

In the Matter of _____

IN THE MATTER OF THE
ESTABLISHMENT OF SWITCHED
ACCESS REVENUE REQUIREMENT
FOR SPLITROCK PROPERTIES, INC.

Public Utilities Commission of the State of South Dakota

DATE

MEMORANDA

6/23/01 Filed and Docketed;
 7/5/01 Weekly Filing;
 7/27/01 Order Assessing Filing Fee;
 1/31/03 Order Approving Revenue Requirement;
 1/31/03 Docket Closed

June 27, 2001

Ms. Debra Elofson
Executive Director
South Dakota Public Utilities Commission
State of South Dakota
500 East Capitol Avenue
Pierre, SD 57501

RECEIVED

JUN 28 2001

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Ref: SD 6268 - 1.7
2000 Switched Access Filing

Dear Ms. Elofson:

On behalf of Splitrock Properties, Inc., enclosed is their 2000 Intrastate Switched Access Separations Study, pursuant to the rules established by the Commission.

The following documentation is included in this study:

1. Five (5) copies of the PUC Summary Forms
2. One (1) original and four (4) copies of the Cost Study Certification Form
3. One (1) copy of the program disk

and three (3) copies of the following backup (to be treated as proprietary):

4. Trial Balance as of 12/31/00 (provided by the company)
5. Trial Balance Worksheet for Year Ending 12/31/00
6. Reclassification Entries
7. Known and Measurable Changes
8. Nonregulated Removal Worksheet
9. Direct Assignment Worksheet
10. Summary of Lease Expense
11. Depreciation Expense Summary
12. Account Code 6613, Product Advertising
13. Account Code 6613.1, Advertising – Calling Card
14. Account Code 6621, Call Completion Services
15. Account Code 6622, Directory Services
16. A/C 6623 – Local Business Expense Summary
17. Account Codes 6623-6623.3, Customer Services
18. Account Codes 6711-6712, Executive and Planning

June 27, 2001

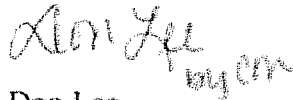
Page 2 of 2

19. Account Codes 6721-6728.6, General and Administrative
20. Land and Building CPR Costs and Summary
21. Central Office Equipment Worksheets
22. Outside Plant Equipment Worksheet
23. Interexchange Circuit and Circuit Mile Summary
24. Loop Study Summary
25. Annual Traffic Factors
26. Access Minutes of Use Summary
27. Annual Peg Counts by Exchange
28. Relative Users Percentage Factor Summary

The Intrastate Switched Access revenue requirement has been forwarded to the Local Exchange Carrier Association (LECA). The LECA Access Tariff, with which they concur, will include Splitrock Properties' revenue requirement in the development of the LECA Access Tariff rates.

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

Sincerely,
Martin Group, Inc.


Don Lee

CMM/bkk

Attachments: Summary Forms (5)
Access Study Backup (3)
Program Disk (1)

cc: Don Snyder, Manager (w/o encl.)

**2000 Cost Study
for
Splitrock Properties, Inc.
Garretson, South Dakota**

Prepared by:

Martin Group, Inc.

1515 N. Sanborn Blvd.

Mitchell, SD 57301-1021

(605)996-9646

I am Don Lee. I hereby certify that I have overall responsibility for the preparation of all data in the attached 2000 Intrastate Switched Access filing for

Splitrock Properties, Inc.

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

Date: 6-20-01

Certifying Signature: Don Lee

Name: Don Lee

Title: Director of Settlements

SPLITROCK PROPERTIES, INC

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

Intrastate Toll Revenue Requirement Summary		Part 36 Total	Source	Common Line	Local Switching	Information	Common Transport	Billing and Collection	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
INTRALATA											
15	Net Investment	\$648,583	J13	\$312,492	\$197,189	\$0	\$127,889	\$0	\$11,013	OK	
16	Rate of Return	10.00%		10.00%	10.00%	10.00%	10.00%	10.00%	10.00%		
17											
18	Return on Rate Base	\$64,858		\$31,249	\$19,719	\$0	\$12,789	\$0	\$1,101	OK	
19	Return Adjustments	0	J18-20	0	0	0	0	0	0	OK	
20											
21	Net Return on Rate Base	\$64,858		\$31,249	\$19,719	\$0	\$12,789	\$0	\$1,101	OK	
22	Income Taxes	26,255	J31-32	12,650	7,982	0	5,177	0	446	OK	
23	Expenses and Other Taxes	330,177	J33-35, 40	83,070	49,320	572	179,920	23,314	2,981	OK	
24											
25	Total IntralATA Rev Req	\$430,200		\$126,969	\$77,021	\$572	\$107,888	\$23,314	\$4,526	OK	
26											
27											
28											
29	INTERLATA										
30											
31	Net Investment	\$0	P13	\$0	\$0	\$0	\$0	\$0	\$0	OK	
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	OK	
35	Return Adjustments	0	P18-20	0	0	0	0	0	0	OK	
36											
37	Net Return on Rate Base	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK	
38	Income Taxes	0	P31-32	0	0	0	0	0	0	OK	
39	Expenses and Other Taxes	0	P33-35, 40	0	0	0	0	0	0	OK	
40											
41	Total InterLATA Rev Req	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK	
42											
43											
44											
45	TOTAL INTRASTATE REV REQ	\$430,200		\$126,969	\$77,021	\$572	\$107,888	\$23,314	\$4,526		
	ACCESS ELEMENT MINUTE OF USE			\$965,906	\$965,906		\$965,906				
	ACCESS RATE PER MINUTE	\$0.00007		\$0.00006	\$0.00010		\$0.00006				

SPLITROCK PROPERTIES, INC

***** FCC PART 36 ***** Revenue Requirement Summary	Intrastate								TOTAL INTRASTATE	
	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 State Income Tax Rate	0.00%	---	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14 Federal Income Tax Rate	34.00%	---	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	
15 Gross Receipts Tax Rate	5.00%	---	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
16										
17										
18 Net Investment	\$2,334,890	C68	\$1,686,307	\$0	\$638,578	\$0	\$10,005	\$648,583	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	\$233,489		\$168,631	\$0	\$63,858	\$0	\$1,001	\$64,858	O K	
22										
23 AFUDC	0	H43	0	0	0	0	0	0	O K	
24 ITC Amortization	0	H36	0	0	0	0	0	0	O K	
25 Other Return Adjustments	0	V242	0	0	0	0	0	0	O K	
26										
27 Net Return	\$233,489		\$168,631	\$0	\$63,858	\$0	\$1,001	\$64,858	O K	
28										
29 Contributions	0	H52	0	0	0	0	0	0	O K	
30 Interest Expense	50,066	H44	36,174	0	13,676	0	216	13,892	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	\$183,423		\$132,457	\$0	\$50,182	\$0	\$784	\$50,966	O K	
37										
38 State Income Taxes	\$0	Formula	\$0	\$0	\$0	\$0	\$0	\$0	O K	
39 Federal Income Taxes	94,491	Formula	68,239	0	25,851	0	404	26,255	O K	
40 Operating Expenses and Taxes	1,077,636	H08	759,973	0	315,275	0	2,388	317,663	O K	
41 Uncollectibles	0	V249	0	0	0	0	0	0	O K	
42 Other Revenue Adjustments	0	V250	0	0	0	0	0	0	O K	
43										
44 Net Revenue	\$1,400,616		\$996,846	\$0	\$404,684	\$0	\$3,793	\$408,778	O K	
45 Gross Receipts Taxes	73,999	Formula	52,405	0	21,315	0	200	21,515	O K	
46 Other Revenue Taxes	0	V251	0	0	0	0	0	0	O K	
47										
TOTAL REVENUE REQUIREMENT	\$1,479,599		\$1,049,251	\$0	\$426,204	\$0	\$3,992	\$430,201	O K	

SPLITROCK PROPERTIES, INC

		Intrastate								
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
13 Land and Support Investment	\$301,324	D33	\$217,891	\$0	\$81,947	\$0	\$1,486	\$83,433	OK	
14										
15 COE Operator Equipment	\$0	D43	\$0	\$0	\$0	\$0	\$0	\$0	OK	
16 COE Switching Equipment	1,104,708	D68	807,171	0	297,537	0	0	297,537	OK	
17 COE Transmission Equipment	726,280	D85	486,070	0	236,840	0	3,370	240,210	OK	
18										
19 Total COE	\$1,830,988		\$1,293,241	\$0	\$534,376	\$0	\$3,370	\$537,747	OK	
20 Info. Orig./Term. Equipment	0	D94	0	0	0	0	0	0	OK	
21 Cable and Wire Facilities	3,487,202	D137	2,552,399	0	911,941	0	22,862	934,803	OK	
22										
23 Total COE, IOT, C&WF	\$5,318,190		\$3,845,640	\$0	\$1,446,317	\$0	\$26,233	\$1,472,550	OK	
24										
25 Total Capital Leases	\$0	D173	\$0	\$0	\$0	\$0	\$0	\$0	OK	
26										
27 Leasehold Improvements	\$0	D186	\$0	\$0	\$0	\$0	\$0	\$0	OK	
28										
29 Intangible Assets	\$0	D209	\$0	\$0	\$0	\$0	\$0	\$0	OK	
30										
31										
32 Total Tels. Pll. In Service	\$5,619,514		\$4,063,531	\$0	\$1,528,264	\$0	\$27,719	\$1,555,983	OK	
33										
34 Plant Held, Future Use	\$0	D214-215	\$0	\$0	\$0	\$0	\$0	\$0	OK	
35 TPUC, Short-term	0	D216-217	0	0	0	0	0	0	OK	
36 TPUC, Long-term	0	D218-219	0	0	0	0	0	0	OK	
37 Tel. Pll. Adjustment	0	D220-221	0	0	0	0	0	0	OK	
38										
39 Total Other Tel. Pll.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK	
40										
41										
42 TOTAL TELEPHONE PLANT	\$5,619,514		\$4,063,531	\$0	\$1,528,264	\$0	\$27,719	\$1,555,983	OK	

SPLITROCK PROPERTIES, INC

		Intrastate							
***** FCC PART 36 ***** Investment Summary		TOTAL COMPANY	Source/ Allocator	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	Interstate (D)	InterLATA (E)	IntraLATA (F)	InterLATA (G)	IntraLATA (H)	(I)	
56 Other Assets, Net	0	V105	0	0	0	0	0	0	OK
57 Accumulated Depr /Amort	(3,149,391)	E34	(2,278,725)	0	(853,726)	0	(16,940)	(870,600)	OK
58 Accum Def Inc Taxes, Net	(166,991)	E47	(120,753)	0	(45,414)	0	(824)	(46,238)	OK
59 Oth Liab & Def Cr , Net	0	V106	0	0	0	0	0	0	OK
60									
61 TOTAL NET PLANT	\$2,303,132		\$1,664,053	\$0	\$629,124	\$0	\$9,955	\$639,079	OK
62									
63 Materials and Supplies	0	H31	0	0	0	0	0	0	OK
64 Rural Tel Bank Stock	0	H35	0	0	0	0	0	0	OK
65 Cash Working Capital	31,758	Formula	22,254	0	9,454	0	50	9,504	OK
66 Equal Access Investment	0	---	0	0	0	0	0	0	OK
67									
68 TOTAL NET INVESTMENT	\$2,334,890		\$1,686,307	\$0	\$638,578	\$0	\$10,005	\$648,583	OK
69	=====		=====	=====	=====	=====	=====	=====	

SPLITROCK PROPERTIES, INC

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
13 LAND AND SUPPORT ASSETS										
14										
15 Land, Allocable	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
16 Land, Direct	0	V22	0	0	0	0	0	0	0	OK
17										
18 Total Land	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
19										
20 Motor Vehicles	\$0	H33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
21 Aircraft	0	H33	0	0	0	0	0	0	0	OK
22 Special Purpose Vehicles	0	H33	0	0	0	0	0	0	0	OK
23 Garage Work Equipment	0	H33	0	0	0	0	0	0	0	OK
24 Other Work Equipment	301,324	H33	217,891	0	81,947	0	1,486	83,433	83,433	OK
25 Buildings, Allocable	0	H33	0	0	0	0	0	0	0	OK
26 Buildings, Direct	0	V29	0	0	0	0	0	0	0	OK
27 Furniture	0	H33	0	0	0	0	0	0	0	OK
28 Office Equipment	0	H33	0	0	0	0	0	0	0	OK
29 General Purpose Computers	0	H33	0	0	0	0	0	0	0	OK
30										
31 Total Support Assets	\$301,324		\$217,891	\$0	\$81,947	\$0	\$1,486	\$83,433	\$83,433	OK
32										
33 Tot Land and Support Assets	\$301,324		\$217,891	\$0	\$81,947	\$0	\$1,486	\$83,433	\$83,433	OK
34										
35										
36 CENTRAL OFFICE EQUIPMENT										
37										
38 CAT 1 Oper Sys, TSPS	\$0	G22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
39 CAT 1 Oper Sys, Other TSPS	0	G21	0	0	0	0	0	0	0	OK
40 CAT 1 Oper Sys, Aux Pos	0	G23	0	0	0	0	0	0	0	OK
41 CAT 1 Oper Sys, Other	0	V38	0	0	0	0	0	0	0	OK
42										
43 Total CAT 1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
44										
45										
46 CAT 2 Tandem Sw, Allocable	\$0	G25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
47 CAT 2 Tandem Sw, Direct	0	V32	0	0	0	0	0	0	0	OK
48										
49 Total CAT 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK

OPERATIONAL PERFORMANCE, ETC.

Allocation

***** 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)	
63 CAT 3 Local Sw Allocable	\$1,104,708	G15	\$807,171	\$0	\$297,537	\$0	\$0	\$297,537	OK
64 CAT 3 Local Sw Direct	0	V40	0	0	0	0	0	0	OK
65									
66 Total CAT 3	\$1,104,708		\$807,171	\$0	\$297,537	\$0	\$0	\$297,537	OK
67									
68 Total COE Sw CAT 2&3	\$1,104,708		\$807,171	\$0	\$297,537	\$0	\$0	\$297,537	OK
69	=====		=====	=====	=====	=====	=====	=====	
70									
71 COE TRANSMISSION									
72									
73 CAT 4 12 Exchange Trunk	\$51,480	123	\$51,480	\$0	\$0	\$0	\$0	\$0	OK
74 CAT 4 12 Exch Tr Direct	0	V42	0	0	0	0	0	0	OK
75 CAT 4 13 Exch Ln Message	387,300	G13	290,475	0	96,825	0	0	96,825	OK
76 CAT 4 13 PL, WATS, Local	11,019	F18	8,206	0	0	0	2,813	2,813	OK
77 CAT 4 13 Direct	0	V45	0	0	0	0	0	0	OK
78 CAT 4 23 Message	275,305	G18	135,290	0	140,015	0	0	140,015	OK
79 CAT 4 23 PL, WATS	0	F24	0	0	0	0	0	0	OK
80 CAT 4 23 Direct	1,176	V48	619	0	0	0	557	557	OK
81 CAT 4 3 H/R Message	0	G29	0	0	0	0	0	0	OK
82 CAT 4 3 WATS	0	V50	0	0	0	0	0	0	OK
83 CAT 4 3 Direct	0	V51	0	0	0	0	0	0	OK
84									
85 Total COE CAT 4	\$726,280		\$486,070	\$0	\$236,840	\$0	\$3,370	\$240,210	OK
86	=====		=====	=====	=====	=====	=====	=====	
87									
88 INFORMATION ORIGATION/TERMINATION									
89									
90 CAT 1 Other IOT Equipment	\$0	G13	\$0	\$0	\$0	\$0	\$0	\$0	OK
91 CAT 1 Coinless Pay Phones	0	G18	0	0	0	0	0	0	OK
92 CAT 2 CP Equipment	0	V70	0	0	0	0	0	0	OK
93									
94 Total IOT Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
95	=====		=====	=====	=====	=====	=====	=====	
96									

SPY SERVICES CORPORATION, INC.

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***** 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)	(J)
111 CABLE AND WIRE FACILITIES									
112									
113 CAT 1 1 IntraLATA PL/WATS	87,555	F31	\$65,200	\$0	\$0	\$0	\$22,354	\$22,354	O K
114 CAT 1 2 InterLATA PL/WATS	0	F31	0	0	0	0	0	0	O K
115 CAT 1 3 Joint Message	3,077,451	G13	2,308,089	0	769,363	0	0	769,363	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	\$3,165,006		\$2,373,289	\$0	\$769,363	\$0	\$22,354	\$791,717	O K
119									
120 CAT 2 C&WF	\$40,593	G28	\$40,593	\$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	\$40,593		\$40,593	\$0	\$0	\$0	\$0	\$0	O K
124									
125 CAT 3 Joint Message	280,513	G17	137,935	0	142,578	0	0	\$142,578	O K
126 CAT 3 PL/WATS etc	0	F36	0	0	0	0	0	0	O K
127 CAT 3 Direct	1,090	V79	582	0	0	0	508	508	O K
128									
129 Total CAT 3 C&WF	\$281,603		\$138,517	\$0	\$142,578	\$0	\$508	\$143,086	O K
130									
131 CAT 4 Message	\$0	G29	\$0	\$0	\$0	\$0	\$0	\$0	O K
132 CAT 4 WATS	0	V81	0	0	0	0	0	0	O K
133 CAT 4 Direct	0	V82	0	0	0	0	0	0	O K
134									
135 Total CAT 4 C&WF	\$0		\$0	\$0	\$0	\$0	\$0	\$0	O K
136									
137 TOTAL C&WF	\$3,487,202		\$2,552,399	\$0	\$911,941	\$0	\$22,862	\$934,803	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

SPLITROCK PROPERTIES, INC

Intrastate

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
				(E)	(F)	(G)	(H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
160									
161 COE Operator	\$0	H16	\$0	\$0	\$0	\$0	\$0	\$0	OK
162 COE Tandem Switch	0	H17	0	0	0	0	0	0	OK
163 COE Local Switch	0	H18	0	0	0	0	0	0	OK
164 COE Transmission	0	H20	0	0	0	0	0	0	OK
165 COE Direct	0	V89	0	0	0	0	0	0	OK
166									
167 Total COE Leases	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
168									
169 IOT Leases	\$0	V90	\$0	\$0	\$0	\$0	\$0	\$0	OK
170									
171 C&WF Leases	\$0	V91	\$0	\$0	\$0	\$0	\$0	\$0	OK
172									
173 TOTAL CAPITAL LEASES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
174	=====		=====	=====	=====	=====	=====	=====	
175									
176 LEASEHOLD IMPROVEMENTS									
177									
178 Land and Support Assets	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	OK
179 COE Switching	0	H18	0	0	0	0	0	0	OK
180 COE Operator	0	H16	0	0	0	0	0	0	OK
181 COE Transmission	0	H20	0	0	0	0	0	0	OK
182 IOT	0	V96	0	0	0	0	0	0	OK
183 C&WF	0	V97	0	0	0	0	0	0	OK
184 Other	0	V98	0	0	0	0	0	0	OK
185									
186 TOTAL LEASEHOLD IMPROVEMENT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
187	=====		=====	=====	=====	=====	=====	=====	
188									
189 TPIS, EXCL ACCT No 2690	\$5,619,514		\$4,063,531	\$0	\$1,528,264	\$0	\$27,719	\$1,556,983	OK

SPINROCK PROPERTIES, INC

Subsidiary

***** FCC PART 36 ***** Plant Investment Detail	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
				InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
204 INTANGIBLE ASSETS									
205									
206 Allocable Acct No 2690	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	OK
207 Direct Acct No 2690	0	V100	0	0	0	0	0	0	OK
208									
209 Total Intangible Assets	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
210	=====		=====	=====	=====	=====	=====	=====	
211									
212 OTHER TELEPHONE PLANT									
213									
214 Held for Fut Use - Alloc	\$0	--	\$0	\$0	\$0	\$0	\$0	\$0	OK
215 Held for Fut Use - Direct	0	--	0	0	0	0	0	0	OK
216 TPUC, Short-term - Alloc	0	H35	0	0	0	0	0	0	OK
217 TPUC, Short-term - Direct	0	V124	0	0	0	0	0	0	OK
218 TPUC, Long-term - Alloc	0	H35	0	0	0	0	0	0	OK
219 TPUC, Long-term - Direct	0	V126	0	0	0	0	0	0	OK
220 Tele Plt Adjust - Alloc	0	H35	0	0	0	0	0	0	OK
221 Tele Plt Adjust - Direct	0	V104	0	0	0	0	0	0	OK
222									
223 Total Other Telephone Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK

PLANT AND EQUIPMENT		ACCUM DEPR	ACCUM AMORT	ACCUM DEF INC TAXES	TOTAL				NET	STATUS
LINE	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
23	ACCUM DEPRECIATION TPIS									
24										
16	Support Assets	\$129,844	H13	\$93,747	\$0	\$36,097	\$0	\$36,097	OK	
15	COE Switching	418,851	H19	359,477	0	159,374	0	159,374	OK	
17	COE Operator	0	H16	0	0	0	0	0	OK	
18	COE Transmission	394,820	H20	284,257	0	528,754	0	528,754	OK	
19	IOT Equipment	0	H25	0	0	0	0	0	OK	
20	Cable and Wire Facilities	2,206,846	H31	1,615,264	0	577,114	0	577,114	OK	
21	Other Plant	0	V135	0	0	0	0	0	OK	
22										
23	Total Accum Depr, TPIS	\$3,149,391		\$2,278,725	\$0	\$853,726	\$0	\$16,940	\$870,666 OK	
24										
25	ACCUM AMORTIZATION									
26										
27	Accum Depreciation, PHFU	\$0	H38	\$0	\$0	\$0	\$0	\$0	OK	
28	Accum Amort, Tangible Inv	0	H40	0	0	0	0	0	OK	
29	Accum Amort, Intang Inv	0	H41	0	0	0	0	0	OK	
30	Accum Amort, Other	0	V138	0	0	0	0	0	OK	
31										
32	Tot Accum Amortization	\$0		\$0	\$0	\$0	\$0	\$0	OK	
33										
34	Total Accum Depr/Amort	\$3,149,391		\$2,278,725	\$0	\$853,726	\$0	\$16,940	\$870,666 OK	
35										
36										
37	ACCUM DEF INC TAXES, NET:									
38										
39	Support Assets	0	H13	\$0	\$0	\$0	\$0	\$0	OK	
40	COE Switching	0	H19	0	0	0	0	0	OK	
41	COE Operator	0	H16	0	0	0	0	0	OK	
42	COE Transmission	0	H20	0	0	0	0	0	OK	
43	IOT Equipment	0	H25	0	0	0	0	0	OK	
44	Cable and Wire Fac	0	H31	0	0	0	0	0	OK	
45	Unclassified	166,991	V145	120,753	0	45,414	0	824	46,238 OK	
46										
47	Total Accum Def Inc Taxes	\$166,991		\$120,753	\$0	\$45,414	\$0	\$824	\$46,238 OK	

	2010	2011	2012	2013	2014	2015	2016	2017	2018	
13	C&WF OCT INVESTMENT									
14										
15	Working Loops	1,699	1,652	0	0	0	12	0	35	OK
16	Avg Cost per Loop	234.44	234.44	234.44	234.44	234.44	234.44	234.44	234.44	
17										
18	CAT 4 23 Exch Lx Invest	\$399,319	\$387,500	\$0	\$0	\$0	\$2,813	\$0	\$8,500	
19										
20										
21	Circuit Terminations	246	246	0	0	0	0	0	0	OK
22	Avg Cost per Termination	1,119.13	1,119.13	1,119.13	1,119.13	1,119.13	1,119.13	1,119.13	1,119.13	
23										
24	CAT 4 23 Other IX	\$275,305	\$275,305	\$0	\$0	\$0	\$0	\$0	\$0	
25										
26										
27	C&WF INVESTMENT									
28										
29	Working Loops	1,699	1,652	0	0	0	12	0	35	
30	Loops Factor	1.000000	0.972337	0.000000	0.000000	0.000000	0.007083	0.000000	0.020600	
31	CAT 1 Exchange C&WF	\$3,165,006	\$3,077,451	\$0	\$0	\$0	\$22,354	\$0	\$65,200	OK
32										
33										
34	Equivalent IX Circuit Miles	3,808	3,808	0	0	0	0	0	0	OK
35	IX Cct. Miles Factor	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
36	CAT 3 Interexch C&WF	\$280,513	\$280,513	\$0	\$0	\$0	\$0	\$0	\$0	

INCOME TAX RETURN

INCOME TAX RETURN

LINE	DESCRIPTION	1999		1998		1997		1996		STATUS
		AMOUNT	CODE	AMOUNT	CODE	AMOUNT	CODE	AMOUNT	CODE	
13	Subscriber Plant Fact (SPF)	1.000000	SPF	0.750000		0.500000		0.000000		O K
14										
15	Dual Equipment Minutes (DEM)	1.000000	DEM	0.730000		0.250000		0.000000		O K
16										
17	Conversation Minute-Mins	1.000000	CMM	0.491725		0.000000		0.000000		O K
18	Conversation Minutes	1.000000	CM	0.491419		0.000000		0.000000		O K
19	Subscriber Minutes (SLU)	1.000000	SLU	0.780464		0.000000		0.000000		O K
20										
21	TSPS Processor Time	0.000000	TSP	0.000000		0.000000		0.000000		O K
22	Wid Stand Work Sec , Toll	0.000000	WST	0.000000		0.000000		0.000000		O K
23	Wid Stand Work Sec , Aux	0.000000	WSA	0.000000		0.000000		0.000000		O K
24	Wid Stand Work Sec , Comb	0.000000	WSC	0.000000		0.000000		0.000000		O K
25										
26	COE CAT 2 Minutes	0.000000	CT2	0.000000		0.000000		0.000000		O K
27										
28	Exchange Trunk Minutes	1.000000	ETM	1.000000		0.000000		0.000000		O K
29	MOU-Mi , Hosu/Remote	0.000000	HRM	0.000000		0.000000		0.000000		O K
30										
31	C&WF CAT 4, WATS	0.000000	CT4	0.000000		0.000000		0.000000		O K
32										
33	Equal Access MOU	0.000000	EAM	0.000000		0.000000		0.000000		O K
34										
35	Current Billings	0.000000	CB	0.000000		0.000000		0.000000		O K
36	EU Presubscription Factor	1.000000	EPRE	1.000000		0.000000		0.000000		O K
37	EU MTS & WATS Factor	1.000000	EMTS	0.358720		0.000000		0.000000		O K
38	EU Access, P/L and All Other Factor	1.000000	EPLO	1.000000		0.000000		0.000000		O K
39	IX Special Access Factor	1.000000	ISPA	0.323529		0.000000		0.676471		O K
40	IX Switched Access Factor	1.000000	ISWA	0.619498		0.000000		0.000000		O K
41	IX Billing & Collection Services Factor	1.000000	IBC	0.750000		0.000000		0.000000		O K
42	Coin Revenue Percent	0.000000	CR	0.000000		0.000000		0.000000		O K
43	Relative Toll/Local Msgs	1.000000	TLM	0.176713		0.000000		0.000000		O K
44	Relative Users Percent	1.000000	RUP	0.613012		0.000000		0.000335		O K
45	CABS Percent	1.000000	CAB	0.500000		0.000000		0.000000		O K
46	Foreign Directories Percent	0.000000	FD	0.000000		0.000000		0.000000		O K

Supplemental Information

Part III

	TOTAL CAPACITY	Source Abandon	Intangible and Other	Message Telephone Service		Wireless Service		TOTAL CAPACITY	
				Intangible	Other	Intangible	Other		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
13 Support Assets	1 000 000	D31	0 723 111	0 000 000	0 27 195 7	0 000 000	0 00 493 3	0 276 889	O K
14 Land and Support Assets	1 000 000	D33	0 723 111	0 000 000	0 27 195 7	0 000 000	0 00 493 3	0 276 889	O K
15									
16 COE Operator	0 000 000	D43	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	O K
17 COE Tandem Switching	0 000 000	D49	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	O K
18 COE Local Switching	1 000 000	D66	0 730 665	0 000 000	0 269 335	0 000 000	0 000 000	0 269 335	O K
19 COE Total Switching	1 000 000	D68	0 730 665	0 000 000	0 269 335	0 000 000	0 000 000	0 269 335	O K
20 COE Transmission	1 000 000	D85	0 669 259	0 000 000	0 328 100	0 000 000	0 00 464 1	0 330 741	O K
21 Total COE	1 000 000	C19	0 706 308	0 000 000	0 29 185 1	0 000 000	0 00 184 1	0 293 692	O K
22									
23 Info Orig /Term CAT 1	0 000 000	D90	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	O K
24 Info Orig /Term CAT 2	0 000 000	D92	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	O K
25 Total IOT	0 000 000	D94	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	O K
26									
27 C&WF CAT 1	1 000 000	D118	0 749 853	0 000 000	0 243 084	0 000 000	0 00 706 3	0 250 147	O K
28 C&WF CAT 2	1 000 000	D120	1 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	O K
29 C&WF CAT 3	1 000 000	D129	0 491 888	0 000 000	0 506 308	0 000 000	0 00 180 4	0 508 112	O K
30 C&WF CAT 4	0 000 000	D135	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	O K
31 Total C&WF	1 000 000	D137	0 731 933	0 000 000	0 261 511	0 000 000	0 00 655 6	0 268 067	O K
32									
33 Total Equipment	1 000 000	C23	0 723 111	0 000 000	0 27 195 7	0 000 000	0 00 493 3	0 276 889	O K
34									
35 TPIS	1 000 000	C32	0 723 111	0 000 000	0 27 195 7	0 000 000	0 00 493 3	0 276 889	O K
36 TPIS, excl Acct No 2690	1 000 000	D189	0 723 111	0 000 000	0 27 195 7	0 000 000	0 00 493 3	0 276 889	O K
37									
38 PII Held, Fut Use	0 000 000	D215	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	O K
39									
40 Total Tangible Assets	0 000 000	C25	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	O K
41 Total Intangible Assets	0 000 000	C29	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	O K
42									
43 Long-term PUC	0 000 000	C36	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	O K
44 Net Telephone Plant	1 000 000	C61	0 722 517	0 000 000	0 273 160	0 000 000	0 00 432 3	0 277 483	O K
45 Total Net Investment	1 000 000	C68	0 722 221	0 000 000	0 273 494	0 000 000	0 00 428 5	0 277 779	O K
46 Capital Leases	0 000 000	D173	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	O K
47									
48 Tot Bus Otc, Cust Serv	1 000 000	I141	0 806 560	0 000 000	0 193 316	0 000 000	0 00 032 3	0 193 640	O K
49									
50 Total "BIG THREE" Expenses	1 000 000	I170	0 619 702	0 000 000	0 378 586	0 000 000	0 00 171 2	0 380 298	O K
51									
52 Corporate Operations Expense	1 000 000	I185	0 548 070	0 000 000	0 450 440	0 000 000	0 00 148 9	0 451 930	O K

SPRINT CORPORATION

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service				TOTAL OPERATING		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
13 PLANT SPEC OPER EXPENSE										
14										
15 Network Support, Alloc	\$0	H14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O K
16 Network Support, Direct	0	V149	0	0	0	0	0	0	0	O K
17										
18 Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O K
19										
20 General Support, Alloc	\$28,041	H14	\$20,277	\$0	\$7,626	\$0	\$138	\$7,764	\$7,764	O K
21 General Support, Direct	0	V151	0	0	0	0	0	0	0	O K
22										
23 Total General Support Exp	\$28,041		\$20,277	\$0	\$7,626	\$0	\$138	\$7,764	\$7,764	O K
24										
25 Central Office Eq., Alloc	\$15,510	H21	\$10,955	\$0	\$4,527	\$0	\$29	\$4,555	\$4,555	O K
26 Central Office Eq., Direct	0	V153	0	0	0	0	0	0	0	O K
27										
28 Total COE Exp	\$15,510		\$10,955	\$0	\$4,527	\$0	\$29	\$4,555	\$4,555	O K
29										
30 Cust Premises Equip	\$0	H24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O K
31 Coinless Pay Phone	0	G18	0	0	0	0	0	0	0	O K
32 Other IOT	0	H23	0	0	0	0	0	0	0	O K
33 IOT Direct	0	V157	0	0	0	0	0	0	0	O K
34										
35 Total IOT Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O K
36										
37 Cable & Wire, Alloc	\$71,922	H31	\$52,642	\$0	\$18,808	\$0	\$472	\$19,280	\$19,280	O K
38 Cable & Wire, Direct	161,985	V159	71,365	0	90,620	0	0	90,620	90,620	O K
39										
40 Total C&WF Exp	\$233,907		\$124,007	\$0	\$109,428	\$0	\$472	\$109,900	\$109,900	O K
41										
42 TOTAL PLT SPEC OPER EXP	\$277,458		\$155,239	\$0	\$121,581	\$0	\$638	\$122,219	\$122,219	O K
43										
44 TOTAL PLT SPEC . ex SUPPORT	\$249,417		\$134,962	\$0	\$113,955	\$0	\$500	\$114,455	\$114,455	O K

SPLITROCK PROPERTIES, INC

	Intrastate								TOTAL INTRASTATE	
	***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line			
					InterLATA	IntraLATA	InterLATA	IntraLATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
58 NON-SPECIFIC OPER EXP										
59										
60 Oth Pll and Equip , Alloc	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O K
61 Oth Pll and Equip.. Direct	0	V177	0	0	0	0	0	0	0	O K
62										
63 Total Oth Pll & Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O K
64										
65 Network Operations, Alloc	\$18,435	H33	\$13,331	\$0	\$5,014	\$0	\$91	\$5,104	\$5,104	O K
66 Network Operations, Direct	0	V179	0	0	0	0	0	0	0	O K
67										
68 Total Network Oper Exp	\$18,435		\$13,331	\$0	\$5,014	\$0	\$91	\$5,104	\$5,104	O K
69										
70 Total Access Expenses	\$173,356	V180	\$173,356	\$0	\$0	\$0	\$0	\$0	\$0	O K
71										
72 Depr , Support Assets	\$11,204	H13	\$8,102	\$0	\$3,047	\$0	\$55	\$3,102	\$3,102	O K
73 Depr , COE Switching	120,384	H19	87,060	0	32,424	0	0	32,424	32,424	O K
74 Depr , COE Operator	0	H16	0	0	0	0	0	0	0	O K
75 Depr , COE Transmission	60,461	H20	40,464	0	19,716	0	281	19,997	19,997	O K
76 Depr , IOT Equipment	0	H25	0	0	0	0	0	0	0	O K
77 Depr , C&W Facilities	161,172	H31	117,967	0	42,148	0	1,057	43,205	43,205	O K
78 Depr , PHFU	0	H38	0	0	0	0	0	0	0	O K
79										
80 Total Depreciation Expense	\$353,221		\$254,493	\$0	\$97,335	\$0	\$1,392	\$98,728	\$98,728	O K
81										
82 Amort , Tangible Assets	\$0	H40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O K
83 Amort , Intangible Assets	0	H41	0	0	0	0	0	0	0	O K
84 Other Amortization	0	V189	0	0	0	0	0	0	0	O K
85 Direct Assigned Amort	0	V190	0	0	0	0	0	0	0	O K
86										
87 Total Amortization Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	O K
88										
89 Total Depr and Amort	\$353,221		\$254,493	\$0	\$97,335	\$0	\$1,392	\$98,728	\$98,728	O K
90										
91 TOTAL NON-SPEC OPER EXP	\$245,012		\$141,150	\$0	\$102,340	\$0	\$1,483	\$103,832	\$103,832	O K

SPLITROCK PROPERTIES, INC

***** FCC PART 36 ***** Operating Expenses and Taxes	TOTAL COMPANY	Source/ Allocator	Interstate and Other	Intrastate				TOTAL INTRASTATE		
				Message Telephone Service		Private Line				
				InterLATA	IntraLATA	InterLATA	IntraLATA			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
105 CUSTOMER OPERATIONS EXPENSE										
106										
107 Marketing, Allocable	\$0	G35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
108 Marketing, Direct	0	V192	0	0	0	0	0	0	0	OK
109										
110 Total Marketing Expense	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
111										
112 Operator Service, Alloc	\$0	G24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
113 Operator Service, Direct	0	V194	0	0	0	0	0	0	0	OK
114										
115 Total Operator Service	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
116										
117 Classified Directory	\$0	V195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
118 Alphabetical Directory	1,562	G10	1,219	0	343	0	0	0	343	OK
119 Foreign Directory	0	G46	0	0	0	0	0	0	0	OK
120										
121 Total Directory	\$1,562		\$1,219	\$0	\$343	\$0	\$0	\$0	\$343	OK
122										
123 Bus. Ofc. EU Presubscription	\$2,494	G36	\$2,494	\$0	\$0	\$0	\$0	\$0	\$0	OK
124 Bus. Ofc. EU MTS & WATS	4,530	G37	1,826	0	2,905	0	0	0	2,905	OK
125 Bus. Ofc. EU Access, PA & all Other	52,916	G38	52,916	0	0	0	0	0	0	OK
126 Bus. Ofc. IXC Special Access	34	G39	11	0	0	0	0	23	23	OK
127 Bus. Ofc. IXC Switched Access	1,288	G40	798	0	490	0	0	0	490	OK
128 Bus. Ofc. IXC S & C Services	8	G41	8	0	0	0	0	0	2	OK
129 Coin Collect & Admin	0	G42	0	0	0	0	0	0	0	OK
130										
131 Total Business Office	\$61,270		\$57,850	\$0	\$3,397	\$0	\$23	\$0	\$3,420	OK
132										
133 Cust. Serv. Direct	\$0	V205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK
134 Cust. Serv. Mail Process	7,315	G43	1,293	0	6,023	0	0	0	6,023	OK
135 Cust. Serv. Other BSC	17,859	G44	10,457	0	6,996	0	0	0	6,996	OK
136 Cust. Serv. CARS	2,328	G45	1,164	0	1,164	0	0	0	1,164	OK
137 Cust. Serv. EU Common Line	898	V209	898	0	0	0	0	0	0	OK
138										
139 Total Customer Service	\$27,800		\$13,812	\$0	\$13,743	\$0	\$0	\$0	\$13,743	OK
140										
141 Total Bus. Ofc. Cust. Serv.	\$89,070		\$71,662	\$0	\$17,400	\$0	\$23	\$0	\$17,463	OK
142										

SPLITROCK PROPERTIES, INC

		Intrastate								
***** FCC PART 36 ***** Operating Expenses and Taxes		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE	
(A)	(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(I)		
158 Other Cust. Serv., Alloc	\$4,408	H48	\$3,553	\$0	\$852	\$0	\$1	\$853	OK	
157 Other Cust. Serv., Direct	89	V211	89	0	0	0	0	0	OK	
158										
159 Total Other Cust. Serv.	\$4,495		\$3,642	\$0	\$852	\$0	\$1	\$853	OK	
160										
161 TOTAL CUSTOMER OPER. EXP	\$94,928		\$76,523	\$0	\$18,375	\$0	\$30	\$18,405	OK	
162										
163										
164 *BIG-THREE* EXPENSES										
165										
166 Total Pll. Spec., ex Support	\$249,417	44	\$134,962	\$0	\$113,955	\$0	\$500	\$114,455	OK	
167 Total Network Oper. Exp	18,435	68	13,331	0	5,014	0	91	5,104	OK	
168 Total Customer Operations	94,928	161	76,523	0	18,375	0	30	18,405	OK	
169										
170 TOTAL *BIG THREE* EXPENSES	\$362,780		\$224,815	\$0	\$137,343	\$0	\$621	\$137,965	OK	
171										
172										
173 CORPORATE OPERATIONS EXPENSE										
174										
175 Exec. and Planning, Alloc	\$54,942	H50	\$34,048	\$0	\$20,800	\$0	\$94	\$20,894	OK	
176 Exec. and Planning, Direct	0	V213	0	0	0	0	0	0	OK	
177										
178 Total Exec. and Planning	\$54,942		\$34,048	\$0	\$20,800	\$0	\$94	\$20,894	OK	
179										
180 Admin. & General, Allocable	\$82,866	H50	\$51,414	\$0	\$31,410	\$0	\$142	\$31,552	OK	
181 Admin. & General, Direct	20,828	V231	1,427	0	19,201	0	0	19,201	OK	
182										
183 Total Admin. and Gen.	\$103,694		\$52,841	\$0	\$50,611	\$0	\$142	\$50,753	OK	
184										
185 TOTAL CORPORATE OPERATIONS	\$158,536		\$88,889	\$0	\$71,411	\$0	\$236	\$71,647	OK	
186										
187										
188 NON-INCOME TAXES										
189										
190 Non-income Taxes, Allocable	\$0	H36	\$0	\$0	\$0	\$0	\$0	\$0	OK	
191 Non-income Taxes, Direct	1,592	V233	143	0	1,559	0	0	1,559	OK	
192										
193 Total Non-income Taxes	\$1,592		\$143	\$0	\$1,559	\$0	\$0	\$1,559	OK	
194										
195										
196 TOTAL OPER. EXP. AND TAXES	\$1,077,608		\$759,973	\$0	\$315,275	\$0	\$2,386	\$317,663	OK	

SPLITROCK PROPERTIES, INC

***** 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	\$537,747	L70	\$96,825	\$297,537	\$0	\$140,015	\$0	\$3,370	O K
14	Info Orig/Term Eqpt	0	L78	0	0	0	0	0	0	O K
15	C&W Facilities	934,803	L117	769,363	0	0	142,578	0	22,862	O K
16										
17	Total	\$1,472,550		\$866,188	\$297,537	\$0	\$282,593	\$0	\$26,233	O K
18	Factor	1.000000		0.588223	0.202055	0.000000	0.191907	0.000000	0.017814	O K
19										
20	Sum Sw, Trans, Other	\$606,362	17	\$0	\$297,537	\$0	\$282,593	\$0	\$26,233	O K
21	Factor	1.000000		0.000000	0.490691	0.000000	0.466046	0.000000	0.043262	O K
22										
23	Central Office Equipment	\$537,747	L70	\$96,825	\$297,537	\$0	\$140,015	\$0	\$3,370	O K
24	Info Orig/Term Eqpt	0	L78	0	0	0	0	0	0	O K
25	C&WF, Excl Exch Message	165,440	L117-83	0	0	0	142,578	0	22,862	O K
26										
27	Total	\$703,187		\$96,825	\$297,537	\$0	\$282,593	\$0	\$26,233	O K
28	Factor	1.000000		0.137695	0.423128	0.000000	0.401874	0.000000	0.037305	O K
29										
30	General Support Facilities	\$83,433	L25	\$11,488	\$35,303	\$0	\$33,530	\$0	\$3,113	O K
31	Central Office Equipment	537,747	13	96,825	297,537	0	140,015	0	3,370	O K
32	Info Orig/Term Eqpt	0	14	0	0	0	0	0	0	O K
33	C&W Facilities	934,803	15	769,363	0	0	142,578	0	22,862	O K
34	Equal Access Investment	0	L177	0	0	0	0	0	0	O K
35										
36	Total	\$1,555,983		\$877,676	\$332,839	\$0	\$316,122	\$0	\$29,345	O K
37	Factor	1.000000		0.564065	0.213909	0.000000	0.203166	0.000000	0.018860	O K
38										
39	Sum Com Ln, Sw, Trans	\$1,526,638	36	\$877,676	\$332,839	\$0	\$316,122	\$0	\$0	O K
40	Factor	1.000000		0.574908	0.218021	0.000000	0.207071	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	ICF Cat 1 Factor	1.000000	Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	O K
44										
45	Total TPIS	\$1,555,983	K26	\$877,676	\$332,839	\$0	\$316,122	\$0	\$29,345	O K
46	Factor	1.000000		0.564065	0.213909	0.000000	0.203166	0.000000	0.018860	O K

SPLITROCK PROPERTIES, INC

***** FCC PART 69 *****		Part 36		Common	Local	Information	Common	Billing and	Other	
Apportionment Factors		IntraLATA	Source	Line	Switching		Transport	Collection		
(A)	(B)	Total	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
60 Interstate Equip Factor	0.000000		Direct	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
61 Wld Std Work Seconds	1.000000		Direct	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	OK
62										
63 "BIG THREE" Expenses	\$145,729		O171	\$21,056	\$7,548	\$360	\$99,522	\$16,287	\$958	OK
64 Factor	1.000000			0.144484	0.051792	0.002467	0.682927	0.111761	0.006571	(0)
65										
66 Net Investment	\$648,583		J13	\$312,492	\$197,189	\$0	\$127,889	\$0	\$11,013	OK
67 Factor	1.000000			0.481808	0.304030	0.000000	0.197182	0.000000	0.016980	OK

SPLITROCK PROPERTIES, INC

***** FCC PART 89 ***** 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	OK
16 Network Support, Direct	0	Direct	0	0	0	0	0	0	OK
17									
18 Total Network Support Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
19									
20 General Support, Alloc	\$7,764	N30	\$1,069	\$3,285	\$0	\$3,120	\$0	\$290	OK
21 General Support, Direct	0	Direct	0	0	0	0	0	0	OK
22									
23 Total General Support Exp	\$7,764		\$1,069	\$3,285	\$0	\$3,120	\$0	\$290	OK
24									
25 Central Office Exp Alloc	\$4,850	N31	\$820	\$2,520	\$0	\$1,180	\$0	\$290	OK
26 Central Office Exp Direct	0	Direct	0	0	0	0	0	0	OK
27									
28 Total CO Exp	\$4,850		\$820	\$2,520	\$0	\$1,180	\$0	\$290	OK
29									
30 Local Exchange Exp	\$0	N32	\$0	\$0	\$0	\$0	\$0	\$0	OK
31 Other Exp	0	Direct	0	0	0	0	0	0	OK
32									
33 Total Exp	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
34									
35									
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SPLITROCK PROPERTIES, INC

***** 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 Pll and Equip , Alloc	\$0	N18	\$0	\$0	\$0	\$0	\$0	\$0	OK
60 Oth Pll and Equip , Direct	0	Direct	0	0	0	0	0	0	OK
61									
62 Total Oth Pll & Equip	\$0		\$0	\$0	\$0	\$0	\$0	\$0	OK
63									
64 Network Operations, Alloc	\$5,104	N18	\$3,003	\$1,031	\$0	\$980	\$0	\$91	OK
65 Network Operations, Direct	0	Direct	0	0	0	0	0	0	OK
66									
67 Total Network Oper Exp	\$5,104		\$3,003	\$1,031	\$0	\$980	\$0	\$91	OK
68									
69 Total Access Expenses	\$0	Direct	\$0	\$0	\$0	\$0	\$0	\$0	OK
70									
71 Depr , Support Assets	\$3,102	L23	\$427	\$1,313	\$0	\$1,247	\$0	\$116	OK
72 Depr , COE Switching	32,424	L44	0	32,424	0	0	0	0	OK
73 Depr , COE Operator	0	L32	0	0	0	0	0	0	OK
74 Depr , COE Transmission	19,997	L68	8,060	0	0	11,656	0	281	OK
75 Depr , IOT Equipment	0	L78	0	0	0	0	0	0	OK
76 Depr , C&W Facilities	43,205	L117	35,559	0	0	6,590	0	1,057	OK
77 Depr , PHFU	0	L147	0	0	0	0	0	0	OK
78									
79 Total Depreciation Expense	\$98,728		\$44,046	\$33,736	\$0	\$19,492	\$0	\$1,453	OK
80									
81 Amort , Tangible Assets	\$0	L141	\$0	\$0	\$0	\$0	\$0	\$0	OK
82 Amort , Intangible Assets	0	L144	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	\$98,728		\$44,046	\$33,736	\$0	\$19,492	\$0	\$1,453	OK
89									
90 TOTAL NON-SPEC OPER EXP	\$103,832		\$47,049	\$34,768	\$0	\$20,472	\$0	\$1,544	OK

SPLITROCK PROPERTIES, INC

***** 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)	
104 CUSTOMER OPERATIONS EXPENSE									
105									
106 Marketing, Allocable	\$0	N37	\$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	N61	\$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	343	(F)	0	0	343	0	0	0	OK
118 Foreign Directory	0	Direct	0	0	0	0	0	0	OK
119									
120 Total Directory	\$343		\$0	\$0	\$343	\$0	\$0	\$0	OK
121									
122 Bus Otc , EU Presubscription	0	N40	\$0	\$0	\$0	\$0	\$0	\$0	OK
123 Bus Otc , Reserved	0	(I)	0	0	0	0	0	0	OK
124 Bus Otc , EU Access PL & All Other	0	(H)	0	0	0	0	0	0	OK
125 Bus Otc , EU Message	2,905	(H)	0	0	0	0	2,905	0	OK
126 Bus Otc , EU Reserved	0	(I)	0	0	0	0	0	0	OK
127 Bus Otc , IX Special Access	23	(I)	0	0	0	0	0	23	OK
128 Bus Otc , IX Switched Access	490	N40	282	107	0	101	0	0	OK
129 Bus Otc , IX Billing and Collection	2	(H)	0	0	0	0	2	0	OK
130 Bus Otc , Com Collection & Administr	0	(D)	0	0	0	0	0	0	OK
131 Bus Otc , Reserved	0	(I)	0	0	0	0	0	0	OK
132									
133 Total Business Office	\$3,420		\$282	\$107	\$0	\$101	\$2,907	\$23	OK
134									
135 Cust Serv , Msg Process	\$6,023	(H)	0	0	0	0	6,023	0	OK
136 Cust Serv , Other B&C	6,602	(H)	0	0	0	0	6,602	0	OK
137 Cust Serv , CABS	1,164	N21	0	571	0	542	0	50	OK
138 Cust Serv , EU Common Line	0	(H)	0	0	0	0	0	0	OK
139									
140 Total Customer Service	\$13,789		\$0	\$571	\$0	\$542	\$12,625	\$50	OK
141									
142 Total B.O. CS, OS, Dir	\$17,552		\$282	\$678	\$343	\$644	\$15,532	\$73	OK

SPLITROCK PROPERTIES, INC

***** 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)		
158 Other Cust Serv , Alloc	\$853	142	\$14	\$33	\$17	\$31	\$755	\$4	OK	
159 Other Cust Serv , Direct	0	Direct	0	0	0	0	0	0	OK	
160										
161 Total Other Cust Serv	\$853		\$14	\$33	\$17	\$31	\$755	\$4	OK	
162										
163 TOTAL CUSTOMER OPER EXP	\$18,405		\$295	\$711	\$360	\$675	\$16,287	\$77	OK	
164										
165 *BIG-THREE* EXPENSES										
166										
167 Total PIt Specific Exp	\$122,219	41	\$17,757	\$5,806	\$0	\$97,867	\$0	\$790	OK	
168 Total PIt Non-specific Exp	5,104	62 + 67 +69	3,003	1,031	0	980	0	91	OK	
169 Total Customer Operations	18,405	163	295	711	360	675	16,287	77	OK	
170										
171 TOTAL *BIG THREE* EXPENSES	\$145,729		\$21,056	\$7,548	\$360	\$99,522	\$16,287	\$958	OK	
172										
173 CORPORATE OPERATIONS EXPENSE										
174										
175 Exec and Planning, Alloc	\$20,894	N64	\$3,019	\$1,082	\$52	\$14,269	\$2,335	\$137	OK	
176 Exec and Planning, Direct	0	Direct	0	0	0	0	0	0	OK	
177										
178 Total Exec. and Planning	\$20,894		\$3,019	\$1,082	\$52	\$14,269	\$2,335	\$137	OK	
179										
180 Admin & General, Allocable	\$31,552	N64	\$4,559	\$1,834	\$78	\$21,548	\$3,526	\$207	OK	
181 Admin & General, Direct	19,201	Direct	3,147	1,128	54	14,872	0	0	OK	
182										
183 Total Admin and Gen	\$50,753		\$7,706	\$2,762	\$132	\$36,420	\$3,526	\$207	OK	
184										
185 TOTAL CORPORATE OPERATIONS	\$71,647		\$10,725	\$3,844	\$183	\$50,689	\$5,861	\$345	OK	
186										
187 NON-INCOME TAXES										
188										
189 Non-income Taxes, Allocable	\$0	N37	\$0	\$0	\$0	\$0	\$0	\$0	OK	
190 Non-income Taxes, Direct	1,559	Direct	896	340	0	323	0	0	OK	
191									OK	
192										
193 Total Non-income Taxes	\$1,559		\$896	\$340	\$0	\$323	\$0	\$0	OK	
194										
195 TOTAL OPER EXP AND TAXES	\$317,663		\$76,722	\$45,469	\$543	\$170,026	\$22,148	\$2,755	OK	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

COMPANY NAME SPLITROCK PROPERTIES, INC
 PERIOD ADDRESSED ENDING DECEMBER 31, 2000
 RUN DATE AND TIME 19-Jun-2001 11:33:25 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	0
23 Motor Vehicles	0	---	---	---	---	---	---	---
24 Aircraft	0	---	---	---	---	---	---	---
25 Special Purpose Vehicles	0	---	---	---	---	---	---	---
26 Garage Work Equipment	0	---	---	---	---	---	---	---
27 Other Work Equipmant	301,324	---	---	---	---	---	---	---
28 Buildings, Allocable	0	---	---	---	---	---	---	---
29 Buildings, Direct	0	---	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	0
37 CAT 2 Tandem Sw Allocable	0	---	---	---	---	---	---	---
38 CAT 2 Tandem Sw Direct	0	---	0	0	0	0	0	0
39 CAT 3 Local Sw Allocable	1,104,708	---	---	---	---	---	---	---
40 CAT 3 Local Sw Direct	0	---	0	0	0	0	0	0
41 CAT 4 12 Exchange Trunk	51,480	---	---	---	---	---	---	---
42 CAT 4 12 Exch Tr Direct	0	---	0	0	0	0	0	0
43 CAT 4 13 Exch Ln Msg , PL & WATS	398,319	---	---	---	---	---	---	---
44 Reserved	0	---	---	---	---	---	---	---
45 CAT 4 13 Direct	0	---	0	0	0	0	0	0
46 CAT 4 23 Message, PL & WATS	275,305	---	---	---	---	---	---	---
47 Reserved	0	---	---	---	---	---	---	---
48 CAT 4 23 Direct	1,175	---	619	0	0	0	557	557
49 CAT 4 3 HQT Message	0	---	---	---	---	---	---	---
50 CAT 4 3 WATS	0	---	0	0	0	0	0	0
51 CAT 4 3 Direct	0	---	0	0	0	0	0	0
52 CAT 1 Other IOT Equipment	0	---	---	---	---	---	---	---
53 CAT 1 Cordless Pay Phones	0	---	0	0	0	0	0	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK PROPERTIES, INC
ENDING DECEMBER 31, 2000

		Intrastate										
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE			
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA	IntraLATA
70	CAT 2 CP Equipment	0	---	0	---	0	---	0	---	0	---	0
71	Reserved	0	---	---	---	---	---	---	---	---	---	---
72	Reserved	0	---	---	---	---	---	---	---	---	---	---
73	CAT 1 3 Joint Msg , Cat 1 1 & 1 2 PL	3,165,006	---	---	---	---	---	---	---	---	---	---
74	Other CAT 1 C&WF	0	---	0	---	0	---	0	---	0	---	0
75	CAT 2 C&WF	40,593	---	---	---	---	---	---	---	---	---	---
76	CAT 2 C&WF, Wideband	0	---	0	---	0	---	0	---	0	---	0
77	CAT 3 Joint Message & PL/WATS	280,513	---	---	---	---	---	---	---	---	---	---
78	Reserved	0	---	---	---	---	---	---	---	---	---	---
79	CAT 3 Direct	1,090	---	582	---	0	---	0	---	508	---	508
80	CAT 4 Message	0	---	---	---	---	---	---	---	---	---	---
81	CAT 4 WATS	0	---	0	---	0	---	0	---	0	---	0
82	CAT 4 Direct	0	---	0	---	0	---	0	---	0	---	0
83	Allocable Support Leases	0	---	---	---	---	---	---	---	---	---	---
84	Direct Support Leases	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
90	IOT Leases	0	---	0	---	0	---	0	---	0	---	0
91	C&WF Leases	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
97	Leasehold Imp C&WF	0	---	0	---	0	---	0	---	0	---	0
98	Leasehold Imp Other	0	---	0	---	0	---	0	---	0	---	0
99	Allocable Acct No 2690	0	---	---	---	---	---	---	---	---	---	---
100	Direct Acct No 2690	0	---	0	---	0	---	0	---	0	---	0
101	Materials and Supplies	0	---	---	---	---	---	---	---	---	---	---
102	RTB Stock	0	---	---	---	---	---	---	---	---	---	---
103	Tele Pkt Adjust - Assoc	0	---	---	---	---	---	---	---	---	---	---
104	Tele Pkt Adjust - Direct	0	---	0	---	0	---	0	---	0	---	0
105	Other Assets, Net	0	---	0	---	0	---	0	---	0	---	0
106	Other Liab. Def Cr., Net	0	---	0	---	0	---	0	---	0	---	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK PROPERTIES, INC
ENDING DECEMBER 31, 2000

		Intrastate										
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE			
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA	IntraLATA	InterLATA	IntraLATA	(H)
123	TPUC -- Short Term, Alloc.	0	--	--	--	--	--	--	--	--	--	--
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	129,644	--	--	--	--	--	--	--	--	--	--
130	Acc Depr COE Switching	418,081	--	--	--	--	--	--	--	--	--	--
131	Acc Depr COE Operator	0	--	--	--	--	--	--	--	--	--	--
132	Acc Depr COE Transmission	394,820	--	--	--	--	--	--	--	--	--	--
133	Acc Depr IOT Equipment	0	--	--	--	--	--	--	--	--	--	--
134	Acc Depr Cable and Wire Facilities	2,206,846	--	--	--	--	--	--	--	--	--	--
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	0	--	0	--	0	--	0	--	0	--	0
139	Acc Def IT Support Assets	0	--	--	--	--	--	--	--	--	--	--
140	Acc Def IT COE Switching	0	--	--	--	--	--	--	--	--	--	--
141	Acc Def IT COE Operator	0	--	--	--	--	--	--	--	--	--	--
142	Acc Def IT COE Trans	0	--	--	--	--	--	--	--	--	--	--
143	Acc Def IT IOT Equipment	0	--	--	--	--	--	--	--	--	--	--
144	Acc Def IT C&WF	0	--	--	--	--	--	--	--	--	--	--
145	Acc Def IT Unclassified	166,991	--	120,753	--	0	--	45,414	--	0	--	824
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	28,041	--	--	--	--	--	--	--	--	--	--
151	General Support, Direct	0	--	0	--	0	--	0	--	0	--	0
152	Central Office Eq, Alloc	15,510	--	--	--	--	--	--	--	--	--	--
153	Central Office Eq, Direct	0	--	0	--	0	--	0	--	0	--	0
154	Cust Premises Equip	0	--	--	--	--	--	--	--	--	--	--
155	Costless Pay Phone Exp	0	--	--	--	--	--	--	--	--	--	--
156	Other IOT	0	--	--	--	--	--	--	--	--	--	--
157	IOT Direct	0	--	0	--	0	--	0	--	0	--	0
158	Cable & Wire, Alloc	71,923	--	--	--	--	--	--	--	--	--	--
159	Cable & Wire, Direct	161,926	--	71,365	--	0	--	90,620	--	0	--	90,620

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK PROPERTIES, INC
ENDING DECEMBER 31, 2000

		Intrastate										
		TOTAL COMPANY	Source/ Allocator	Interstate and Other	Message Telephone Service		Private Line		TOTAL INTRASTATE			
***** FCC PART 36 *****	(A)				(B)	(C)	(D)	InterLATA		IntraLATA	InterLATA	IntraLATA
176	Oth Plt and Equip , Alloc.	0	---	---	---	---	---	---	---	---	---	---
177	Oth Plt and Equip , Direct	0	---	0	---	0	---	0	---	0	---	0
178	Network Operations, Alloc.	18,435	---	---	---	---	---	---	---	---	---	---
179	Network Operations, Direct	0	---	0	---	0	---	0	---	0	---	0
180	Total Access Expense	173,356	---	173,356	---	0	---	0	---	0	---	0
181	Depr , Support Assets	11,204	---	---	---	---	---	---	---	---	---	---
182	Depr , COE Switching	120,384	---	---	---	---	---	---	---	---	---	---
183	Depr , COE Operator	0	---	---	---	---	---	---	---	---	---	---
184	Depr , COE Transmission	60,461	---	---	---	---	---	---	---	---	---	---
185	Depr , IOT Equipment	0	---	---	---	---	---	---	---	---	---	---
186	Depr , C&W Facilities	161,172	---	---	---	---	---	---	---	---	---	---
187	Amort , Tangible Assets	0	---	---	---	---	---	---	---	---	---	---
188	Amort , Intangible Assets	0	---	---	---	---	---	---	---	---	---	---
189	Other Amortization	0	---	0	---	0	---	0	---	0	---	0
190	Direct Assigned Amort	0	---	0	---	0	---	0	---	0	---	0
191	Marketing, Allocable	0	---	---	---	---	---	---	---	---	---	---
192	Marketing, Direct	0	---	0	---	0	---	0	---	0	---	0
193	Operator Service, Alloc	0	---	---	---	---	---	---	---	---	---	---
194	Operator Service, Direct	0	---	0	---	0	---	0	---	0	---	0
195	Classified Directory	0	---	0	---	0	---	0	---	0	---	0
196	Alphabetical Directory	1,552	---	---	---	---	---	---	---	---	---	---
197	Foreign Directory	0	---	---	---	---	---	---	---	---	---	---
198	Bus O/c , EU Presubscription	2,404	---	---	---	---	---	---	---	---	---	---
199	Bus O/c , EU MTS & WATS	4,530	---	---	---	---	---	---	---	---	---	---
200	Bus O/c , EU Access, P/T & all Other	52,016	---	---	---	---	---	---	---	---	---	---
201	Bus O/c , IXC Special Access	34	---	---	---	---	---	---	---	---	---	---
202	Bus O/c , IXC Switched Access	1,288	---	---	---	---	---	---	---	---	---	---
203	Bus O/c , IXC B & C Services	8	---	---	---	---	---	---	---	---	---	---
204	Conn Collect & Admn	0	---	---	---	---	---	---	---	---	---	---
205	Cost Svc , Direct	0	---	0	---	0	---	0	---	0	---	0
206	Cost Serv , Mng Process	7,316	---	---	---	---	---	---	---	---	---	---
207	Cost Serv , Other B&C	17,859	---	---	---	---	---	---	---	---	---	---
208	Cost Serv , C&W	2,328	---	---	---	---	---	---	---	---	---	---
209	Cost Serv , EU Common Line	898	---	898	---	0	---	0	---	0	---	0
210	Other Cost Serv , Alloc	4,496	---	---	---	---	---	---	---	---	---	---
211	Other Cost Serv , Direct	89	---	89	---	0	---	0	---	0	---	0
212	Exec and Planning, Alloc	54,842	---	---	---	---	---	---	---	---	---	---
213	Exec and Planning, Direct	0	---	0	---	0	---	0	---	0	---	0

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

SPLITROCK PROPERTIES, INC
 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		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
230 Admin & General, Allocable	82,966	---	---	---	---	---	---	---	---
231 Admin & General, Direct	20,628	---	1,427	0	19,201	0	0	19,201	
232 Non-income Taxes, Allocable	0	---	---	---	---	---	---	---	
233 Non-income Taxes, Direct	1,702	---	143	0	1,559	0	0	1,559	
234									
235 OTHER INCOME STATEMENT:									
236 State Income Tax Rate	0.00%	---	---	---	---	---	---	---	
237 Federal Income Tax Rate	34.00%	---	---	---	---	---	---	---	
238 Gross Receipts Tax Rate	5.00%	---	---	---	---	---	---	---	
239 Rate of Return	10.00%	---	---	---	---	---	---	---	
240 AFUDC	0	---	---	---	---	---	---	---	
241 ITC Amortization	0	---	---	---	---	---	---	---	
242 Other Return Adjustments	0	---	0	0	0	0	0	0	
243 Contributions	0	---	---	---	---	---	---	---	
244 Interest Expense	50,066	---	---	---	---	---	---	---	
245 Capital Lease Expense	0	---	---	---	---	---	---	---	
246 Capitalized Payroll taxes	0	---	---	---	---	---	---	---	
247 Depreciation Adjustment	0	---	---	---	---	---	---	---	
248 Other Income Adjustments	0	---	0	0	0	0	0	0	
249 Uncollectibles	0	---	0	0	0	0	0	0	
250 Other Revenue Adjustments	0	---	0	0	0	0	0	0	
251 Other Revenue Taxes	0	---	0	0	0	0	0	0	
252									

Form 1041-100 (Page 1)

STATE OF CALIFORNIA
 DEPARTMENT OF REVENUE
 TAX FORM 1041-100
 DIVIDENDS AND INTEREST

10-1-77-1001

00 00 00 00

FDC PART 30	TOTAL COMPANY	Source/ Allocator	Other	Private Line		Private Line		TOTAL INTEREST
				Inter.ATA	Inter.ATA	Inter.ATA	Inter.ATA	
				(E)	(F)	(G)	(H)	
(A)	(B)	(C)	(D)					
271 Working Loops	1,029	---	35	0	0	0	0	12
272 Equivalent Interexchange Cir. Miles	3,608	---	0	0	0	0	0	0
273 Interexchange Circuit Terminations	246	---	0	0	0	0	0	0

2000 Cost Study
for
Splitrock Properties, Inc.
Garretson, South Dakota

Prepared by:

Martin Group, Inc.

1515 N. Sanborn Blvd.

Mitchell, SD 57301-1021

(605)996-9646

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
Debrae Koiba within five business days of this filing. Phone: 605-773-3705 Fax: 605-773-3809

CONSUMER COMPLAINTS

0201-008 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 requesting 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: May Healy
Staff Attorney: Karen Cremer
Date Document: 07/02/01
Intervention Deadline: N/A

ELECTRIC

0201-016 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 Document: 07/02/01
Intervention Deadline: 07/20/01

0201-017 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 Flick Signs and also to Lamar Outdoor Advertising for billboard locations in the SE 1/4 of the NW 1/4 south of L90, Section 25, Township 102 North, Range 50 West.

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

TC01-032

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 Documented: 06/29/01
Intervention Deadline: 07/20/01

TC01-033

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 Documented: 06/29/01
Intervention Deadline: 07/20/01

TC01-034

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: Marian Best
Staff Attorney: Karen Cremer
Date Documented: 06/29/01
Intervention Deadline: 07/20/01

TC01-035

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.

7001-000 **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 and Williams & Company Communications, Inc. which was approved by the Commission on March 30, 1999 in Docket No. 99-001-000. 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 Document: 07/02/01
Comments Due: 07/23/01

7001-001 **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 \$.65 increase in the Residence Subscriber Line Charge.

Staff Attorney: Heather Forney
Staff Attorney: Kelly Frazier
Date Document: 07/02/01
Submission 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 SPLITROCK)
PROPERTIES, INC.) TC01-079

On June 28, 2001, Splitrock Properties, Inc. (Splitrock) 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 Splitrock a filing fee as requested by the Executive Director up to the statutory limit of \$100,000. It is therefore

ORDERED, that Splitrock 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 Melanie Kolbo

Date 8/3/01

(OFFICIAL SEAL)

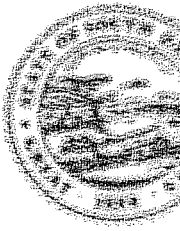
BY ORDER OF THE COMMISSION

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:

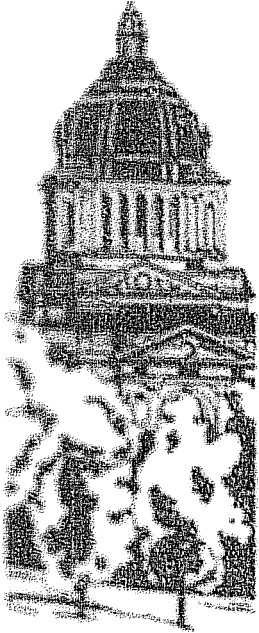
1. TC01-066
2. TC01-067
3. TC01-068
4. TC01-073
5. TC01-075
6. TC01-076
7. TC01-078
8. TC01-079
9. TC01-080
10. TC01-082
11. TC01-083
12. TC01-084
13. TC01-085
14. TC01-086
15. TC01-087

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 Requests," 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, Commissioner Staff
Heather Forney, Commission Staff
Wendel Aanerud, TELEC Consulting Resources, Inc.
James K. Brooks, Johnson, Stone, & Pagano, P.C.
John W. Coleman, Olsen Thielen & Co., LTD.
David Clark, GVNW Consulting, Inc.
E-mail: Don Lee, Martin Group
Gordon K. Dauchy, John Staurulakis, Inc.



Capitol Office
Telephone (605) 773-3261
FAX (605) 773-3809

Transportation/
Warehouse Division
Telephone (605) 773-5180
FAX (605) 773-3225

Customer Hotline
1-800-332-1782

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

Internet Website
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Jim Harg
Chairman
Pam Nelson
Vice-Chairman

John Dodson
Executive Director

Harlan Best
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Sue Cuthen
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Heather K. Forney
Kelly D. Frazer
Mary Giddings
Lara Healy
Mary Healy
Lara Hill
Dave Jacobson
Amy Kayser
Jennifer Kirk
Bob Knadle
Catherine Kofko
Charlene Lund
Gregory A. Rislov
Keith Senger
Rosalynne Adams Wiest

MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SAHR

FROM Harlan Best

RE Splitrock Properties, Inc., Garretson, SD
Switched Access Revenue Requirement, TC01-079

DATE: January 10, 2002

Splitrock Properties, Inc. (Splitrock) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on June 28, 2001, based on the twelve months ended December 31, 2000. The cost study submitted by Splitrock developed a revenue requirement of \$402,448. Splitrock's access minutes of use for 2000 was 4,965,903. Splitrock is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Splitrock's revenue requirement and access minutes of use are part of the total revenue requirement and total access minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport rate elements for LECA.

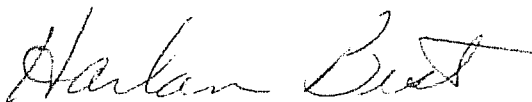
On July 5, 2001, the Commission electronically transmitted notice of the filing and the intervention deadline of July 20, 2001, to interested individuals and entities. No interventions were received by the Commission.

On July 24, 2001, the Commission ordered Splitrock to deposit an initial assessment in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director. (Sue Cichos should be contacted with any questions regarding the assessments.)

Staff requested supporting information from Splitrock on July 5, July 25, August 6, August 20, and August 27, 2001. Staff data requests were responded to by Splitrock in a timely manner. Staff reviewed external auditor reports for 1999 and 2000, the 2000 general ledger, access minutes of use, and traffic factor support.

Staff has reviewed Splitrock's cost study filing and all of the data responses submitted by Splitrock. Splitrock provided December 2001 booked investment amounts in excess of the proposed known and measurable change investments filed in the cost study. Splitrock does not wish to update the study for the increased investment. Staff recommends that the Intrastate Switched Access Cost Study for Splitrock be adjusted for the exclusion of contributions and donations, chamber dues, membership fees, community supper expense, the inclusion of 931 cellular minutes to the Oldham exchange which changes the allocation factors on Sheet G, and change the tax rate to 32.87 percent from 34 percent. If these recommendations are accepted by the Commissioners the Intrastate Switched Access Cost Study revenue requirement for Splitrock is reduced by \$3,149 to \$399,299.

Respectively submitted: Harlan Best



cc Don Lee, Martin Group

**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 SPLITROCK)	
PROPERTIES, INC.)	TC01-079

On June 28, 2001, Splitrock Properties, Inc. (Splitrock) 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. 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 January 10, 2002, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its January 24, 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 Splitrock'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, it is therefore

ORDERED, that Splitrock'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 31st 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 <u><i>Alvino Kalks</i></u>
Date <u><i>2/1/02</i></u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Robert K. Sahr
ROBERT K. SAHR, Commissioner