

DATE	MEMORANDA
4/28 99	Filed and Packeted;
4/29 99	Weekly Filing;
7/16 99	Order Assessing Filing Fee;
1/14 00	Order Approving Revenue Requirement;
1/14 00	Packet Closed.

**Martin and Associates, Inc.**

CONSULTANTS • PROFESSIONAL ENGINEERS • COMPUTER SPECIALISTS

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APR 28 1999

April 27, 1999

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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

Ref: SD 6238 - 1.7
1998 Separations Study Access Filing

Dear Mr. Bullard:

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

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

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

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

Sincerely,
Martin and Associates, Inc.

Don Lee by Danell Bolen
Don Lee

DLS/bkk
Attachments: Access Study (5)
Program Disk (1)
cc: Greg Grablander, Manager

TC99-049



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APR 28 1999

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

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

East Plains Telecom, 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:

4/27/99

Certifying Signature:

Don Lee

Name:

Don Lee

Title:

Director of Settlements

**Intrastate Cost Study
for
Period Ending 12/31/98

for the
East Plains Telecom, Inc.**

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

EAST PLAINS TELECOM, INC.

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

Intrastate Toll
Revenue Requirement Summary

	Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
INTRALATA:									
15 Net Investment	\$810,417	J13	\$255,225	\$207,178	\$0	\$327,530	\$0	\$20,484	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	\$81,042		\$25,522	\$20,718	\$0	\$32,753	\$0	\$2,048	O.K.
19 Return Adjustments	0	J18-20	0	0	0	0	0	0	O.K.
20									
21 Net Return on Rate Base	\$81,042		\$25,522	\$20,718	\$0	\$32,753	\$0	\$2,048	O.K.
22 Income Taxes	29,963	J31-32	9,438	7,660	0	12,108	0	757	O.K.
23 Expenses and Other Taxes	412,551	J33-35, 40	50,869	44,031	0	179,287	17,573	120,792	O.K.
24									
25 Total IntraLATA Rev. Req.	\$523,555		\$85,828	\$72,408	\$0	\$224,149	\$17,573	\$123,597	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.	\$523,555		\$85,828	\$72,408	\$0	\$224,149	\$17,573	\$123,597	
ACCESS ELEMENT MINUTES OF USE									
			3,188,442	3,188,442		3,188,442			
ACCESS RATE PER MINUTE									
	\$0.119929		\$0.026918	\$0.022710		\$0.070300			

EAST PLAINS TELECOM, INC.

Intrastate								
***** FCC PART 36 ***** Revenue Requirement Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14 Federal Income Tax Rate	34.00%	---	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%
15 Gross Receipts Tax Rate	5.00%	---	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
16								
17								
18 Net Investment	\$3,203,067	C68	\$2,392,650	\$0	\$792,440	\$0	\$17,977	\$810,417 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	\$320,307		\$239,265	\$0	\$79,244	\$0	\$1,798	\$81,042 O.K.
22								
23 AFUDC	0	H43	0	0	0	0	0	0 O.K.
24 ITC Amortization	0	H36	0	0	0	0	0	0 O.K.
25 Other Return Adjustments	0	V242	0	0	0	0	0	0 O.K.
26								
27 Net Return	\$320,307		\$239,265	\$0	\$79,244	\$0	\$1,798	\$81,042 O.K.
28								
29 Contributions	0	H52	0	0	0	0	0	0 O.K.
30 Interest Expense	91,274	H44	68,395	0	22,389	0	510	22,579 O.K.
31 Capital Lease Expense	0	H46	0	0	0	0	0	0 O.K.
32 Capitalized Payroll Taxes	0	H36	0	0	0	0	0	0 O.K.
33 Depreciation Adjustment	0	H36	0	0	0	0	0	0 O.K.
34 Other Income Adjustments	0	V248	0	0	0	0	0	0 O.K.
35								
36 After Tax Income	\$229,033		\$170,870	\$0	\$56,875	\$0	\$1,288	\$58,163 O.K.
37								
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
39 Federal Income Taxes	117,987	Formula	68,024	0	29,299	0	684	29,963 O.K.
40 Operating Expenses and Taxes	887,254	I198	500,680	0	383,500	0	2,874	386,374 O.K.
41 Uncollectibles	0	V249	0	0	0	0	0	0 O.K.
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0 O.K.
43								
44 Net Revenue	\$1,325,547		\$826,169	\$0	\$492,043	\$0	\$5,335	\$497,378 O.K.
45 Gross Receipts Taxes	69,766	Formula	43,588	0	25,897	0	281	26,178 O.K.
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0 O.K.
47								
TOTAL REVENUE REQUIREMENT	\$1,395,313		\$871,757	\$0	\$517,940	\$0	\$5,616	\$523,556 O.K.

EAST PLAINS TELECOM, INC.

				Intrastate					
***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$504,726	D33	\$376,040	\$0	\$125,636	\$0	\$3,449	\$128,686	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	788,277	D68	632,393	0	155,884	0	0	155,884	O.K.
17 COE Transmission Equipment	425,095	D65	292,452	0	129,773	0	2,869	132,643	O.K.
18									
19 Total COE	\$1,213,372		\$924,845	\$0	\$285,657	\$0	\$2,869	\$288,527	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	1,449,975	D137	1,059,451	0	377,302	0	13,222	390,524	O.K.
22									
23 Total COE, IOT, C&WF	\$2,663,347		\$1,984,297	\$0	\$662,959	\$0	\$16,091	\$679,050	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	\$43,142	D209	\$32,142	\$0	\$10,739	\$0	\$261	\$11,000	O.K.
30									
31									
32 Total Tele. Plt. In Service	\$3,211,215		\$2,392,480	\$0	\$799,334	\$0	\$19,402	\$818,735	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	1,320,423	D218-219	963,766	0	328,679	0	7,978	336,657	O.K.
37 Tel. Plt. Adjustment	0	D220-221	0	0	0	0	0	0	O.K.
38									
39 Total Other Tel. Plt.	\$1,320,423		\$963,766	\$0	\$328,679	\$0	\$7,978	\$336,657	O.K.
40									
41									
42 TOTAL TELEPHONE PLANT	\$4,531,638		\$3,376,246	\$0	\$1,128,013	\$0	\$27,379	\$1,155,392	O.K.

EAST PLAINS TELECOM, INC.

				<u>Intrate</u>						
				<u>Message Telephone Service</u>		<u>Private Line</u>				
***** FCC PART 98 ***** Investment Summary	TOTAL <u>COMPANY</u>	Source/ <u>Alicator</u>	<u>Interstate</u>	<u>interLATA</u>	<u>intraLATA</u>	<u>interLATA</u>	<u>intraLATA</u>	<u>TOTAL INTRASTATE</u>		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
56 Other Assets, Net	0	V105	0	0	0	0	0	0	0	O.K.
57 Accumulated Depn./Amort	(1,406,653)	E34	(1,034,566)	0	(362,158)	0	(6,932)	(372,087)	0	O.K.
58 Accum. Def. Inc. Taxes, Net	0	E47	0	0	0	0	0	0	0	O.K.
59 Oth. Liab. & Del. Cr., Net	0	V106	0	0	0	0	0	0	0	O.K.
60 TOTAL NET PLANT	\$3,124,985		\$2,341,680	\$0	\$765,857	\$0	\$17,448	\$783,305		O.K.
62 Materials and Supplies	49,307	H31	36,027	0	12,830	0	450	13,280		O.K.
64 Rural Tel. Bank Stock	0	H35	0	0	0	0	0	0		O.K.
65 Cash Working Capital	28,775	Formula	14,943	0	13,753	0	80	13,832		O.K.
66 Equal Access Investment	0	--	0	0	0	0	0	0		O.K.
67 TOTAL NET INVESTMENT	\$3,203,067		\$2,392,650	\$0	\$792,440	\$0	\$17,977	\$810,417		O.K.

EAST PLAINS TELECOM, INC.

Intrastate								
***** FCC PART 38 ***** 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)
13 LAND AND SUPPORT ASSETS:								
14								
15 Land, Allocable	\$23,648	H33	\$17,817	\$0	\$5,888	\$0	\$143	\$6,029
16 Land, Direct	0	V22	0	0	0	0	0	0
17								
18 Total Land	\$23,648		\$17,817	\$0	\$5,888	\$0	\$143	\$6,029
19								
20 Motor Vehicles	\$100,482	H33	\$74,846	\$0	\$25,007	\$0	\$607	\$25,614
21 Aircraft	0	H33	0	0	0	0	0	0
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0
23 Garage Work Equipment	0	H33	0	0	0	0	0	0
24 Other Work Equipment	594	H33	443	0	148	0	4	151
25 Buildings, Allocable	373,300	H33	278,123	0	\$2,922	0	2,255	95,177
26 Buildings, Direct	0	V29	0	0	0	0	0	0
27 Furniture	395	H33	294	0	95	0	2	101
28 Office Equipment	6,329	H33	4,715	0	1,575	0	38	1,614
29 General Purpose Computers	0	H33	0	0	0	0	0	0
30								
31 Total Support Assets	\$481,080		\$358,423	\$0	\$119,750	\$0	\$2,907	\$122,657
32								
33 Tot. Land and Support Assets	\$604,726		\$376,040	\$0	\$125,636	\$0	\$3,049	\$128,686
34								
35								
36 CENTRAL OFFICE EQUIPMENT:								
37								
38 CAT 1 Oper. Sys., TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0
39 CAT 1 Oper. Sys., Other TSPS	0	G21	0	0	0	0	0	0
40 CAT 1 Oper. Sys., Aux. Pos.	0	G23	0	0	0	0	0	0
41 CAT 1 Oper. Sys., Other	0	V36	0	0	0	0	0	0
42								
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0
44								
45								
46 CAT 2 Tandem Sw. Allocable	\$90,954	G26	\$86,782	\$0	\$24,192	\$0	\$0	\$24,192
47 CAT 2 Tandem Sw. Direct	0	V38	0	0	0	0	0	0
48								
49 Total CAT 2	\$90,954		\$86,782	\$0	\$24,192	\$0	\$0	\$24,192

EAST PLAINS TELECOM, INC.

[illegible]

EAST PLAINS TELECOM, INC.

Intrastate								
***** FCC 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)
111 CABLE AND WIRE FACILITIES:								
112								
113 CAT 1.1 IntraLATA PL/WATS	25,100	F31	\$17,935	\$0	\$0	\$0	\$7,174	\$7,174 O.K.
114 CAT 1.2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0 O.K.
115 CAT 1.3 Joint Message	1,068,918	G13	801,867	0	267,229	0	0	267,229 O.K.
116 Other CAT 1 C&WF	0	V74	0	0	0	0	0	0 O.K.
117								
118 Total CAT 1 C&WF	\$1,094,025		\$819,822	\$0	\$267,229	\$0	\$7,174	\$274,403 O.K.
119								
120 CAT 2 C&WF	\$110,174	G28	\$110,174	\$0	\$0	\$0	\$0	\$0 O.K.
121 CAT 2 C&WF, Wideband	0	V78	0	0	0	0	0	0 O.K.
122								
123 Total CAT 2 C&WF	\$110,174		\$110,174	\$0	\$0	\$0	\$0	\$0 O.K.
124								
125 CAT 3 Joint Message	233,722	G17	123,850	0	110,073	0	0	\$110,073 O.K.
126 CAT 3 PL/WATS etc.	0	F36	0	0	0	0	0	0 O.K.
127 CAT 3 Direct	12,053	V79	6,005	0	0	0	6,048	6,048 O.K.
128								
129 Total CAT 3 C&WF	\$245,776		\$129,855	\$0	\$110,073	\$0	\$6,048	\$116,121 O.K.
130								
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
132 CAT 4 WATS	0	V81	0	0	0	0	0	0 O.K.
133 CAT 4 Direct	0	V82	0	0	0	0	0	0 O.K.
134								
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
136								
137 TOTAL C&WF	\$1,443,975		\$1,059,451	\$0	\$377,302	\$0	\$13,222	\$390,524 O.K.
138								
139								
140 CAPITAL LEASES:								
141								
142 Allocable Support Leases	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
143 Direct Support Leases	0	V84	0	0	0	0	0	0 O.K.
144								
145 Total Support Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.

Sheet "D"
ENDING DECEMBER 31, 1998

22-Apr-99

02:48:48 PM

EAST PLAINS TELECOM, INC.

				Intrastate					
				Message Telephone Service		Private Line			
***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
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	H18	0	0	0	0	0	0	O.K.
180 COE Operator	0	H16	0	0	0	0	0	0	O.K.
181 COE Transmission	0	H20	0	0	0	0	0	0	O.K.
182 IOT	0	V96	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. ACCT. No. 2690	\$3,168,073		\$2,360,337	\$0	\$788,595	\$0	\$19,141	\$907,736	O.K.

		Intrastate							
***** FCC PART 38 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204 INTANGIBLE ASSETS:									
205									
206 Allocable Acct. No. 2890	\$43,142	H36	\$32,142	\$0	\$10,739	\$0	\$261	\$11,000	O.K.
207 Direct Acct. No. 2890	0	V100	0	0	0	0	0	0	O.K.
208									
209 Total Intangible Assets	\$43,142		\$32,142	\$0	\$10,739	\$0	\$261	\$11,000	O.K.
210									
211									
212 OTHER TELEPHONE PLANT:									
213									
214 Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
215 Held for Fut. Use - Direct	0	---	0	0	0	0	0	0	O.K.
216 TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0	O.K.
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	J.K.
218 TPUC, Long-term - Alloc.	1,320,423	H35	983,786	0	328,679	0	7,978	336,657	O.K.
219 TPUC, Long-term - Direct	0	V128	0	0	0	0	0	0	O.K.
220 Tele. P.R. Adjust. - Alloc.	0	H35	0	0	0	0	0	0	O.K.
221 Tele. P.R. Adjust. - Direct	0	V104	0	0	0	0	0	0	O.K.
222									
223 Total Other Telephone Plant	\$1,320,423		\$983,786	\$0	\$328,679	\$0	\$7,978	\$336,657	O.K.

				Intrastate					
***** FCC 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)	
204	INTANGIBLE ASSETS:								
205									
206	Allocable Acct. No. 2690	\$43,142	H36	\$32,142	\$0	\$10,739	\$0	\$261	\$11,000
207	Direct Acct. No. 2690	0	V100	0	0	0	0	0	0
208									
209	Total Intangible Assets	\$43,142		\$32,142	\$0	\$10,739	\$0	\$261	\$11,000
210									
211									
212	OTHER TELEPHONE PLANT:								
213									
214	Held for Fut. Use - Alloc.	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0
215	Held for Fut. Use - Direct	0	---	0	0	0	0	0	0
216	TPUC, Short-term - Alloc.	0	H35	0	0	0	0	0	0
217	TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0
218	TPUC, Long-term - Alloc.	1,320,423	H35	963,766	0	326,679	0	7,978	336,657
219	TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0
220	Tels. Prt. Adjust. - Alloc.	0	H35	0	0	0	0	0	0
221	Tels. Prt. Adjust. - Direct	0	V104	0	0	0	0	0	0
222									
223	Total Other Telephone Plant	\$1,320,423		\$963,766	\$0	\$326,679	\$0	\$7,978	\$336,657

EAST PLAINS TELECOM, INC.

Intrastate								
***** FCC PART 36 ***** 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	\$125,182	H13	\$83,251	\$0	\$31,155	\$0	\$758	\$31,911 O.K.
16 COE Switching	207,086	H19	186,133	0	40,952	0	0	40,952 O.K.
17 COE Operator	0	H18	0	0	0	0	0	0 O.K.
18 COE Transmission	237,287	H20	163,246	0	72,439	0	1,002	74,041 O.K.
19 IOT Equipment	0	H25	0	0	0	0	0	0 O.K.
20 Cable and Wire Facilities	\$17,706	H31	\$87,472	0	212,777	0	7,456	220,233 O.K.
21 Other Plant	0	V135	0	0	0	0	0	0 O.K.
22								
23 Total Accum. Depr., TPIS	\$1,387,239		\$1,020,102	\$0	\$357,323	\$0	\$9,814	\$367,137 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.	19,414	H41	14,464	0	4,633	0	117	4,950 O.K.
30 Accum. Amort., Other	0	V138	0	0	0	0	0	0 O.K.
31								
32 Tot. Accum. Amortization	\$19,414		\$14,464	\$0	\$4,633	\$0	\$117	\$4,950 O.K.
33								
34 Total Accum. Depr./Amort.	\$1,406,653		\$1,034,566	\$0	\$362,156	\$0	\$9,932	\$372,087 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	0	V145	0	0	0	0	0	0 O.K.
46								
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.

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EAST PLAINS TELECOM, INC.

Private Line								
***** FCC PART 36 ***** Functional Distribution of Selected Investments	TOTAL COMPANY	Joint Use Message	Interstate				Extended Area Service	Other
			InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13 TRANS. COT EQUIPMENT:								
14	1,220	1,192	0	0	0	8	0	20
15 Working Loops	42.94	42.94	42.94	42.94	42.94	42.94	42.94	42.94
16 Avg. Cost per Loop								
17						\$343	\$0	\$859
18 CAT 4.13 Each Ln. Invest.	\$52,383	\$51,181	\$0	\$0	\$0			
19								
20	194	194	0	0	0	0	0	0
21 Circuit Terminations	1,276.97	1,276.97	1,276.97	1,276.97	1,276.97	1,276.97	1,276.97	1,276.97
22 Avg. Cost per Termination								
23			\$0	\$0	\$0	\$0	\$0	\$0
24 CAT 4.23 Other IX	\$247,732	\$247,732						
25								
26								
27 C&WF INVESTMENT:								
28	1,220	1,192	0	0	0	8	0	20
29 Working Loops	1.000000	0.977049	0.000000	0.000000	0.000000	0.008657	0.000000	0.016393
30 Loops Factor	\$1,094,025	\$1,068,916	\$0	\$0	\$0	\$7,174	\$0	\$17,935
31 CAT 1 Exchange C&WF								
32								
33	3,092	3,092	0	0	0	0	0	0
34 Equivalent IX Circuit Miles	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
35 IX Cct. Miles Factor	\$233,723	\$233,723	\$0	\$0	\$0	\$0	\$0	\$0
36 CAT 3 Interach. C&WF								

O.K.

O.K.

O.K.

O.K.

EAST PLAINS TELECOM. INC.

				Intrastate						
***** FCC PART 38 ***** Physical Allocation Factors				TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 Subscriber Plant Fact. (SPF)	1.000000	SPF	0.750000	0.000000	0.250000	0.000000	0.000000	0.250000	O.K.	
14										
15 Dial Equipment Minutes (DEM)	1.000000	DEM	0.811148	0.000000	0.188854	0.000000	0.000000	0.188854	O.K.	
16										
17 Conversation Minute-Miles	1.000000	CMM	0.529047	0.000000	0.470953	0.000000	0.000000	0.470953	O.K.	
18 Conversation Minutes	1.000000	CM	0.527804	0.000000	0.472196	0.000000	0.000000	0.472196	O.K.	
19 Subscriber Minutes (BLU)	1.000000	SLU	0.802837	0.000000	0.197163	0.000000	0.000000	0.197163	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	1.000000	CT2	0.734022	0.000000	0.265978	0.000000	0.000000	0.265978	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-Mi., Hoes/Remote	0.000000	HRM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
30										
31 C&WF CAT 4, WATS	0.000000	CT4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
32										
33 Equal Access MOU	0.000000	EAM	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
34										
35 Current Billings	0.000000	CB	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
36 EU Presubscription Factor	1.000000	EPRE	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.	
37 EU MTS & WATS Factor	1.000000	EMTS	0.580982	0.000000	0.439018	0.000000	0.000000	0.439018	O.K.	
38 EU Access, P/L and All Other Factor	1.000000	EPLO	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	IBC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
42 Coin Revenue Percent	1.000000	CR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	
43 Relative Toll/Local Mags.	1.000000	TLM	0.285883	0.000000	0.714317	0.000000	0.000000	0.714317	O.K.	
44 Relative Users Percent	1.000000	RUP	0.674019	0.000000	0.325981	0.000000	0.000000	0.325981	O.K.	
45 CABS Percent	1.000000	CAB	0.500000	0.000000	0.500000	0.000000	0.000000	0.500000	O.K.	
46 Foreign Directories Percent	0.000000	FD	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.	

EAST PLAINS TELECOM, INC.

				Intrastate					
				Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
***** FCC PART 36 ***** Internal Allocation Factors	TOTAL COMPANY	Source/ Allocator	Interstate and Other	(E)	(F)	(G)	(H)	(I)	
(A)	(B)	(C)	(D)						
13 Support Assets	1.000000	D31	0.745039	0.000000	0.248919	0.000000	0.008042	0.254961	O.K.
14 Land and Support Assets	1.000000	D33	0.745039	0.000000	0.248919	0.000000	0.008042	0.254961	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	1.000000	D49	0.734022	0.000000	0.265978	0.000000	0.000000	0.265978	O.K.
18 COE Local Switching	1.000000	D66	0.811146	0.000000	0.188854	0.000000	0.000000	0.188854	O.K.
19 COE Total Switching	1.000000	D68	0.802247	0.000000	0.197753	0.000000	0.000000	0.197753	O.K.
20 COE Transmission	1.000000	D85	0.687989	0.000000	0.305291	0.000000	0.008750	0.312031	O.K.
21 Total COE	1.000000	C19	0.782211	0.000000	0.235424	0.000000	0.002365	0.237789	O.K.
22									
23 Info. Orig./Term. CAT 1	0.000000	D90	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
24 Info. Orig./Term. CAT 2	0.000000	D92	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
25 Total IOT	0.000000	D94	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
26									
27 C&WF CAT 1	1.000000	D118	0.749180	0.000000	0.244262	0.000000	0.006557	0.250820	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	0.527535	0.000000	0.447857	0.000000	0.024608	0.472465	O.K.
30 C&WF CAT 4	0.000000	D135	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31 Total C&WF	1.000000	D137	0.730669	0.000000	0.250212	0.000000	0.009119	0.269331	O.K.
32									
33 Total Equipment	1.000000	C23	0.745039	0.000000	0.248919	0.000000	0.008042	0.254961	O.K.
34									
35 TPIS	1.000000	C32	0.745039	0.000000	0.248919	0.000000	0.008042	0.254961	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.745039	0.000000	0.248919	0.000000	0.008042	0.254961	O.K.
37									
38 Plt. 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	0.745039	0.000000	0.248919	0.000000	0.008042	0.254961	O.K.
42									
43 Long-term PUC	1.000000	C36	0.745039	0.000000	0.248919	0.000000	0.008042	0.254961	O.K.
44 Net Telephone Plant	1.000000	C61	0.749341	0.000000	0.245075	0.000000	0.005583	0.250659	O.K.
45 Total Net Investment	1.000000	C68	0.748987	0.000000	0.247400	0.000000	0.005612	0.253013	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	0.727593	0.000000	0.271456	0.000000	0.000951	0.272407	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.699361	0.000000	0.327752	0.000000	0.002887	0.330639	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.370199	0.000000	0.628206	0.000000	0.001593	0.629801	O.K.

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EAST PLAINS TELECOM, 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)
13 PLANT SPEC. OPER. EXPENSE:								
14								
15 Network Support, Alloc.	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
16 Network Support, Direct	0	V149	0	0	0	0	0	0 O.K.
17								
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
19								
20 General Support, Alloc.	\$55,354	H14	\$41,241	\$0	\$13,779	\$0	\$334	\$14,113 O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0 O.K.
22								
23 Total General Support Exp.	\$55,354		\$41,241	\$0	\$13,779	\$0	\$334	\$14,113 O.K.
24								
25 Central Office Eq., Alloc.	\$37,214	H21	\$28,365	\$0	\$8,781	\$0	\$88	\$8,849 O.K.
26 Central Office Eq., Direct	\$3,841	V153	44,278	0	39,583	0	0	39,583 O.K.
27								
28 Total COE Exp.	\$121,055		\$72,643	\$0	\$48,324	\$0	\$88	\$48,412 O.K.
29								
30 Cust. Premises Equip.	\$0	H24	\$0	\$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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
36								
37 Cable & Wires, Alloc.	\$52,863	H31	\$38,625	\$0	\$13,756	\$0	\$482	\$14,238 O.K.
38 Cable & Wires, Direct	5,449	V159	4,470	0	3,979	0	0	3,979 O.K.
39								
40 Total C&WF Exp.	\$58,312		\$43,095	\$0	\$17,735	\$0	\$482	\$18,217 O.K.
41								
42 TOTAL PLT. SPEC. OPER. EXP.	\$237,721		\$156,979	\$0	\$79,537	\$0	\$904	\$80,742 O.K.
43								
44 TOTAL PLT. SPEC., ex SUPPORT	\$182,367		\$115,738	\$0	\$66,059	\$0	\$570	\$66,629 O.K.

EAST PLAINS TELECOM, INC.

***** FCC PART 36 *****									
Operating Expenses and Taxes									
(A)	(B)	(C)	(D)	Intrastate		Private Line		TOTAL	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
				(E)	(F)	(G)	(H)	(I)	
58	NON-SPECIFIC OPER. EXP.:								
59									
60	Oth. Ptl. and Equip., Alloc.	\$0 H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61	Oth. Ptl. and Equip., Direct	0 V177	0	0	0	0	0	0	O.K.
62									
63	Total Oth. Ptl. & Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65	Network Operations, Alloc.	\$29,277 H33	\$21,812	\$0	\$7,286	\$0	\$177	\$7,465	O.K.
66	Network Operations, Direct	0 V179	0	0	0	0	0	0	O.K.
67									
68	Total Network Oper. Exp.	\$29,277	\$21,812	\$0	\$7,286	\$0	\$177	\$7,465	O.K.
69									
70	Total Access Expenses	\$96,903 V180	\$625	\$0	\$96,278	\$0	\$0	\$96,278	O.K.
71									
72	Depr., Support Assets	\$23,493 H13	\$17,503	\$0	\$5,846	\$0	\$142	\$5,990	O.K.
73	Depr., COE Switching	85,271 H19	18,408	0	16,863	0	0	16,863	O.K.
74	Depr., COE Operator	0 H16	0	0	0	0	0	0	O.K.
75	Depr., COE Transmission	75,189 H20	51,728	0	22,954	0	508	23,461	O.K.
76	Depr., IOT Equipment	0 H25	0	0	0	0	0	0	O.K.
77	Depr., C&W Facilities	77,981 H31	56,978	0	20,292	0	711	21,003	O.K.
78	Depr., PHFU	0 H38	0	0	0	0	0	0	O.K.
79									
80	Total Depreciation Expense	\$261,904	\$194,618	\$0	\$65,955	\$0	\$1,361	\$67,316	O.K.
81									
82	Amort., Tangible Assets	\$0 H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Amort., Intangible Assets	14,381 H41	10,714	0	3,580	0	87	3,667	O.K.
84	Other Amortization	0 V189	0	0	0	0	0	0	O.K.
85	Direct Assigned Amort.	0 V190	0	0	0	0	0	0	O.K.
86									
87	Total Amortization Exp.	\$14,381	\$10,714	\$0	\$3,580	\$0	\$87	\$3,667	O.K.
88									
89	Total Depr. and Amort.	\$276,315	\$205,332	\$0	\$69,536	\$0	\$1,447	\$70,983	O.K.
90									
91	TOTAL NON-SPEC. OPER. EXP.	\$402,495	\$227,770	\$0	\$173,101	\$0	\$1,824	\$174,725	O.K.

EAST PLAINS TELECOM, 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	
				(E)	(F)	(G)	(H)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
106 CUSTOMER OPERATIONS EXPENSE:								
107 Marketing, Allocable	\$0	Q35	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
108 Marketing, Direct	0	V192	0	0	0	0	0	0 O.K.
109								
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
111								
112 Operator Service, Alloc.	\$0	Q24	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
113 Operator Service, Direct	0	V194	0	0	0	0	0	0 O.K.
114								
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
116								
117 Classified Directory	\$0	V196	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
118 Alphabetical Directory	0	Q19	0	0	0	0	0	0 O.K.
119 Foreign Directory	0	Q46	0	0	0	0	0	0 O.K.
120								
121 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O.K.
122								
123 Bus. Ofc., EU Presubscription	\$1,040	Q36	\$520	\$0	\$520	\$0	\$0	\$520 O.K.
124 Bus. Ofc., EU MTS & WATS	8,232	Q37	4,618	0	3,614	0	0	3,614 O.K.
125 Bus. Ofc., EU Access, P/L & all Other	19,964	Q39	19,964	0	0	0	0	0 O.K.
126 Bus. Ofc., IXC Special Access	0	Q39	0	0	0	0	0	0 O.K.
127 Bus. Ofc., IXC Switched Access	0	Q40	0	0	0	0	0	0 O.K.
128 Bus. Ofc., IXC B & C Services	0	Q41	0	0	0	0	0	0 O.K.
129 Coin Collect & Admin.	1,909	Q42	1,909	0	0	0	0	0 O.K.
130								
131 Total Business Office	\$31,145		\$27,011	\$0	\$4,134	\$0	\$0	\$4,134 O.K.
132								
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
134 Cust. Svc., Mag. Process	3,297	Q43	942	0	2,355	0	0	2,355 O.K.
135 Cust. Svc., Other B&C	25,900	Q44	17,498	0	8,398	0	67	8,462 O.K.
136 Cust. Svc., CASS	8,236	Q45	4,118	0	4,118	0	0	4,118 O.K.
137 Cust. Svc., EU Common Line	1,366	V209	1,366	0	0	0	0	0 O.K.
138								
139 Total Customer Service	\$38,869		\$23,923	\$0	\$14,869	\$0	\$67	\$14,936 O.K.
140								
141 Total Bus. Ofc., Cust. Serv.	\$70,004		\$50,934	\$0	\$19,003	\$0	\$67	\$19,070 O.K.
142								

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EAST PLAINS TELECOM, 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)
129 Other Cust. Serv., Alloc.	\$0	H48	\$0		\$0	\$0	\$0	\$0
157 Other Cust. Serv., Direct	118	V211	118	0	0	0	0	0
158								
159 Total Other Cust. Serv.	\$118		\$118	\$0	\$0	\$0	\$0	\$0
160								
161 TOTAL CUSTOMER OPER. EXP.	\$70,122		\$51,052	\$0	\$19,003	\$0	\$67	\$19,070
162								
163								
164 "BIG-THREE" EXPENSES:								
165								
166 Total Ptl. Spec., ex Support	\$182,367	44	\$115,738	\$0	\$66,059	\$0	\$570	\$66,629
167 Total Network Oper. Exp.	29,277	68	21,812	0	7,288	0	177	7,465
168 Total Customer Operations	70,122	161	51,052	0	19,003	0	67	19,070
169								
170 TOTAL "BIG THREE" EXPENSES	\$281,766		\$188,603	\$0	\$92,349	\$0	\$814	\$93,163
171								
172								
173 CORPORATE OPERATIONS EXPENSE:								
174								
175 Exec. and Planning, Alloc.	\$1,577	H50	\$1,056	\$0	\$517	\$0	\$5	\$521
179 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0
177								
178 Total Exec. and Planning	\$1,577		\$1,056	\$0	\$517	\$0	\$5	\$521
179								
180 Admin. & General, Allocable	\$94,921	H50	\$63,536	\$0	\$31,111	\$0	\$274	\$31,385
181 Admin. & General, Direct	78,400	V231	155	0	78,245	0	0	78,245
182								
183 Total Admin. and Gen.	\$173,321		\$63,691	\$0	\$109,356	\$0	\$274	\$109,630
184								
185 TOTAL CORPORATE OPERATIONS	\$174,898		\$64,747	\$0	\$109,872	\$0	\$279	\$110,151
186								
187								
188 NON-INCOME TAXES:								
189								
190								
191 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0
191 Non-income Taxes, Direct	2,018	V233	332	0	1,686	0	0	1,686
192								
193 Total Non-income Taxes	\$2,018		\$332	\$0	\$1,686	\$0	\$0	\$1,686
194								
195								
196 TOTAL OPER. EXP. AND TAXES	\$887,254		\$500,880	\$0	\$383,500	\$0	\$2,874	\$386,374
198								

***** FCC PART 69 *****
IntraLATA Revenue
Requirement Summary

[illegible]

EAST PLAINS TELECOM, INC.

***** FCC PART 69 ***** IntraLATA Investment Summary									

(A)	Part 36 IntraLATA Total (B)	Source (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13 Land and Support Assets	\$128,698	L25	\$3,998	\$41,151	\$0	\$78,608	\$0	\$5,028	O.K.
14									
15 Central Office Equipment	\$288,527	L70	\$12,795	\$131,692	\$0	\$141,170	\$0	\$2,869	O.K.
16 Info. Term./Orig. Equipment	0	L78	0	0	0	0	0	0	O.K.
17 Cable and Wire Facilities	390,524	L117	267,229	0	0	110,073	0	13,222	O.K.
18									
19 Total COE, IOT, C&WF	\$679,050		\$280,024	\$131,692	\$0	\$251,242	\$0	\$16,091	O.K.
20									
21 Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22									
23 Total Tele. Ptl. ex Intang.	\$807,736		\$284,022	\$172,543	\$0	\$329,750	\$0	\$21,120	O.K.
24 Total Intangible Assets	11,000	L144	3,888	2,364	0	4,490	0	288	O.K.
25									
26 Total Plant In Service	\$818,735		\$287,890	\$175,197	\$0	\$334,241	\$0	\$21,407	O.K.
27 Total Ptl. 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	336,657	L164	118,378	72,038	0	137,437	0	8,802	O.K.
30 Total Tel. Ptl. Adjust.	0	L169	0	0	0	0	0	0	O.K.
31									
32 TOTAL TELEPHONE PLANT	\$1,155,392		\$408,268	\$247,237	\$0	\$471,578	\$0	\$30,210	O.K.
33									
34 less:									
35 Accum. Depr., Ptl. In Serv.	367,137	M23	158,836	44,801	0	153,195	0	10,305	O.K.
36 Accum. Depr. PHFU	0	M27	0	0	0	0	0	0	O.K.
37 Accum. Amort. Tangible Ptl.	0	M28	0	0	0	0	0	0	O.K.
38 Accum. Amort. Intangibles	4,950	M29	1,740	1,059	0	2,021	0	129	O.K.
39 Accum. Amort. Other	0	M30	0	0	0	0	0	0	O.K.
40 Accum. Def. Inc. Taxes, Net	0	M47	0	0	0	0	0	0	O.K.
41									
42 plus:									
43 Other Assets	0	Direct	0	0	0	0	0	0	O.K.
44									
45 NET TELEPHONE PLANT	\$783,305		\$245,992	\$201,376	\$0	\$316,462	\$0	\$19,775	O.K.
46									
47 plus:									
48 Class B RTS Stock	0	L171	0	0	0	0	0	0	O.K.
49 Materials and Supplies	13,280	L173	4,670	2,842	0	5,421	0	347	O.K.
50 Cash Working Capital	13,532	L175	4,864	2,960	0	5,647	0	362	O.K.
51 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
52									
53 NET INVESTMENT	\$810,417		\$255,225	\$207,178	\$0	\$327,530	\$0	\$20,484	O.K.
	-----		-----	-----	-----	-----	-----	-----	

EAST PLAINS TELECOM, 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)	
13	LAND AND SUPPORT ASSETS:									
14										
15	Land Assets, Message	\$5,886	N28	183	1,882	0	3,891	0	230	O.K.
16	Land Assets, Private Line	143	N28	4	46	0	87	0	6	O.K.
17										
18	Total Land Assets	\$6,029		\$187	\$1,928	\$0	\$3,978	\$0	\$236	O.K.
19										
20	Support Assets, Message	\$119,750	N28	\$3,721	\$38,294	\$0	\$73,057	\$0	\$4,679	O.K.
21	Support Assets, Private Line	2,907	N28	90	929	0	1,773	0	114	O.K.
22										
23	Total Support Assets	\$122,657		\$3,811	\$39,223	\$0	\$74,830	\$0	\$4,793	O.K.
24										
25	Total Land and Supp. Assets	\$128,686		\$3,998	\$41,151	\$0	\$78,808	\$0	\$5,028	O.K.
26										
27	CENTRAL OFFICE EQUIPMENT:									
28										
29	Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30	Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31										
32	Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	Tandem Switching	\$24,192	(G)	\$0	\$0	\$0	\$24,192	\$0	\$0	O.K.
35	Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36										
37	Total Tandem Switching	\$24,192		\$0	\$0	\$0	\$24,192	\$0	\$0	O.K.
38										
39	Local Switching	\$131,692	(E)	\$0	\$131,692	\$0	\$0	\$0	\$0	O.K.
40	Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41										
42	Total Local Switching	\$131,692		\$0	\$131,692	\$0	\$0	\$0	\$0	O.K.
43										
44	Total Switching	\$155,884		\$0	\$131,692	\$0	\$24,192	\$0	\$0	O.K.

EAST PLAINS TELECOM, 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)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	12,795	(D)	12,795	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	343	(I)	0	0	0	0	0	343	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	116,978	(G)	0	0	0	116,978	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	2,526	(G)	0	0	0	0	0	2,526	O.K.
65	COE H/R Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$132,643		\$12,795	\$0	\$0	\$116,978	\$0	\$2,869	O.K.
69										
70	Total Central Office Equip.	\$288,527		\$12,795	\$131,692	\$0	\$141,170	\$0	\$2,869	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N50	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$7,174	(I)	\$0	\$0	\$0	\$0	\$0	\$7,174	O.K.
83	Exchange Message	267,229	(D)	267,229	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$274,403		\$267,229	\$0	\$0	\$0	\$0	\$7,174	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$110,073	(G)	\$0	\$0	\$0	\$110,073	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	6,048	(G)	0	0	0	0	0	6,048	O.K.
96										
97	Total Interexchange C&WF	\$116,121		\$0	\$0	\$0	\$110,073	\$0	\$6,048	O.K.

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EAST PLAINS TELECOM, 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)	
58	COE Exch. Trunk	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	COE Exch. Line - Message	12,795	(D)	12,795	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	343	(I)	0	0	0	0	0	343	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	116,978	(G)	0	0	0	116,978	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	2,526	(G)	0	0	0	0	0	2,526	O.K.
65	COE HIR Message	0	(G)	0	0	0	0	0	0	O.K.
66	COE HIR Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$132,643		\$12,795	\$0	\$0	\$116,978	\$0	\$2,869	O.K.
69										
70	Total Central Office Equip.	\$288,527		\$12,795	\$131,692	\$0	\$141,170	\$0	\$2,869	O.K.
71										
72	IOT EQUIPMENT:									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	O.K.
76	Customer Premises Equipment	0	N80	0	0	0	0	0	0	O.K.
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79										
80	CABLE AND WIRE FACILITIES:									
81										
82	Exchange PL and WATS	\$7,174	(I)	\$0	\$0	\$0	\$0	\$0	\$7,174	O.K.
83	Exchange Message	267,229	(D)	267,229	0	0	0	0	0	O.K.
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	O.K.
85										
86	Total Exchange Line C&WF	\$274,403		\$267,229	\$0	\$0	\$0	\$0	\$7,174	O.K.
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	O.K.
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92										
93	Interexchange Message	\$110,073	(G)	\$0	\$0	\$0	\$110,073	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	6,048	(G)	0	0	0	0	0	6,048	O.K.
96										
97	Total Interexchange C&WF	\$116,121		\$0	\$0	\$0	\$110,073	\$0	\$6,048	O.K.

EAST PLAINS TELECOM, 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)	
111 H/R C&WF, Message	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	O.K.
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	O.K.
114									
115 Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116									
117 Total Cable and Wire Facil.	\$390,524		\$267,229	\$0	\$0	\$110,073	\$0	\$13,222	O.K.
118									
119 TANGIBLE ASSETS:									
120									
121 Land and Support Leases	\$0	N28	0	0	0	0	0	0	O.K.
122									
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	O.K.
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	O.K.
126 COE Transmission Leases	0	68	0	0	0	0	0	0	O.K.
127									
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129									
130 IOT Equipment Leases	\$0	78	0	0	0	0	0	0	O.K.
131									
132 C&WF Leases	\$0	117	0	0	0	0	0	0	O.K.
133									
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135									
136 Leasehold Impr., Alloc.	\$0	N37	0	0	0	0	0	0	O.K.
137 Leasehold Impr., Direct	0	Direct	0	0	0	0	0	0	O.K.
138									
139 Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140									
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142									
143									
144 TOTAL INTANGIBLE ASSETS	\$11,000	N37	\$3,868	\$2,354	\$0	\$4,460	\$0	\$288	O.K.
145									
146									
147 PROPERTY HELD FOR FUTURE USE	\$0	N48	0	0	0	0	0	0	O.K.

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EAST PLAINS TELECOM, INC.

***** FCC PART 69 *****									
IntraLATA Investment									
Detail									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
161 PLANT UNDER CONSTRUCTION:									
162									
163 Short-term	\$0	N46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164 Long-term	336,657	N46	118,378	72,039	0	137,437	0	8,802	O.K.
165									
166 Total Pl. Under Const.	\$336,657		\$118,378	\$72,039	\$0	\$137,437	\$0	\$8,802	O.K.
167									
168									
169 TELEPHONE PLANT ADJUSTMENT	\$0	N46	\$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	\$13,280	N37	\$4,670	\$2,842	\$0	\$5,421	\$0	\$347	O.K.
174									
175 CASH WORKING CAPITAL	\$13,632	N37	\$4,864	\$2,900	\$0	\$5,647	\$0	\$362	O.K.
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

EAST PLAINS TELECOM, INC.

***** FCC PART 69 *****									
IntraLATA									
Reserves and Deferrals									
(A)	Part 38 IntraLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM. DEPRECIATION, TPIS:									
14									
15 Support Assets	\$31,911	N28	\$991	\$10,205	\$0	\$19,488	\$0	\$1,247	O.K.
16 COE Switching	40,882	L44	0	34,598	0	6,384	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	74,041	L88	7,142	0	0	66,897	0	1,602	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	220,233	L117	150,702	0	0	69,531	0	7,458	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$367,137		\$158,836	\$44,801	\$0	\$163,196	\$0	\$10,305	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.	4,950	N37	\$1,740	\$1,059	\$0	\$2,021	\$0	\$129	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$4,950		\$1,740	\$1,059	\$0	\$2,021	\$0	\$129	O.K.
33									
34 Total Accum. Depr./Amort.	\$372,087		\$160,576	\$45,860	\$0	\$165,216	\$0	\$10,435	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	L88	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	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

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EAST PLAINS TELECOM, INC.

***** FCC PART 98 ***** Apportionment Factors		Part 36 IntraLATA 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	\$288,527	L70	\$12,795	\$131,692	\$0	\$141,170	\$0	\$2,889	O.K.	
14 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
15 C&W Facilities	390,524	L117	267,229	0	0	110,073	0	13,222	O.K.	
16										
17 Total	\$679,050		\$280,024	\$131,692	\$0	\$251,242	\$0	\$16,091	O.K.	
18 Factor	1.000000		0.412376	0.193938	0.000000	0.369961	0.000000	0.023697	O.K.	
19										
20 Sum: Sw., Trans., Other	\$399,026	17	\$0	\$131,692	\$0	\$251,242	\$0	\$16,091	O.K.	
21 Factor	1.000000		0.000000	0.330034	0.000000	0.629639	0.000000	0.040327	O.K.	
22										
23 Central Office Equipment	\$288,527	L70	\$12,795	\$131,692	\$0	\$141,170	\$0	\$2,889	O.K.	
24 Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.	
25 C&WF, Excl. Exch. Message	123,294	L117-83	0	0	0	110,073	0	13,222	O.K.	
26										
27 Total	\$411,821		\$12,795	\$131,692	\$0	\$251,242	\$0	\$16,091	O.K.	
28 Factor	1.000000		0.031070	0.319780	0.000000	0.610076	0.000000	0.039074	O.K.	
29										
30 General Support Facilities	\$128,686	L25	\$3,998	\$41,151	\$0	\$78,508	\$0	\$5,028	O.K.	
31 Central Office Equipment	288,527	13	12,795	131,692	0	141,170	0	2,889	O.K.	
32 Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.	
33 C&W Facilities	390,524	15	267,229	0	0	110,073	0	13,222	O.K.	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.	
35										
36 Total	\$807,736		\$284,022	\$172,843	\$0	\$329,750	\$0	\$21,120	O.K.	
37 Factor	1.000000		0.351628	0.213985	0.000000	0.408240	0.000000	0.026147	O.K.	
38										
39 Sum: Com. Ln., Sw., Trans.	\$786,616	36	\$284,022	\$172,843	\$0	\$329,750	\$0	\$0	O.K.	
40 Factor	1.000000		0.361069	0.219730	0.000000	0.419201	0.000000	0.000000	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	\$818,735	K26	\$287,890	\$175,197	\$0	\$334,241	\$0	\$21,407	O.K.	
46 Factor	1.000000		0.351628	0.213985	0.000000	0.408240	0.000000	0.026147	O.K.	

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EAST PLAINS TELECOM, INC.

***** FCC PART 88 ***** Apportionment Factors		Part 36 IntraLATA Total	Source	Common Lins	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
80	Interstate Equiv. Factor	0.000000	Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
81	Wtd. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
82										
83	"BIG THREE" Expenses	\$203,864	O171	\$13,840	\$11,473	\$0	\$68,068	\$14,432	\$97,743	O.K.
84	Factor	1.000000		0.057989	0.066354	0.000000	0.324571	0.070698	0.460180	(0)
85										
86	Net Investment	\$610,417	J13	\$255,225	\$207,178	\$0	\$327,530	\$0	\$20,484	O.K.
87	Factor	1.000000		0.314830	0.255644	0.000000	0.404150	0.000000	0.025278	O.K.

EAST PLAINS TELECOM, INC.

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA	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.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
17										
18 Total Network Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19										
20 General Support, Alloc.	\$14,113	N30	\$438	\$4,513	\$0	\$8,610	\$0	\$551	\$551	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
22										
23 Total General Support Exp.	\$14,113		\$438	\$4,513	\$0	\$8,610	\$0	\$551	\$551	O.K.
24										
25 Central Office Eq., Alloc.	\$8,848	N31	\$392	\$4,039	\$0	\$4,330	\$0	\$88	\$88	O.K.
26 Central Office Eq., Direct	39,563	Direct	0	0	0	39,563	0	0	0	O.K.
27										
28 Total COE Exp.	\$48,412		\$392	\$4,039	\$0	\$43,893	\$0	\$88	\$88	O.K.
29										
30 Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	N43	0	0	0	0	0	0	0	O.K.
32 IOT Direct	0	Direct	0	0	0	0	0	0	0	O.K.
33										
34 Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36 Cable & Wire, Alloc.	\$14,238	N33	\$9,743	\$0	\$0	\$4,013	\$0	\$482	\$482	O.K.
37 Cable & Wire, Direct	3,979	Direct	0	0	0	3,979	0	0	0	O.K.
38										
39 Total C&WF Exp.	\$18,217		\$9,743	\$0	\$0	\$7,992	\$0	\$482	\$482	O.K.
40										
41 TOTAL PLT. SPEC. OPER. EXP.	\$80,742		\$10,574	\$8,552	\$0	\$60,495	\$0	\$1,122	\$1,122	O.K.
42										
43 TOTAL PLT. SPEC., ex SUPPORT	\$68,629		\$10,135	\$4,039	\$0	\$51,885	\$0	\$570	\$570	O.K.

EAST PLAINS TELECOM, INC.

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 38 IntraLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Pr. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Pr. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Pr. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$7,485	N18	\$3,078	\$1,448	\$0	\$2,782	\$0	\$177	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$7,485		\$3,078	\$1,448	\$0	\$2,782	\$0	\$177	O.K.
68									
69 Total Access Expenses	\$96,278	Direct	\$0	\$0	\$0	\$0	\$0	\$96,278	O.K.
70									
71 Depr., Support Assets	\$5,990	L23	\$188	\$1,915	\$0	\$3,554	\$0	\$234	O.K.
72 Depr., COC Switching	18,863	L44	0	14,246	0	2,617	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	23,461	L88	2,263	0	0	20,891	0	508	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	21,003	L117	14,372	0	0	5,920	0	711	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expense	\$67,316		\$16,821	\$16,161	\$0	\$32,692	\$0	\$1,453	O.K.
80									
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	3,657	L144	1,289	785	0	1,497	0	98	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.	\$3,657		\$1,289	\$785	\$0	\$1,497	\$0	\$98	O.K.
87									
88 Total Depr. and Amort.	\$70,983		\$18,110	\$16,946	\$0	\$34,378	\$0	\$1,549	O.K.
89									
90 TOTAL NON-SPEC. OPER. EXP.	\$174,725		\$21,189	\$18,303	\$0	\$37,140	\$0	\$98,003	O.K.

EAST PLAINS TELECOM, INC.

***** FCC PART 69 ***** 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)		
57 NON-SPECIFIC OPER. EXP.:										
58										
59 Oth. Pr. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Pr. and Equip., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
61										
62 Total Oth. Pr. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63										
64 Network Operations, Alloc.	\$7,485	N18	\$3,078	\$1,448	\$0	\$2,782	\$0	\$177	\$177	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
66										
67 Total Network Oper. Exp.	\$7,485		\$3,078	\$1,448	\$0	\$2,782	\$0	\$177	\$177	O.K.
68										
69 Total Access Expenses	\$96,278	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$96,278	O.K.
70										
71 Depr., Support Assets	\$5,990	L23	\$188	\$1,915	\$0	\$3,554	\$0	\$234	\$234	O.K.
72 Depr., COC Switching	18,863	L44	0	14,246	0	2,617	0	0	0	O.K.
73 Depr., COE Operator	0	L32	0	0	0	0	0	0	0	O.K.
74 Depr., COE Transmission	23,461	L88	2,263	0	0	20,891	0	508	508	O.K.
75 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	0	O.K.
76 Depr., C&W Facilities	21,003	L117	14,372	0	0	5,920	0	711	711	O.K.
77 Depr., PHFU	0	L147	0	0	0	0	0	0	0	O.K.
78										
79 Total Depreciation Expense	\$67,316		\$16,821	\$18,161	\$0	\$32,682	\$0	\$1,453	\$1,453	O.K.
80										
81 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Amort., Intangible Assets	3,657	L144	1,289	785	0	1,497	0	98	98	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	0	O.K.
84 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	0	O.K.
85										
86 Total Amortization Exp.	\$3,657		\$1,289	\$785	\$0	\$1,497	\$0	\$98	\$98	O.K.
87										
88 Total Depr. and Amort.	\$70,983		\$18,110	\$18,946	\$0	\$34,378	\$0	\$1,549	\$1,549	O.K.
89										
90 TOTAL NON-SPEC. OPER. EXP.	\$174,725		\$21,189	\$18,303	\$0	\$37,140	\$0	\$98,003	\$98,003	O.K.

EAST PLAINS TELECOM, INC.

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 36 IntraLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
67 NON-SPECIFIC OPER. EXP.									
68									
69 Oth. Pr. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70 Oth. Pr. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
71									
72 Total Oth. Pr. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
73									
74 Network Operations, Alloc.	\$7,465	N18	\$3,078	\$1,448	\$0	\$2,782	\$0	\$177	O.K.
75 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
76									
77 Total Network Oper. Exp.	\$7,465		\$3,078	\$1,448	\$0	\$2,782	\$0	\$177	O.K.
78									
79 Total Access Expenses	\$96,278	Direct	\$0	\$0	\$0	\$0	\$0	\$96,278	O.K.
80									
81 Depr., Support Assets	\$5,990	L23	\$186	\$1,915	\$0	\$3,554	\$0	\$234	O.K.
82 Depr., COE Switching	18,863	L44	0	14,246	0	2,517	0	0	O.K.
83 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
84 Depr., COE Transmission	23,461	L68	2,263	0	0	20,691	0	508	O.K.
85 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
86 Depr., C&W Facilities	21,003	L117	14,372	0	0	5,920	0	711	O.K.
87 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
88									
89 Total Depreciation Expense	\$67,316		\$16,821	\$16,161	\$0	\$32,652	\$0	\$1,453	O.K.
90									
91 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92 Amort., Intangible Assets	3,657	L144	1,269	785	0	1,497	0	98	O.K.
93 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
94 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
95									
96 Total Amortization Exp.	\$3,657		\$1,269	\$785	\$0	\$1,497	\$0	\$98	O.K.
97									
98 Total Depr. and Amort.	\$70,963		\$18,110	\$16,946	\$0	\$34,378	\$0	\$1,549	O.K.
99									
90 TOTAL NON-SPEC. OPER. EXP.	\$174,725		\$21,189	\$18,393	\$0	\$37,140	\$0	\$98,003	O.K.

EAST PLAINS TELECOM, INC.

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 36 IntraLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
67 NON-SPECIFIC OPER. EXP.									
68									
69 Oth. Ptl. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70 Oth. Ptl. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
71									
72 Total Oth. Ptl. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
73									
74 Network Operations, Alloc.	\$7,465	N18	\$3,078	\$1,448	\$0	\$2,782	\$0	\$177	O.K.
75 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
76									
77 Total Network Oper. Exp.	\$7,465		\$3,078	\$1,448	\$0	\$2,782	\$0	\$177	O.K.
78									
79 Total Access Expenses	\$96,278	Direct	\$0	\$0	\$0	\$0	\$0	\$96,278	O.K.
80									
81 Depr., Support Assets	\$5,990	L23	\$186	\$1,915	\$0	\$3,554	\$0	\$234	O.K.
82 Depr., COE Switching	18,863	L44	0	14,246	0	2,517	0	0	O.K.
83 Depr., COE Operator	0	L32	0	0	0	0	0	0	O.K.
84 Depr., COE Transmission	23,461	L68	2,263	0	0	20,691	0	508	O.K.
85 Depr., IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
86 Depr., C&W Facilities	21,003	L117	14,372	0	0	5,920	0	711	O.K.
87 Depr., PHFU	0	L147	0	0	0	0	0	0	O.K.
88									
89 Total Depreciation Expense	\$67,316		\$16,821	\$16,161	\$0	\$32,652	\$0	\$1,453	O.K.
90									
91 Amort., Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92 Amort., Intangible Assets	3,657	L144	1,269	785	0	1,497	0	98	O.K.
93 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
94 Direct Assigned Amort.	0	Direct	0	0	0	0	0	0	O.K.
95									
96 Total Amortization Exp.	\$3,657		\$1,269	\$785	\$0	\$1,497	\$0	\$98	O.K.
97									
98 Total Depr. and Amort.	\$70,963		\$18,110	\$16,946	\$0	\$34,378	\$0	\$1,549	O.K.
99									
90 TOTAL NON-SPEC. OPER. EXP.	\$174,725		\$21,189	\$18,393	\$0	\$37,140	\$0	\$98,003	O.K.

EAST PLAINS TELECOM, INC.

***** FCC PART 98 *****									
Operating Expenses and Taxes									
(A)	Part 36 IntraLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110									
111 Operator Service, Alloc.	\$0	N81	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112 Operator Service, Direct	0	Direct	0	0	0	0	0	0	O.K.
113									
114 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115									
116 Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117 Alphabetical Directory	0	(F)	0	0	0	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	\$20	N40	\$188	\$114	\$0	\$218	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU PL	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	3,614	(H)	0	0	0	0	3,614	0	O.K.
126 Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	O.K.
127 Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	O.K.
128 Bus. Ofc., IX Switched Access	0	N40	0	0	0	0	0	0	O.K.
129 Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	O.K.
130 Bus. Ofc., Coin Collection & Adminstr.	0	(D)	0	0	0	0	0	0	O.K.
131 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
132									
133 Total Business Office	\$4,134		\$188	\$114	\$0	\$218	\$3,614	\$0	O.K.
134									
135 Cust. Serv., Msg. Process	\$2,355	(H)	0	0	0	0	2,355	0	O.K.
136 Cust. Serv., Other B&C	8,462	(H)	0	0	0	0	8,462	0	O.K.
137 Cust. Serv., CASH	4,118	N21	0	1,369	0	2,593	0	166	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$14,936		\$0	\$1,369	\$0	\$2,593	\$10,818	\$166	O.K.
141									
142 Total BO, CS, OS, Dir.	\$19,070		\$188	\$1,473	\$0	\$2,811	\$14,432	\$166	O.K.

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EAST PLAINS TELECOM, INC.

***** FCC PART 88 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
158 Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159 Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	0	O.K.
160										
161 Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163 TOTAL CUSTOMER OPER. EXP.	\$19,070		\$188	\$1,473	\$0	\$2,811	\$14,432	\$166	\$166	O.K.
164										
165 "BIG-THREE" EXPENSES:										
166										
167 Total Ptl. Specific Exp.	\$80,742	41	\$10,574	\$8,552	\$0	\$60,495	\$0	\$1,122	\$1,122	O.K.
168 Total Ptl. Non-specific Exp.	103,743	62 + 67 + 69	3,078	1,448	0	2,782	0	96,455	96,455	O.K.
169 Total Customer Operations	19,070	163	188	1,473	0	2,811	14,432	166	166	O.K.
170										
171 TOTAL "BIG THREE" EXPENSES	\$203,554		\$13,840	\$11,473	\$0	\$66,068	\$14,432	\$97,743	\$97,743	O.K.
172										
173 CORPORATE OPERATIONS EXPENSE:										
174										
175 Exec. and Planning, Alloc.	\$521	N64	\$25	\$29	\$0	\$169	\$37	\$250	\$250	O.K.
176 Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	0	O.K.
177										
178 Total Exec. and Planning	\$521		\$25	\$29	\$0	\$169	\$37	\$250	\$250	O.K.
179										
180 Admin. & General, Allocable	\$31,385	N64	\$2,134	\$1,789	\$0	\$10,187	\$2,225	\$15,070	\$15,070	O.K.
181 Admin. & General, Direct	78,245	Direct	11,850	9,824	0	56,571	0	0	0	O.K.
182										
183 Total Admin. and Gen.	\$109,630		\$13,984	\$11,593	\$0	\$66,758	\$2,225	\$15,070	\$15,070	O.K.
184										
185 TOTAL CORPORATE OPERATIONS	\$110,151		\$14,019	\$11,822	\$0	\$66,927	\$2,292	\$15,321	\$15,321	O.K.
186										
187 NON-INCOME TAXES:										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190 Non-income Taxes, Direct	1,586	Direct	609	370	0	707	0	0	0	O.K.
191										O.K.
192										
193 Total Non-income Taxes	\$1,586		\$609	\$370	\$0	\$707	\$0	\$0	\$0	O.K.
194										
195 TOTAL OPER. EXP. AND TAXES	\$366,374		\$45,578	\$40,411	\$0	\$166,080	\$16,694	\$114,812	\$114,812	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME EAST PLAINS TELECOM, INC.
 PERIOD ADDRESSED ENDING DECEMBER 31, 1993
 RUN DATE AND TIME 22-Apr-93

02:45:48 PM

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

				Intrastate							
***** FCC PART 36 ***** ----- (A)	TOTAL COMPANY ----- (B)	Source/ Allocator ----- (C)	Interstate and Other ----- (D)	Message Telephone Service		Private Line		TOTAL INTRASTATE ----- (I)			
				InterLATA ----- (E)	IntraLATA ----- (F)	InterLATA ----- (G)	IntraLATA ----- (H)				
				PLANT INVESTMENT DETAIL:							
21 Land, Allocable	23,846	---	---	---	---	---	---	---			
22 Land, Direct	0	---	0	0	0	0	0	0			
23 Motor Vehicles	100,462	---	---	---	---	---	---	---			
24 Aircraft	0	---	---	---	---	---	---	---			
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---			
26 Garage Work Equipment	0	---	---	---	---	---	---	---			
27 Other Work Equipment	594	---	---	---	---	---	---	---			
28 Buildings, Allocable	373,300	---	---	---	---	---	---	---			
29 Buildings, Direct	0	---	0	0	0	0	0	0			
30 Furniture	395	---	---	---	---	---	---	---			
31 Office Equipment	6,329	---	---	---	---	---	---	---			
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	0	0			
37 CAT 2 Tandem Sw. Allocable	90,954	---	---	---	---	---	---	---			
38 CAT 2 Tandem Sw. Direct	0	---	0	0	0	0	0	0			
39 CAT 3 Local Sw. Allocable	697,323	---	---	---	---	---	---	---			
40 CAT 3 Local Sw. Direct	0	---	0	0	0	0	0	0			
41 CAT 4.12 Exchange Trunk	119,847	---	---	---	---	---	---	---			
42 CAT 4.12 Exch. Tr. Direct	0	---	0	0	0	0	0	0			
43 CAT 4.13 Exch. Ln. Mag., PL & WATS	52,383	---	---	---	---	---	---	---			
44 Reserved	0	---	---	---	---	---	---	---			
45 CAT 4.13 Direct	0	---	0	0	0	0	0	0			
46 CAT 4.23 Message, PL & WATS	247,732	---	---	---	---	---	---	---			
47 Reserved	0	---	---	---	---	---	---	---			
48 CAT 4.23 Direct	5,133	---	2,607	0	0	0	2,526	2,526			
49 CAT 4.3 H/R Message	0	---	---	---	---	---	---	---			
50 CAT 4.3 WATS	0	---	0	0	0	0	0	0			
51 CAT 4.3 Direct	0	---	0	0	0	0	0	0			
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---			
53 CAT 1 Coinless Pay Phones	0	---	0	0	0	0	0	0			

22-Apr-99

02:46:46 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

EAST PLAINS TELECOM, INC.
ENDING DECEMBER 31, 1998

***** FCC PART 36 *****		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)	
70 CAT 2 CP Equipment	0	---	0	0	0	0	0	0	
71 Reserved	0	---	---	---	---	---	---	---	
72 Reserved	0	---	---	---	---	---	---	---	
73 CAT 1.3 Joint Mag., Cat. 1.1 & 1.2 PL	1,094,025	---	---	---	---	---	---	---	
74 Other CAT 1 C&WF	0	---	0	0	0	0	0	0	
75 CAT 2 C&WF	110,174	---	---	---	---	---	---	---	
76 CAT 2 C&WF, Wideband	0	---	0	0	0	0	0	0	
77 CAT 3 Joint Message & PL/WATS	233,723	---	---	---	---	---	---	---	
78 Reserved	0	---	---	---	---	---	---	---	
79 CAT 3 Direct	12,053	---	6,005	0	0	0	6,048	6,048	
80 CAT 4 Message	0	---	---	---	---	---	---	---	
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. 2690	43,142	---	---	---	---	---	---	---	
100 Direct Acct. No. 2690	0	---	0	0	0	0	0	0	
101 Materials and Supplies	49,307	---	---	---	---	---	---	---	
102 RTB Stock	0	---	---	---	---	---	---	---	
103 Tele. Pl. Adjust. - Alloc.	0	---	---	---	---	---	---	---	
104 Tele. Pl. 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

EAST PLAINS TELECOM, INC.
ENDING DECEMBER 31, 1993

		Intrastate							
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
123 TPUC -- Short Term, Alloc.	0	---	---	---	---	---	---	---	
124 TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0	
125 TPUC -- Long Term, Alloc.	1,320,423	---	---	---	---	---	---	---	
126 TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0	
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	125,162	---	---	---	---	---	---	---	
130 Acc. Depr. COE Switching	207,088	---	---	---	---	---	---	---	
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	
132 Acc. Depr. COE Transmission	237,287	---	---	---	---	---	---	---	
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	
134 Acc. Depr. Cable and Wire Facilities	817,705	---	---	---	---	---	---	---	
135 Acc. Depr. Other Plant	0	---	0	0	0	0	0	0	
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---	
137 Accum. Amort., Intang. Inv.	19,414	---	---	---	---	---	---	---	
138 Accum. Amort., Other	0	---	0	0	0	0	0	0	
139 Acc. Def. IT Support Assets	0	---	---	---	---	---	---	---	
140 Acc. Def. IT COE Switching	0	---	---	---	---	---	---	---	
141 Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---	
142 Acc. Def. IT COE Trans.	0	---	---	---	---	---	---	---	
143 Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---	
144 Acc. Def. IT C&WF	0	---	---	---	---	---	---	---	
145 Acc. Def. IT Unclassified	0	---	0	0	0	0	0	0	
146									
147 OPERATING EXPENSES AND TAXES:									
148 Network Support, Alloc.	0	---	---	---	---	---	---	---	
149 Network Support, Direct	0	---	0	0	0	0	0	0	
150 General Support, Alloc.	55,354	---	---	---	---	---	---	---	
151 General Support, Direct	0	---	0	0	0	0	0	0	
152 Central Office Eq., Alloc.	37,214	---	---	---	---	---	---	---	
153 Central Office Eq., Direct	83,841	---	44,278	0	39,563	0	0	39,563	
154 Cust. Premises Equip.	0	---	---	---	---	---	---	---	
155 Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---	
156 Other IOT	0	---	---	---	---	---	---	---	
157 IOT Direct	0	---	0	0	0	0	0	0	
158 Cable & Wire, Alloc.	52,863	---	---	---	---	---	---	---	
159 Cable & Wire, Direct	8,449	---	4,470	0	3,979	0	0	3,979	

61475274

[illegible]

22-Apr-99

02:48:40 PM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

EAST PLAINS TELECOM, INC.
ENDING DECEMBER 31, 1998[illegible]

30-Apr-85

09:18:24 AM

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

EAST PLAINS TELECOM, INC.
ENDING DECEMBER 31, 1988

ENDING DECEMBER 31, 1993												
----- FCC PART 38 -----		TOTAL COMPANY	Source/ Allocator	Other	Interstate		Intrastate		TOTAL INTRASTATE			
					Private Line		Private Line					
					InterLATA	IntraLATA	InterLATA	IntraLATA				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			
271 Working Loops	1,220	--	20	0	0	0	0	0	0			
272 Equivalent Interexchange Cot. Miles	3,082	--	0	0	0	0	0	0	0			
273 Interexchange Circuit Terminations	184	--	0	0	0	0	0	0	0			

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of April 23, 1999 through April 28, 1999

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

CONSUMER COMPLAINT

CT99-003 In the Matter of the Complaint filed by Constance Johnson, Sioux Falls, South Dakota, against U S WEST Communications, Inc. Regarding Disputed Billing.

After a series of attempts to informally resolve billing concerns, the Complainant filed a formal complaint to address unresolved issues. As part of the remedy for relief, the Complainant has asked forgiveness of an unpaid billing in the amount of \$539.

Staff Analyst: Leni Healy
Staff Attorney: Camron Hoseck
Date Filed: 04/07/99
Intervention Deadline: None

ELECTRIC

EL99-005 In the Matter of the Filing by Black Hills Power and Light Company for Approval of a Contract with Deviations with South Dakota State Cement Plant Commission d/b/a Dacotah Cement.

On April 26, 1999, the Commission received a filing from Black Hills Corporation for approval of an Electric Power Service Contract with Deviations between Black Hills Corporation, d/b/a Black Hills Power and Light Company, and the South Dakota Cement Plant Commission, d/b/a Dacotah Cement.

Staff Analyst: Bob Knadle
Staff Attorney: Camron Hoseck
Date Filed: 04/26/99
Intervention Deadline: 05/14/99

TELECOMMUNICATIONS

TC99-048 In the Matter of the Application of Telecommunications Resources, Inc. for a Certificate of Authority to Provide Telecommunications Services in South Dakota.

Telecommunications Resources, Inc. has filed a request for a Certificate of Authority to operate as a reseller of telecommunications services throughout South Dakota. Telecommunications Resources, Inc. intends to offer travel card services to business and residential customers, as well as pre-paid calling card services.

Staff Analyst: Michele Farris
Staff Attorney: Camron Hoseck
Date Filed: 04/26/99
Intervention deadline: 05/14/99

Notice In the Matter of the Establishment of Switched Access Revenue Requirement for
East Plains Telecom, Inc.

East Plains Telecom, 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: 04/28/99
Intervention Deadline: 05/14/99

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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 EAST PLAINS TELECOM, INC.	)))))	ORDER ASSESSING FILING FEE TC99-049
--	-----------------------	---

On April 28, 1999, East Plains Telecom, Inc. (East Plains) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On April 29, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of May 14, 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 East Plains a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED that East Plains 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: Delaine Kaelo

Date: 7/19/99

(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: East Plains Telecom, Inc., Baltic, SD
Switched Access Revenue Requirement, TC99-049

DATE: October 12, 1999

East Plains Telecom, Inc. (East Plains) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on April 28, 1999, based on the twelve months ended December 31, 1998. The cost study submitted by East Plains developed a revenue requirement of \$382,385. East Plains purchased the Hudson and Alcester exchanges from U S WEST Communications on June 1, 1997. East Plains' minutes of use for 1998 was 3,188,442. East Plains is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, East Plains' revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

On April 29, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of May 14, 1999, to interested individuals and entities. No interventions were received by the Commission.

On July 16, 1999, the Commission ordered East Plains 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 East Plains on April 30, June 10, June 17, July 8, July 30, and August 4, 1999. Staff data requests were responded to by East Plains in a timely manner. Staff reviewed external auditor reports for 1997 and 1998, supporting documentation for adjustments that were proposed by East Plains in the cost study, long term debt, the 1998 general ledger, minutes of use, and traffic factor support.

Staff has reviewed East Plains' cost study filing and all of the data responses submitted by East Plains and would recommend that the Intrastate Switched Access Cost Study for East Plains be adjusted for the exclusion of contributions/donations in the amount of \$1,720. If this recommendation is accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for East Plains is reduced by \$300, to \$382,085. East Plains has agreed to Staff's recommendations.

Respectively submitted: Harlan Best



cc Don Lee, Martin and Associates



South Dakota Public Utilities Commission

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



December 15, 1999

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

RE: INTRASTATE SWITCHED ACCESS DOCKETS

Dear Ms. Cremer:

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

~~TC99-049~~, TC99-050, TC99-054, TC99-058, TC99-063, TC99-064, TC99-065, TC99-066, TC99-067, TC99-068, TC99-069, TC99-070, TC99-071, TC99-072, TC99-073, TC99-074, TC99-075, TC99-078, TC99-079, TC99-080, and TC99-081.

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

Sincerely,

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

c: All filing telecommunications companies

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

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

Consumer Hotline
1-800-332-1782

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

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

Jim Berg
Chairman
Pam Nelson
Vice-Chairman
Leska Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

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



South Dakota Public Utilities Commission



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

December 22, 1999

FAX

Don Lee, Consultant
Martin & Associates

East Plains Telecom, Inc.

RE: DOCKET TC99-049, INTRASTATE SWITCHED ACCESS COST STUDY

Dear Mr. Lee:

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

The questions are:

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

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

Sincerely,

Greg Rislov, Commission Advisor
SDPUC

c: Harlan Best, Commission Staff
Commissioners
Commission Counsel Wiest

Capitol Office
Telephone (605)773-3281
FAX (605)773-3809

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

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

William Bullard Jr.
Executive Director

Harlan Best
Martin C. Bottmann

Joe Cichos
Karen E. Coomer
Michelle M. Farris
Marilyn Fischbach
Heather K. Forney

Shirleen Fugitt
Mary Giddings
Lewis Hammond
Loni Healy
Cameron Hiseck

Lisa Hill
Dave Jacobson
Katie Johnson
Bob Kandle

Debbie Kolbo
Charlene Lund
Terry Norum

Gregory A. Rislov
Keith Senger
Robynne Alts Wiest

Kolbo, Delaine

From: Rislov, Greg
Sent: Tuesday, December 28, 1999 9:02 AM
To: Kolbo, Delaine
Subject: FW: 1998 SDPUC Intrastate Cost Study

TC 99-049

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

From: Darrell Bolen [mailto:DarrellBolen@Martin-Associates.com]
Sent: Monday, December 27, 1999 3:29 PM
To: 'Greg.rislov@state.sd.us'
Subject: FW: 1998 SDPUC Intrastate Cost Study

- > Greg:
- >
- > The following response is on behalf of the East Plains Telecom and is in
- > regard to your letter of 12/22/99 concerning Docket TC99-049:
- >
- >
- > 1.) Have all post-test year plant additions - reflected in the known
- > change adjustments and included in the cost study - been placed into
- > service?
- >
- > Yes
- >
- > 2.) If the answer to (1) is no, explain the deviations.
- >
- > Not applicable
- >
- > 3.) Do the known-change adjustments to plant, to the extent they were
- > estimated for cost study purposes, exceed the eventual booked amounts?
- >
- > No
- >
- > 4.) If the answer to (3) is yes, is this difference greater than 1%?
- >
- > Not applicable
- >
- > 5.) Does the 1999 LECA Assessment Fee adjustment replace the 1998 LECA
- > Assessment Fee in the cost study?
- >
- > Yes
- >
- > 6.) If not, please explain.
- >
- > Not applicable
- >
- >
- > Darrell Bolen
- > DarrellBolen@Martin-Associates.Com
- > Telephone Number (605)995-2586
- > Fax Telephone Number (605)995-2577
- >

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

IN THE MATTER OF THE ESTABLISHMENT)
OF SWITCHED ACCESS REVENUE)
REQUIREMENT FOR EAST PLAINS)
TELECOM, INC.)

ORDER APPROVING
REVENUE REQUIREMENT

TC99-049

On April 28, 1999, East Plains Telecom, Inc. (East Plains) filed for approval by the Public Utilities Commission (Commission) its 1998 Intrastate Switched Access Cost Study.

On April 29, 1999, the Commission electronically transmitted notice of the filing and the intervention deadline of May 14, 1999, to interested individuals and entities. On July 13, 1999, the Commission voted to assess a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. Staff filed a memorandum on October 12, 1999, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its December 28, 1999, meeting.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.4, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10:01:15.02, 20:10:01:15.05, 20:10:27:07 and 20:10:27:08. Upon review of East Plains' filing, the Commission found that the revenue requirement and minutes of use as depicted in Staff's memorandum were fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

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

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

CERTIFICATE OF SERVICE

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

By: Aldine Kaelo

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