

In the Matter of _____
 IN THE MATTER OF THE
 ESTABLISHMENT OF SWITCHED
 ACCESS REVENUE REQUIREMENT
 FOR JAMES VALLEY COOPERATIVE
 TELEPHONE COMPANY AND ACCENT
 COMMUNICATIONS, INC.

Public Utilities Commission of the State of South Dakota

DATE

MEMORANDA

6/29/01 Filed and Docketed;
 7/5/01 Reply Filing.
 7/27/01 Order Assessing Filing Fee;
 12/24/01 Revised Cost Study;
 1/6/02 Order Approving Revenue Requirement;
 1/8/02 Docket Closed.

OLSEN THIELEN & CO., LTD.*Certified Public Accountants & Consultants*

June 28, 2001

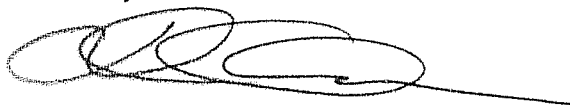
Mr. William Bullard
Executive Director
Public Utilities Commission
State of South Dakota
500 East Capital
Pierre, SD 57501

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UTILITIES COMMISSIO

The accompanying Switched Access Filing material on behalf of James Valley Cooperative Telephone Company & Accent Communications, Inc. is sent pursuant to the rules established by the Commission. Revenue requirements were included in the LECA Switched Access Rate Filing. Enclosed are five copies of the material and one program diskette.

Please contact me with any questions concerning this filing.

Sincerely,



John W Coleman
Certified Public Accountant

cc: Doug Eidahl
James Valley Cooperative
& Accent Communications

**JAMES VALLEY COOPERATIVE
TELEPHONE COMPANY
AND
ACCENT COMMUNICATIONS, INC.**

**SWITCHED ACCESS FILING
YEAR ENDED DECEMBER 31, 2000**



OLSEN THIELEN & CO., LTD.
Certified Public Accountants & Consultants

James Valley Cooperative & Accent Communications

***** 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	\$2,803,219	J13	\$1,955,450	\$433,624	\$0	\$414,146	\$0	\$0	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	\$280,322		\$195,545	\$43,362	\$0	\$41,415	\$0	\$0	O K
19 Return Adjustments	(3,379)	J18-20	(2,357)	(522)	0	(500)	0	0	O K
20									
21 Net Return on Rate Base	\$276,943		\$193,188	\$42,840	\$0	\$40,915	\$0	\$0	O K
22 Income Taxes	33,931	J31-32	23,669	5,249	0	5,012	0	0	O K
23 Expenses and Other Taxes	853,431	J33-35, 40	424,275	154,834	1,405	209,041	63,877	0	O K
24									
25 Total IntraLATA Rev. Req.	\$1,164,305		\$641,132	\$202,923	\$1,405	\$254,968	\$63,877	\$0	O K
26	=====		=====	=====	=====	=====	=====	=====	
27									
28									
INTERLATA									
30									
31 Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	O K
32 Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
33									
34 Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
35 Return Adjustments	0	P18-20	0	0	0	0	0	0	O K
36									
37 Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
38 Income Taxes	0	P31-32	0	0	0	0	0	0	O K
39 Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	O K
40									
41 Total InterLATA Rev. Req.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
42	=====		=====	=====	=====	=====	=====	=====	
43									
44									
45 TOTAL INTRASTATE REV. REQ.	\$1,164,305		\$641,132	\$202,923	\$1,405	\$254,968	\$63,877	\$0	
	=====		=====	=====	=====	=====	=====	=====	

ACCESS ELEMENT MINUTES OF USE

10,740,276

10,740,276

10,740,276

ACCESS RATE PER MINUTE

\$0.102327

\$0.059694

\$0.018894

\$0.923739

James Valley Cooperative & Account Communications

***** FCC PART 36 ***** Revenue Requirement Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE	
					Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
					(A)	(B)	(C)	(D)		
13	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	39.00%	---	39.00%	39.00%	39.00%	39.00%	39.00%	39.00%	
15	Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18	Net Investment	\$13,893,892	C68	\$11,090,630	\$0	\$2,803,219	\$0	\$0	\$2,803,219	42.95221298421
19	Rate of Return	10.00%	---	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
20										
21	Return on Rate Base	\$1,389,389		\$1,109,063	\$0	\$280,322	\$0	\$0	\$280,322	4.295221298421
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	(16,750)	V242	(13,371)	0	(3,379)	0	0	-3379	O K
26										
27	Net Return	\$1,372,639		\$1,095,692	\$0	\$276,943	\$0	\$0	\$276,943	4.295221298421
28										
29	Contributions	0	H52	0	0	0	0	0	0	O K
30	Interest Expense	1,112,435	H44	888,563	0	223,872	0	0	223,872	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	\$260,204		\$207,129	\$0	\$53,071	\$0	\$0	\$53,071	4.298384307453
37										
38	State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O K
39	Federal Income Taxes	166,360	Formula	132,427	0	33,931	0	0	33,931	2.748147344109
40	Operating Expenses and Taxes	3,502,385	H96	2,647,492	0	853,847	0	0	853,847	1046.125887397
41	Uncollectibles	0	V249	0	0	0	0	0	0	O K
42	Other Revenue Adjustments	(164,590)	V250	(129,244)	0	(35,346)	0	0	(35,346)	O K
43										
44	Net Revenue	\$4,576,704		\$3,746,366	\$0	\$1,129,375	\$0	\$0	\$1,129,375	1053.169250039
45	Gross Receipts Taxes	150,825	Formula	115,557	0	34,929	0	0	34,929	32.57224503214
46	Other Revenue Taxes	0	V251	0	0	0	0	0	0	O K
47										
TOTAL REVENUE REQUIREMENT		\$5,027,529		\$3,862,233	\$0	\$1,164,304	\$0	\$0	\$1,164,304	1085.741501071

Sheet "C"
ENDING DECEMBER 31, 2000

27-Jan-2001

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Jordan Valley Cooperative & Access Communications

Interstate

***** FCC PART 36 ***** Investment Summary		Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	TOTAL COMPANY (B)			InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)		
13 Land and Support Investment	\$2,654,606	D33	\$2,049,630	\$0	\$604,976	\$0	\$0	\$604,976	O K
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O K
16 COE Switching Equipment	2,371,606	D68	1,881,267	0	490,339	0	0	490,339	O K
17 COE Transmission Equipment	4,548,879	D85	3,672,478	0	876,401	0	0	876,401	O K
18									
19 Total COE	\$6,920,485		\$5,553,745	\$0	\$1,366,740	\$0	\$0	\$1,366,740	O K
20 Info Orig /Term Equipment	0	D94	0	0	0	0	0	0	O K
21 Cable and Wire Facilities	12,486,279	D137	9,430,279	0	3,056,000	0	0	3,056,000	O K
22									
23 Total COE, IOT, C&WF	\$19,406,764		\$14,984,024	\$0	\$4,422,740	\$0	\$0	\$4,422,740	O K
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O K
26									
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O K
28									
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	O K
30									
31									
32 Total Tele Plt In Service	\$22,061,370		\$17,033,654	\$0	\$5,027,716	\$0	\$0	\$5,027,716	O K
33									
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	O K
35 TPUC, Short-term	5,479	D216-217	4,230	0	1,249	0	0	1,249	O K
36 TPUC, Long-term	0	D218-219	0	0	0	0	0	0	O K
37 Tel Plt Adjustment	1,935,249	D220-221	1,935,249	0	0	0	0	0	O K
38									
39 Total Other Tel. Plt.	\$1,940,728		\$1,939,479	\$0	\$1,249	\$0	\$0	\$1,249	O K
40									
41									
42 TOTAL TELEPHONE PLANT	\$24,002,098		\$18,973,134	\$0	\$5,028,965	\$0	\$0	\$5,028,965	O K

James Valley Cooperative & Accent Communications

Intrastate								
***** FCC PART 35 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate	Message Telephone Service		Private Line		TOTAL INTRASTATE
				InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
56 Other Assets, Net	0	V105	0	0	0	0	0	0 O K
57 Accumulated Depr /Amort	(10,086,608)	E34	(7,846,700)	0	(2,239,909)	0	0	(2,239,909) O K
58 Accum Def Inc Taxes, Net	(184,535)	E47	(155,661)	0	(28,874)	0	0	(28,874) O K
59 Oth Liab & Def Cr , Net	(15,401)	V106	(15,401)	0	0	0	0	0 O K
60								
61 TOTAL NET PLANT	\$13,715,554		\$10,955,372	\$0	\$2,760,182	\$0	\$0	\$2,760,182 O K
62								
63 Materials and Supplies	59,530	H31	44,960	0	14,570	0	0	14,570 O K
64 Rural Tel Bank Stock	0	H35	0	0	0	0	0	0 O K
65 Cash Working Capital	118,808	Formula	90,298	0	28,467	0	0	28,467 42 99155482387
66 Equal Access Investment	0	---	0	0	0	0	0	0 O K
67								
68 TOTAL NET INVESTMENT	\$13,893,892		\$11,090,630	\$0	\$2,803,219	\$0	\$0	\$2,803,219 42 95221298421
69	=====		=====	=====	=====	=====	=====	=====

James Valley Cooperative & Accent Communications

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)
13 LAND AND SUPPORT ASSETS								
14								
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0 O K
16 Land, Direct	0	V22	0	0	0	0	0	0 O K
17								
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	0	H33	0	0	0	0	0	0 O K
25 Buildings, Allocable	2,654,606	H33	2,049,630	0	604,976	0	0	604,976 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	\$2,654,606		\$2,049,630	\$0	\$604,976	\$0	\$0	\$604,976 O K
32								
33 Tot. Land and Support Assets	\$2,654,606		\$2,049,630	\$0	\$604,976	\$0	\$0	\$604,976 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. Pss	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	G26	\$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

James Valley Cooperative & Accent Communications

Intrastate								
***** FCC PART 36 ***** Plant Investment Detail		Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE
(A)	TOTAL COMPANY (B)			InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	
63 CAT 3 Local Sw Allocable	\$2,371,606	G15	\$1,881,267	\$0	\$490,339	\$0	\$0	\$490,339 O K
64 CAT 3 Local Sw Direct	0	V40	0	0	0	0	0	0 O K
65								
66 Total CAT 3	\$2,371,606		\$1,881,267	\$0	\$490,339	\$0	\$0	\$490,339 O K
67								O K
68 Total COE Sw CAT 2&3	\$2,371,606		\$1,881,267	\$0	\$490,339	\$0	\$0	\$490,339 O K
69	=====		=====	=====	=====	=====	=====	=====
70								
71 COE TRANSMISSION								
72								
73 CAT 4 12 Exchange Trunk	\$633,189	123	\$633,189	\$0	\$0	\$0	\$0	\$0 O K
74 CAT 4 12 Exch Tr Direct	0	V42	0	0	0	0	0	0 O K
75 CAT 4 13 Exch Ln Message	2,147,472	G13	1,610,604	0	536,868	0	0	536,868 O K
76 CAT 4 13 PL, WATS, Local	18,878	F18	18,878	0	0	0	0	0 O K
77 CAT 4 13 Direct	0	V45	0	0	0	0	0	0 O K
78 CAT 4 23 Message	186,248	G18	87,280	0	98,968	0	0	98,968 O K
79 CAT 4 23 PL, WATS	14,841	F24	14,841	0	0	0	0	0 O K
80 CAT 4 23 Direct	0	V48	0	0	0	0	0	0 O K
81 CAT 4 3 H/R Message	1,548,251	G29	1,307,687	0	240,564	0	0	240,564 O K
82 CAT 4 3 WATS	0	V50	0	0	0	0	0	0 O K
83 CAT 4 3 Direct	0	V51	0	0	0	0	0	0 O K
84								
85 Total COE CAT 4	\$4,548,879		\$3,672,478	\$0	\$876,401	\$0	\$0	\$876,401 O K
86	=====		=====	=====	=====	=====	=====	=====
87								
88 INFORMATION ORIGINATION/TERMINATION								
89								
90 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0 O K
91 CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0 O K
92 CAT 2 CP Equipment	0	V70	0	0	0	0	0	0 O K
93								
94 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0 O K
95	=====		=====	=====	=====	=====	=====	=====
96								

Agency Activity Statement - Support Communications

Continuation

FISCAL YEAR FACILITY	TOTAL COST	Source Account	Activity and Other	Message Telephone Service		Facility Cost		TOTAL COST	
				InterLATA	InterLATA	InterLATA	InterLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
111 CABLE AND WIRE FACILITIES									
112									
113 CAT 1 1 IntraLATA PLWATS	0	F31	\$0	\$0	\$0	\$0	\$0	\$0	O K
114 CAT 1 2 InterLATA PLWATS	103,964	F31	103,964	0	0	0	0	0	O K
115 CAT 1 3 Joint Message	11,826,526	G13	8,869,969	0	2,956,656	0	0	2,956,656	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	\$11,930,590		\$8,973,934	\$0	\$2,956,656	\$0	\$0	\$2,956,656	O K
119									
120 CAT 2 C&WF	\$112,786	G28	\$112,786	\$0	\$0	\$0	\$0	\$0	O K
121 CAT 2 C&WF, Wideband	0	V76	0	0	0	0	0	0	O K
122									
123 Total CAT 2 C&WF	\$112,786		\$112,786	\$0	\$0	\$0	\$0	\$0	O K
124									
125 CAT 3 Joint Message	83,087	G17	38,936	0	44,151	0	0	\$44,151	O K
126 CAT 3 PL/WATS etc	4,599	F36	4,599	0	0	0	0	0	O K
127 CAT 3 Direct	0	V79	0	0	0	0	0	0	O K
128									
129 Total CAT 3 C&WF	\$87,686		\$43,535	\$0	\$44,151	\$0	\$0	\$44,151	O K
130									
131 CAT 4 Message	\$355,217	G29	\$300,024	\$0	\$55,193	\$0	\$0	\$55,193	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	\$355,217		\$300,024	\$0	\$55,193	\$0	\$0	\$55,193	O K
136									
137 TOTAL C&WF	\$12,486,279		\$9,430,279	\$0	\$3,056,000	\$0	\$0	\$3,056,000	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

San Jose Valley Cooperative & Access Communications

Statement

***** FCC PART 36 ***** Plant Investment Detail				Message Telephone Service		Private Line		TOTAL	
(A)	TOTAL COMPANY (B)	Source/ Allocator (C)	Interstate and Other (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	INTRASTATE (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 IMPROVEMEN	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
187	=====		=====	=====	=====	=====	=====	=====	
188									
189 TPIS, EXCL ACCT No 2690	\$22,061,370		\$17,033,654	\$0	\$5,027,716	\$0	\$0	\$5,027,716	O K

Sheet 17
ENDING DECEMBER 31, 2000

27-Jun-2001

02:14:38 PM

James Valley Cooperative & Access Communications

INTRASTATE

***** FCC PART 36 *****
Plant Investment Detail

TOTAL
COMPANY

Source/
Allocator

Interstate
and Other

Message Telephone Service

Private Line

TOTAL
INTRASTATE

(A)

(B)

(C)

(D)

InterLATA

IntraLATA

InterLATA

IntraLATA

(I)

204 INTANGIBLE ASSETS

206 Allocable Acct. No 2690

\$0

H36

\$0

\$0

\$0

\$0

\$0

\$0

O K

207 Direct Acct No 2690

0

V100

0

0

0

0

0

0

O K

209 Total Intangible Assets

\$0

\$0

\$0

\$0

\$0

\$0

\$0

O K

212 OTHER TELEPHONE PLANT

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

5,479

H35

4,230

0

1,249

0

0

1,249

O K

217 TPUC, Short-term - Direct

0

V124

0

0

0

0

0

0

O K

218 TPUC, Long-term - Alloc

0

H35

0

0

0

0

0

0

O K

219 TPUC, Long-term - Direct

0

V126

0

0

0

0

0

0

O K

220 Tele Plt Adjust - Alloc

0

H35

0

0

0

0

0

0

O K

221 Tele Plt Adjust - Direct

1,935,249

V104

1,935,249

0

0

0

0

0

O K

223 Total Other Telephone Plant

\$1,940,728

\$1,939,479

\$0

\$1,249

\$0

\$0

\$1,249

O K

Balance Sheet as of 12/31/2010

Balance Sheet

Account Name	Balance	Account Name	Balance	Account Name	Balance	Account Name	Balance	Account Name	Balance
Asset	Liability	Asset	Liability	Asset	Liability	Asset	Liability	Asset	Liability
11 ACCUM DEPRECIATION TPIS									
15 Support Assets	\$1,585,881	H13	\$997,447	\$0	\$192,834	\$0	\$0	\$192,834	OK
16 COE Switching	630,447	H19	500,500	0	130,347	0	0	130,347	OK
17 COE Operator	0	H16	0	0	0	0	0	0	OK
18 COE Transmission	787,213	H20	635,540	0	151,667	0	0	151,667	OK
19 IOT Equipment	0	H25	0	0	0	0	0	0	OK
20 Cable and Wire Facilities	6,802,734	H31	5,137,774	0	1,664,960	0	0	1,664,960	OK
21 Other Plant	0	V135	0	0	0	0	0	0	OK
22									
23 Total Accum Depr , TPIS	\$9,505,775		\$7,265,667	\$0	\$2,239,909	\$0	\$0	\$2,239,909	OK
24									
25 ACCUM AMORTIZATION									
26									
27 Accum Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	\$0	OK
28 Accum Amort , Tangible Inv	0	H40	0	0	0	0	0	0	OK
29 Accum Amort , Intang Inv	0	H41	0	0	0	0	0	0	OK
30 Accum Amort , Other	580,833	V138	580,833	0	0	0	0	0	OK
31									
32 Tot Accum Amortization	\$580,833		\$580,833	\$0	\$0	\$0	\$0	\$0	OK
33									
34 Total Accum Depr /Amort	\$10,086,608		\$7,846,700	\$0	\$2,239,909	\$0	\$0	\$2,239,909	OK
35									
36									
37 ACCUM DEF INC. TAXES, NET									
38									
39 Support Assets	(25,565)	H13	(\$19,739)	\$0	(\$5,826)	\$0	\$0	(\$5,826)	OK
40 COE Switching	187,573	H19	148,792	0	38,781	0	0	38,781	OK
41 COE Operator	0	H16	0	0	0	0	0	0	OK
42 COE Transmission	184,218	H20	148,726	0	35,492	0	0	35,492	OK
43 IOT Equipment	0	H25	0	0	0	0	0	0	OK
44 Cable and Wire Fac	(161,691)	H31	(122,117)	0	(39,574)	0	0	(39,574)	OK
45 Unclassified	0	V145	0	0	0	0	0	0	OK
46									
47 Total Accum Def. Inc Taxes	\$184,535		\$155,661	\$0	\$28,874	\$0	\$0	\$28,874	OK

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***** FCC PART 36 *****		Message Telephone Service				Private Line		TOTAL		
Physical Allocation Factors		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	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 300000	0 250000	O K
14										
15	Dial Equipment Minutes (DEM)	1 000000	DEM	0 793246	0 000000	0 206754	0 000000	0 000000	0 206754	O K
16										
17	Conversation Minute-Miles	1 000000	CMM	0 468621	0 000000	0 531379	0 000000	0 000000	0 531379	O K
18	Conversation Minutes	1 000000	CM	0 468622	0 000000	0 531378	0 000000	0 000000	0 531378	O K
19	Subscriber Minutes (SLU)	1 000000	SLU	0 896623	0 000000	0 103377	0 000000	0 000000	0 103377	O K
20										
21	TSPS Processor Time	1 000000	TSP	1 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	1 000000	WSC	1 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-Mi , Host/Remote	1 000000	HRM	0 844622	0 000000	0 155378	0 000000	0 000000	0 155378	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 650462	0 000000	0 349538	0 000000	0 000000	0 349538	O K
36	EU Presubscription Factor	1 000000	EPRE	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000	O K
37	EU MTS & WATS Factor	1 000000	EMTS	0 775901	0 000000	0 224099	0 000000	0 000000	0 224099	O K
38	EU Access, P/L and All Other Factor	0 000000	EPLO	0 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	1 000000	ISWA	0 483097	0 000000	0 516903	0 000000	0 000000	0 516903	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	Con Revenue Percent	1 000000	CR	0 738291	0 000000	0 261709	0 000000	0 000000	0 261709	O K
43	Relative Toll/Local Msgs	1 000000	FLM	0 349940	0 000000	0 650060	0 000000	0 000000	0 650060	O K
44	Relative Users Percent	1 000000	RUP	0 783007	0 000000	0 216993	0 000000	0 000000	0 216993	O K
45	CABS Percent	1 000000	CAB	0 500000	0 000000	0 500000	0 000000	0 000000	0 500000	O K
46	Foreign Directones Percent	0 000000	FD	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	O K

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 12/31/2000

25 Jan 2001

02:10:00 PM

James Early Corporation & Asset Contributions

Balance

Message Telephone Service

Private Line

***** FCC PART 50 ***** Internal Allocation Factors		TOTAL COMPANY	Source Allocator	Interstate and Other	InterLATA	InterLATA	InterLATA	InterLATA	TOTAL INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Support Assets	1 000000	D31	0 772103	0 000000	0 227897	0 000000	0 000000	0 227897	OK
14	Land and Support Assets	1 000000	D33	0 772103	0 000000	0 227897	0 000000	0 000000	0 227897	OK
15										
16	COE Operator	0 000000	D43	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
17	COE Tandem Switching	0 000000	D49	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
18	COE Local Switching	1 000000	D66	0 793246	0 000000	0 206754	0 000000	0 000000	0 206754	OK
19	COE Total Switching	1 000000	D68	0 793246	0 000000	0 206754	0 000000	0 000000	0 206754	OK
20	COE Transmission	1 000000	D85	0 807337	0 000000	0 192663	0 000000	0 000000	0 192663	OK
21	Total COE	1 000000	C19	0 802508	0 000000	0 197492	0 000000	0 000000	0 197492	OK
22										
23	Info. Orig./Term. CAT 1	0 000000	D90	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
24	Info. Orig./Term. CAT 2	0 000000	D92	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
25	Total IOT	0 000000	D94	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
26										
27	C&WF CAT 1	1 000000	D118	0 752179	0 000000	0 247821	0 000000	0 000000	0 247821	OK
28	C&WF CAT 2	1 000000	D120	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
29	C&WF CAT 3	1 000000	D129	0 496491	0 000000	0 503509	0 000000	0 000000	0 503509	-8 2316112E-07
30	C&WF CAT 4	1 000000	D135	0 844622	0 000000	0 155378	0 000000	0 000000	0 155378	OK
31	Total C&WF	1 000000	D137	0 755251	0 000000	0 244749	0 000000	0 000000	0 244749	OK
32										
33	Total Equipment	1 000000	C23	0 772103	0 000000	0 227897	0 000000	0 000000	0 227897	OK
34										
35	TPIS	1 000000	C32	0 772103	0 000000	0 227897	0 000000	0 000000	0 227897	OK
36	TPIS, excl Acct No 2690	1 000000	D189	0 772103	0 000000	0 227897	0 000000	0 000000	0 227897	OK
37										
38	Plt. Held. Fut. Use	0 000000	D215	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
39										
40	Total Tangible Assets	0 000000	C25	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
41	Total Intangible Assets	0 000000	C29	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
42										
43	Long-term PUC	0 000000	C36	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
44	Net Telephone Plant	1 000000	C61	0 798755	0 000000	0 201245	0 000000	0 000000	0 201245	OK
45	Total Net Investment	1 000000	C68	0 798238	0 000000	0 201759	0 000000	0 000000	0 201759	3 0914456E-06
46	Capital Leases	0 000000	D173	0 000000	0 000000	0 000000	0 000000	0 000000	0 000000	OK
47										
48	Tot Bus Ofc., Cust Serv	1 000000	I141	0 800004	0 000000	0 197427	0 000000	0 000000	0 197427	0 002568772023
49										
50	Total "BIG THREE" Expenses	1 000000	I179	0 746210	0 000000	0 253136	0 000000	0 000000	0 253136	0 000654606704
51										
52	Corporate Operations Expense	1 000000	I185	0 704783	0 000000	0 294599	0 000000	0 000000	0 294599	0 000618265239

James Valley Cooperative & Access Communications

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	\$150,461	H14	\$116,171	\$0	\$34,290	\$0	\$0	\$34,290 O K
21 General Support, Direct	0	V151	0	0	0	0	0	0 O K
22								
23 Total General Support Exp	\$150,461		\$116,171	\$0	\$34,290	\$0	\$0	\$34,290 O K
24								
25 Central Office Eq , Alloc	\$239,500	H21	\$192,201	\$0	\$47,299	\$0	\$0	\$47,299 O K
26 Central Office Eq , Direct	0	V153	0	0	0	0	0	0 O K
27								
28 Total COE Exp	\$239,500		\$192,201	\$0	\$47,299	\$0	\$0	\$47,299 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 & Wire, Alloc	\$217,680	H31	\$164,403	\$0	\$53,277	\$0	\$0	\$53,277 O K
38 Cable & Wire, Direct	141,240	V159	70,125	0	71,115	0	0	71,115 O K
39								
40 Total C&WF Exp	\$358,920		\$234,528	\$0	\$124,392	\$0	\$0	\$124,392 O K
41								
42 TOTAL PLT SPEC OPER EXP	\$748,881		\$642,900	\$0	\$205,981	\$0	\$0	\$205,981 O K
43								
44 TOTAL PLT SPEC Ex SUPPORT	\$226,429		\$126,729	\$0	\$171,691	\$0	\$0	\$171,691 O K

Utah Valley Cooperative & Forest Communications

Income

***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTERSTATE	
(A)		(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(E)	
58 NON-SPECIFIC OPER EXP										
59										
60 Oth Plt and Equip , Alloc		\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	OK
61 Oth Plt and Equip , Direct		0	V177	0	0	0	0	0	0	OK
62										
63 Total Oth Plt & Equip		\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
64										
65 Network Operations, Alloc		\$189,065	H33	\$145,978	\$0	\$43,087	\$0	\$0	\$43,087	OK
66 Network Operations, Direct		0	V179	0	0	0	0	0	0	OK
67										
68 Total Network Oper Exp		\$189,065		\$145,978	\$0	\$43,087	\$0	\$0	\$43,087	OK
69										
70 Total Access Expenses		\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	OK
71										
72 Depr , Support Assets		\$250,319	H13	\$193,272	\$0	\$57,047	\$0	\$0	\$57,047	OK
73 Depr , COE Switching		456,585	H19	362,184	0	94,401	0	0	94,401	OK
74 Depr , COE Operator		0	H16	0	0	0	0	0	0	OK
75 Depr , COE Transmission		294,054	H20	237,401	0	56,653	0	0	56,653	OK
76 Depr , IOT Equipment		0	H25	0	0	0	0	0	0	OK
77 Depr , C&W Facilities		722,859	H31	545,940	0	176,919	0	0	176,919	OK
78 Depr , PHFU		0	H38	0	0	0	0	0	0	OK
79										
80 Total Depreciation Expense		\$1,723,817		\$1,338,797	\$0	\$385,020	\$0	\$0	\$385,020	OK
81										
82 Amort , Tangible Assets		\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	OK
83 Amort , Intangible Assets		0	H41	0	0	0	0	0	0	OK
84 Other Amortization		0	V189	0	0	0	0	0	0	OK
85 Direct Assigned Amort		0	V190	0	0	0	0	0	0	OK
86										
87 Total Amortization Exp		\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
88										
89 Total Depr and Amort		\$1,723,817		\$1,338,797	\$0	\$385,020	\$0	\$0	\$385,020	OK
90										
91 TOTAL NON-SPEC OPER EXP		\$1,912,882		\$1,484,775	\$0	\$428,107	\$0	\$0	\$428,107	OK

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1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 26

	TOTAL COMPANY	Sources Allocator	International and Other	Message Telephone Service	Private Line	Total A.T.A.	Int'l. A.T.A.	Domestic A.T.A.	TOTAL ATTENANCE	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
CUSTOMER OPERATIONS EXPENSE										
Marketing Allocable	\$14,220	G35	\$9,250	\$0	\$4,970	\$0	\$0	\$4,970	O K	
Marketing Direct	0	V192	0	0	0	0	0	0	O K	
Total Marketing Expense	\$14,220		\$9,250	\$0	\$4,970	\$0	\$0	\$4,970	O K	
Operator Service Alloc	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	O K	
Operator Service Direct	0	V194	0	0	0	0	0	0	O K	
Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K	
Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	O K	
Alphabetical Directory	8,405	G19	7,536	0	869	0	0	869	O K	
Foreign Directory	0	G46	0	0	0	0	0	0	O K	
Total Directory	\$8,405		\$7,536	\$0	\$869	\$0	\$0	\$869	O K	
Bus Ofc . EU Presubscription	\$49,236	G36	\$49,236	\$0	\$0	\$0	\$0	\$0	O K	
Bus Ofc . EU MTS & WATS	84,961	G37	65,921	0	19,040	0	0	19,040	O K	
Bus Ofc . EU Access, P/L & all Other	0	G38	0	0	0	0	0	0	O K	
Bus Ofc . IXC Special Access	0	G39	0	0	0	0	0	0	O K	
Bus Ofc . IXC Switched Access	0	G40	0	0	0	0	0	0	O K	
Bus Ofc . IXC B & C Services	0	G41	0	0	0	0	0	0	O K	
Coin Collect & Admin	0	G42	0	0	0	0	0	0	O K	
Total Business Office	\$134,197		\$115,157	\$0	\$19,040	\$0	\$0	\$19,040	O K	
Cust Svc . Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	O K	
Cust Serv . Msg Process	0	G43	0	0	0	0	0	0	O K	
Cust Serv . Other B&C	108,904	G44	85,273	0	23,631	0	0	23,631	O K	
Cust Serv . CABS	21,335	G45	10,668	0	10,668	0	0	10,668	O K	
Cust Serv . EU Common Line	5,732	V209	5,038	0	0	0	0	0	O K	
Total Customer Service	\$135,971		\$100,978	\$0	\$34,299	\$0	\$0	\$34,299	O K	
Total Bus Ofc . Cust Serv	\$270,168		\$216,135	\$0	\$53,339	\$0	\$0	\$53,339	O K	

James Wiley Cooperative & Access Communications

Intrastate

***** FCC PART 35 *****		TOTAL		Source/		Interstate		Message Telephone Service		Private Line		TOTAL	
Operating Expenses and Taxes		COMPANY		Allocator		and Other		InterLATA		IntraLATA		INTRASTATE	
(A)		(B)		(C)		(D)		(E)		(F)		(G)	
156	Other Cust. Serv. Alloc	\$7,021	H48	\$5,617	\$0	\$1,386	\$0	\$0	\$1,386	18 03534837583			
157	Other Cust. Serv. Direct	428	V211	428	0	0	0	0	0	O K			
158													
159	Total Other Cust. Serv	\$7,449		\$6,045	\$0	\$1,386	\$0	\$0	\$1,386	18 03534837583			
160													
161	TOTAL CUSTOMER OPER EXP	\$300,242		\$238,966	\$0	\$60,564	\$0	\$0	\$60,564	712 0353483758			
162													
163													
164	"BIG-THREE" EXPENSES												
165													
166	Total Plt. Spec. ex Support	\$598,420	44	\$426,729	\$0	\$171,691	\$0	\$0	\$171,691	O K			
167	Total Network Oper. Exp	189,065	68	145,978	0	43,087	0	0	43,087	O K			
168	Total Customer Operations	300,242	161	238,966	0	60,564	0	0	60,564	712 0353483758			
169													
170	TOTAL "BIG THREE" EXPENSES	\$1,087,727		\$811,672	\$0	\$275,343	\$0	\$0	\$275,343	712 0333868376			
171													
172													
173	CORPORATE OPERATIONS EXPENSE												
174													
175	Exec. and Planning, Alloc	\$149,881	H50	\$111,843	\$0	\$37,940	\$0	\$0	\$37,940	98 11310747329			
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O K			
177													
178	Total Exec. and Planning	\$149,881		\$111,843	\$0	\$37,940	\$0	\$0	\$37,940	98 11310747329			
179													
180	Admin. & General, Allocable	\$360,499	H50	\$269,008	\$0	\$91,255	\$0	\$0	\$91,255	235 9850623562			
181	Admin. & General, Direct	30,000	V231	0	0	30,000	0	0	30,000	O K			
182													
183	Total Admin. and Gen	\$390,499		\$269,008	\$0	\$121,255	\$0	\$0	\$121,255	235 9850623562			
184													
185	TOTAL CORPORATE OPERATIONS	\$540,380		\$380,851	\$0	\$159,195	\$0	\$0	\$159,195	334 0981698295			
186													
187													
188	NON-INCOME TAXES												
189													
190	Non-income Taxes, Allocable	\$0	H50	\$0	\$0	\$0	\$0	\$0	\$0	O K			
191	Non-income Taxes, Direct	0	V231	0	0	0	0	0	0	O K			
192													
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K			
194													
195													
196	TOTAL OPER. EXP. AND TAXES	\$1,628,107		\$1,192,523	\$0	\$389,847	\$0	\$0	\$389,847	1046 125257397			

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

	***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary	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	Net Investment	\$2,803,219	K52	\$1,955,450	\$433,624	\$0	\$414,146	\$0	\$0	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	\$280,322		\$195,545	\$43,362	\$0	\$41,415	\$0	\$0	O K
17										
18	AFUDC	0	N37	0	0	0	0	0	0	O K
19	ITC Amortization	0	N37	0	0	0	0	0	0	O K
20	Other Return Adjustments	(3,379)	Direct	(2,357)	(522)	0	(500)	0	0	O K
21										
22	Net Return	\$276,943		\$193,188	\$42,840	\$0	\$40,915	\$0	\$0	O K
23										
24	Interest Expense	223,872	N67	156,167	34,630	0	33,075	0	0	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	\$53,071		\$37,021	\$8,210	\$0	\$7,640	\$0	\$0	O K
30										
31	State Income Taxes	\$0	29	0	0	0	0	0	0	O K
32	Federal Income Taxes	10,501	29	23,050	6,249	0	5,012	0	0	O K
33	Operating Expenses and Taxes	\$53,567	O-199	410,968	174,183	1,364	206,311	62,022	0	O K
34	Amortization	0	Direct	0	0	0	0	0	0	O K
35	Other Expense Adjustments	130,140	Direct	60,537	128,014	0	63,790	0	0	O K
36										
37	Gross Net Operating Margin	\$1,658,102	29+30+31+32+33	650,802	222,798	1,364	206,310	62,022	0	O K
38										
39	Gross Receipts Tax	\$4,000	30	10,000	6,000	0	7,000	4,000	0	O K
40										
41	Total Gross Receipts Tax	\$4,000		\$10,000	\$6,000	\$0	\$7,000	\$4,000	\$0	O K
42										
43	Net Operating Margin After Tax	\$1,654,102		\$640,802	\$216,798	\$1,364	\$204,310	\$58,022	\$0	O K
44										
45	Net Operating Margin After Tax	\$1,654,102		\$640,802	\$216,798	\$1,364	\$204,310	\$58,022	\$0	O K

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

***** FCC PART 69 *****		Part 36		Common	Local		Common	Billing and		
IntraLATA Investment		IntraLATA		Line	Switching	Information	Transport	Collection		Other
Summary		Total	Source							
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	Land and Support Assets	\$604,976	L25	\$221,538	\$202,337	\$0	\$181,101	\$0	\$0	O K
14										
15	Central Office Equipment	\$1,366,740	L70	\$536,868	\$490,339	\$0	\$339,532	\$0	\$0	O K
16	Info Term /Orig Equipment	0	L78	0	0	0	0	0	0	O K
17	Cable and Wire Facilities	3,056,000	L117	2,956,656	0	0	99,344	0	0	O K
18										
19	Total COE, IOT, C&WF	\$4,422,740		\$3,493,525	\$490,339	\$0	\$438,876	\$0	\$0	O K
20										
21	Total Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O K
22										
23	Total Tele Plt ex Intang	\$5,027,716		\$3,715,062	\$692,676	\$0	\$619,977	\$0	\$0	O K
24	Total Intangible Assets	0	L144	0	0	0	0	0	0	O K
25										
26	Total Plant In Service	\$5,027,716		\$3,715,062	\$692,676	\$0	\$619,977	\$0	\$0	O K
27	Total Plt Held Future Use	0	L147	0	0	0	0	0	0	O K
28	Total S1 PUC	1,249	L163	823	172	0	154	0	0	O K
29	Total L1 PUC	0	L164	0	0	0	0	0	0	O K
30	Total Tel Plt Adjust	0	L169	0	0	0	0	0	0	O K
31										
32	TOTAL TELEPHONE PLANT	\$5,028,965		\$3,715,985	\$692,848	\$0	\$620,131	\$0	\$0	O K
33										
34	Info									
35	Accum Depn Plt in Serv	2,239,609	L223	1,811,015	228,321	0	200,573	0	0	O K
36	Accum Depn PHF/L	0	L227	0	0	0	0	0	0	O K
37	Accum Amort Tangible Plt	0	L228	0	0	0	0	0	0	O K
38	Accum Amort Intangibles	0	L229	0	0	0	0	0	0	O K
39	Accum Amort Other	0	L230	0	0	0	0	0	0	O K
40	Accum Def Int Liabn, Regd	100,000	L232	0	300,000	0	100,000	0	0	O K
41										
42	Plant	0	L233	0	0	0	0	0	0	O K
43	Capital Assets	0	L234	0	0	0	0	0	0	O K
44										
45	Net PUC	\$1,249		\$823	\$172	\$0	\$154	\$0	\$0	O K
46										
47	Depreciable Capital Assets	0	L235	0	0	0	0	0	0	O K
48	Non-Depreciable Capital Assets	0	L236	0	0	0	0	0	0	O K
49	Capital Assets	0	L237	0	0	0	0	0	0	O K
50	Capital Assets	0	L238	0	0	0	0	0	0	O K
51	Capital Assets	0	L239	0	0	0	0	0	0	O K
52	Capital Assets	0	L240	0	0	0	0	0	0	O K
53	Capital Assets	0	L241	0	0	0	0	0	0	O K
54	Capital Assets	0	L242	0	0	0	0	0	0	O K
55	Capital Assets	0	L243	0	0	0	0	0	0	O K
56	Capital Assets	0	L244	0	0	0	0	0	0	O K
57	Capital Assets	0	L245	0	0	0	0	0	0	O K
58	Capital Assets	0	L246	0	0	0	0	0	0	O K
59	Capital Assets	0	L247	0	0	0	0	0	0	O K
60	Capital Assets	0	L248	0	0	0	0	0	0	O K
61	Capital Assets	0	L249	0	0	0	0	0	0	O K
62	Capital Assets	0	L250	0	0	0	0	0	0	O K
63	Capital Assets	0	L251	0	0	0	0	0	0	O K
64	Capital Assets	0	L252	0	0	0	0	0	0	O K

James Valley Cooperative & Accent Communications

***** 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	\$0	N28	0	0	0	0	0	0	O K
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	O K
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
19									
20 Support Assets, Message	\$604,976	N28	\$221,538	\$202,337	\$0	\$181,101	\$0	\$0	O K
21 Support Assets, Private Line	0	N28	0	0	0	0	0	0	O K
22									
23 Total Support Assets	\$604,976		\$221,538	\$202,337	\$0	\$181,101	\$0	\$0	O K
24									
25 Total Land and Supp. Assets	\$604,976		\$221,538	\$202,337	\$0	\$181,101	\$0	\$0	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	(F)	0	0	0	0	0	0	O K
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
33									
34 Local Switching	\$0	IG:	\$0	\$0	\$0	\$0	\$0	\$0	O K
35 Localnet Assigned	0	Other:	0	0	0	0	0	0	O K
36									
37 Total Local Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
38									
39 Local Switching	\$400,330	(S)	\$0	\$400,330	\$0	\$0	\$0	\$0	O K
40 Localnet Assigned	0	Other:	0	0	0	0	0	0	O K
41									
42 Total Local Switching	\$400,330		\$0	\$400,330	\$0	\$0	\$0	\$0	O K
43									
44 Total Switching	\$400,330		\$0	\$400,330	\$0	\$0	\$0	\$0	O K

2022/2/24

58	COE Exch. Trans.	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	OK
59	COE Exch. Line - Message	536,568	(D)	536,568	0	0	0	0	0	OK
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	OK
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	OK
62	COE Interexchange, Message	98,968	(G)	0	0	0	98,968	0	0	OK
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	OK
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	OK
65	COE H/R Message	240,564	(G)	0	0	0	240,564	0	0	OK
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	OK
67										
68	Total COE Transmission	\$876,401		\$536,868	\$0	\$0	\$339,532	\$0	\$0	OK
69										
70	Total Central Office Equip	\$1,366,740		\$536,868	\$490,339	\$0	\$339,532	\$0	\$0	OK
71										
72	IOT EQUIPMENT									
73										
74	Public Telephone	\$0	N43	\$0	\$0	\$0	\$0	\$0	\$0	OK
75	Coinless Pay Phone	0	(D)	0	0	0	0	0	0	OK
76	Customer Premises Equipment	0	N60	0	0	0	0	0	0	OK
77										
78	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
79										
80	CABLE AND WIRE FACILITIES									
81										
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	OK
83	Exchange Message	2,956,656	(D)	2,956,656	0	0	0	0	0	OK
84	Exchange Assigned	0	Direct	0	0	0	0	0	0	OK
85										
86	Total Exchange Line C&WF	\$2,956,656		\$2,956,656	\$0	\$0	\$0	\$0	\$0	OK
87										
88	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	OK
89	Exchange Trunk, PL	0	Direct	0	0	0	0	0	0	OK
90										
91	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
92										
93	Interexchange Message	\$44,151	(G)	\$0	\$0	\$0	\$44,151	\$0	\$0	OK
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	OK
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	OK
96										
97	Total Interexchange C&WF	\$44,151		\$0	\$0	\$0	\$44,151	\$0	\$0	OK

James Valley Cooperative & Access Communications

***** FCC PART 65 *****									
IntraLATA Investment Detail									
(A)	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	\$55,193	(G)	\$0	\$0	\$0	\$55,193	\$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	\$55,193		\$0	\$0	\$0	\$55,193	\$0	\$0	O K
116									
117 Total Cable and Wire Facil	\$3,056,000		\$2,956,656	\$0	\$0	\$99,344	\$0	\$0	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 Improvementsa	\$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	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O K
145									
146									
147 PROPERTY HELD FOR FUTURE US	\$0	N46	0	0	0	0	0	0	O K

James Valley Cooperative & Accent Communications

***** FCC PART 69 *****									
IntraLATA Investment Detail									
(A)	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)	
161 PLANT UNDER CONSTRUCTION									
162									
163 Short-term	\$1,249	N46	\$923	\$172	\$0	\$154	\$0	\$0	O K
164 Long-term	0	N46	0	0	0	0	0	0	O K
165									
166 Total Plt Under Const	\$1,249		\$923	\$172	\$0	\$154	\$0	\$0	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	\$14,570	N37	\$10,786	\$2,007	\$0	\$1,797	\$0	\$0	O K
174									
175 CASH WORKING CAPITAL	\$28,467	N37	\$21,035	\$3,922	\$0	\$3,510	\$0	\$0	O K
176									
177 EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O K

James Valley Cooperative & Accent Communications

***** FCC PART 69 *****
IntraLATA
Reserves and Deferrals

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 ACCUM DEPRECIATION, TPIS

14										
15	Support Assets	\$292,934	N28	\$107,270	\$97,973	\$0	\$87,691	\$0	\$0	OK
16	COE Switching	130,347	L44	0	130,347	0	0	0	0	OK
17	COE Operator	0	L32	0	0	0	0	0	0	OK
18	COE Transmission	151,667	L68	92,908	0	0	58,758	0	0	OK
19	IOT Equipment	0	L78	0	0	0	0	0	0	OK
20	Cable and Wire Facilities	1,664,960	L117	1,610,836	0	0	54,124	0	0	OK
21	Other Plant	0	N37	0	0	0	0	0	0	OK
22										
23	Total Accum Depr., TPIS	\$2,239,909		\$1,811,015	\$228,321	\$0	\$200,573	\$0	\$0	OK

24
25 ACCUM AMORTIZATION

26										
27	Accum Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	OK
28	Accum Amort., Tangible Inv	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	OK
29	Accum Amort., Intang Inv	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	OK
30	Accum Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	OK
31										
32	Tot Accum Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
33										
34	Total Accum Depr /Amort	\$2,239,909		\$1,811,015	\$228,321	\$0	\$200,573	\$0	\$0	OK

35
36
37 ACCUM DEF INC TAXES NET

38										
39	Support Assets	(\$5,820)	N28	(\$2,934)	(\$1,949)	\$0	(\$1,744)	\$0	\$0	OK
40	COE Switching	30,781	L44	0	30,781	0	0	0	0	OK
41	COE Operator	0	L32	0	0	0	0	0	0	OK
42	COE Transmission	35,493	L68	24,267	0	0	11,750	0	0	OK
43	IoT Equipment	0	L78	0	0	0	0	0	0	OK
44	Cable and Wire Facilities	(\$10,544)	L117	(\$10,287)	0	0	(\$1,286)	0	0	OK
45	Other Plant	0	N37	0	0	0	0	0	0	OK
46										
47	Total Accum Depr Inc Taxes	\$28,674		(\$10,673)	\$28,832	\$0	(\$10,720)	\$0	\$0	OK

James Valley Cooperative & Accent Communications

***** FCC PART 69 ***** 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	\$1,366,740	L70	\$536,868	\$490,339	\$0	\$339,532	\$0	\$0	O K	
14 Info Orig /Term Eqpt	0	L78	0	0	0	0	0	0	O K	
15 C&W Facilities	3,056,000	L117	2,956,656	0	0	99,344	0	0	O K	
16										
17 Total	\$4,422,740		\$3,493,525	\$490,339	\$0	\$438,876	\$0	\$0	O K	
18 Factor	1 000000		0 789901	0 110868	0 000000	0 099232	0 000000	0 000000	O K	
19										
20 Sum Sw , Trans , Other	\$929,215	17	\$0	\$490,339	\$0	\$438,876	\$0	\$0	O K	
21 Factor	1.000000		0 000000	0 527692	0 000000	0 472308	0 000000	0 000000	O K	
22										
23 Central Office Equipment	\$1,366,740	L70	\$536,868	\$490,339	\$0	\$339,532	\$0	\$0	O K	
24 Info Orig /Term Eqpt	0	L78	0	0	0	0	0	0	O K	
25 C&WF, Excl Exch Message	99,344	L117-83	0	0	0	99,344	0	0	O K	
26										
27 Total	\$1,466,083		\$536,868	\$490,339	\$0	\$438,876	\$0	\$0	O K	
28 Factor	1 000000		0 366192	0 334455	0 000000	0 299353	0 000000	0 000000	O K	
29										
30 General Support Facilities	\$604,976	L25	\$221,538	\$202,337	\$0	\$181,101	\$0	\$0	O K	
31 Central Office Equipment	1,366,740	13	536,868	490,339	0	339,532	0	0	O K	
32 Info Orig /Term Eqpt	0	14	0	0	0	0	0	0	O K	
33 C&W Facilities	3,056,000	15	2,956,656	0	0	99,344	0	0	O K	
34 Equal Access Investment	0	L177	0	0	0	0	0	0	O K	
35										
36 Total	\$5,027,716		\$3,715,062	\$692,676	\$0	\$619,977	\$0	\$0	O K	
37 Factor	1 000000		0 738916	0 137772	0 000000	0 123312	0 000000	0 000000	O K	
38										
39 Sum Com Ln, Sw, Trans	\$5,027,716	36	\$3,715,062	\$692,676	\$0	\$619,977	\$0	\$0	O K	
40 Factor	1 000000		0 738916	0 137772	0 000000	0 123312	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 Equal TRS	\$5,027,716	K26	\$3,715,062	\$692,676	\$0	\$619,977	\$0	\$0	O K	
46 Factor	1 000000		0 738916	0 137772	0 000000	0 123312	0 000000	0 000000	O K	

James Valley Cooperative & Accent Communications

***** FCC PART 69 ***** 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)	
60	Interstate Equiv Factor	0 000000	Direct	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	O K
62										
63	"BIG THREE" Expenses	\$309,632	O171	\$120,389	\$39,673	\$891	\$104,918	\$43,762	\$0	O K
64	Factor	1 000000		0 388813	0 128128	0 002878	0 338847	0 141336	0 000000	(0)
65										
66	Net Investment	\$2,803,219	J13	\$1,955,450	\$433,624	\$0	\$414,146	\$0	\$0	O K
67	Factor	1 000000		0 697573	0 154688	0 000000	0 147739	0 000000	0 000000	O K

[illegible]

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Operating Expenses and Income		Page 25	Page 26	Page 27	Page 28	Page 29	Page 30	Page 31	Page 32	Page 33	Page 34	Page 35	Page 36	Page 37	Page 38	Page 39	Page 40	Page 41	Page 42	Page 43	Page 44	Page 45	Page 46	Page 47	Page 48	Page 49	Page 50	Page 51	Page 52	Page 53	Page 54	Page 55	Page 56	Page 57	Page 58	Page 59	Page 60	Page 61	Page 62	Page 63	Page 64	Page 65	Page 66	Page 67	Page 68	Page 69	Page 70	Page 71	Page 72	Page 73	Page 74	Page 75	Page 76	Page 77	Page 78	Page 79	Page 80	Page 81	Page 82	Page 83	Page 84	Page 85	Page 86	Page 87	Page 88	Page 89	Page 90	Page 91	Page 92	Page 93	Page 94	Page 95	Page 96	Page 97	Page 98	Page 99	Page 100	Page 101	Page 102	Page 103	Page 104	Page 105	Page 106	Page 107	Page 108	Page 109	Page 110	Page 111	Page 112	Page 113	Page 114	Page 115	Page 116	Page 117	Page 118	Page 119	Page 120	Page 121	Page 122	Page 123	Page 124	Page 125	Page 126	Page 127	Page 128	Page 129	Page 130	Page 131	Page 132	Page 133	Page 134	Page 135	Page 136	Page 137	Page 138	Page 139	Page 140	Page 141	Page 142	Page 143	Page 144	Page 145	Page 146	Page 147	Page 148	Page 149	Page 150	Page 151	Page 152	Page 153	Page 154	Page 155	Page 156	Page 157	Page 158	Page 159	Page 160	Page 161	Page 162	Page 163	Page 164	Page 165	Page 166	Page 167	Page 168	Page 169	Page 170	Page 171	Page 172	Page 173	Page 174	Page 175	Page 176	Page 177	Page 178	Page 179	Page 180	Page 181	Page 182	Page 183	Page 184	Page 185	Page 186	Page 187	Page 188	Page 189	Page 190	Page 191	Page 192	Page 193	Page 194	Page 195	Page 196	Page 197	Page 198	Page 199	Page 200	Page 201	Page 202	Page 203	Page 204	Page 205	Page 206	Page 207	Page 208	Page 209	Page 210	Page 211	Page 212	Page 213	Page 214	Page 215	Page 216	Page 217	Page 218	Page 219	Page 220	Page 221	Page 222	Page 223	Page 224	Page 225	Page 226	Page 227	Page 228	Page 229	Page 230	Page 231	Page 232	Page 233	Page 234	Page 235	Page 236	Page 237	Page 238	Page 239	Page 240	Page 241	Page 242	Page 243	Page 244	Page 245	Page 246	Page 247	Page 248	Page 249	Page 250	Page 251	Page 252	Page 253	Page 254	Page 255	Page 256	Page 257	Page 258	Page 259	Page 260	Page 261	Page 262	Page 263	Page 264	Page 265	Page 266	Page 267	Page 268	Page 269	Page 270	Page 271	Page 272	Page 273	Page 274	Page 275	Page 276	Page 277	Page 278	Page 279	Page 280	Page 281	Page 282	Page 283	Page 284	Page 285	Page 286	Page 287	Page 288	Page 289	Page 290	Page 291	Page 292	Page 293	Page 294	Page 295	Page 296	Page 297	Page 298	Page 299	Page 300	Page 301	Page 302	Page 303	Page 304	Page 305	Page 306	Page 307	Page 308	Page 309	Page 310	Page 311	Page 312	Page 313	Page 314	Page 315	Page 316	Page 317	Page 318	Page 319	Page 320	Page 321	Page 322	Page 323	Page 324	Page 325	Page 326	Page 327	Page 328	Page 329	Page 330	Page 331	Page 332	Page 333	Page 334	Page 335	Page 336	Page 337	Page 338	Page 339	Page 340	Page 341	Page 342	Page 343	Page 344	Page 345	Page 346	Page 347	Page 348	Page 349	Page 350	Page 351	Page 352	Page 353	Page 354	Page 355	Page 356	Page 357	Page 358	Page 359	Page 360	Page 361	Page 362	Page 363	Page 364	Page 365	Page 366	Page 367	Page 368	Page 369	Page 370	Page 371	Page 372	Page 373	Page 374	Page 375	Page 376	Page 377	Page 378	Page 379	Page 380	Page 381	Page 382	Page 383	Page 384	Page 385	Page 386	Page 387	Page 388	Page 389	Page 390	Page 391	Page 392	Page 393	Page 394	Page 395	Page 396	Page 397	Page 398	Page 399	Page 400	Page 401	Page 402	Page 403	Page 404	Page 405	Page 406	Page 407	Page 408	Page 409	Page 410	Page 411	Page 412	Page 413	Page 414	Page 415	Page 416	Page 417	Page 418	Page 419	Page 420	Page 421	Page 422	Page 423	Page 424	Page 425	Page 426	Page 427	Page 428	Page 429	Page 430	Page 431	Page 432	Page 433	Page 434	Page 435	Page 436	Page 437	Page 438	Page 439	Page 440	Page 441	Page 442	Page 443	Page 444	Page 445	Page 446	Page 447	Page 448	Page 449	Page 450	Page 451	Page 452	Page 453	Page 454	Page 455	Page 456	Page 457	Page 458	Page 459	Page 460	Page 461	Page 462	Page 463	Page 464	Page 465	Page 466	Page 467	Page 468	Page 469	Page 470	Page 471	Page 472	Page 473	Page 474	Page 475	Page 476	Page 477	Page 478	Page 479	Page 480	Page 481	Page 482	Page 483	Page 484	Page 485	Page 486	Page 487	Page 488	Page 489	Page 490	Page 491	Page 492	Page 493	Page 494	Page 495	Page 496	Page 497	Page 498	Page 499	Page 500	Page 501	Page 502	Page 503	Page 504	Page 505	Page 506	Page 507	Page 508	Page 509	Page 510	Page 511	Page 512	Page 513	Page 514	Page 515	Page 516	Page 517	Page 518	Page 519	Page 520	Page 521	Page 522	Page 523	Page 524	Page 525	Page 526	Page 527	Page 528	Page 529	Page 530	Page 531	Page 532	Page 533	Page 534	Page 535	Page 536	Page 537	Page 538	Page 539	Page 540	Page 541	Page 542	Page 543	Page 544	Page 545	Page 546	Page 547	Page 548	Page 549	Page 550	Page 551	Page 552	Page 553	Page 554	Page 555	Page 556	Page 557	Page 558	Page 559	Page 560	Page 561	Page 562	Page 563	Page 564	Page 565	Page 566	Page 567	Page 568	Page 569	Page 570	Page 571	Page 572	Page 573	Page 574	Page 575	Page 576	Page 577	Page 578	Page 579	Page 580	Page 581	Page 582	Page 583	Page 584	Page 585	Page 586	Page 587	Page 588	Page 589	Page 590	Page 591	Page 592	Page 593	Page 594	Page 595	Page 596	Page 597	Page 598	Page 599	Page 600	Page 601	Page 602	Page 603	Page 604	Page 605	Page 606	Page 607	Page 608	Page 609	Page 610	Page 611	Page 612	Page 613	Page 614	Page 615	Page 616	Page 617	Page 618	Page 619	Page 620	Page 621	Page 622	Page 623	Page 624	Page 625	Page 626	Page 627	Page 628	Page 629	Page 630	Page 631	Page 632	Page 633	Page 634	Page 635	Page 636	Page 637	Page 638	Page 639	Page 640	Page 641	Page 642	Page 643	Page 644	Page 645	Page 646	Page 647	Page 648	Page 649	Page 650	Page 651	Page 652	Page 653	Page 654	Page 655	Page 656	Page 657	Page 658	Page 659	Page 660	Page 661	Page 662	Page 663	Page 664	Page 665	Page 666	Page 667	Page 668	Page 669	Page 670	Page 671	Page 672	Page 673	Page 674	Page 675	Page 676	Page 677	Page 678	Page 679	Page 680	Page 681	Page 682	Page 683	Page 684	Page 685	Page 686	Page 687	Page 688	Page 689	Page 690	Page 691	Page 692	Page 693	Page 694	Page 695	Page 696	Page 697	Page 698	Page 699	Page 700	Page 701	Page 702	Page 703	Page 704	Page 705	Page 706	Page 707	Page 708	Page 709	Page 710	Page 711	Page 712	Page 713	Page 714	Page 715	Page 716	Page 717	Page 718	Page 719	Page 720	Page 721	Page 722	Page 723	Page 724	Page 725	Page 726	Page 727	Page 728	Page 729	Page 730	Page 731	Page 732	Page 733	Page 734	Page 735	Page 736	Page 737	Page 738	Page 739	Page 740	Page 741	Page 742	Page 743	Page 744	Page 745	Page 746	Page 747	Page 748	Page 749	Page 750	Page 751	Page 752	Page 753	Page 754	Page 755	Page 756	Page 757	Page 758	Page 759	Page 760	Page 761	Page 762	Page 763	Page 764	Page 765	Page 766	Page 767	Page 768	Page 769	Page 770	Page 771	Page 772	Page 773	Page 774	Page 775	Page 776	Page 777	Page 778	Page 779	Page 780	Page 781	Page 782	Page 783	Page 784	Page 785	Page 786	Page 787	Page 788	Page 789	Page 790	Page 791	Page 792	Page 793	Page 794	Page 795	Page 796	Page 797	Page 798	Page 799	Page 800	Page 801	Page 802	Page 803	Page 804	Page 805	Page 806	Page 807	Page 808	Page 809	Page 810	Page 811	Page 812	Page 813	Page 814	Page 815	Page 816	Page 817	Page 818	Page 819	Page 820	Page 821	Page 822	Page 823	Page 824	Page 825	Page 826	Page 827	Page 828	Page 829	Page 830	Page 831	Page 832	Page 833	Page 834	Page 835	Page 836	Page 837	Page 838	Page 839	Page 840	Page 841	Page 842	Page 843	Page 844	Page 845	Page 846	Page 847	Page 848	Page 849	Page 850	Page 851	Page 852	Page 853	Page 854	Page 855	Page 856	Page 857	Page 858	Page 859	Page 860	Page 861	Page 862	Page 863	Page 864	Page 865	Page 866	Page 867	Page 868	Page 869	Page 870	Page 871	Page 872	Page 873	Page 874	Page 875	Page 876	Page 877	Page 878	Page 879	Page 880	Page 881	Page 882	Page 883	Page 884	Page 885	Page 886	Page 887	Page 888	Page 889	Page 890	Page 891	Page 892	Page 893	Page 894	Page 895	Page 896	Page 897	Page 898	Page 899	Page 900	Page 901	Page 902	Page 903	Page 904	Page 905	Page 906	Page 907	Page 908	Page 909	Page 910	Page 911	Page 912	Page 913	Page 914	Page 915	Page 916	Page 917	Page 918	Page 919	Page 920	Page 921	Page 922	Page 923	Page 924	Page 925	Page 926	Page 927	Page 928	Page 929	Page 930	Page 931	Page 932	Page 933	Page 934	Page 935	Page 936	Page 937	Page 938	Page 939	Page 940	Page 941	Page 942	Page 943	Page 944	Page 945	Page 946	Page 947	Page 948	Page 949	Page 950	Page 951	Page 952	Page 953	Page 954	Page 955	Page 956	Page 957	Page 958	Page 959	Page 960	Page 961	Page 962	Page 963	Page 964	Page 965	Page 966	Page 967	Page 968	Page 969	Page 970	Page 971	Page 972	Page 973	Page 974	Page 975	Page 976	Page 977	Page 978	Page 979	Page 980	Page 981	Page 982	Page 983	Page 984	Page 985	Page 986	Page 987	Page 988	Page 989	Page 990	Page 991	Page 992	Page 993	Page 994	Page 995	Page 996	Page 997	Page 998	Page 999	Page 1000	Page 1001	Page 1002	Page 1003	Page 1004	Page 1005	Page 1006	Page 1007	Page 1008	Page 1009	Page 1010	Page 1011	Page 1012	Page 1013	Page 1014	Page 1015	Page 1016	Page 1017	Page 1018	Page 1019	Page 1020	Page 1021	Page 1022	Page 1023	Page 1024	Page 1025	Page 1026	Page 1027	Page 1028	Page 1029	Page 1030	Page 1031	Page 1032	Page 1033	Page 1034	Page 1035	Page 1036	Page 1037	Page 1038	Page 1039	Page 1040	Page 1041	Page 1042	Page 1043	Page 1044	Page 1045	Page 1046	Page 1047	Page 1048	Page 1049	Page 1050	Page 1051	Page 1052	Page 1053	Page 1054	Page 1055	Page 1056	Page 1057	Page 1058	Page 1059	Page 1060	Page 1061	Page 1062	Page 1063	Page 1064	Page 1065	Page 1066	Page 1067	Page 1068	Page 1069	Page 1070	Page 1071	Page 1072	Page 1073	Page 1074	Page 1075	Page 1076	Page 1077	Page 1078	Page 1079	Page 1080	Page 1081	Page 1082	Page 1083	Page 1084	Page 1085	Page 1086	Page 1087	Page 1088	Page 1089	Page 1090	Page 1091	Page 1092	Page 1093	Page 1094	Page 1095	Page 1096	Page 1097	Page 1098	Page 1099	Page 1100	Page 1101	Page 1102	Page 1103	Page 1104	Page 1105	Page 1106	Page 1107	Page 1108	Page 1109	Page 1110	Page 1111	Page 1112	Page 1113	Page 1114	Page 1115	Page 1116	Page 1117	Page 1118	Page 1119	Page 1120	Page 1121	Page 1122	Page 1123	Page 1124	Page 1125	Page 1126	Page 1127	Page 1128	Page 1129	Page 1130	Page 1131	Page 1132	Page 1133	Page 1134	Page 1135	Page 1136	Page 1137	Page 1138	Page 1139	Page 1140	Page 1141	Page 1142	Page 1143	Page 1144	Page 1145	Page 1146	Page 1147	Page 1148	Page 1149	Page 1150	Page 1151	Page 1152	Page 1153	Page 1154	Page 1155	Page 1156	Page 1157	Page 1158	Page 1159	Page 1160	Page 1161	Page 1162	Page 1163	Page 1164	Page 1165	Page 1166	Page 1167	Page 1168	Page 1169	Page 1170	Page 1171	Page 1172	Page 1173	Page 1174	Page 1175	Page 1176	Page 1177	Page 1178	Page 1179	Page 1180	Page 1181	Page 1182	Page 1183	Page 1184	Page 1185	Page 1186	Page 1187	Page 1188	Page 1189	Page 1190	Page 1191	Page 1192	Page 1193	Page 1194	Page 1195	Page 1196	Page 1197	Page 1198	Page 1199	Page 1200	Page 1201	Page 1202	Page 1203	Page 1204	Page 1205	Page 1206	Page 1207	Page 1208	Page 1209	Page 1210	Page 1211	Page 1212	Page 1213	Page 1214	Page 1215	Page 1216	Page 1217	Page 1218	Page 1219	Page 1220	Page 1221	Page 1222	Page 1223	Page 1224	Page 1225	Page 1226	Page 1227	Page 1228	Page 1229	Page 1230	Page 1231	Page 1232	Page 1233	Page 1234	Page 1235	Page 1236	Page 1237	Page 1238	Page 1239	Page 1240	Page 1241	Page 1242	Page 1243	Page 1244</
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Jamaica Valley Cooperative & Associated Communications

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 Total AIA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158	Other Cust. Serv., Alloc	\$1,386	142	\$0	\$144	\$22	\$129	\$1,091	\$0	O K
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O K
160										
161	Total Other Cust. Serv	\$1,386		\$0	\$144	\$22	\$129	\$1,091	\$0	O K
162										
163	TOTAL CUSTOMER OPER. EXP	\$60,564		\$3,673	\$6,458	\$891	\$5,780	\$43,762	\$0	O K
164										
165	*BIG-THREE* EXPENSES									
166										
167	Total Plt. Specific Exp	\$205,981	41	\$82,681	\$28,438	\$0	\$94,862	\$0	\$0	O K
168	Total Plt. Non-specific Exp	43,087	62 + 67 +69	34,035	4,777	0	4,276	0	0	O K
169	Total Customer Operations	60,564	163	3,673	6,458	891	5,780	43,762	0	O K
170										
171	TOTAL *BIG THREE* EXPENSES	\$309,632		\$120,389	\$39,673	\$891	\$104,918	\$43,762	\$0	O K
172										
173	CORPORATE OPERATIONS EXPENSE									
174										
175	Exec. and Planning, Alloc	\$37,940	N64	\$14,752	\$4,861	\$109	\$12,856	\$5,362	\$0	O K
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O K
177										
178	Total Exec. and Planning	\$37,940		\$14,752	\$4,861	\$109	\$12,856	\$5,362	\$0	O K
179										
180	Admin. & General, Allocable	\$91,255	N64	\$35,481	\$11,692	\$263	\$30,922	\$12,898	\$0	O K
181	Admin. & General, Direct	30,000	Direct	13,584	4,476	101	11,839	0	0	O K
182										
183	Total Admin. and Gen	\$121,255		\$49,065	\$16,168	\$364	\$42,761	\$12,898	\$0	O K
184										
185	TOTAL CORPORATE OPERATIONS	\$159,195		\$63,817	\$21,030	\$473	\$55,617	\$18,260	\$0	O K
186										
187	NON-INCOME TAXES									
188										
189	Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O K
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O K
191										
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
194										
195	TOTAL OPER. EXP. AND TAXES	\$853,847		\$419,968	\$174,183	\$1,364	\$205,311	\$62,022	\$0	O K

James Valley Cooperative & Accent Communications

***** FCC PART 69 *****
InterLATA Revenue
Requirement Summary

Part 36
InterLATA
Total

Source

Common
Line

Local
Switching

Information

Common
Transport

Billing and
Collection

Other

(A)

(B)

(C)

(D)

(E)

(F)

(G)

(H)

(I)

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OFFICE OF THE COMPTROLLER

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20 LAND AND SUPPORT ASSETS

21 Land Assets, Mortgage	\$0	128	\$0	\$0	\$0	\$0	\$0	\$0	OK
22 Land Assets, Private Line	0	128	0	0	0	0	0	0	OK
23 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
24 Support Assets, Mortgage	0	128	\$0	\$0	\$0	\$0	\$0	\$0	OK
25 Support Assets, Private Line	0	128	0	0	0	0	0	0	OK
26 Total Support Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
27 Total Land and Supp. Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK

28 CENTRAL OFFICE EQUIPMENT

29 Operator Sys., DA	\$0	(F)	\$0	\$0	\$0	\$0	\$0	\$0	OK
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	OK
31 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
32 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	OK
33 Tandem Assigned	0	Direct	0	0	0	0	0	0	OK
34 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
35 Local Switching	\$0	(E)	\$0	\$0	\$0	\$0	\$0	\$0	OK
36 Local Assigned	0	Direct	0	0	0	0	0	0	OK
37 Total Local Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
38 Total Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK

Figure 1. The effect of the concentration of the *Agaricus bisporus* spores on the growth of *Agaricus bisporus* on the substrate. The concentration of the spores was 10⁶ spores/g substrate (a), 10⁷ spores/g substrate (b), 10⁸ spores/g substrate (c), 10⁹ spores/g substrate (d), 10¹⁰ spores/g substrate (e), 10¹¹ spores/g substrate (f). The substrate was 100 g of substrate (100 g of substrate + 100 g of substrate). The substrate was 100 g of substrate (100 g of substrate + 100 g of substrate).

	CARRIER	STATE OF MAINE	FEDERAL GOVERNMENT	MILITARY AND NAVAL RESERVE	OTHER	TOTAL	REMARKS	DATE	BY	STATUS
67	C&W Equip.	\$0	(D)	\$0	\$0	\$0				
68	C&W Equip. Line Message	0	(D)	0	0	0				
69	C&W Equip. Line PL	0	(D)	0	0	0				
70	C&W Equip. Line Assigned	0	(D)	0	0	0				
71	C&W Interexchange Message	0	(D)	0	0	0				
72	C&W Interexchange PL	0	(D)	0	0	0				
73	C&W Interexchange Assigned	0	(D)	0	0	0				
74	Total C&W Transmission	\$0		\$0	\$0	\$0				OK
75	Total Central Office Equip.	\$0		\$0	\$0	\$0				OK
76	IOT EQUIPMENT									
77	Public Telephone	\$0	143	\$0	\$0	\$0				OK
78	Coinless Pay Phone	0	(D)	0	0	0				OK
79	Customer Premises Equipment	0	160	0	0	0				OK
80	Total IOT Equipment	\$0		\$0	\$0	\$0				OK
81	CABLE AND WIRE FACILITIES									
82	Exchange PL and WATS	\$0	(I)	\$0	\$0	\$0				OK
83	Exchange Message	0	(D)	0	0	0				OK
84	Exchange Assigned	0	Direct	0	0	0				OK
85	Total Exchange Line C&WF	\$0		\$0	\$0	\$0				OK
86	Exchange Trunk, Message	\$0	Direct	\$0	\$0	\$0				OK
87	Exchange Trunk, PL	0	Direct	0	0	0				OK
88	Total Exchange Trunk C&WF	\$0		\$0	\$0	\$0				OK
89	Interexchange Message	\$0	(G)	\$0	\$0	\$0				OK
90	Interexchange PL, WATS	0	(I)	0	0	0				OK
91	Interexchange Assigned	0	(G)	0	0	0				OK
92	Total Interexchange C&WF	\$0		\$0	\$0	\$0				OK

James Valley Cooperative & Access Communications

***** FCC PART 69 *****									
InterLATA Investment Detail		Part 36 InterLATA 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	OK
112 H/R C&WF, WATS	0	(I)	0	0	0	0	0	0	OK
113 H/R C&WF, Assigned	0	Direct	0	0	0	0	0	0	OK
114									
115 Total Host/Remote C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
116									
117 Total Cable and Wire Facil	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
118									
119 TANGIBLE ASSETS									
120									
121 Land and Support Leases	\$0	128	\$0	\$0	\$0	\$0	\$0	\$0	OK
122									
123 COE Operator Leases	\$0	32	\$0	\$0	\$0	\$0	\$0	\$0	OK
124 COE Tandem Switching Leases	0	34	0	0	0	0	0	0	OK
125 COE Local Switching Leases	0	39	0	0	0	0	0	0	OK
126 COE Transmission Leases	0	68	0	0	0	0	0	0	OK
127									
128 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
129									
130 IOT Equipment Leases	\$0	78	\$0	\$0	\$0	\$0	\$0	\$0	OK
131									
132 C&WF Leases	\$0	117	\$0	\$0	\$0	\$0	\$0	\$0	OK
133									
134 Total Capital Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
135									
136 Leasehold Impr , Alloc	\$0	137	\$0	\$0	\$0	\$0	\$0	\$0	OK
137 Leasehold Impr , Direct	0	Direct	0	0	0	0	0	0	OK
138									
139 Total Leasehold Improvements	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
140									
141 Total Tangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
142									
143									
144 TOTAL INTANGIBLE ASSETS	\$0	137	\$0	\$0	\$0	\$0	\$0	\$0	OK
145									
146									
147 PROPERTY AND EQUIPMENT	\$0	146	\$0	\$0	\$0	\$0	\$0	\$0	OK

James Valley Cooperative & Accent Communications

***** FCC PART 69 ***** InterLATA Investment Detail		Part 36 InterLATA 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		\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O K
163	Short-term	0	T46	0	0	0	0	0	0	O K
164	Long-term									
165										
166	Total PII Under Const	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
167										
168		\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O K
169	TELEPHONE PLANT ADJUSTMENT									
170		\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O K
171	CLASS B RTB STOCK									
172		\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O K
173	MATERIALS AND SUPPLIES									
174		\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O K
175	CASH WORKING CAPITAL									
176		\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O K
177	EQUAL ACCESS INVESTMENT		Direct	\$0	\$0	\$0	\$0	\$0	\$0	O K

James Valley Cooperative & Accent Communications

***** FCC PART 69 *****									
InterLATA									
Reserves and Deferrals									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 ACCUM DEPRECIATION, TPIS									
14	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	OK
15 Support Assets	0	R44	0	0	0	0	0	0	OK
16 COE Switching	0	R32	0	0	0	0	0	0	OK
17 COE Operator	0	R68	0	0	0	0	0	0	OK
18 COE Transmission	0	R78	0	0	0	0	0	0	OK
19 IOT Equipment	0	R117	0	0	0	0	0	0	OK
20 Cable and Wire Facilities	0	T37	0	0	0	0	0	0	OK
21 Other Plant	0		0	0	0	0	0	0	OK
22	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
23 Total Accum Depr , TPIS	\$0								
24									
25 ACCUM AMORTIZATION									
26	0	T37	\$0	\$0	\$0	\$0	\$0	\$0	OK
27 Accum Depreciation, PHFU	0	T37	0	0	0	0	0	0	OK
28 Accum Amort , Tangible Inv	0	T37	0	0	0	0	0	0	OK
29 Accum Amort , Intang Inv	0	T37	0	0	0	0	0	0	OK
30 Accum Amort , Other	0	T37	0	0	0	0	0	0	OK
31	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
32 Tot Accum Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
33	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
34 Total Accum Depr /Amort	\$0								
35									
36									
37 ACCUM DEF INC TAXES, NET									
38	\$0	T28	\$0	\$0	\$0	\$0	\$0	\$0	OK
39 Support Assets	0	R44	0	0	0	0	0	0	OK
40 COE Switching	0	R32	0	0	0	0	0	0	OK
41 COE Operator	0	R68	0	0	0	0	0	0	OK
42 COE Transmission	0	R78	0	0	0	0	0	0	OK
43 IOT Equipment	0	R117	0	0	0	0	0	0	OK
44 Cable and Wire Facilities	0	T37	0	0	0	0	0	0	OK
45 Other Plant	0		0	0	0	0	0	0	OK
46	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
47 Total Accum Def Inc Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK

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***** FCC PART 69 *****
Apportionment Factors

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James Valley Cooperative & Accent Communications

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 36 InterLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13 PLANT SPEC OPER EXPENSE									
14									
15 Network Support, Alloc	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O K
16 Network Support, Direct	0	Direct	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	\$0	T30	\$0	\$0	\$0	\$0	\$0	\$0	O K
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O K
22									
23 Total General Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
24									
25 Central Office Eq., Alloc	\$0	T31	\$0	\$0	\$0	\$0	\$0	\$0	O K
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O K
27									
28 Total COE Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
29									
30 Cust. Premises Equip	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O K
31 Other IOT	0	T43	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	\$0	T33	\$0	\$0	\$0	\$0	\$0	\$0	O K
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O K
38									
39 Total C&WF Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
40									
41 TOTAL PLT SPEC OPER EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
42									
43 TOTAL PLT SPEC. & SUPPORT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K

James Valley Cooperation & Accord Communications

***** FCC PART 65 *****	Part 35		Common	Local		Common	Billing and		
Operating Expenses and Taxes	Inted.ATA	Apportion	Line	Switching	Information	Transport	Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER EXP									
58									
59 Oth Plt and Equip , Alloc	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	OK
60 Oth Plt and Equip , Direct	0	Direct	0	0	0	0	0	0	OK
61									
62 Total Oth Plt & Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
63									
64 Network Operations, Alloc	\$0	T18	\$0	\$0	\$0	\$0	\$0	\$0	OK
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	OK
66									
67 Total Network Oper. Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	OK
70									
71 Depr , Support Assets	\$0	R23	\$0	\$0	\$0	\$0	\$0	\$0	OK
72 Depr , COE Switching	0	R44	0	0	0	0	0	0	OK
73 Depr , COE Operator	0	R32	0	0	0	0	0	0	OK
74 Depr , COE Transmission	0	R68	0	0	0	0	0	0	OK
75 Depr , IOT Equipment	0	R78	0	0	0	0	0	0	OK
76 Depr , C&W Facilities	0	R117	0	0	0	0	0	0	OK
77 Depr , PHFU	0	R147	0	0	0	0	0	0	OK
78									
79 Total Depreciation Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
80									
81 Amort , Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	OK
82 Amort , Intangible Assets	0	R144	0	0	0	0	0	0	OK
83 Other Amortization	0	Direct	0	0	0	0	0	0	OK
84 Direct Assigned Amort	0	Direct	0	0	0	0	0	0	OK
85									
86 Total Amortization Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
87									
88 Total Depr and Amort	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
89									
90 TOTAL NON-SPEC OPER EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK

James Valley Cooperative & Access Communications

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
104	CUSTOMER OPERATIONS EXPENSE									
105										
106	Marketing, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	OK
107	Marketing, Direct	0	Direct	0	0	0	0	0	0	OK
108		-----		-----	-----	-----	-----	-----	-----	
109	Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
110										
111	Operator Service, Alloc.	\$0	T61	\$0	\$0	\$0	\$0	\$0	\$0	OK
112	Operator Service, Direct	0	Direct	0	0	0	0	0	0	OK
113		-----		-----	-----	-----	-----	-----	-----	
114	Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
115										
116	Classified Directory	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	OK
117	Alphabetical Directory	0	(F)	0	0	0	0	0	0	OK
118	Foreign Directory	0	Direct	0	0	0	0	0	0	OK
119		-----		-----	-----	-----	-----	-----	-----	
120	Total Directory	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
121										
122	Bus. Ofc., EU Presubscription	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	OK
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	OK
124	Bus. Ofc., EU PL	0	(H)	0	0	0	0	0	0	OK
125	Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	0	OK
126	Bus. Ofc., EU Reserved	0	(I)	0	0	0	0	0	0	OK
127	Bus. Ofc., IX Special Access	0	(I)	0	0	0	0	0	0	OK
128	Bus. Ofc., IX Switched Access	0	T40	0	0	0	0	0	0	OK
129	Bus. Ofc., IX Billing and Collection	0	(H)	0	0	0	0	0	0	OK
130	Bus. Ofc., Coin Collection & Administr	0	(D)	0	0	0	0	0	0	OK
131	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	OK
132		-----		-----	-----	-----	-----	-----	-----	
133	Total Business Office	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
134										
135	Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	OK
136	Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0	OK
137	Cust. Serv., CABS	0	T21	0	0	0	0	0	0	OK
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	OK
139		-----		-----	-----	-----	-----	-----	-----	
140	Total Customer Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
141										
142	Total B.O., C.S., Q.S., Dir	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK

James Valley Cooperative & Support Communities

	Page 10 Worksheet: P&L - Corporate	Worksheet: P&L - Corporate	Worksheet: P&L - Corporate	Worksheet: P&L - Corporate	Worksheet: P&L - Corporate	Worksheet: P&L - Corporate	Worksheet: P&L - Corporate	Worksheet: P&L - Corporate	
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
1400 Corporate - Local Support Admin	\$0	T42	\$0	\$0	\$0	\$0	\$0	\$0	OK
1401 Corporate - Local Support Transport	0	Direct	0	0	0	0	0	0	OK
1402									
1403 Total Corporate - Local Support	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
1404									
1405 TOTAL CORPORATE LOCAL SUPPORT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
1406									
1407 Total PR Specific Exp	\$0	41	\$0	\$0	\$0	\$0	\$0	\$0	OK
1408 Total PR Non-specific Exp	0	62 + 67 + 69	0	0	0	0	0	0	OK
1409 Total Customer Operations	0	163	0	0	0	0	0	0	OK
1410									
1411 TOTAL "BUSINESS" EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
1412									
1413 CORPORATE OPERATIONS EXPENSE									
1414									
1415 Exec. and Planning Alloc	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	OK
1416 Exec. and Planning Direct	0	Direct	0	0	0	0	0	0	OK
1417									
1418 Total Exec. and Planning	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
1419									
1420 Admin. & General, Allocable	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	OK
1421 Admin. & General, Direct	0	Direct	0	0	0	0	0	0	OK
1422									
1423 Total Admin. and Gen	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
1424									
1425 TOTAL CORPORATE OPERATIONS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
1426									
1427 NON-INCOME TAXES									
1428									
1429 Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	OK
1430 Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	OK
1431									
1432									
1433 Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
1434									
1435 TOTAL OPER. EXP. AND TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK

***** FOC PART 26 *****

COMPANY NAME
FEDERAL BUREAU OF INVESTIGATION
FBI DATE AND TIME

Report Title: Department of Justice
INVESTIGATION OF THE
17 Apr 1984 02 11 30 PM

NOTES SEE SHEET "C" TO INPUT PART 26 ALLOCATION FACTORS

				Intrastate		Message Telephone Service		Private Line		TOTAL	
***** FCC PART 26 *****		TOTAL	Source/	Interstate		Interl ATA	Intral ATA	Interl ATA	Intral ATA	INTRASTATE	
(A)		(B)	(C)	(D)		(E)	(F)	(G)	(H)	(I)	
PLANT INVESTMENT DETAIL											
21	Land, Allocable	0	---	---				---	---	---	
22	Land, Direct	0	---	0		0	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	0	---	---		---	---	---	---	---	
28	Buildings, Allocable	2,054,000	---	---		---	---	---	---	---	
29	Buildings, Direct	0	---	0		0	0	0	0	0	0
30	Furniture	0	---	---		---	---	---	---	---	
31	Office Equipment	0	---	---		---	---	---	---	---	
32	General Purpose Computers	0	---	---		---	---	---	---	---	
33	CAT 1 Oper Sys, ISPS	0	---	---		---	---	---	---	---	
34	CAT 1 Oper Sys, Other ISPS	0	---	---		---	---	---	---	---	
35	CAT 1 Oper Sys, Aux Pos	0	---	---		---	---	---	---	---	
36	CAT 1 Oper Sys, Other	0	---	0		0	0	0	0	0	0
37	CAT 2 Tandem Sw, Allocable	0	---	---		---	---	---	---	---	
38	CAT 2 Tandem Sw, Direct	0	---	0		0	0	0	0	0	0
39	CAT 3 Local Sw, Allocable	2,371,500	---	---		---	---	---	---	---	
40	CAT 3 Local Sw, Direct	0	---	0		0	0	0	0	0	0
41	CAT 4 12 Exchange Trunk	633,189	---	---		---	---	---	---	---	
42	CAT 4 12 Exch Tr, Direct	0	---	0		0	0	0	0	0	0
43	CAT 4 13 Exch Ln, Msg, PL & WAT	2,106,350	---	---		---	---	---	---	---	
44	Reserved	0	---	---		---	---	---	---	---	
45	CAT 4 13 Direct	0	---	0		0	0	0	0	0	0
46	CAT 4 23 Message, PL & WATS	281,089	---	---		---	---	---	---	---	
47	Reserved	0	---	---		---	---	---	---	---	
48	CAT 4 23 Direct	0	---	0		0	0	0	0	0	0
49	CAT 4 3 H/R Message	1,548,251	---	---		---	---	---	---	---	
50	CAT 4 3 WATS	0	---	0		0	0	0	0	0	0
51	CAT 4 3 Direct	0	---	0		0	0	0	0	0	0
52	CAT 1 Other IOT Equipment	0	---	---		---	---	---	---	---	
53	CAT 1 Console Pay Phones	0	---	0		0	0	0	0	0	0

Appendix 10 - Consolidated Balance Sheet

Consolidated Balance Sheet as at December 31, 2019

Consolidated Balance Sheet as at December 31, 2018

Assets

Liabilities

Equity

Consolidated Balance Sheet as at December 31, 2019

Consolidated Balance Sheet as at December 31, 2018

	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
1. CA 1 - 1st & 2nd Floor	0	---	---	0	---	0	---	0	---	0
2. Reserves	0	---	---	---	---	---	---	---	---	---
3. Reserves	0	---	---	---	---	---	---	---	---	---
4. CA 1 - 3rd Floor (to 11 & 12 PM)	11,930,500	---	---	---	---	---	---	---	---	---
5. Other CA 1 - 1st & 2nd	0	---	---	0	---	0	---	0	---	0
6. CA 1 - 1st & 2nd	112,786	---	---	---	---	---	---	---	---	---
7. CA 1 - 2nd Floor Westward	0	---	---	0	---	0	---	0	---	0
8. CA 1 - 1st Floor Message & PM WATS	87,686	---	---	---	---	---	---	---	---	---
9. Reserves	0	---	---	---	---	---	---	---	---	---
10. CA 1 - 3rd Floor	0	---	---	0	---	0	---	0	---	0
11. CA 1 - 4th Floor	355,217	---	---	---	---	---	---	---	---	---
12. CA 1 - 4th WATS	0	---	---	0	---	0	---	0	---	0
13. CA 1 - 4th Direct	0	---	---	0	---	0	---	0	---	0
14. Allocable Support Leases	0	---	---	---	---	---	---	---	---	---
15. Direct Support Leases	0	---	---	0	---	0	---	0	---	0
16. COE Operator	0	---	---	---	---	---	---	---	---	---
17. COE Tandem Switch	0	---	---	---	---	---	---	---	---	---
18. COE Local Switch	0	---	---	---	---	---	---	---	---	---
19. COE Transmission	0	---	---	---	---	---	---	---	---	---
20. COE Direct	0	---	---	0	---	0	---	0	---	0
21. IOT Leases	0	---	---	0	---	0	---	0	---	0
22. C&WF Leases	0	---	---	0	---	0	---	0	---	0
23. Leasehold Imp. Land etc	0	---	---	---	---	---	---	---	---	---
24. Leasehold Imp. COE Switching	0	---	---	---	---	---	---	---	---	---
25. Leasehold Imp. COE Operator	0	---	---	---	---	---	---	---	---	---
26. Leasehold Imp. COE Trans	0	---	---	---	---	---	---	---	---	---
27. Leasehold Imp. IOT	0	---	---	0	---	0	---	0	---	0
28. Leasehold Imp. C&WF	0	---	---	0	---	0	---	0	---	0
29. Leasehold Imp. Other	0	---	---	0	---	0	---	0	---	0
30. Allocable Acct. No. 2690	0	---	---	---	---	---	---	---	---	---
31. Direct Acct. No. 2690	0	---	---	0	---	0	---	0	---	0
32. Materials and Supplies	59,530	---	---	---	---	---	---	---	---	---
33. RTB Stock	0	---	---	---	---	---	---	---	---	---
34. Tele. Plt. Adjust - Alloc	0	---	---	---	---	---	---	---	---	---
35. Tele. Plt. Adjust - Direct	1,935,249	---	---	1,935,249	---	0	---	0	---	0
36. Other Assets, Net	0	---	---	0	---	0	---	0	---	0
37. Other Liab., Def. Cr., Net	(15,401)	---	---	(15,401)	---	0	---	0	---	0

STATE OF CALIFORNIA
DEPARTMENT OF PUBLIC UTILITIES

STATE OF CALIFORNIA
DEPARTMENT OF PUBLIC UTILITIES
STATE OF CALIFORNIA
DEPARTMENT OF PUBLIC UTILITIES

2010-2011

2010-2011

STATE OF CALIFORNIA

FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	2010-2011		2010-2011		2010-2011		2010-2011		2010-2011	
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
123	TPUC - Short Term Alloc	5,479	---	---	---	---	---	---	---	---	---	---	---
124	TPUC - Short Term Direct	0	---	---	0	---	0	---	0	---	0	---	0
125	TPUC - Long Term Alloc	0	---	---	---	---	---	---	---	---	---	---	---
126	TPUC - Long Term Direct	0	---	---	0	---	0	---	0	---	0	---	0
127													
128	RESERVES AND DEFERRALS												
129	Acc Depr Support Assets	1,285,381	---	---	---	---	---	---	---	---	---	---	---
130	Acc Depr COE Switching	630,447	---	---	---	---	---	---	---	---	---	---	---
131	Acc Depr COE Operator	0	---	---	---	---	---	---	---	---	---	---	---
132	Acc Depr COE Transmission	787,213	---	---	---	---	---	---	---	---	---	---	---
133	Acc Depr IOT Equipment	0	---	---	---	---	---	---	---	---	---	---	---
134	Acc Depr Cable and Wire Facilities	6,802,734	---	---	---	---	---	---	---	---	---	---	---
135	Acc Depr Other Plant	0	---	---	0	---	0	---	0	---	0	---	0
136	Accum Amort, Tangible Inv	0	---	---	---	---	---	---	---	---	---	---	---
137	Accum Amort, Intang Inv	0	---	---	---	---	---	---	---	---	---	---	---
138	Accum Amort, Other	580,833	---	---	580,833	---	0	---	0	---	0	---	0
139	Acc Def IT Support Assets	(25,565)	---	---	---	---	---	---	---	---	---	---	---
140	Acc Def IT COE Switching	187,573	---	---	---	---	---	---	---	---	---	---	---
141	Acc Def IT COE Operator	0	---	---	---	---	---	---	---	---	---	---	---
142	Acc Def IT COE Trans.	184,218	---	---	---	---	---	---	---	---	---	---	---
143	Acc Def IT IOT Equipment	0	---	---	---	---	---	---	---	---	---	---	---
144	Acc Def IT C&WF	(161,691)	---	---	---	---	---	---	---	---	---	---	---
145	Acc Def IT Unclassified	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
150	General Support, Alloc.	150,461	---	---	---	---	---	---	---	---	---	---	---
151	General Support, Direct	0	---	---	0	---	0	---	0	---	0	---	0
152	Central Office Eq., Alloc.	239,500	---	---	---	---	---	---	---	---	---	---	---
153	Central Office Eq., Direct	0	---	---	0	---	0	---	0	---	0	---	0
154	Cust. Premises Equip.	0	---	---	---	---	---	---	---	---	---	---	---
155	Coinless Pay Phone Exp	0	---	---	---	---	---	---	---	---	---	---	---
156	Other IOT	0	---	---	---	---	---	---	---	---	---	---	---
157	IOT Direct	0	---	---	0	---	0	---	0	---	0	---	0
158	Cable & Wire, Alloc.	217,680	---	---	---	---	---	---	---	---	---	---	---
159	Cable & Wire, Direct	141,240	---	---	70,125	---	0	---	71,115	---	0	---	71,115

Consolidated Balance Sheet - Assets

Consolidated Balance Sheet - Liabilities

Consolidated Balance Sheet - Equity

Consolidated Balance Sheet - Total

Account	Balance	Change	Total	Wireless		Land Mobile		Other		Total	
				2007	2006	2007	2006	2007	2006	2007	2006
176 On Pk and Equip. Alloc	0	---	---	---	---	---	---	---	---	---	---
177 On Pk and Equip. Direct	0	---	---	0	0	0	0	0	0	0	0
178 Network Operations, Alloc	189,065	---	---	---	---	---	---	---	---	---	---
179 Network Operations, Direct	0	---	---	0	0	0	0	0	0	0	0
180 Total Access Expense	0	---	---	0	0	0	0	0	0	0	0
181 Depr. Support Assets	290,319	---	---	---	---	---	---	---	---	---	---
182 Depr. COE Switching	455,585	---	---	---	---	---	---	---	---	---	---
183 Depr. COE Operator	0	---	---	---	---	---	---	---	---	---	---
184 Depr. COE Transmission	294,054	---	---	---	---	---	---	---	---	---	---
185 Depr. IOT Equipment	0	---	---	---	---	---	---	---	---	---	---
186 Depr. C&W Facilities	722,859	---	---	---	---	---	---	---	---	---	---
187 Amort. Tangible Assets	0	---	---	---	---	---	---	---	---	---	---
188 Amort. Intangible Assets	0	---	---	---	---	---	---	---	---	---	---
189 Other Amortization	0	---	---	0	0	0	0	0	0	0	0
190 Direct Assigned Amort	0	---	---	0	0	0	0	0	0	0	0
191 Marketing, Allocable	14,220	---	---	---	---	---	---	---	---	---	---
192 Marketing, Direct	0	---	---	0	0	0	0	0	0	0	0
193 Operator Service, Alloc	0	---	---	---	---	---	---	---	---	---	---
194 Operator Service, Direct	0	---	---	0	0	0	0	0	0	0	0
195 Classified Directory	0	---	---	0	0	0	0	0	0	0	0
196 Alphabetical Directory	8,405	---	---	---	---	---	---	---	---	---	---
197 Foreign Directory	0	---	---	---	---	---	---	---	---	---	---
198 Bus. Ofc., EU Presubscription	49,236	---	---	---	---	---	---	---	---	---	---
199 Bus. Ofc., EU MTS & WATS	84,961	---	---	---	---	---	---	---	---	---	---
200 Bus. Ofc., EU Access, P/L & all Other	0	---	---	---	---	---	---	---	---	---	---
201 Bus. Ofc., IXC Special Access	0	---	---	---	---	---	---	---	---	---	---
202 Bus. Ofc., IXC Switched Access	0	---	---	---	---	---	---	---	---	---	---
203 Bus. Ofc., IXC B & C Services	0	---	---	---	---	---	---	---	---	---	---
204 Coin Collect & Admin	0	---	---	---	---	---	---	---	---	---	---
205 Cust. Svc., Direct	0	---	---	0	0	0	0	0	0	0	0
206 Cust. Serv., Msg. Process	0	---	---	---	---	---	---	---	---	---	---
207 Cust. Serv., Other B&C	108,904	---	---	---	---	---	---	---	---	---	---
208 Cust. Serv., CABS	21,335	---	---	---	---	---	---	---	---	---	---
209 Cust. Serv., EU Common Line	5,732	---	---	5,038	0	0	0	0	0	0	0
210 Other Cust. Serv., Alloc	7,021	---	---	---	---	---	---	---	---	---	---
211 Other Cust. Serv., Direct	428	---	---	428	0	0	0	0	0	0	0
212 Exec. and Planning, Alloc	149,881	---	---	---	---	---	---	---	---	---	---
213 Exec. and Planning, Direct	0	---	---	0	0	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

James Valley Cooperative & Accent Communications
ENDING DECEMBER 31, 2000

				Interstate		Intrastate			
		TOTAL COMPANY	Source/ Allocator	Other	Private Line		Private Line		TOTAL INTRASTATE
***** FCC PART 36 *****					InterLATA	IntraLATA	InterLATA	IntraLATA	
(A)	(B)	(C)	(D)		(E)	(F)	(G)	(H)	(I)
271 Working Loops	4,246	---	0	0	37	0	0	0	0
272 Equivalent Interexchange Cct Miles	60,741	---	0	0	3,186	0	0	0	0
273 Interexchange Circuit Terminations	271	---	0	0	20	0	0	0	0

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of June 28, 2001 through July 4, 2001

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: 605-773-3805

CONSUMER COMPLAINTS

CT01-028 In the Matter of the Complaint filed by Dennis Lindskov dba Automotive Co., Inc. Isabel
South Dakota, against MCI WorldCom Regarding Unauthorized Switching of Services and
Billing for Services.

The Complainant states that he was billed for unauthorized service by MCI WorldCom. He states that when he contacted MCI about the billing, he was told by the MCI representative that the charges would be waived if he sent a letter indicating that the charges were unauthorized and that he requests the account be closed. He sent a letter requesting the cancellation of the account on April 16, 2001. As of today, the charges have not been removed. Complainant requests \$1,000.00 for the unauthorized billing, that all charges be credited and \$250.00 for his loss of time to try and resolve this billing.

Staff Analyst: Mary Healy
Staff Attorney: Karen Cremer
Date Docketed: 07/03/01
Intervention Deadline: N/A

ELECTRIC

EL01-016 In the Matter of the Joint Request for Electric Service Territory Exception between Sioux
Valley-Southwestern Electric Cooperative, Inc. and Kingsbury Electric Cooperative, Inc.

Sioux Valley-Southwestern Electric Cooperative and Kingsbury Electric Cooperative, Inc. jointly request the Commission grant an exception to the existing electric service territory boundary. The exception would permit Kingsbury Electric Cooperative, Inc. to provide electric service to the Lon Hall residence located in the Northwest quarter of Section 6, Township 112 North, Range 52 West.

Staff Analyst: Michele Farris
Staff Attorney: Karen Cremer
Date Docketed: 07/02/01
Intervention Deadline: 07/20/01

EL01-017 In the Matter of the Joint Request for Electric Service Territory Exception between Sioux
Valley-Southwestern Electric Cooperative, Inc. and Xcel Energy.

Sioux Valley Southwestern Electric Cooperative and Xcel Energy jointly request the Commission grant an exception to the existing electric service territory boundary. The exception would permit Xcel Energy to provide electric service to Flack Signs and also to Lamar Outdoor Advertising for billboard locations in the SE 1/4 of the NW 1/4 south of I-90, Section 25, Township 102 North, Range 50 West.

Staff Analyst: Michele Farris
Staff Attorney: Karen Cremer
Date Docketed: 07/02/01
Intervention Deadline: 07/20/01

TC01-082 In the Matter of the Establishment of Switched Access Revenue Requirement for James Valley Cooperative Telephone Company and Accent Communications, Inc.

James Valley Cooperative Telephone Company and Accent Communications, Groton, South Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Docketed: 06/29/01
Intervention Deadline: 07/20/01

TC01-083 In the Matter of the Establishment of Switched Access Revenue Requirement for Stockholm-Strandburg Telephone Company.

Stockholm-Strandburg Telephone Co. filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association.

Staff Analyst: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 06/29/01
Intervention Deadline: 07/20/01

TC01-084 In the Matter of the Establishment of Switched Access Revenue Requirement for West River Telecommunications Cooperative.

West River Telecommunications Cooperative, Hazen, North Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association. In accordance with ARSD 20:10:27:10, West River Telecommunications Cooperative requests that the Commission allow the use of GVNW's cost study model as opposed to the Commission model for determining West River Telecommunications Cooperative's revenue requirement.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Docketed: 06/29/01
Intervention Deadline: 07/20/01

TC01-085 In the Matter of the Establishment of Switched Access Revenue Requirement for Mobridge Telecommunications Company.

Mobridge Telecommunications, Hazen, North Dakota, filed a switched access cost study developing a revenue requirement and minutes of use that are included in the revenue requirement and minutes of use used to determine the switched access rates for the Local Exchange Carrier Association. In accordance with ARSD 20:10:27:10, Mobridge Telecommunications requests that the Commission allow the use of GVNW's cost study model as opposed to the Commission model for determining Mobridge Telecommunications' revenue requirement.

TC01-090 In the Matter of the Filing for Approval of an Adoption Agreement between Qwest Corporation and Williams & Company Communications, Inc.

On July 2, 2001, an Adoption Agreement between Qwest Corporation ("Qwest") and Williams & Company Communications, Inc. ("Williams") was filed with the Commission for approval. According to the parties the Agreement is a negotiated agreement with the parties adopting the terms and conditions of the Interconnection Agreement and any associated amendments, if applicable, between FiberComm, L.L.C. and Qwest Corporation f/k/a US WEST Communications, Inc. which was approved by the Commission on March 30, 1999 in Docket No. TC98-186. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than July 23, 2001. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 07/02/01
Initial Comments Due: 07/23/01

TC01-091 In the Matter of the Filing by Qwest Corporation for Approval of Revisions to its Exchange and Network Services Tariff.

On July 2, 2001, Qwest Corporation filed revisions to its Exchange and Network Services Tariff for approval. These revisions increase the Federal Telephone Assistance Plan credit from \$6.10 to \$6.75 to offset the \$1.65 increase in the Residence Subscriber Line Charge.

Staff Analyst: Heather Forney
Staff Attorney: Kelly Frazier
Date Docketed: 07/02/01
Intervention Deadline: 07/20/01

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You may subscribe or unsubscribe to the PUC mailing lists at <http://www.state.sd.us/puc/>**

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER ASSESSING FILING
OF SWITCHED ACCESS REVENUE)	FEE
REQUIREMENT FOR JAMES VALLEY)	
COOPERATIVE TELEPHONE COMPANY AND)	TC01-082
ACCENT COMMUNICATIONS, INC.)	

On June 29, 2001, James Valley Cooperative Telephone Company and Accent Communications, Inc. (James Valley/Accent) filed for approval by the Public Utilities Commission (Commission) its 2000 Intrastate Switched Access Cost Study

On July 5, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 20, 2001, 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 24, 2001, at its regularly scheduled meeting, the Commission, pursuant to SDCL 49-31-12.6, unanimously voted to assess James Valley/Accent a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED, that James Valley/Accent 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, with an initial deposit of \$750.00

Dated at Pierre, South Dakota, this 27th day of July, 2001

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

Date

Hilaine Kalbo
8/3/01

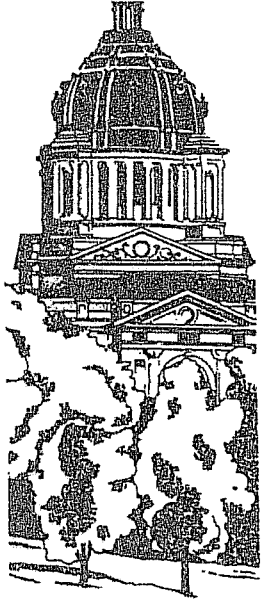
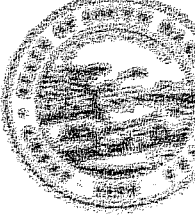
BY ORDER OF THE COMMISSION

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

South Dakota Public Utilities Commission

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



October 1, 2001

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

RE: Independent Telecommunications Companies Switched Access Dockets

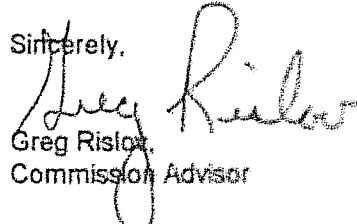
Dear Ms. Cremer:

The below-listed dockets are filings made before the South Dakota Public Utilities Commission for authorized changes in switched access rates:

1. TC01-066
2. TC01-067
3. TC01-068
4. TC01-073
5. TC01-075
6. TC01-076
7. TC01-078
8. TC01-079
9. TC01-080
10. TC01-082
11. TC01-083
12. TC01-084
13. TC01-085
14. TC01-086
15. TC01-087

in each docket Commission staff has or will request additional material necessary to evaluate the appropriateness of the filings. Commission advisory staff is with this letter requesting Commission staff to provide one copy of the material, which is also termed "Responses to Staff Data Request," to me as a representative of the Commission advisory staff.

Sincerely,


Greg Rislov
Commission Advisor

xc: Rolayne Wiest, Commission Counsel
Harlan Best, Commission Staff
Keith Senger, Commission Staff
Heather Forney, Commission Staff
Wendel Aanerud, TELEC Consulting Resources, Inc.
James K. Brooks, Johnson, Stone & Pagano, P.C.
John W. Coleman, Olson Thistler & Co., LTD
David Clark, GVNW Consulting, Inc.

E-mail: Don Lee, Martin Group
Gordon K. Dauchy, John Staurulakis, Inc.

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

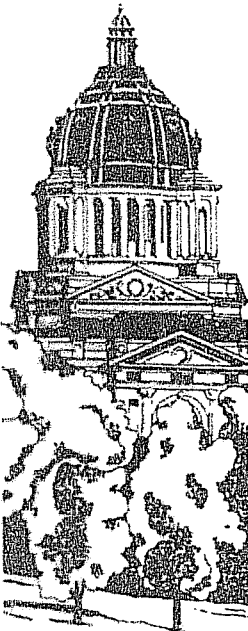
TTY Through
Relay South Dakota
1-800-877-1113

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

♦
Jim Burg
Chairman
Pam Nelson
Vice-Chairman

Debra Elofson
Executive Director

Harlan Best
Martin C. Bettmann
Sue Cichos
Karen E. Cremer
Christopher W. Downs
Terry Emerson
Michele M. Farris
Marlette Fischbach
Heather K. Forney
Kelly D. Frazier
Mary Giddings
Leni Healy
Mary Healy
Lisa Hull
Dave Jacobson
Amy Kayser
Jennifer Kirk
Bob Knadle
Delaine Kolbo
Charlene Lund
Gregory A. Rislov
Keith Senger
Rolayne Ailts Wiest
♦



South Dakota Public Utilities Commission

State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501-5011



MEMORANDUM

TO: Commissioners Burg and Nelson

FROM: Keith Senger 

RE: TC01-082 – James Valley Cooperative Telephone Company and Accent Communications, Inc., Switched Access Revenue Requirement

DATE: December 21, 2001

On June 29, 2001, James Valley Cooperative Telephone Company and Accent Communications, Inc., (James Valley/Accent) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules based on the twelve months ended December 31 2000. The cost study submitted by James Valley/Accent developed a revenue requirement of \$1,100,428. James Valley/Accent's access minutes of use for 2000 were 10,740,276. On August 14, 2001, James Valley/Accent filed an amended Intrastate Switched Access Cost Study using the Commission's current cost study model. This revised cost study increased the revenue requirement to \$1,101,463. James Valley/Accent is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, James Valley/Accent's revenue requirement and intrastate switched access minutes of use are part of the total revenue requirement and total switched access minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

On July 5, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 20, 2001, to interested individuals and entities. No interventions were received by the Commission.

On July 27, 2001, the Commission ordered James Valley/Accent to deposit an initial assessment of \$750 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. (Sue Wichos should be contacted with any questions regarding the assessments.)

Staff has reviewed the cost study and supporting documentation and sent five data requests. James Valley/Accent responded to all of Staff's data requests.

Staff recommends \$10,955.27 for company image advertising and \$11,024.72 for dues, subscriptions, sponsorships, contributions, legal, meals, entertainment and other expenses be removed from the study. In addition, Staff recommends James Valley/Accent reduce the amount of plant invested in 2001 by \$926,663 and recommends James Valley/Accent amortize rate case expense over three years. Staff accepts James Valley/Accent's additional increase in FRRPA expense of \$20,112 to reflect actual expenses. These adjustments reduce the revenue requirement to \$1,090,091. James Valley/Accent has agreed to these recommendations and has submitted a revised cost study.

Staff recommends the Commission approve the adjusted revenue requirement of \$1,090,091 for James Valley/Accent.

cc: John Coleman, Olsen Thielens & Co., Ltd.

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

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Mary Healy
Lisa Hull
Dave Jacobson
Amy Kayser
Jennifer Kirk
Bob Knadle
Delaine Kolbo
Charlene Lund
Gregory A. Rislov
Keith Senger
Rolayne Aults Wiest
♦



OLSEN THIELEN & CO., LTD.

Certified Public Accountants & Consultants

RECEIVED

DEC 21 2001

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

December 21, 2001

Keith Senger, CPA
Public Utilities Commission
500 East Capital Avenue
Pierre SD 57501-5070

RE: TC01-082 James Valley & Accent Switched Access Study

Enclosed please find four copies of responses to your final data request. Please call me if there are any questions or more information is needed.

Sincerely,

John W Coleman
Certified Public Accountant

Associated World Wide Web Site: <http://www.olsenthien.com>

225 Little Canada Road, St. Paul, Minnesota 55108-1000

(612) 291-1111 (Fax) (612) 291-1112

James Valley Cooperative & Accent Communications

***** FCC PART 36 ***** Revenue Requirement Summary		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	State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14	Federal Income Tax Rate	39.90%	---	39.00%	39.00%	39.00%	39.00%	39.00%	39.00%	
15	Gross Receipts Tax Rate	3.00%	---	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
16										
17										
18	Net Investment	\$13,061,755	C68	\$10,344,023	\$0	\$2,717,732	\$0	\$0	\$2,717,732	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	\$1,306,175		\$1,034,402	\$0	\$271,773	\$0	\$0	\$271,773	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	(16,750)	V242	(13,371)	0	(3,379)	0	0	-3379	O.K.
26										
27	Net Return	\$1,289,425		\$1,021,031	\$0	\$268,394	\$0	\$0	\$268,394	O.K.
28										
29	Cost of Sales	0	H02	0	0	0	0	0	0	O.K.
30	Interest Expense	1,000,000	H44	800,000	0	200,000	0	0	200,000	O.K.
31	Capital Lease Expense	0	H40	0	0	0	0	0	0	O.K.
32	Capitalized Payroll Costs	0	H08	0	0	0	0	0	0	O.K.
33	Depreciation Adjustment	0	H06	0	0	0	0	0	0	O.K.
34	Other Income Adjustments	0	V243	0	0	0	0	0	0	O.K.
35										
36	After Tax Expense	\$1,000,000		\$800,000	\$0	\$200,000	\$0	\$0	\$200,000	O.K.
37										
38	State Reserve Ratio	5%	Revenue	5%	5%	5%	5%	5%	5%	O.K.
39	Federal Reserve Ratio	10%	Revenue	10%	0	27,382	0	0	27,382	O.K.
40	Operating Expense and Taxes	\$1,000,000	H04	\$800,000	0	\$200,000	0	0	\$200,000	O.K.
41	Depreciation	0	V000	0	0	0	0	0	0	O.K.
42	Other Reserve Adjustments	(700,000)	V000	(1,000,000)	0	(300,000)	0	0	(300,000)	O.K.
43										
44	After Tax Expense	\$1,000,000	Revenue	\$800,000	\$0	\$200,000	\$0	\$0	\$200,000	O.K.
45	State Reserve Ratio	5%	Revenue	5%	5%	5%	5%	5%	5%	O.K.
46	Federal Reserve Ratio	10%	Revenue	10%	0	27,382	0	0	27,382	O.K.
47	Operating Expense and Taxes	\$1,000,000	H04	\$800,000	0	\$200,000	0	0	\$200,000	O.K.
48	Depreciation	0	V000	0	0	0	0	0	0	O.K.
49	Other Reserve Adjustments	(700,000)	V000	(1,000,000)	0	(300,000)	0	0	(300,000)	O.K.
50										
51	After Tax Expense	\$1,000,000	Revenue	\$800,000	\$0	\$200,000	\$0	\$0	\$200,000	O.K.
52	State Reserve Ratio	5%	Revenue	5%	5%	5%	5%	5%	5%	O.K.
53	Federal Reserve Ratio	10%	Revenue	10%	0	27,382	0	0	27,382	O.K.
54	Operating Expense and Taxes	\$1,000,000	H04	\$800,000	0	\$200,000	0	0	\$200,000	O.K.
55	Depreciation	0	V000	0	0	0	0	0	0	O.K.
56	Other Reserve Adjustments	(700,000)	V000	(1,000,000)	0	(300,000)	0	0	(300,000)	O.K.
57										
58	After Tax Expense	\$1,000,000	Revenue	\$800,000	\$0	\$200,000	\$0	\$0	\$200,000	O.K.
59	State Reserve Ratio	5%	Revenue	5%	5%	5%	5%	5%	5%	O.K.
60	Federal Reserve Ratio	10%	Revenue	10%	0	27,382	0	0	27,382	O.K.
61	Operating Expense and Taxes	\$1,000,000	H04	\$800,000	0	\$200,000	0	0	\$200,000	O.K.
62	Depreciation	0	V000	0	0	0	0	0	0	O.K.
63	Other Reserve Adjustments	(700,000)	V000	(1,000,000)	0	(300,000)	0	0	(300,000)	O.K.
64										
65	After Tax Expense	\$1,000,000	Revenue	\$800,000	\$0	\$200,000	\$0	\$0	\$200,000	O.K.
66	State Reserve Ratio	5%	Revenue	5%	5%	5%	5%	5%	5%	O.K.
67	Federal Reserve Ratio	10%	Revenue	10%	0	27,382	0	0	27,382	O.K.
68	Operating Expense and Taxes	\$1,000,000	H04	\$800,000	0	\$200,000	0	0	\$200,000	O.K.
69	Depreciation	0	V000	0	0	0	0	0	0	O.K.
70	Other Reserve Adjustments	(700,000)	V000	(1,000,000)	0	(300,000)	0	0	(300,000)	O.K.
71										
72	After Tax Expense	\$1,000,000	Revenue	\$800,000	\$0	\$200,000	\$0	\$0	\$200,000	O.K.
73	State Reserve Ratio	5%	Revenue	5%	5%	5%	5%	5%	5%	O.K.
74	Federal Reserve Ratio	10%	Revenue	10%	0	27,382	0	0	27,382	O.K.
75	Operating Expense and Taxes	\$1,000,000	H04	\$800,000	0	\$200,000	0	0	\$200,000	O.K.
76	Depreciation	0	V000	0	0	0	0	0	0	O.K.
77	Other Reserve Adjustments	(700,000)	V000	(1,000,000)	0	(300,000)	0	0	(300,000)	O.K.
78										
79	After Tax Expense	\$1,000,000	Revenue	\$800,000	\$0	\$200,000	\$0	\$0	\$200,000	O.K.
80	State Reserve Ratio	5%	Revenue	5%	5%	5%	5%	5%	5%	O.K.
81	Federal Reserve Ratio	10%	Revenue	10%	0	27,382	0	0	27,382	O.K.
82	Operating Expense and Taxes	\$1,000,000	H04	\$800,000	0	\$200,000	0	0	\$200,000	O.K.
83	Depreciation	0	V000	0	0	0	0	0	0	O.K.
84	Other Reserve Adjustments	(700,000)	V000	(1,000,000)	0	(300,000)	0	0	(300,000)	O.K.
85										
86	After Tax Expense	\$1,000,000	Revenue	\$800,000	\$0	\$200,000	\$0	\$0	\$200,000	O.K.
87	State Reserve Ratio	5%	Revenue	5%	5%	5%	5%	5%	5%	O.K.
88	Federal Reserve Ratio	10%	Revenue	10%	0	27,382	0	0	27,382	O.K.
89	Operating Expense and Taxes	\$1,000,000	H04	\$800,000	0	\$200,000	0	0	\$200,000	O.K.
90	Depreciation	0	V000	0	0	0	0	0	0	O.K.
91	Other Reserve Adjustments	(700,000)	V000	(1,000,000)	0	(300,000)	0	0	(300,000)	O.K.
92										
93	After Tax Expense	\$1,000,000	Revenue	\$800,000	\$0	\$200,000	\$0	\$0	\$200,000	O.K.
94	State Reserve Ratio	5%	Revenue	5%	5%	5%	5%	5%	5%	O.K.
95	Federal Reserve Ratio	10%	Revenue	10%	0	27,382	0	0	27,382	O.K.
96	Operating Expense and Taxes	\$1,000,000	H04	\$800,000	0	\$200,000	0	0	\$200,000	O.K.
97	Depreciation	0	V000	0	0	0	0	0	0	O.K.
98	Other Reserve Adjustments	(700,000)	V000	(1,000,000)	0	(300,000)	0	0	(300,000)	O.K.
99										
100	After Tax Expense	\$1,000,000	Revenue	\$800,000	\$0	\$200,000	\$0	\$0	\$200,000	O.K.

James Valley Cooperative & Accent Communications

				Intrastate					
				Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
***** FCC PART 36 ***** Investment Summary	TOTAL COMPANY	Source/ Allocator	Interstate and Other					(I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Land and Support Investment	\$2,495,271	D33	\$1,913,103	\$0	\$582,168	\$0	\$0	\$582,168	O.K.
14									
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 COE Switching Equipment	2,267,811	D68	1,798,773	0	468,838	0	0	468,838	O.K.
17 COE Transmission Equipment	3,737,385	D85	2,950,198	0	787,187	0	0	787,187	O.K.
18									
19 Total COE	\$8,004,996		\$4,748,971	\$0	\$1,256,025	\$0	\$0	\$1,256,025	O.K.
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	O.K.
21 Cable and Wire Facilities	12,634,438	D137	9,541,721	0	3,092,717	0	0	3,092,717	O.K.
22									
23 Total COE, IOT, CAFE	\$18,639,434		\$14,290,692	\$0	\$4,348,742	\$0	\$0	\$4,348,742	O.K.
24									
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26									
27 Leasedhold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28									
29 Intangible Assets	\$19,405	D230	\$0	\$0	\$19,405	\$0	\$0	\$19,405	O.K.
30									
31 Total Intangible Assets	\$19,405		\$0	\$0	\$19,405	\$0	\$0	\$19,405	O.K.
32									
33	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
34	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
36	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
39	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
41	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
43	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
44	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
45	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
47	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
48	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
49	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
50	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
51	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
52	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
53	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
54	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
55	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
56	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
57	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
58	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
59	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
62	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
65	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
66	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
67	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
68	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
69	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
72	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
73	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
74	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
75	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
76	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
77	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
78	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
79	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
80	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
81	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
84	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
85	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
86	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
89	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
90	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
92	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
93	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
94	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
96	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
97	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
98	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
99	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
100	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
101	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
102	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
103	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
104	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
105	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
106	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
107	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
108	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
109	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
110	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
111	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
112	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
113	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
114	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
115	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
116	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
117	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
119	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
120	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
121	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
122	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
124	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
125	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
126	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
127	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
128	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
129	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
130	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
131	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
132	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
133	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
135	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
136	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
137	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
138	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
139	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
140	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
142	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
143	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
144	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
146	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
147	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
148	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
149	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
150	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
151	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
152	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
153	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
154	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
155	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
156	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
157	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
158	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
160	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
161	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
163	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
165	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
166	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
167	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
169	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
170	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
171	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
173	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
174	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
175	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
177	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
178	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
180	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
181	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
182	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
183	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
184	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
185	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
186	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
188	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
189	\$0	D230	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	\$0	D230	\$0	\$0	\$0	\$0			

James Valley Cooperative & Accent Communications

		Intrastate									
		Message Telephone Service				Private Line					
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Intrastate	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE		
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
000	Other Assets, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
001	Accumulated Depn (Amort)	(10,000,000)	WTSB	(7,754,292)	0	(2,245,438)	0	0	(2,245,438)	0	O.K.
002	Accum. Depn Int. Trans. Net	(134,033)	WTSB	(134,033)	0	(0)	0	0	(134,033)	0	O.K.
003	Net LTR & CR, Net	(75,400)	WTSB	(75,400)	0	0	0	0	0	0	O.K.
004	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
005	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
006	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
007	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
008	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
009	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
010	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
011	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
012	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
013	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
014	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
015	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
016	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
017	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
018	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
019	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
020	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
021	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
022	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
023	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
024	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
025	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
026	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
027	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
028	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
029	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
030	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
031	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
032	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
033	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
034	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
035	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
036	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
037	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
038	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
039	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
040	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
041	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
042	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
043	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
044	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
045	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
046	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
047	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
048	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
049	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
050	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
051	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
052	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
053	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
054	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
055	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
056	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
057	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
058	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
059	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
060	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
061	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
062	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
063	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
064	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
065	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
066	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
067	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
068	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
069	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
070	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
071	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
072	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
073	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
074	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
075	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
076	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
077	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
078	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
079	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
080	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
081	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
082	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
083	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
084	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
085	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
086	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
087	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
088	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
089	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
090	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
091	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
092	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
093	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
094	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
095	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
096	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
097	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
098	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
099	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.
100	Net LTR & CR, Net	0	WTSB	0	0	0	0	0	0	0	O.K.

James Valley Cooperative & Accent Communications

		Intrastate								
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
***** FCC PART 36 ***** Plant Investment Detail					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13	LAND AND SUPPORT ASSETS:									
14										
15	Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Land, Direct	0	V22	0	0	0	0	0	0	O.K.
17										
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	0	H33	0	0	0	0	0	0	O.K.
25	Buildings, Allocable	2,495,271	H33	1,913,103	0	582,168	0	0	582,168	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	\$2,495,271		\$1,913,103	\$0	\$582,168	\$0	\$0	\$582,168	O.K.
32										
33	Tot. Land and Support Assets	\$2,495,271		\$1,913,103	\$0	\$582,168	\$0	\$0	\$582,168	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	G26	\$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"
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James Valley Cooperative & Access Communications

		Intrastate								
		Message Telephone Service				Private Line		TOTAL		
***** FCC PART 36 ***** Plant Investment Detail		TOTAL COMPANY	Source/ Allocator	Interstate and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
63	CAT 3 Local Sw. Allocable	\$2,267,611	G15	\$1,798,773	\$0	\$468,838	\$0	\$0	\$468,838	O.K.
64	CAT 3 Local Sw. Direct	0	V40	0	0	0	0	0	0	O.K.
65										
66	Total CAT 3	\$2,267,611		\$1,798,773	\$0	\$468,838	\$0	\$0	\$468,838	O.K.
67										O.K.
68	Total COE Sw. CAT 2&3	\$2,267,611		\$1,798,773	\$0	\$468,838	\$0	\$0	\$468,838	O.K.
69										
70										
71	COE TRANSMISSION:									
72										
73	CAT 4.12 Exchange Trunk	\$376,676	123	\$376,676	\$0	\$0	\$0	\$0	\$0	O.K.
74	CAT 4.12 Exch. Tr. Direct	0	V42	0	0	0	0	0	0	O.K.
75	CAT 4.13 Exch. Ln. Message	2,354,287	G13	1,765,715	0	588,572	0	0	588,572	O.K.
76	CAT 4.13 PL, WATS, Local	20,696	F18	20,696	0	0	0	0	0	O.K.
77	CAT 4.13 Direct	0	V45	0	0	0	0	0	0	O.K.
78	CAT 4.23 Message	125,008	G18	58,582	0	66,427	0	0	66,427	O.K.
79	CAT 4.23 PL, WATS	9,961	F24	9,961	0	0	0	0	0	O.K.
80	CAT 4.23 Direct	0	V48	0	0	0	0	0	0	O.K.
81	CAT 4.3 H/R Message	850,757	G29	718,568	0	132,189	0	0	132,189	O.K.
82	CAT 4.3 WATS	0	V50	0	0	0	0	0	0	O.K.
83	CAT 4.3 Direct	0	V51	0	0	0	0	0	0	O.K.
84										
85	Total COE CAT 4	\$3,737,385		\$2,950,198	\$0	\$787,187	\$0	\$0	\$787,187	O.K.
86										
87										
88	INFORMATION ORIGINATION/TERMINATION:									
89										
90	CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
91	CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	O.K.
92	CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	O.K.
93										
94	Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
95										
96										

LINE	DESCRIPTION	UNIT	QTY	UNIT PRICE	AMOUNT	TAX	TOTAL	STATUS
111	CABLE AND WIRE FACILITIES							
112								
113	CAT 1.1 InterLATA PLWATS	F31	0	\$0	\$0		\$0	O.K.
114	CAT 1.2 InterLATA PLWATS	F31	105,256	105,256	0		0	O.K.
115	CAT 1.3 Joint Message	G13	11,973,494	6,980,120	0	2,993,373	0	O.K.
116	Other CAT 1 C&WF	V74	0	0	0	0	0	O.K.
117								
118	Total CAT 1 C&WF		\$12,078,749	\$9,065,376	\$0	\$2,993,373	\$0	\$2,993,373 O.K.
119								
120	CAT 2 C&WF	G28	\$112,786	\$112,786	\$0	\$0	\$0	\$0 O.K.
121	CAT 2 C&WF, Wideband	V76	0	0	0	0	0	0 O.K.
122								
123	Total CAT 2 C&WF		\$112,786	\$112,786	\$0	\$0	\$0	\$0 O.K.
124								
125	CAT 3 Joint Message	G17	83,087	38,936	0	44,151	0	\$44,151 O.K.
126	CAT 3 PLWATS etc.	F36	4,599	4,599	0	0	0	0 O.K.
127	CAT 3 Direct	V79	0	0	0	0	0	0 O.K.
128								
129	Total CAT 3 C&WF		\$87,686	\$43,535	\$0	\$44,151	\$0	\$44,151 O.K.
130								
131	CAT 4 Message	G29	\$355,217	\$300,024	\$0	\$55,193	\$0	\$55,193 O.K.
132	CAT 4 WATS	V81	0	0	0	0	0	0 O.K.
133	CAT 4 Direct	V82	0	0	0	0	0	0 O.K.
134								
135	Total CAT 4 C&WF		\$355,217	\$300,024	\$0	\$55,193	\$0	\$55,193 O.K.
136								
137	TOTAL C&WF		\$12,634,438	\$9,541,721	\$0	\$3,092,717	\$0	\$3,092,717 O.K.
138								
139								
140	CAPITAL LEASES:							
141								
142	Allocable Support Leases	H14	\$0	\$0	\$0	\$0	\$0	\$0 O.K.
143	Direct Support Leases	V84	0	0	0	0	0	0 O.K.
144								
145	Total Support Leases		\$0	\$0	\$0	\$0	\$0	\$0 O.K.

State Utility Corporation & Power Communications

INVESTMENT

PLANT INVESTMENT DATA	TOTAL COMPANY	Source/ Allocator	Interest and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				INTRA-LATA	INTER-LATA	INTRA-LATA	INTER-LATA		
(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 IMPROVEMENTS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
187	=====		=====	=====	=====	=====	=====	=====	
188									
189 TPIS, EXCL. ACCT. No. 2690	\$21,134,705		\$16,203,795	\$0	\$4,930,910	\$0	\$0	\$4,930,910	O.K.

Form 107
 EX-107 (12-1-77)

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Jointly Owned Telephone Service

FCC PART 21		TOTAL		Source		Intangible		Message Telephone Service		Private Line		TOTAL	
Plant Investment Detail		COMPANY		Number		and Other		Intangible		Intangible		Intangible	
(A)		(B)		(C)		(D)		(E)		(F)		(G)	
204 INTANGIBLE ASSETS:													
205													
206 Allocable Acct. No. 2690		\$0		H36		\$0		\$0		\$0		\$0	
207 Direct Acct. No. 2690		19,405		V100		0		0		19,405		0	
208													
209 Total Intangible Assets		\$19,405				\$0		\$0		\$19,405		\$0	
210													
211													
212 OTHER TELEPHONE PLANT:													
213													
214 Held for Fut. Use - Alloc.		\$0		---		\$0		\$0		\$0		\$0	
215 Held for Fut. Use - Direct		0		---		0		0		0		0	
216 TPUC, Short-term - Alloc.		5,479		H35		4,197		0		1,282		0	
217 TPUC, Short-term - Direct		0		V124		0		0		0		0	
218 TPUC, Long-term - Alloc.		0		H35		0		0		0		0	
219 TPUC, Long-term - Direct		0		V126		0		0		0		0	
220 Tele. Plt. Adjust. - Alloc.		0		H35		0		0		0		0	
221 Tele. Plt. Adjust. - Direct		1,935,249		V104		1,935,249		0		0		0	
222													
223 Total Other Telephone Plant		\$1,940,728				\$1,939,446		\$0		\$1,282		\$0	

Assets and Liabilities

Assets

Line	Description	Assets		Liabilities		Equity		Total	Balance
		GA	GB	GA	GB	GA	GB		
13	ACCUM. DEPRECIATION, TPIS								
14									
15	Support Assets	\$1,288,341	H13	\$987,760	\$0	\$300,581	\$0	\$300,581	O.K.
16	COE Switching	619,457	H19	491,382	0	128,075	0	128,075	O.K.
17	COE Operator	0	H16	0	0	0	0	0	O.K.
18	COE Transmission	709,403	H20	558,865	0	149,418	0	149,418	O.K.
19	IOT Equipment	0	H25	0	0	0	0	0	O.K.
20	Cable and Wire Facilities	6,811,624	H31	5,144,243	0	1,667,381	0	1,667,381	O.K.
21	Other Plant	0	V135	0	0	0	0	0	O.K.
22									
23	Total Accum. Depr., TPIS	\$9,428,825		\$7,183,369	\$0	\$2,245,456	\$0	\$2,245,456	O.K.
24									
25	ACCUM. AMORTIZATION:								
26									
27	Accum. Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	O.K.
28	Accum. Amort., Tangible Inv.	0	H40	0	0	0	0	0	O.K.
29	Accum. Amort., Intang. Inv.	0	H41	0	0	0	0	0	O.K.
30	Accum. Amort., Other	580,833	V138	580,833	0	0	0	0	O.K.
31									
32	Tot. Accum. Amortization	\$580,833		\$580,833	\$0	\$0	\$0	\$0	O.K.
33									
34	Total Accum. Depr./Amort.	\$10,009,658		\$7,764,202	\$0	\$2,245,456	\$0	\$2,245,456	O.K.
35									
36									
37	ACCUM. DEF. INC. TAXES, NET:								
38									
39	Support Assets	(25,565)	H13	(\$19,600)	\$0	(\$5,965)	\$0	(\$5,965)	O.K.
40	COE Switching	187,573	H19	148,792	0	38,781	0	38,781	O.K.
41	COE Operator	0	H16	0	0	0	0	0	O.K.
42	COE Transmission	184,218	H20	145,417	0	38,801	0	38,801	O.K.
43	IOT Equipment	0	H25	0	0	0	0	0	O.K.
44	Cable and Wire Fac.	(161,691)	H31	(122,112)	0	(39,579)	0	(39,579)	O.K.
45	Unclassified	0	V145	0	0	0	0	0	O.K.
46									
47	Total Accum. Def. Inc. Taxes	\$184,535		\$152,497	\$0	\$32,038	\$0	\$32,038	O.K.

C&WF INVESTMENT									
	1992	1993	1994	1995	1996	1997	1998	1999	
13 TRUNK C&WF INVESTMENT									
14									
15 Working Loops	4,246	4,209	37	0	0	0	0	0	O.K.
16 Avg. Cost per Loop	558.35	559.35	558.35	558.35	558.35	558.35	558.35	558.35	
17									
18 CAT 4.13 Exch Ln Invest	\$2,374,983	\$2,354,287	\$20,695	\$0	\$0	\$0	\$0	\$0	
19									
20									
21 Circuit Terminations	271	251	20	0	0	0	0	0	O.K.
22 Avg. Cost per Termination	498.04	498.04	498.04	498.04	498.04	498.04	498.04	498.04	
23									
24 CAT 4.23 Other IX	\$134,969	\$125,008	\$9,961	\$0	\$0	\$0	\$0	\$0	
25									
26									
27 C&WF INVESTMENT:									
28									
29 Working Loops	4,246	4,209	37	0	0	0	0	0	
30 Loops Factor	1.000000	0.991286	0.008714	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
31 CAT 1 Exchange C&WF	\$12,078,749	\$11,973,494	\$105,255	\$0	\$0	\$0	\$0	\$0	
32									
33									
34 Equivalent IX Circuit Miles	60,741	57,556	3,186	0	0	0	0	0	O.K.
35 IX Cct. Miles Factor	1.000000	0.947552	0.052449	0.000000	0.000000	0.000000	0.000000	0.000000	
36 CAT 3 Interexch. C&WF	\$87,686	\$83,087	\$4,599	\$0	\$0	\$0	\$0	\$0	

James Valley Cooperative & Account Communications

				Intrastate						
***** FCC PART 36 ***** Physical Allocation Factors		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	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	0.793246	0.000000	0.206754	0.000000	0.000000	0.206754	O.K.
16										
17	Conversation Minute-Miles	1.000000	CMM	0.468621	0.000000	0.531379	0.000000	0.000000	0.531379	O.K.
18	Conversation Minutes	1.000000	CM	0.468622	0.000000	0.531378	0.000000	0.000000	0.531378	O.K.
19	Subscriber Minutes (SLU)	1.000000	SLU	0.896623	0.000000	0.103377	0.000000	0.000000	0.103377	O.K.
20										
21	TSPS Processor Time	1.000000	TSP	1.000000	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.	1.000000	WSC	1.000000	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-Mi., Host/Remote	1.000000	HRM	0.544622	0.000000	0.155378	0.000000	0.000000	0.155378	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 Billing	1.000000	CB	0.349538	0.000000	0.349538	0.000000	0.000000	0.349538	O.K.
36	SL Prescription Factor	1.000000	EPF	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
37	SL MTS & WATS Factor	1.000000	EMTS	0.775000	0.000000	0.225000	0.000000	0.000000	0.225000	O.K.
38	SL Access, Pk. and Rpt. Other Factor	0.000000	EPLO	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
39	SL Special Access Factor	0.000000	ESFA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
40	SL Standard Access Factor	1.000000	ESFA	0.481000	0.000000	0.519000	0.000000	0.000000	0.519000	O.K.
41	SL Billing & Connection Services Factor	0.000000	ESFC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
42	Core Network Percent	1.000000	CR	0.281700	0.000000	0.281700	0.000000	0.000000	0.281700	O.K.
43	Remote Network Percent	1.000000	TLN	0.219000	0.000000	0.219000	0.000000	0.000000	0.219000	O.K.
44	Core Network Percent	1.000000	CR	0.281700	0.000000	0.281700	0.000000	0.000000	0.281700	O.K.
45	Remote Network Percent	1.000000	TLN	0.219000	0.000000	0.219000	0.000000	0.000000	0.219000	O.K.
46	Core Network Percent	1.000000	CR	0.281700	0.000000	0.281700	0.000000	0.000000	0.281700	O.K.
47	Remote Network Percent	0.000000	TLN	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

Jones Valley Cooperative & Access Communications

Intrastate									
***** FCC PART 35 *****									
Internal Allocation Factors									
(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)		
13 Support Assets	1.000000	D31	0.766691	0.000000	0.233309	0.000000	0.000000	0.233309	O.K.
14 Land and Support Assets	1.000000	D33	0.766691	0.000000	0.233309	0.000000	0.000000	0.233309	O.K.
15									
16 COE Operator	0.000000	D43	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
17 COE Tandem Switching	0.000000	D49	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
18 COE Local Switching	1.000000	D66	0.793246	0.000000	0.206754	0.000000	0.000000	0.000000	O.K.
19 COE Total Switching	1.000000	D68	0.793246	0.000000	0.206754	0.000000	0.000000	0.206754	O.K.
20 COE Transmission	1.000000	D85	0.789375	0.000000	0.210625	0.000000	0.000000	0.210625	O.K.
21 Total COE	1.000000	C19	0.790837	0.000000	0.209163	0.000000	0.000000	0.209163	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	0.752179	0.000000	0.247821	0.000000	0.000000	0.247821	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	0.496491	0.000000	0.503509	0.000000	0.000000	0.000000	O.K.
30 C&WF CAT 4	1.000000	D135	0.844622	0.000000	0.155378	0.000000	0.000000	0.503509	-8.2316112E-07
31 Total C&WF	1.000000	D137	0.755215	0.000000	0.244785	0.000000	0.000000	0.155378	O.K.
32									
33 Total Equipment	1.000000	C23	0.766691	0.000000	0.233309	0.000000	0.000000	0.244785	O.K.
34									
35 TPIS	1.000000	C32	0.765988	0.000000	0.234012	0.000000	0.000000	0.234012	O.K.
36 TPIS, excl. Acct. No. 2690	1.000000	D189	0.766691	0.000000	0.233309	0.000000	0.000000	0.233309	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	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	O.K.
42									
43 Long-term PUC	0.000000	C36	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44 Net Telephone Plant	1.000000	C61	0.792468	0.000000	0.207532	0.000000	0.000000	0.000000	O.K.
45 Total Net Investment	1.000000	C68	0.791932	0.000000	0.208068	0.000000	0.000000	0.207532	O.K.
46 Capital Leases	0.000000	D173	0.000000	0.000000	0.000000	0.000000	0.000000	0.208068	O.K.
47									
48 Tot. Bus. Ofc., Cust. Serv.	1.000000	I141	0.802573	0.000000	0.197427	0.000000	0.000000	0.000000	O.K.
49									
50 Total "BIG THREE" Expenses	1.000000	I170	0.728466	0.000000	0.271534	0.000000	0.000000	0.197427	O.K.
51									
52 Corporate Operations Expense	1.000000	I185	0.709988	0.000000	0.290012	0.000000	0.000000	0.271534	O.K.

James Valley Cooperative & Accord Communications

Intrastate								
***** FCC PART 35 ***** Operating Expenses and Taxes (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)	
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.	\$150,461	H14	\$115,357	\$0	\$35,104	\$0	\$0	\$35,104 O.K.
21 General Support, Direct	0	V151	0	0	0	0	0	0 O.K.
22								
23 Total General Support Exp.	\$150,461		\$115,357	\$0	\$35,104	\$0	\$0	\$35,104 O.K.
24								
25 Central Office Eq., Alloc.	\$239,500	H21	\$189,405	\$0	\$50,095	\$0	\$0	\$50,095 O.K.
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0 O.K.
27								
28 Total COE Exp.	\$239,500		\$189,405	\$0	\$50,095	\$0	\$0	\$50,095 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 & Wire, Alloc.	\$170,544	H31	\$128,797	\$0	\$41,747	\$0	\$0	\$41,747 O.K.
38 Cable & Wire, Direct	208,488	V159	103,513	0	104,975	0	0	104,975 O.K.
39								
40 Total C&WF Exp.	\$379,032		\$232,310	\$0	\$146,722	\$0	\$0	\$146,722 O.K.
41								
42 TOTAL PLT. SPEC. OPER. EXP.	\$768,993		\$537,073	\$0	\$231,920	\$0	\$0	\$231,920 O.K.
43								
44 TOTAL PLT. SPEC., ex SUPPORT	\$618,532		\$421,716	\$0	\$196,816	\$0	\$0	\$196,816 O.K.

Apex Valley Cooperative & Access Communications

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. Plt. and Equip., Alloc.	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
61 Oth. Plt. and Equip., Direct	0	V177	0	0	0	0	0	0	O.K.
62									
63 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64									
65 Network Operations, Alloc.	\$189,065	H33	\$144,954	\$0	\$44,111	\$0	\$0	\$44,111	O.K.
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	O.K.
67									
68 Total Network Oper. Exp.	\$189,065		\$144,954	\$0	\$44,111	\$0	\$0	\$44,111	O.K.
69									
70 Total Access Expenses	\$0	V180	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
71									
72 Depr., Support Assets	\$253,279	H13	\$194,187	\$0	\$59,092	\$0	\$0	\$59,092	O.K.
73 Depr., COE Switching	445,595	H19	353,466	0	92,129	0	0	92,129	O.K.
74 Depr., COE Operator	0	H16	0	0	0	0	0	0	O.K.
75 Depr., COE Transmission	216,244	H20	170,698	0	45,546	0	0	45,546	O.K.
76 Depr., IOT Equipment	0	H25	0	0	0	0	0	0	O.K.
77 Depr., C&W Facilities	731,749	H31	552,628	0	179,121	0	0	179,121	O.K.
78 Depr., PHFU	0	H38	0	0	0	0	0	0	O.K.
79									
80 Total Depreciation Expense	\$1,646,867		\$1,270,979	\$0	\$375,888	\$0	\$0	\$375,888	O.K.
81									
82 Amort., Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83 Amort., Intangible Assets	0	H41	0	0	0	0	0	0	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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
88									
89 Total Depr. and Amort.	\$1,646,867		\$1,270,979	\$0	\$375,888	\$0	\$0	\$375,888	O.K.
90									
91 TOTAL NON-SPEC. OPER. EXP.	\$1,835,932		\$1,415,933	\$0	\$419,999	\$0	\$0	\$419,999	O.K.

James Valley Cooperative & Accent Communications

Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes (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)	
105 CUSTOMER OPERATIONS EXPENSE:								
106								
107 Marketing, Allocable	\$5,571	G35	\$3,624	\$0	\$1,947	\$0	\$0	\$1,947
108 Marketing, Direct	0	V192	0	0	0	0	0	0
109								
110 Total Marketing Expense	\$5,571		\$3,624	\$0	\$1,947	\$0	\$0	\$1,947
111								
112 Operator Service, Alloc.	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0
113 Operator Service, Direct	0	V194	0	0	0	0	0	0
114								
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0
116								
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0
118 Alphabetical Directory	8,405	G19	7,536	0	869	0	0	869
119 Foreign Directory	0	G46	0	0	0	0	0	0
120								
121 Total Directory	\$8,405		\$7,536	\$0	\$869	\$0	\$0	\$869
122								
123 Bus. Ofc., EU Presubscription	\$49,236	G36	\$49,236	\$0	\$0	\$0	\$0	\$0
124 Bus. Ofc., EU MTS & WATS	84,981	G37	65,921	0	19,040	0	0	19,040
125 Bus. Ofc., EU Access, P/L & all Other	0	G38	0	0	0	0	0	0
126 Bus. Ofc., IXC Special Access	0	G39	0	0	0	0	0	0
127 Bus. Ofc., IXC Switched Access	0	G40	0	0	0	0	0	0
128 Bus. Ofc., IXC B & C Services	0	G41	0	0	0	0	0	0
129 Coin Collect & Admin.	0	G42	0	0	0	0	0	0
130								
131 Total Business Office	\$134,197		\$115,157	\$0	\$19,040	\$0	\$0	\$19,040
132								
133 Cust. Svc., Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0
134 Cust. Svc., Msp. Process	0	G43	0	0	0	0	0	0
135 Cust. Svc., Other B&C	108,904	G44	85,273	0	23,631	0	0	23,631
136 Cust. Svc., CARS	21,535	G45	10,658	0	10,658	0	0	10,658
137 Cust. Svc., EU Coverage Lev	5,732	V209	5,732	0	0	0	0	0
138								
139 Total Customer Service	\$135,971		\$101,672	\$0	\$34,289	\$0	\$0	\$34,289
140								
141 Total Bus. Ofc., Cust. Svc.	\$270,168		\$216,829	\$0	\$53,329	\$0	\$0	\$53,329
142								

James Valley Cooperative & Accent Communications

***** FCC PART 36 ***** Operating Expenses and Taxes		Intrastate							TOTAL INTRASTATE	
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
					(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
156	Other Cust. Serv., Alloc.	\$7,021	H48	\$5,635	\$0	\$1,386	\$0	\$0	\$1,386	O.K.
157	Other Cust. Serv., Direct	428	V211	428	0	0	0	0	0	O.K.
158										
159	Total Other Cust. Serv.	\$7,449		\$6,063	\$0	\$1,386	\$0	\$0	\$1,386	O.K.
160										
161	TOTAL CUSTOMER OPER. EXP.	\$291,593		\$234,052	\$0	\$57,541	\$0	\$0	\$57,541	O.K.
162										
163										
164	"BIG-THREE" EXPENSES:									
165										
166	Total Plt. Spec., ex Support	\$618,532	44	\$421,716	\$0	\$196,816	\$0	\$0	\$196,816	O.K.
167	Total Network Oper. Exp.	189,065	68	144,954	0	44,111	0	0	44,111	O.K.
168	Total Customer Operations	291,593	161	234,052	0	57,541	0	0	57,541	O.K.
169										
170	TOTAL "BIG THREE" EXPENSES	\$1,099,190		\$600,722	\$0	\$298,468	\$0	\$0	\$298,468	O.K.
171										
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$148,733	H50	\$108,347	\$0	\$40,386	\$0	\$0	\$40,386	O.K.
176	Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$148,733		\$108,347	\$0	\$40,386	\$0	\$0	\$40,386	O.K.
179										
180	Admin. & General, Allocable	\$348,316	H50	\$253,736	\$0	\$94,580	\$0	\$0	\$94,580	O.K.
181	Admin. & General, Direct	12,936	V231	0	0	12,936	0	0	12,936	O.K.
182										
183	Total Admin. and Gen.	\$361,252		\$253,736	\$0	\$107,516	\$0	\$0	\$107,516	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$509,985		\$362,083	\$0	\$147,902	\$0	\$0	\$147,902	O.K.
186										
187										
188	NON-INCOME TAXES:									
189										
190	Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
191	Non-income Taxes, Direct	0	V233	0	0	0	0	0	0	O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195										
196	TOTAL OPER. EXP. AND TAXES	\$3,400,503		\$2,519,142	\$0	\$357,361	\$0	\$0	\$357,361	O.K.

James Valley Cooperative & Accent Communications

***** FCC PART 69 ***** IntraLATA Revenue Requirement Summary									
Part 35 IntraLATA Total									
Source									
Common Line									
Local Switching									
Information									
Common Transport									
Billing and Collection									
Other									
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13 Not Investment	\$2,717,732	K52	\$2,040,590	\$410,190	\$0	\$266,952	\$0	\$0	O.K.
14 Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
16 Return on Rate Base	\$271,773		\$204,059	\$41,019	\$0	\$26,695	\$0	\$0	O.K.
17									
18 AFUDC	0	N37	0	0	0	0	0	0	O.K.
19 ITC Amortization	0	N37	0	0	0	0	0	0	O.K.
20 Other Return Adjustments	(3,379)	Direct	(2,357)	(522)	0	(500)	0	0	O.K.
21									O.K.
22 Net Return	\$268,394		\$201,702	\$40,497	\$0	\$26,195	\$0	\$0	O.K.
23									
24 Interest Expense	225,566	N67	169,365	34,045	0	22,156	0	0	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									O.K.
29 After Tax Income	\$42,828		\$32,337	\$6,452	\$0	\$4,039	\$0	\$0	O.K.
30									
31 State Income Taxes	\$0	29	0	0	0	0	0	0	O.K.
32 Federal Income Taxes	27,382	29	20,675	4,125	0	2,582	0	0	O.K.
33 Operating Expenses and Taxes	857,361	O195	402,602	174,236	1,292	217,763	61,469	0	O.K.
34 Uncollectibles	0	Direct	0	0	0	0	0	0	O.K.
35 Other Revenue Adjustments	(35,346)	Direct	(5,537)	(26,011)	0	(3,798)	0	0	O.K.
36									
37 Basis for Gross Receipts Tax	1,156,516	16+31+32+33	627,336	219,380	1,292	247,040	61,469	0	O.K.
38									
39									
40 Gross Receipts Tax	35,664	37	19,345	6,765	40	7,618	1,896	0	O.K.
41									
42									
43 TOTAL REVENUE REQUIREMENT	\$1,153,455		\$638,787	\$199,612	\$1,332	\$250,360	\$63,365	\$0	O.K.
44	=====		=====	=====	=====	=====	=====	=====	

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James Valley Cooperative & Accent Communications

***** FCC PART 68 *****									
IntraLATA Investment Detail									
(A)	Part 36 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 LAND AND SUPPORT ASSETS:									
14									
15 Land Assets, Message	\$0	N28	0	0	0	0	0	0	O.K.
16 Land Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
17									
18 Total Land Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
19									
20 Support Assets, Message	\$582,168	N28	\$252,808	\$201,379	\$0	\$127,982	\$0	\$0	O.K.
21 Support Assets, Private Line	0	N28	0	0	0	0	0	0	O.K.
22									
23 Total Support Assets	\$582,168		\$252,808	\$201,379	\$0	\$127,982	\$0	\$0	O.K.
24									
25 Total Land and Supp. Assets	\$582,168		\$252,808	\$201,379	\$0	\$127,982	\$0	\$0	O.K.
26									
27 CENTRAL OFFICE EQUIPMENT:									
28									
29 Operator Sys., DA	\$0	(F)	0	0	0	0	0	0	O.K.
30 Operator Sys., Other	0	(I)	0	0	0	0	0	0	O.K.
31									
32 Total Operator Systems	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Tandem Switching	\$0	(G)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35 Tandem Assigned	0	Direct	0	0	0	0	0	0	O.K.
36									
37 Total Tandem Switching	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
38									
39 Local Switching	\$468,838	(E)	\$0	\$468,838	\$0	\$0	\$0	\$0	O.K.
40 Local Assigned	0	Direct	0	0	0	0	0	0	O.K.
41									
42 Total Local Switching	\$468,838		\$0	\$468,838	\$0	\$0	\$0	\$0	O.K.
43									
44 Total Switching	\$468,838		\$0	\$468,838	\$0	\$0	\$0	\$0	O.K.

James Valley Cooperative & Access Communications

***** 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	588,572	(D)	588,572	0	0	0	0	0	O.K.
60	COE Exch. Line - PL etc.	0	(I)	0	0	0	0	0	0	O.K.
61	COE Exch. Line - Assigned	0	Direct	0	0	0	0	0	0	O.K.
62	COE Interexchange, Message	66,427	(G)	0	0	0	66,427	0	0	O.K.
63	COE Interexchange, PL	0	(I)	0	0	0	0	0	0	O.K.
64	COE Interexchange, Assigned	0	(G)	0	0	0	0	0	0	O.K.
65	COE H/R Message	132,189	(G)	0	0	0	132,189	0	0	O.K.
66	COE H/R Assigned	0	Direct	0	0	0	0	0	0	O.K.
67										
68	Total COE Transmission	\$787,187		\$588,572	\$0	\$0	\$198,616	\$0	\$0	O.K.
69										
70	Total Central Office Equip.	\$1,256,025		\$588,572	\$468,838	\$0	\$198,616	\$0	\$0	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	N60	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	\$0	(I)	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
83	Exchange Message	2,993,373	(D)	2,993,373	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	\$2,993,373		\$2,993,373	\$0	\$0	\$0	\$0	\$0	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	\$44,151	(G)	\$0	\$0	\$0	\$44,151	\$0	\$0	O.K.
94	Interexchange PL, WATS	0	(I)	0	0	0	0	0	0	O.K.
95	Interexchange Assigned	0	(G)	0	0	0	0	0	0	O.K.
96										
97	Total Interexchange C&WF	\$44,151		\$0	\$0	\$0	\$44,151	\$0	\$0	O.K.

James Valley Cooperative & Access Communications

***** 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	\$55,193	(G)	\$0	\$0	\$0	\$55,193	\$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	\$55,193		\$0	\$0	\$0	\$55,193	\$0	\$0	O.K.
116										
117	Total Cable and Wire Facil.	\$3,092,717		\$2,993,373	\$0	\$0	\$99,344	\$0	\$0	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	\$19,405	N37	\$15,091	\$2,638	\$0	\$1,676	\$0	\$0	O.K.
145										
146										
147	PROPERTY HELD FOR FUTURE U	\$0	N46	0	0	0	0	0	0	O.K.

Form 1*
ENDING DECEMBER 31, 1999

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James Valley Cooperative & Accent Communications

***** 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)	
161	PLANT UNDER CONSTRUCTION:									
162										
163	Short-term	\$1,282	N46	\$997	\$174	\$0	\$111	\$0	\$0	O.K.
164	Long-term	0	N46	0	0	0	0	0	0	O.K.
165										
166	Total Plt. Under Const.	\$1,282		\$997	\$174	\$0	\$111	\$0	\$0	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	\$14,572	N37	\$11,333	\$1,981	\$0	\$1,259	\$0	\$0	O.K.
174										
175	CASH WORKING CAPITAL	\$29,056	N37	\$22,597	\$3,949	\$0	\$2,510	\$0	\$0	O.K.
176										
177	EQUAL ACCESS INVESTMENT	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

James Valley Cooperative & Accent Communications

***** FCC PART 69 *****									
InfraLATA Reserves and Deferrals									
(A)	Part 36 InfraLATA 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	\$300,581	N28	\$130,528	\$103,974	\$0	\$66,079	\$0	\$0	O.K.
16 COE Switching	128,075	L44	0	128,075	0	0	0	0	O.K.
17 COE Operator	0	L32	0	0	0	0	0	0	O.K.
18 COE Transmission	149,418	L68	111,718	0	0	37,700	0	0	O.K.
19 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
20 Cable and Wire Facilities	1,667,381	L117	1,613,822	0	0	53,559	0	0	O.K.
21 Other Plant	0	N37	0	0	0	0	0	0	O.K.
22									
23 Total Accum. Depr., TPIS	\$2,245,456		\$1,856,068	\$232,050	\$0	\$157,338	\$0	\$0	O.K.
24									
25 ACCUM. AMORTIZATION:									
26									
27 Accum. Depreciation, PHFU	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
28 Accum. Amort., Tangible Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29 Accum. Amort., Intang. Inv.	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
30 Accum. Amort., Other	0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31									
32 Tot. Accum. Amortization	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33									
34 Total Accum. Depr./Amort.	\$2,245,456		\$1,856,068	\$232,050	\$0	\$157,338	\$0	\$0	O.K.
35									
36									
37 ACCUM. DEF. INC. TAXES, NET:									
38									
39 Support Assets	(\$5,965)	N28	(\$2,590)	(\$2,063)	\$0	(\$1,311)	\$0	\$0	O.K.
40 COE Switching	38,781	L44	0	38,781	0	0	0	0	O.K.
41 COE Operator	0	L32	0	0	0	0	0	0	O.K.
42 COE Transmission	38,891	L68	29,911	0	0	9,790	0	0	O.K.
43 IOT Equipment	0	L78	0	0	0	0	0	0	O.K.
44 Cable and Wire Fac.	(39,579)	L117	(38,308)	0	0	(1,271)	0	0	O.K.
45 Unclassified	0	N37	0	0	0	0	0	0	O.K.
46									
47 Total Accum. Def. Inc. Taxes	\$32,638		(\$11,887)	\$38,718	\$0	\$7,207	\$0	\$0	O.K.

James Valley Cooperative & Accent Communications

***** FCC PART 69 ***** 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	\$1,256,025	L70	\$588,572	\$468,838	\$0	\$198,616	\$0	\$0	O.K.
14	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
15	C&W Facilities	3,092,717	L117	2,993,373	0	0	99,344	0	0	O.K.
16										
17	Total	\$4,348,742		\$3,581,945	\$468,838	\$0	\$297,959	\$0	\$0	O.K.
18	Factor	1.000000		0.823674	0.107810	0.000000	0.068516	0.000000	0.000000	O.K.
19										
20	Sum: Sw., Trans., Other	\$766,797	17	\$0	\$468,838	\$0	\$297,959	\$0	\$0	O.K.
21	Factor	1.000000		0.000000	0.611424	0.000000	0.388576	0.000000	0.000000	O.K.
22										
23	Central Office Equipment	\$1,256,025	L70	\$588,572	\$468,838	\$0	\$198,616	\$0	\$0	O.K.
24	Info. Orig./Term. Eqpt.	0	L78	0	0	0	0	0	0	O.K.
25	C&WF, Excl. Exch. Message	99,344	L117-83	0	0	0	99,344	0	0	O.K.
26										
27	Total	\$1,355,369		\$588,572	\$468,838	\$0	\$297,959	\$0	\$0	O.K.
28	Factor	1.000000		0.434252	0.345912	0.000000	0.219836	0.000000	0.000000	O.K.
29										
30	General Support Facilities	\$582,168	L25	\$252,808	\$201,379	\$0	\$127,982	\$0	\$0	O.K.
31	Central Office Equipment	1,256,025	13	588,572	468,838	0	198,616	0	0	O.K.
32	Info. Orig./Term. Eqpt.	0	14	0	0	0	0	0	0	O.K.
33	C&W Facilities	3,092,717	15	2,993,373	0	0	99,344	0	0	O.K.
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O.K.
35										
36	Total	\$4,939,919		\$3,834,753	\$670,216	\$0	\$425,941	\$0	\$0	O.K.
37	Factor	1.000000		0.777697	0.135921	0.000000	0.086382	0.000000	0.000000	O.K.
38										
39	Sum: Cor. Lin., Sw., Trans.	\$4,939,919	38	\$3,834,753	\$670,216	\$0	\$425,941	\$0	\$0	O.K.
40	Factor	1.000000		0.777697	0.135921	0.000000	0.086382	0.000000	0.000000	O.K.
41										
42	C&W Cat. 1 Factor	1.000000	Direct	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	O.K.
43	ISL Cat. 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
44										
45	Total TRS	\$4,939,919	42	\$3,834,753	\$670,216	\$0	\$425,941	\$0	\$0	O.K.
46	Factor	1.000000		0.777697	0.135921	0.000000	0.086382	0.000000	0.000000	O.K.

James Valley Cooperative & Accent Communications

***** FCC PART 69 ***** 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)	
60	Interstate Equiv. Factor	0.000000	Direct	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	O.K.
62										
63	"BIG THREE" Expenses	\$333,571	O171	\$116,971	\$42,552	\$891	\$129,396	\$43,762	\$0	O.K.
64	Factor	1.000000		0.350663	0.127563	0.002671	0.387911	0.131193	0.000000	(0)
65										
66	Net Investment	\$2,717,732	J13	\$2,040,590	\$410,190	\$0	\$266,952	\$0	\$0	O.K.
67	Factor	1.000000		0.750843	0.150931	0.000000	0.098226	0.000000	0.000000	O.K.

James Valley Cooperative & Accent Communications

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
13	PLANT SPEC. OPER. EXPENSE:									
14										
15	Network Support, Alloc.	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Network Support, Direct	0	Direct	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.	\$35,104	N30	\$15,244	\$12,143	\$0	\$7,717	\$0	\$0	O.K.
21	General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22										
23	Total General Support Exp.	\$35,104		\$15,244	\$12,143	\$0	\$7,717	\$0	\$0	O.K.
24										
25	Central Office Eq., Alloc.	\$50,095	N31	\$23,474	\$18,699	\$0	\$7,921	\$0	\$0	O.K.
26	Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27										
28	Total COE Exp.	\$50,095		\$23,474	\$18,699	\$0	\$7,921	\$0	\$0	O.K.
29										
30	Cust. Premises Equip.	\$0	L76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31	Other IOT	0	N43	0	0	0	0	0	0	O.K.
32	IOT Direct	0	Direct	0	0	0	0	0	0	O.K.
33										
34	Total IOT Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
35										
36	Cable & Wire, Alloc.	\$41,247	N33	\$42,406	\$0	\$0	\$1,341	\$0	\$0	O.K.
37	Cable & Wire, Direct	104,975	Direct	0	0	0	104,975	0	0	O.K.
38										
39	Total C&W Exp.	\$146,222		\$42,406	\$0	\$0	\$106,316	\$0	\$0	O.K.
40										
41	TOTAL PLANT SPEC. OPER. EXP.	\$231,320		\$79,124	\$12,143	\$0	\$121,955	\$0	\$0	O.K.
42										
43	TOTAL PLANT SPEC. & SUPPORT	\$256,415		\$83,880	\$18,699	\$0	\$114,297	\$0	\$0	O.K.

James Valley Cooperative & Accent Communications

***** FCC PART 69 ***** Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
57 NON-SPECIFIC OPER. EXP.:									
58									
59 Oth. Plt. and Equip., Alloc.	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
60 Oth. Plt. and Equip., Direct	0	Direct	0	0	0	0	0	0	O.K.
61									
62 Total Oth. Plt. & Equip.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
63									
64 Network Operations, Alloc.	\$44,111	N18	\$36,333	\$4,756	\$0	\$3,022	\$0	\$0	O.K.
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	O.K.
66									
67 Total Network Oper. Exp.	\$44,111		\$36,333	\$4,756	\$0	\$3,022	\$0	\$0	O.K.
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
70									
71 Dep. Support Assets	\$59,092	L23	\$25,001	\$20,441	\$0	\$12,991	\$0	\$0	O.K.
72 Dep. COE Switching	92,129	L44	0	92,129	0	0	0	0	O.K.
73 Dep. COE Operator	0	L32	0	0	0	0	0	0	O.K.
74 Dep. COE Transmission	15,548	L66	24,955	0	0	11,492	0	0	O.K.
75 Dep. INT Equipment	0	L78	0	0	0	0	0	0	O.K.
76 Dep. CMT Facilities	173,121	L117	173,267	0	0	9,754	0	0	O.K.
77 Dep. PPDU	0	L147	0	0	0	0	0	0	O.K.
78									
79 Total Depreciation Expenses	\$224,890		\$223,263	\$212,570	\$0	\$30,237	\$0	\$0	O.K.
80									
81 Asset, Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
82 Asset, Intangible Assets	0	L144	0	0	0	0	0	0	O.K.
83 Other Amortization	0	Direct	0	0	0	0	0	0	O.K.
84 Other Amortized Asset	0	Direct	0	0	0	0	0	0	O.K.
85									
86 Total Amortization Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
87									
88 Total Dep. and Asset	\$224,890		\$223,263	\$212,570	\$0	\$30,237	\$0	\$0	O.K.
89									
90 TOTAL NON-SPECIFIC OPER. EXP.	\$224,890		\$223,263	\$212,570	\$0	\$30,237	\$0	\$0	O.K.

James Valley Cooperative & Accent Communications

***** 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)	
104 CUSTOMER OPERATIONS EXPENSE:									
105									
106 Marketing, Allocable	\$1,947	N37	\$1,514	\$265	\$0	\$168	\$0	\$0	O.K.
107 Marketing, Direct	0	Direct	0	0	0	0	0	0	O.K.
108									
109 Total Marketing Expense	\$1,947		\$1,514	\$265	\$0	\$168	\$0	\$0	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	869	(F)	0	0	869	0	0	0	O.K.
118 Foreign Directory	0	Direct	0	0	0	0	0	0	O.K.
119									
120 Total Directory	\$869		\$0	\$0	\$869	\$0	\$0	\$0	O.K.
121									
122 Bus. Ofc., EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123 Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124 Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125 Bus. Ofc., EU Message	19,040	(H)	0	0	0	0	19,040	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 & Administ	0	(H)	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	\$19,040		\$0	\$0	\$0	\$0	\$19,040	\$0	O.K.
134									
135 Cust. Serv., Mktg. Program	0	(H)	0	0	0	0	0	0	O.K.
136 Cust. Serv., Other BAC	23,634	(H)	0	0	0	0	23,634	0	O.K.
137 Cust. Serv., Other	10,255	(H)	0	0,000	0	4,000	0	0	O.K.
138 Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139									
140 Total Customer Service	\$33,889		\$0	\$0,000	\$0	\$4,000	\$23,634	\$0	O.K.
141									
142 Total for CO, CO, CO	\$54,929		\$0	\$0,000	\$869	\$4,000	\$42,674	\$0	O.K.

***** FCC PART 69 *****
Operating Expenses and Taxes

Figure 1

James Valley Cooperative & Accent Communications

***** FCC PART 69 ***** InterLATA Revenue Requirement Summary									
		Part 36 InterLATA Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
13	Net Investment	\$0	Q52	\$0	\$0	\$0	\$0	\$0	O.K.
14	Rate of Return	10.00%	B19	10.00%	10.00%	10.00%	10.00%	10.00%	O.K.
15									
16	Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
17									
18	AFUDC	\$0	T37	0	0	0	0	0	O.K.
19	ITC Amortization	0	T37	0	0	0	0	0	O.K.
20	Other Return Adjustments	0	Direct	0	0	0	0	0	O.K.
21									
22	Net Return	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
23									
24	Interest Expense	\$0	T67	0	0	0	0	0	O.K.
25	Capitalized Payroll Taxes	0	T37	0	0	0	0	0	O.K.
26	Depreciation Adjustment	0	T37	0	0	0	0	0	O.K.
27	Other Income Adjustments	0	Direct	0	0	0	0	0	O.K.
28									
29	After Tax Income	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
30									
31	State Income Taxes	\$0	29	\$0	\$0	\$0	\$0	\$0	O.K.
32	Federal Income Taxes	0	29	0	0	0	0	0	O.K.
33	Operating Expenses and Taxes	0	U195	0	0	0	0	0	O.K.
34	Uncollectibles	0	Direct	0	0	0	0	0	O.K.
35	Other Revenue Adjustments	0	Direct	0	0	0	0	0	O.K.
36									
37	Basis for Gross Receipts Tax	0	16+31+32+33	0	0	0	0	0	O.K.
38									
39									
40	Gross Receipts Tax	0	37	0	0	0	0	0	O.K.
41									
42									
43	TOTAL REVENUE REQUIREMENT	\$0		\$0	\$0	\$0	\$0	\$0	O.K.
44		=====		=====	=====	=====	=====	=====	

James Valley Cooperative & Albert Communications

***** FCC PART 65 ***** InterLATA Investment Summary		Part 36 InterLATA 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	\$0	R25	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
14										
15	Central Office Equipment	\$0	R70	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16	Info. Term./Orig. Equipment	0	R78	0	0	0	0	0	0	O.K.
17	Cable and Wire Facilities	0	R117	0	0	0	0	0	0	O.K.
18										
19	Total COE, IOT, C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
20										
21	Total Tangible Assets	\$0	R141	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
22										
23	Total Tele. Plt. ex Intang.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24	Total Intangible Assets	0	R144	0	0	0	0	0	0	O.K.
25										
26	Total Plant In Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
27	Total Plt. Held Future Use	0	R147	0	0	0	0	0	0	O.K.
28	Total ST PUC	0	R163	0	0	0	0	0	0	O.K.
29	Total LT PUC	0	R164	0	0	0	0	0	0	O.K.
30	Total Tel. Plt. Adjust.	0	R169	0	0	0	0	0	0	O.K.
31										
32	TOTAL TELEPHONE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
33										
34	less:									
35	Accum. Depr., Plt. in Serv.	0	S23	0	0	0	0	0	0	O.K.
36	Accum. Depr. PHFU	0	S27	0	0	0	0	0	0	O.K.
37	Accum. Amort. Tangible Plt.	0	S28	0	0	0	0	0	0	O.K.
38	Accum. Amort. Intangibles	0	S29	0	0	0	0	0	0	O.K.
39	Accum. Amort. Other	0	S30	0	0	0	0	0	0	O.K.
40	Accum. Def. Inc. Taxes, Net	0	S47	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
46	plus:									
47	Class B RTB Stock	0	R171	0	0	0	0	0	0	O.K.
48	Materials and Supplies	0	R173	0	0	0	0	0	0	O.K.
49	Cash Working Capital	0	R175	0	0	0	0	0	0	O.K.
50	Equal Access Investment	0	R177	0	0	0	0	0	0	O.K.
51										
52	NET INVESTMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
53										

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10/10/1980

10/10/1980 11:00 AM

Line Item	Amount	Unit	Amount	Unit	Amount	Unit	Amount	Unit	Amount	Unit
Line Item	Amount	Unit	Amount	Unit	Amount	Unit	Amount	Unit	Amount	Unit
15 LAND AND SUPPORT ASSETS										
16 Land Assets, Message	\$0	T28	\$0		\$0		\$0		\$0	O.K.
17 Land Assets, Private Line	0	T28	0		0		0		0	O.K.
18 Total Land Assets	\$0		\$0		\$0		\$0		\$0	O.K.
19 Support Assets, Message	0	T28	\$0		\$0		\$0		\$0	O.K.
20 Support Assets, Private Line	0	T28	0		0		0		0	O.K.
21 Total Support Assets	\$0		\$0		\$0		\$0		\$0	O.K.
22 Total Land and Supp. Assets	\$0		\$0		\$0		\$0		\$0	O.K.
23 CENTRAL OFFICE EQUIPMENT:										
24 Operator Sys., DA	\$0	(F)	\$0		\$0		\$0		\$0	O.K.
25 Operator Sys., Other	0	(I)	0		0		0		0	O.K.
26 Total Operator Systems	\$0		\$0		\$0		\$0		\$0	O.K.
27 Tandem Switching	\$0	(G)	\$0		\$0		\$0		\$0	O.K.
28 Tandem Assigned	0	Direct	0		0		0		0	O.K.
29 Total Tandem Switching	\$0		\$0		\$0		\$0		\$0	O.K.
30 Local Switching	\$0	(E)	\$0		\$0		\$0		\$0	O.K.
31 Local Assigned	0	Direct	0		0		0		0	O.K.
32 Total Local Switching	\$0		\$0		\$0		\$0		\$0	O.K.
33 Total Switching	\$0		\$0		\$0		\$0		\$0	O.K.

[illegible]

FOC PART 55 INTELATA Investment Detail	PART 55 INTELATA Total	Source or Appropriation	Common Line	Local Switching	Information	Common Support	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.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
118									
119 TANGIBLE ASSETS:									
120									
121 Land and Support Leases	\$0	T28	\$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	T37	\$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	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
145									
146									
147 PROPERTY HELD FOR FUTURE U	\$0	T46	\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Annual Utility Expenses & Access Contributions

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

InterLATA Investment
 Data

Part 36
 InterLATA
 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

T46

\$0

\$0

\$0

\$0

\$0

\$0

O.K.

164 Long-term

0

T46

0

0

0

0

0

0

O.K.

165

166 Total Plt. Under Const.

\$0

\$0

\$0

\$0

\$0

\$0

\$0

O.K.

167

168

169 TELEPHONE PLANT ADJUSTMENT

\$0

T46

\$0

\$0

\$0

\$0

\$0

\$0

O.K.

170

171 CLASS B RTB STOCK

\$0

T37

\$0

\$0

\$0

\$0

\$0

\$0

O.K.

172

173 MATERIALS AND SUPPLIES

\$0

T37

\$0

\$0

\$0

\$0

\$0

\$0

O.K.

174

175 CASH WORKING CAPITAL

\$0

T37

\$0

\$0

\$0

\$0

\$0

\$0

O.K.

176

177 EQUAL ACCESS INVESTMENT

\$0

Direct

\$0

\$0

\$0

\$0

\$0

\$0

O.K.

James Valley Cooperative & Access Communications

***** FCC PART 68 *****

InterLATA
 Reserves and Deferrals

(A)

Part 36
 InterLATA
 Total

(B)

Source or
 Apportion

(C)

Common
 Line

(D)

Local
 Switching

(E)

Information

(F)

Common
 Transport

(G)

Billing and
 Collection

(H)

Other

(I)

O.K.

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O.K.

James Valley Cooperative & Ancillary Communications

***** FCC PART 69 ***** Apportionment Factors		Part 36 InterLATA 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	O.K.
61	Wld. Std. Work Seconds	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
62										
63	"BIG THREE" Expenses	\$0	U171	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
64	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.
65										
66	Net Investment	0	P13	0	0	0	0	0	0	O.K.
67	Factor	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O.K.

James Valley Cooperative & Accent Communications

***** FCC PART 69 *****									
Operating Expenses and Taxes									
(A)	Part 36 InterLATA Total (B)	Apportion (C)	Common Line (D)	Local Switching (E)	Information (F)	Common Transport (G)	Billing and Collection (H)	Other (I)	
13 PLANT SPEC. OPER. EXPENSE:									
14									
15 Network Support, Alloc.	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
16 Network Support, Direct	0	Direct	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.	\$0	T30	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
21 General Support, Direct	0	Direct	0	0	0	0	0	0	O.K.
22									
23 Total General Support Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
24									
25 Central Office Eq., Alloc.	\$0	T31	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
26 Central Office Eq., Direct	0	Direct	0	0	0	0	0	0	O.K.
27									
28 Total COE Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
29									
30 Cust. Premises Equip.	\$0	R76	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
31 Other IOT	0	T43	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.	\$0	T33	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
37 Cable & Wire, Direct	0	Direct	0	0	0	0	0	0	O.K.
38									
39 Total C&WF Exp.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
40									
41 TOTAL PLT. SPEC. OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
42									
43 TOTAL PLT. SPEC. & SUPPORT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

Joint Return of Husband and Wife

***** FOC PART 59 *****
Operating Expenses and Taxes

Part 59
Deductions
Total

Apportion

Common
Line

Local
Selling

Information

Common
Transport

Billing and
Collection

Other

(A)

(B)

(C)

(D)

(E)

(F)

(G)

(H)

(I)

104 CUSTOMER OPERATIONS EXPENSE:

105										
106	Marketing, Allocable	\$0	T37	\$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	T61	\$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	0	T40	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
123	Bus. Ofc., Reserved	0	(I)	0	0	0	0	0	0	O.K.
124	Bus. Ofc., EU Access PL & All Other	0	(H)	0	0	0	0	0	0	O.K.
125	Bus. Ofc., EU Message	0	(H)	0	0	0	0	0	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	T40	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 & Administ	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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
134										
135	Cust. Serv., Msg. Process	\$0	(H)	0	0	0	0	0	0	O.K.
136	Cust. Serv., Other B&C	0	(H)	0	0	0	0	0	0	O.K.
137	Cust. Serv., CABS	0	T21	0	0	0	0	0	0	O.K.
138	Cust. Serv., EU Common Line	0	(H)	0	0	0	0	0	0	O.K.
139										
140	Total Customer Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
141										
142	Total BO, CS, OS, Dir.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

James Valley Cooperative & Accent Communications

***** FCC PART 69 ***** Operating Expenses and Taxes		Part 36 InterLATA Total	Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
158	Other Cust. Serv., Alloc.	\$0	142	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
159	Other Cust. Serv., Direct	0	Direct	0	0	0	0	0	0	O.K.
160										
161	Total Other Cust. Serv.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
162										
163	TOTAL CUSTOMER OPER. EXP.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
164										
165	"BIG-THREE" EXPENSES:									
166										
167	Total Plt. Specific Exp.	\$0	41	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
168	Total Plt Non-specific Exp.	0	62 + 67 +69	0	0	0	0	0	0	O.K.
169	Total Customer Operations	0	163	0	0	0	0	0	0	O.K.
170										
171	TOTAL "BIG THREE" EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
172										
173	CORPORATE OPERATIONS EXPENSE:									
174										
175	Exec. and Planning, Alloc.	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
176	Exec. and Planning, Direct	0	Direct	0	0	0	0	0	0	O.K.
177										
178	Total Exec. and Planning	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
179										
180	Admin. & General, Allocable	\$0	T64	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
181	Admin. & General, Direct	0	Direct	0	0	0	0	0	0	O.K.
182										
183	Total Admin. and Gen.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
184										
185	TOTAL CORPORATE OPERATIONS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
186										
187	NON-INCOME TAXES:									
188										
189	Non-income Taxes, Allocable	\$0	T37	\$0	\$0	\$0	\$0	\$0	\$0	O.K.
190	Non-income Taxes, Direct	0	Direct	0	0	0	0	0	0	O.K.
191										O.K.
192										
193	Total Non-income Taxes	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.
194										
195	TOTAL OPER. EXP. AND TAXES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O.K.

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME James Valley Cooperative & Accent Communications
 PERIOD ADDRESSED ENDING DECEMBER 31, 2000
 RUN DATE AND TIME 21-Dec-2001 10:15:03 AM

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

***** FCC PART 36 *****		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)	
PLANT INVESTMENT DETAIL:									
21 Land, Allocable	0	---	---	---	---	---	---	---	
22 Land, Direct	0	---	---	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	0	---	---	---	---	---	---	---	
28 Buildings, Allocable	2,495,271	---	---	---	---	---	---	---	
29 Buildings, Direct	0	---	---	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	0	
37 CAT 2 Tandem Sw. Allocable	0	---	---	---	---	---	---	---	
38 CAT 2 Tandem Sw. Direct	0	---	---	0	0	0	0	0	
39 CAT 3 Local Sw. Allocable	2,267,611	---	---	---	---	---	---	---	
40 CAT 3 Local Sw. Direct	0	---	---	0	0	0	0	0	
41 CAT 4.12 Exchange Trunk	376,676	---	---	---	---	---	---	---	
42 CAT 4.12 Exch. Tr. Direct	0	---	---	0	0	0	0	0	
43 CAT 4.13 Exch. Ln. Msg., PL & WAT	2,374,983	---	---	---	---	---	---	---	
44 Reserved	0	---	---	---	---	---	---	---	
45 CAT 4.13 Direct	0	---	---	0	0	0	0	0	
46 CAT 4.23 Message, PL & WATS	134,969	---	---	---	---	---	---	---	
47 Reserved	0	---	---	---	---	---	---	---	
48 CAT 4.23 Direct	0	---	---	0	0	0	0	0	
49 CAT 4.3 H/R Message	859,757	---	---	---	---	---	---	---	
50 CAT 4.3 WATS	0	---	---	0	0	0	0	0	
51 CAT 4.3 Direct	0	---	---	0	0	0	0	0	
52 CAT 1 Other HOT Equipment	0	---	---	---	---	---	---	---	
53 CAT 1 Cordless Pay Phones	0	---	---	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

James Valley Cooperative & Accent Communications
ENDING DECEMBER 31, 2000

		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)
70 CAT 2 CP Equipment	0	---	---	0	0	0	0	0	0
71 Reserved	0	---	---	---	---	---	---	---	---
72 Reserved	0	---	---	---	---	---	---	---	---
73 CAT 1.3 Joint Msg., Cat. 1.1 & 1.2 P	12,078,749	---	---	---	---	---	---	---	---
74 Other CAT 1 C&WF	0	---	---	0	0	0	0	0	0
75 CAT 2 C&WF	112,786	---	---	---	---	---	---	---	---
76 CAT 2 C&WF, Wideband	0	---	---	0	0	0	0	0	0
77 CAT 3 Joint Message & PL/WATS	87,686	---	---	---	---	---	---	---	---
78 Reserved	0	---	---	---	---	---	---	---	---
79 CAT 3 Direct	0	---	---	0	0	0	0	0	0
80 CAT 4 Message	355,217	---	---	---	---	---	---	---	---
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	0	---	---	---	---	---	---	---	---
100 Direct Acct. No. 2690	19,405	---	---	0	0	19,405	0	0	19,405
101 Materials and Supplies	59,530	---	---	---	---	---	---	---	---
102 RTB Stock	0	---	---	---	---	---	---	---	---
103 Tele. Pkt. Adjust. - Alloc.	0	---	---	---	---	---	---	---	---
104 Tele. Pkt. Adjust. - Direct	1,935,249	---	---	1,935,249	0	0	0	0	0
105 Other Assets, Net	0	---	---	0	0	0	0	0	0
106 Other Liab., Def. Cr., Net	(15,401)	---	---	(15,401)	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

James Valley Cooperative & Accent Communications
ENDING DECEMBER 31, 2000

		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.	5,479	---	---	---	---	---	---	---	
124 TPUC -- Short Term, Direct	0	---	0	0	0	0	0	0	
125 TPUC -- Long Term, Alloc.	0	---	---	---	---	---	---	---	
126 TPUC -- Long Term, Direct	0	---	0	0	0	0	0	0	
127									
128 RESERVES AND DEFERRALS:									
129 Acc. Depr. Support Assets	1,288,341	---	---	---	---	---	---	---	
130 Acc. Depr. COE Switching	619,457	---	---	---	---	---	---	---	
131 Acc. Depr. COE Operator	0	---	---	---	---	---	---	---	
132 Acc. Depr. COE Transmission	709,403	---	---	---	---	---	---	---	
133 Acc. Depr. IOT Equipment	0	---	---	---	---	---	---	---	
134 Acc. Depr. Cable and Wire Facilities	6,811,624	---	---	---	---	---	---	---	
135 Acc. Depr. Other Plant	0	---	0	0	0	0	0	0	
136 Accum. Amort., Tangible Inv.	0	---	---	---	---	---	---	---	
137 Accum. Amort., Intang. Inv.	0	---	---	---	---	---	---	---	
138 Accum. Amort., Other	580,833	---	580,833	0	0	0	0	0	
139 Acc. Def. IT Support Assets	(25,565)	---	---	---	---	---	---	---	
140 Acc. Def. IT COE Switching	187,573	---	---	---	---	---	---	---	
141 Acc. Def. IT COE Operator	0	---	---	---	---	---	---	---	
142 Acc. Def. IT COE Trans.	184,218	---	---	---	---	---	---	---	
143 Acc. Def. IT IOT Equipment	0	---	---	---	---	---	---	---	
144 Acc. Def. IT C&WF	(181,691)	---	---	---	---	---	---	---	
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.	150,461	---	---	---	---	---	---	---	
151 General Support, Direct	0	---	0	0	0	0	0	0	
152 Central Office Eq., Alloc.	239,500	---	---	---	---	---	---	---	
153 Central Office Eq., Direct	0	---	0	0	0	0	0	0	
154 Cust. Premises Equip.	0	---	---	---	---	---	---	---	
155 Coinless Pay Phone Exp.	0	---	---	---	---	---	---	---	
156 Other IOT	0	---	---	---	---	---	---	---	
157 IOT Direct	0	---	0	0	0	0	0	0	
158 Cable & Wire, Alloc.	170,544	---	---	---	---	---	---	---	
159 Cable & Wire, Direct	238,465	---	103,513	0	104,975	0	0	104,975	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

James Valley Cooperative & Accent Communications
ENDING DECEMBER 31, 2000

***** FCC PART 36 *****		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)	
176 Oth. Plt. and Equip., Alloc.	0	---	---	---	---	---	---	---	
177 Oth. Plt. and Equip., Direct	0	---	0	0	0	0	0	0	
178 Network Operations, Alloc.	189,065	---	---	---	---	---	---	---	
179 Network Operations, Direct	0	---	0	0	0	0	0	0	
180 Total Access Expense	0	---	0	0	0	0	0	0	
181 Depr., Support Assets	253,279	---	---	---	---	---	---	---	
182 Depr., COE Switching	445,595	---	---	---	---	---	---	---	
183 Depr., COE Operator	0	---	---	---	---	---	---	---	
184 Depr., COE Transmission	210,244	---	---	---	---	---	---	---	
185 Depr., IOI Equipment	0	---	---	---	---	---	---	---	
186 Depr., C&W Facilities	731,749	---	---	---	---	---	---	---	
187 Amort., Tangible Assets	0	---	---	---	---	---	---	---	
188 Amort., Intangible Assets	0	---	---	---	---	---	---	---	
189 Other Amortization	0	---	0	0	0	0	0	0	
190 Direct Assigned Amort.	0	---	0	0	0	0	0	0	
191 Marketing, Allocable	5,571	---	---	---	---	---	---	---	
192 Marketing, Direct	0	---	0	0	0	0	0	0	
193 Operator Service, Alloc.	0	---	---	---	---	---	---	---	
194 Operator Service, Direct	0	---	0	0	0	0	0	0	
195 Classified Directory	0	---	0	0	0	0	0	0	
196 Alphabetical Directory	8,405	---	---	---	---	---	---	---	
197 Foreign Directory	0	---	---	---	---	---	---	---	
198 Bus. Otc. EU Presubscription	49,235	---	---	---	---	---	---	---	
199 Bus. Otc. EU MTS & WATS	84,981	---	---	---	---	---	---	---	
200 Bus. Otc. EU Access, RL & all Other	0	---	---	---	---	---	---	---	
201 Bus. Otc. EC Special Access	0	---	---	---	---	---	---	---	
202 Bus. Otc. EC Switched Access	0	---	---	---	---	---	---	---	
203 Bus. Otc. EC B & C Services	0	---	---	---	---	---	---	---	
204 Chnl. Select & Admin.	0	---	---	---	---	---	---	---	
205 Chnl. Exp., Direct	0	---	0	0	0	0	0	0	
206 Chnl. Serv., Reg. Process	0	---	---	---	---	---	---	---	
207 Chnl. Serv., Other B&C	100,000	---	---	---	---	---	---	---	
208 Chnl. Serv., Other	21,000	---	---	---	---	---	---	---	
209 Chnl. Serv., Int'l Connections	0	---	0	0	0	0	0	0	
210 Other Chnl. Serv., Alloc.	7,000	---	---	---	---	---	---	---	
211 Other Chnl. Serv., Direct	0	---	0	0	0	0	0	0	
212 Econ. and Planning, Alloc.	100,000	---	0	0	0	0	0	0	
213 Econ. and Planning, Direct	0	---	0	0	0	0	0	0	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

James Valley Cooperative & Accent Communications
ENDING DECEMBER 31, 2000

			Interstate		Intrastate			
			Private Line		Private Line			
***** FCC PART 36 *****	TOTAL COMPANY	Source/ Allocator	Other	InterLATA	IntraLATA	InterLATA	IntraLATA	TOTAL INTRASTATE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
271 Working Loops	4,246	---	0	37	0	0	0	0
272 Equivalent Interexchange Cct. Miles	60,741	---	0	3,186	0	0	0	0
273 Interexchange Circuit Terminations	271	---	0	20	0	0	0	0

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

IN THE MATTER OF THE ESTABLISHMENT)	ORDER APPROVING
OF SWITCHED ACCESS REVENUE)	REVENUE REQUIREMENT
REQUIREMENT FOR JAMES VALLEY)	
COOPERATIVE TELEPHONE COMPANY AND)	TC01-082
ACCENT COMMUNICATIONS, INC.)	

On June 29, 2001, James Valley Cooperative Telephone Company and Accent Communications, Inc. (James Valley/Accent) filed for approval by the Public Utilities Commission (Commission) its 2000 Intrastate Switched Access Cost Study. On December 24, 2001, James Valley/Accent filed an amended 2000 Intrastate Switched Access Cost Study.

On July 5, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 20, 2001, to interested individuals and entities. On July 24, 2001, 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 December 21, 2001, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its January 3, 2002, 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 James Valley/Accent's filing, the Commission found that the revenue requirement and minutes of use as depicted in Staff's memorandum were fair and reasonable and should be approved. As the Commission's final decision in this matter (Commissioner Sahr, abstaining), it is therefore

ORDERED, that James Valley/Accent's revenue requirement and minutes of use are hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC01-088.)

Dated at Pierre, South Dakota, this 8th day of January, 2002.

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

Date

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION


JAMES A. BURG, Chairman


PAM NELSON, Commissioner

ROBERT K. SAHR, Commissioner
abstaining