Office Eq., Direct	180,180	--	--	80,132	0	88,048	0	0	88,048
154 Dist. Premises Equip.	335	--	--	--	--	--	--	--	--
155 Collocated Pay Phone Exp.	0	--	--	--	--	--	--	--	--
156 Other ROT	0	--	--	--	--	--	--	--	--
157 ROT Direct	0	--	--	0	0	0	0	0	0
158 Cable & Wire, Alloc.	174,877	--	--	--	--	--	--	--	--
159 Cable & Wire, Direct	0	--	--	0	0	0	0	0	0

30-Dec-99

01:28:04 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SANDHILL TELEPHONE COOPERATIVE & SANDHILL, INC.
ENDING DECEMBER 31, 1998

----- FCC PART 28 -----		Intrastate							
		TOTAL COMPANY	Sanctus Associates	Intrastate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)		(B)	(C)	(D)	IntraLATA	InterLATA	IntraLATA	InterLATA	(E)
176	Ch. PL and Equip., Alloc.	1,000	--	--	--	--	--	--	--
177	Ch. PL and Equip., Direct	0	--	0	0	0	0	0	0
178	Network Operations, Alloc.	700,000	--	--	--	--	--	--	--
179	Network Operations, Direct	0	--	0	0	0	0	0	0
180	Total Access Expense	100,000	--	100,000	0	0	0	0	0
181	Dep't., Support Access	100,000	--	--	--	--	--	--	--
182	Dep't., COE Switching	200,000	--	--	--	--	--	--	--
183	Dep't., COE Operator	0	--	--	--	--	--	--	--
184	Dep't., COE Transmission	200,000	--	--	--	--	--	--	--
185	Dep't., IOT Equipment	100	--	--	--	--	--	--	--
186	Dep't., C&W Facilities	500,000	--	--	--	--	--	--	--
187	Assets, Tangible Assets	0	--	--	--	--	--	--	--
188	Assets, Intangible Assets	10,750	--	--	--	--	--	--	--
189	Other Amortization	0	--	0	0	0	0	0	0
190	Direct Assigned Amerl.	0	--	0	0	0	0	0	0
191	Marketing, Allocable	10,000	--	--	--	--	--	--	--
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	0,000	--	0,000	0	0	0	0	0
196	Alphabetical Directory	10,000	--	--	--	--	--	--	--
197	Foreign Directory	0	--	--	--	--	--	--	--
198	Bus. Cls., EU Pre-Subscription	10,000	--	--	--	--	--	--	--
199	Bus. Cls., EU MTS & WATS	30,000	--	--	--	--	--	--	--
200	Bus. Cls., EU Access, PL & Other	90,000	--	--	--	--	--	--	--
201	Bus. Cls., DTC Special Access	0	--	--	--	--	--	--	--
202	Bus. Cls., DTC Switched Access	0	--	--	--	--	--	--	--
203	Bus. Cls., DTC B & C Services	0	--	--	--	--	--	--	--
204	Coin Callout & Admin.	0	--	--	--	--	--	--	--
205	Cust. Svc., Direct	0	--	0	0	0	0	0	0
206	Cust. Svc., Mktg. Process	20,000	--	--	--	--	--	--	--
207	Cust. Svc., Other SAC	51,717	--	--	--	--	--	--	--
208	Cust. Svc., CABS	117,000	--	--	--	--	--	--	--
209	Cust. Svc., EU Common Line	4,000	--	4,000	0	0	0	0	0
210	Other Cust. Svc., Alloc.	0	--	--	--	--	--	--	--
211	Other Cust. Svc., Direct	0	--	0	0	0	0	0	0
212	Exec. and Planning, Alloc.	100,000	--	--	--	--	--	--	--
213	Exec. and Planning, Direct	0	--	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL
SANBORN TELEPHONE COOPERATIVE & SANBORN, INC.
ENDING DECEMBER 31, 1988

***** FDC PART 28 *****			Intrastate						TOTAL INTRASTATE
(A)	TOTAL COMPANY (B)	Sum of Accounts (C)	Intrastate and Other (D)	Message Telephone Service		Private Line		(H)	
				InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (I)		
230 Admin. & General, Allocable	226,886	--	--	--	--	--	--	--	
231 Admin. & General, Direct	115,127	--	88,584	0	46,603	0	0	46,603	
232 Non-income Taxes, Allocable	41,889	--	--	0	4,138	0	0	4,138	
233 Non-income Taxes, Direct	8,130	--	1,882	--	--	--	--	--	
234									
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate	0.00%	--	--	--	--	--	--	--	
237 Federal Income Tax Rate	12.50%	--	--	--	--	--	--	--	
238 State Property Tax Rate	3.00%	--	--	--	--	--	--	--	
239 Rate of Return	10.00%	--	--	--	--	--	--	--	
240 AFUDC	(11,481)	--	--	--	--	--	--	--	
241 EIC Amortization	0	--	0	0	0	0	0	0	
242 Other Return Adjustments	0	--	--	--	--	--	--	--	
243 Contributions	0	--	--	--	--	--	--	--	
244 Interest Expense	410,430	--	--	--	--	--	--	--	
245 Capital Lease Expense	0	--	--	--	--	--	--	--	
246 Capitalized Payroll Taxes	0	--	--	--	--	--	--	--	
247 Depreciation Adjustments	0	--	0	0	0	0	0	0	
248 Other Expense Adjustments	0	--	0	0	0	0	0	0	
249 Unallocated	0	--	0	0	0	0	0	0	
250 Other Revenue Adjustments	0	--	0	0	0	0	0	0	
251 Other Revenue Taxes	0	--	--	--	--	--	--	--	
252									

Sheet "A" Input Documentation, Page 6

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

BANDON TELEPHONE COOPERATIVE & BANCOM, INC.
ENDING DECEMBER 31, 1998

20-Dec-99 01:59:41 PM

FCC PART 26		TOTAL COMPANY	Source/ Allocator	Other	IntraLATA	IntraLATA	IntraLATA	IntraLATA	IntraLATA	IntraLATA	IntraLATA
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
271	Working Longs	6,255	---	78	0	0	0	0	0	65	0
272	Sequential Interexchange Out. Miles	10,384	---	0	0	0	0	0	0	0	0
273	Interexchange Circuit Terminations	274	---	0	0	0	0	0	0	0	0

JAN-04-00 04:11PM FROM-MARTIN AND ASSOCIATES

605-005-2577

T-044 P. 08/99 F-387

SANBORN TELEPHONE COOP & SANCOM, INC.
KNOWN AND MEASURABLE CHANGE ENTRIES
YEAR ENDING 12/31/88

Entry No	Description	Plant Amt	Depr Rate	a/c	Post	Dr	Cr
10	Depr Exp-Trans Equip-Lightwave	984.07	14.00%	6560.2232.3	X	137.77	
	Depr Exp-Buried Cable	298,361.31	4.00%	6560.2423	X	11,974.45	
	Depr Exp-Buried Cable-Fiber	81,221.48	4.00%	6560.2423.1	X	3,248.86	
	Depr Exp-Buried Cable-FITL	78,465.78	4.00%	6560.2423.6	X	3,138.63	
	Depr Res-Trans. Equip.-Lightwave			3100.2232.3	X		137.77
	Depr Res-Digital Carrier			3100.2423	X		11,974.45
	Depr Res-Subscriber Carrier			3100.2423.1	X		3,248.86
	Depr Res-Buried Cable-Copper			3100.2423.6	X		3,138.63

To accumulate depreciation expense on TPUC at 12/31/88 that will be closed to TPIS in 1989.

17	Depr Exp-Vehicles	29,454.74	16.88%	6560.2112	X	4,913.05	
	Depr Exp-Other Work Equipment	44,837.26	10.00%	6560.2116.1	X	4,483.73	
	Depr Exp-Buildings-Central Office	115,544.44	3.00%	6560.2121.1	X	3,466.33	
	Depr Exp-Furniture	6,230.23	14.28%	6560.2122.1	X	889.68	
	Depr Exp-Office Equipment	72,799.96	14.28%	6560.2123.1	X	10,395.83	
	Depr Exp-Computers	18,376.26	20.00%	6560.2124	X	3,675.65	
	Depr Exp-Switching Equipment	233,456.24	10.00%	6560.2212	X	23,345.62	
	Depr Exp-Trans Equip-Lightwave	179,554.55	14.00%	6560.2232.3	X	25,137.64	
	Depr Exp-Circuit Equipment-AFC	58,608.38	14.00%	6560.2232.4	X	8,205.17	
	Depr Exp-Buried Cable	21,928.28	4.00%	6560.2423	X	877.13	
	Depr Exp-Buried Cable-FITL	1,068,777.47	4.00%	6560.2423.6	X	42,751.10	
	Vehicles			2112	X	29,454.74	
	Other Work Equipment			2116.1	X	44,837.26	
	Buildings - Central Offices			2121.1	X	115,544.44	
	Furniture			2122.1	X	6,230.23	
	Office Equipment			2123.1	X	72,799.96	
	General Purpose Computers			2124	X	18,376.26	
	Digital Switching Equipment			2212	X	233,456.24	
	Circuit Equipment - Lightwave			2232.3	X	179,554.55	
	Circuit Equipment - AFC L.W.			2232.4	X	58,608.38	
	Buried Cable			2423	X	21,928.28	
	Buried Cable - Fiber in the Loop			2423.6	X	1,068,777.47	
	Accounts Payable			4010	X		1,848,569.81
	Depr Res-Vehicles			3100.2112	X		4,913.05
	Depr Res-Other Work Equip			3100.2116.1	X		4,483.73
	Depr Res-Buildings-Central Offices			3100.2121.1	X		3,466.33
	Depr Res-Furniture			3100.2122.1	X		889.68
	Depr Res-Office Equip			3100.2123.1	X		10,395.83
	Depr Res-Computer Equip			3100.2124	X		3,675.65
	Depr Res-Digital Switching			3100.2212	X		23,345.62
	Depr Res-Circuit Equip.-Lightwave			3100.2232.3	X		25,137.64
	Depr Res-Circuit Equip.-AFC L.W.			3100.2232.4	X		8,205.17
	Depr Res-Buried Cable			3100.2423	X		877.13
	Depr Res-Buried Cable-FITL			3100.2423.6	X		42,751.10

To set up the 1988 known & measurable change investment as a payable at 12/31/88 and to accumulate depreciation expense.

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

**IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS REVENUE)
REQUIREMENT FOR SANBORN TELEPHONE)
COOPERATIVE AND SANCOM, INC.)**

**ORDER APPROVING
REVENUE REQUIREMENT**

TC99-071

On June 28, 1999, Sanborn Telephone Cooperative and Sancom, Inc. (Sanborn/Sancom) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study. On January 4, 2000, Sanborn/Sancom 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 Sanborn/Sancom'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 Sanborn/Sancom'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 Delaine Krebs

Date 1/14/00

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner