



4004

ANNUAL REPORT

OF

Name: WEST WISCONSIN TELCOM COOPERATIVE, INC.

Principal Office: E4528 COUNTY RD C
P.O. BOX 115
DOWNSVILLE, WI 54735-0115

For the Year Ended: DECEMBER 31, 1997

TELECOMMUNICATIONS UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 267-9504

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Unless otherwise indicated, the information requested in this report should be taken from the accounts and other records in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin in docket 05-US-102. The definitions and instructions contained therein should also apply to the report wherever applicable. A query or response concerning information contained in this report regarding any practice or transaction should not be construed as indicating conformity to accounting or other pertinent regulations.
2. Please follow all instructions and answer each question fully and accurately. Provide additional information as necessary to avoid misunderstandings or misleading responses. Abbreviations listed on page 6 may be used, however please show the exact name of the respondent in full on the "Identification and Ownership" page.
3. Wherever information is requested in a "note", please show that information in the space provided, or make reference to the adjacent page or insert where the note may be found. Please also identify each note. Footnote capability is included in the annual report software program. Please use it where necessary to fully explain particulars in the annual report.
4. Numeric items are limited to digits (0-9). A minus sign "-" should be entered in the software program to indicate negative values. Do not use parentheses for numeric values. The program will convert the minus sign to parentheses when a hard copy of the annual report is printed. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
5. Please report all dollar amounts to the nearest whole dollar.
6. This annual report should be complete in all respects. Unless otherwise authorized, avoid references to returns of former years or to other reports.
7. Wherever schedules call for data from the previous year and such data were reported in the previous annual report, that previous year's data should be reported without modification. If modified, an appropriate footnote indicator and explanation should be included in the current year's annual report.
8. Where part or all of the report is prepared by other than utility personnel, a disclosure is required in the notes to the income statement or the balance sheet, which describes the nature and extent of work performed.
9. Please print a hard copy of the annual report on 20 pound or heavier paper, sign it and compare with the electronic copy before officially filing it with the Public Service Commission of Wisconsin.

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ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Access Line	Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency transmission, and/or time slot transmission. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice channel or a 64 kilobits per second digital channel.
Analog Signal	A signal that varies in a continuous manner such as voice or music. An analog signal must be contrasted with a digital signal which can assume only discrete values.
Cellular System	A high capacity land mobile radio system in which an assigned frequency spectrum is divided into discrete channels that are assigned to a cellular geographic serving area.
Central Office	A switching unit in a telephone system providing service to the general public, having the necessary equipment and operating arrangements for terminating and interconnecting lines and trunks.
Centrex	A service for customers with many stations that permits station-to-station dialing, one listed directory number for the customer, direct inward dialing to a particular station and station identification on outgoing calls. The switching functions are performed in a central office (stand alone, host or remote).
Channel	An electrical communications path between two or more points. A single pair of wires may provide more than one channel. A channel may also be provided by microwave.
Customer	A person who uses a telephone as a subscriber.
Digital Signal	A signal that has a limited number of discrete states. This may be contrasted with an analog signal that varies in a continuous manner and may have an infinite number of states.
Equal Access	The ability of the subscriber to use any long distance service by dialing the same number of digits.
Exchange	A defined area served by one or more central offices regardless of technical serving arrangements within which the company furnishes service at rates and rules prescribed for that area in the company's filed tariffs. The area is not necessarily marked by political boundaries or the location of host or remote switching units.
Extended Area Service (EAS)	The ability of a customer to call customers in other exchanges at no additional charge or at an additional charge per tariff.
Extended Community Calling (ECC)	The ability of a customer to call customers in other exchanges at rates usually above EAS rates but below toll rates for comparable distances. Rates generally include a duration element.
Feature Group A	Line-side originating and terminating LATA access for which an originating subscriber dials an assigned telephone number that connects to a specific interexchange carrier (IC). The IC returns a tone to signal the caller to input additional generated digits of the called number.

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Feature Group B	Trunk-side originating and terminating LATA access for which an originating subscriber dials a 950-WXXX number (where W=0, 1 and XXX is the carrier access code (CAC)), which is translated to a specific XXX carrier trunk group. Optional rotary dial service and ANI may be available.
Feature Group C	Trunk-side LATA access for AT&T-Communications generally on a direct basis between each end office (EO) and an AT&T-C switching system.
Feature Group D	Also referred to as equal access. It is trunk-side LATA access affording call supervision of an interexchange carrier, a uniform access code (10XXXXX), optional calling party identification, recording of access-charge billing details and presubscription to a customer specified interexchange carrier.
FX-IN	A nonswitched service where the customer of the company is connected to and receives switching service through central office equipment located in another exchange area.
FX-OUT	A switched service where facilities are provided from the central office out to the exchange boundary where it meets the line from a foreign exchange subscriber.
Host Switching System	A switching system that provides centralized control over most of the switching functions of one or more remote switching units. The host switching system usually provides trunk access to the operating company intraLATA networks.
Local Access Transport Area (LATA)	A geographic area within which an operating company may offer its telecommunications services.
Mobile Telephone	A service which provides radio telephone communication from a mobile vehicle to another vehicle or to a regular telephone.
Paging	A service which provides one-way signal or voice communication over a radio channel to a miniature receiver carried by the customer.
Pair	Two wires of a single circuit.
Pay Station	A telephone which normally requires all users to deposit one or more coins or use a credit card to complete a call.
Private Line Service	Channel or circuit rented for private use and not intended to be connected to the general distribution system.
Private Branch Exchange (PBX)	A manually, or operator controlled switching system, usually on the customer's premises, which serves that customer's telephones over a common group of lines from the central office.
Radio Common Carrier (RCC)	A company which furnishes public telecommunications service using one or more radio channels.
Remote Switching Unit (RSU)	An electronic switching system that is remote from its host or control office. All of the central control equipment for the RSU is located in the host switching system.

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

Route Miles	Total number of route miles (to the nearest mile) of operating plant facilities including drop wire in the exchange. One route mile may consist of: <ol style="list-style-type: none">1. One mile of roadway with any combination of outside plant facilities on any number of rights-of-way.2. One mile of a cross country route with any combination of outside plant facilities.3. One mile of point-to-point microwave or radio link.4. One mile of plant on either side of a limited access highway or natural barrier, such as a navigable waterway.5. One mile of joint use line where the utility either owns the facility or leases space.
Stand Alone Switch	A central office switch which has no remote switching units (RSUs) subtending it.
Trunk	A communications path connecting two switching systems in the establishment of an end-to-end connection.
Wide Area Telephone Service (WATS)	Customer leased access line or lines connected to the nationwide network over which an unlimited number of calls can be made for a fixed monthly charge.
Wire Center	The location of one or more local switching systems. A point at which customers' loops converge.

ABBREVIATIONS USED IN ANNUAL REPORTS

Acct	.....	Account
Accum	.....	Accumulated
Acq	.....	Acquisition
Admin	.....	Administrative
Alloc	.....	Allocation
Amort	.....	Amortization
CO	.....	Central Office
Depr	.....	Depreciation
Equip	.....	Equipment
Exp	.....	Expenses
EOY	.....	End of Year
FOY	.....	First of Year
Info	.....	Information
ITC	.....	Investment Tax Credit
Misc	.....	Miscellaneous
Nonoper	.....	Nonoperating
Nonreg	.....	Nonregulated
Oper	.....	Operating
Opns	.....	Operations
Orig	.....	Originating
Prop	.....	Property
Receiv	.....	Receivable
Reg	.....	Regulated
Rev	.....	Revenues
Svcs	.....	Services
Telecom	.....	Telecommunications
Term	.....	Terminating
TPIS	.....	Telecommunications Plant in Service
TPUC	.....	Telecommunications Plant Under Construction
Uncoll	.....	Uncollectible

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST WISCONSIN TELCOM COOPERATIVE, INC.
Utility Location: E4528 COUNTY RD C
P.O. BOX 115
DOWNSVILLE, WI 54735-0115

Utility Web Site Address:

When was utility organized?: 12/14/1953

Report any change in name and the effective date:

Officer in charge of correspondence concerning this report

Name: MR RANDY R . SILER
Title: MANAGER

Office Address: E4528 COUNTY ROAD C
P.O. BOX 115
DOWNSVILLE , WI 54735

Fax Number: (715) 664 - 9982
Telephone Number: (715) 664 - 8311

Email Address:

Individual or firm, if other than utility employee, preparing this report

Name: KIESLING ASSOCIATES LLP
Title: ACCOUNTING FIRM
Firm: KIESLING ASSOCIATES LLP
Office Address: 6401 ODANA ROAD
MADISON , WI 53719-1155

Fax Number: (608) 273 - 2383
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Person responsible for financial information contained in report

Name: MR RANDY R . SILER
Title: MANAGER

Office Address: E4528 COUNTY ROAD C
P.O. BOX 115
DOWNSVILLE , WI 54735

Fax Number: (715) 664 - 9982
Telephone Number: (715) 664 - 8311

Email Address:

Person responsible for statistical information contained in report

Name: MR RANDY R . SILER
Title: MANAGER

Office Address: E4528 COUNTY ROAD C
P.O. BOX 115
DOWNSVILLE , WI 54735

Fax Number: (715) 664 - 9982
Telephone Number: (715) 664 - 8311

Email Address:

IDENTIFICATION AND OWNERSHIP

List companies owned, controlled, or operated and form and extent of such ownership, control or operation.

Company Name:	WEST WISCONSIN COMMUNICATIONS SYSTEMS
Form of Interest:	OWNED
Extent Of Interest:	100%

INCOME STATEMENT - TOTAL COMPANY

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues (5000-5300)	4,350,711	4,088,066	1
Operating Expenses			
Plant Specific Operations Expense (6110-6410)	721,171	618,764	2
Plant Nonspecific Operations Expense	1,345,349	1,161,668	3
Customer Operations Expense (6610-6620)	687,273	688,693	4
Corporate Operations Expense (6710-6790)	425,471	353,354	5
Other Operating Income and Expense (7100)	0	0	6
Operating Taxes (7200)	273,205	287,754	7
Total Operating Expenses	3,452,469	3,110,233	8
Net Operating Income	898,242	977,833	9
Other Income			
Nonoperating Income and Expense (7300)	115,938	94,680	10
Nonoperating Taxes (7400)	26,386	(3,783)	11
Interest and Related Items (7500)	427,621	294,585	12
Extraordinary Items (7600)	0	0	13
Nonregulated Net Income (7990)	(158,602)	(242,797)	14
Total Nonoperating Income	(496,671)	(438,919)	15
Net Income	401,571	538,914	16

BALANCE SHEET - ASSETS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT ASSETS			
CASH AND EQUIVALENTS			
Cash and Equivalents (1120)*	159,955	427,443	1
Cash (1130)			2
Special Cash Deposits (1140)			3
Working Cash Advances (1150)			4
Temporary Investments (1160)			5
TOTAL CASH AND EQUIVALENTS	159,955	427,443	
RECEIVABLES AND ALLOWANCES FOR DOUBTFUL ACCOUNTS			
Telecommunications Accounts Receivable (1180)*	242,762	219,743	6
Accounts Receivable Allowance-Telecom (1181)*			7
Net: Telecommunications Accounts Receivable	242,762	219,743	
Other Accounts Receivable (1190)*	269,711	341,871	8
Accounts Receivable Allowance--Other (1191)*			9
Net: Other Accounts Receivable	269,711	341,871	
Notes Receivable (1200)*			10
Notes Receivable Allowance (1201)*			11
Net: Notes Receivable	0	0	
Interest and Dividends Receivable (1210)*	9,200	6,900	12
TOTAL RECEIVABLES AND ALLOWANCES FOR DOUBTFUL	521,673	568,514	
SUPPLIES			
Inventories (1220)*	184,271	207,898	13
TOTAL SUPPLIES	184,271	207,898	
PREPAYMENTS			
Total Prepayments (1280)*	148,143	43,373	14
Prepaid Rents (1290)			15
Prepaid Taxes (1300)			16
Prepaid Insurance (1310)			17
Prepaid Directory Expenses (1320)			18
Other Prepayments (1330)			19
TOTAL PREPAYMENTS	148,143	43,373	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*			20
TOTAL OTHER CURRENT ASSETS	0	0	
TOTAL CURRENT ASSETS	1,014,042	1,247,228	
NONCURRENT ASSETS			
INVESTMENTS			
Investment in Affiliated Companies (1401)*	876,329	824,356	21
Investments in Nonaffiliated Companies (1402)*	1,360,752	1,007,125	22
Nonregulated Investments (1406)*	113,393	44,312	23
Unamortized Debt Issuance Expense (1407)*			24
Sinking Funds (1408)*			25

BALANCE SHEET - ASSETS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
NONCURRENT ASSETS			
INVESTMENTS			
Other Noncurrent Assets (1410)*	46,880	21,789	26
TOTAL INVESTMENTS	2,397,354	1,897,582	
DEFERRED CHARGES			
Deferred Tax Regulatory Asset (1437)*			27
Deferred Maintenance and Retirements (1438)*			28
Deferred Charges (1439)*			29
TOTAL DEFERRED CHARGES	0	0	
TOTAL NONCURRENT ASSETS	2,397,354	1,897,582	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	19,193,396	18,630,736	30
Less: Accumulated Depreciation (3100)*	10,379,858	9,395,144	31
Less: Accumulated Amortization--Capitalized Leases (3410)*			32
Less: Accumulated Amortization--Leasehold Improvements (3420)*			33
Less: Accumulated Amortization--Intangible (3500)*			34
NET TELECOMMUNICATIONS PLANT IN SERVICE	8,813,538	9,235,592	
PROPERTY HELD FOR FUTURE USE			
Prop. Held for Future Telecommun. Use (2002)*			35
Less: Accumulated Depreciation--Held for Future Telecommunications Use (3200)*			36
NET PROPERTY HELD FOR FUTURE USE	0	0	
NONOPERATING PLANT			
Nonoperating Plant (2006)*			37
Less: Accumulated Depreciation--Nonoperating (3300)*			38
NET NONOPERATING PLANT	0	0	
TPUC			
TPUC (2003)*	252,047	56,897	39
TOTAL TPUC	252,047	56,897	
TELECOMMUNICATIONS PLANT ADJUSTMENT			
Telecommunications Plant Adjustment (2005)*			40
Less: Accumulated Amortization--Other (3600)*			41
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	0	0	
TOTAL PLANT	9,065,585	9,292,489	
TOTAL ASSETS AND OTHER DEBITS*	12,476,981	12,437,299	

BALANCE SHEET - LIABILITIES (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT LIABILITIES			
Accounts Payable (4010)*	78,606	297,642	1
Notes Payable (4020)*			2
Advance Billing and Payments (4030)*	0	301	3
Customer Deposits (4040)*	3,225	3,385	4
Current Maturities--Long-Term Debt (4050)*	461,399	432,533	5
Current Maturities--Capital Leases (4060)*			6
Income Taxes--Accrued (4070)*	809	21,304	7
Other Taxes--Accrued (4080)*			8
Net Current Deferred Operating Income Taxes (4100)*			9
Net Current Deferred Nonoperating Income Taxes (4110)*			10
Other Accrued Liabilities (4120)*	48,851	50,174	11
Other Current Liabilities (4130)*			12
TOTAL CURRENT LIABILITIES*	592,890	805,339	
LONG-TERM DEBT			
Funded Debt (4210)*	6,776,148	6,588,724	13
Premium on Long-Term Debt (4220)*			14
Discount on Long-Term Debt (4230)*			15
Reacquired Debt (4240)*			16
Obligations Under Capital Leases (4250)*			17
Advances from Affiliated Companies (4260)*			18
Other Long-Term Debt (4270)*			19
TOTAL LONG-TERM DEBT*	6,776,148	6,588,724	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Long-Term Liabilities (4310)*	84,155	32,993	20
Unamortized Operating ITC--Net (4320)*			21
Unamortized Nonoperating ITC--Net (4330)*			22
Net Noncurrent Deferred Operating Income Taxes (4340)*			23
Net Deferred Tax Liability Adjustments (4341)*			24
Net Noncurrent Deferred Nonoperating Income Taxes (4350)*			25
Other Deferred Credits (4360)*	18,834	14,092	26
Deferred Tax Regulatory Liability (4361)*			27
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS*	102,989	47,085	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*	1,440	70,640	28
Additional Paid-in Capital (4520)*			29
Treasury Stock (4530)*			30
Other Capital (4540)*	140,765	106,382	31
Retained Earnings (4550)*	4,862,749	4,819,129	32
TOTAL STOCKHOLDERS' EQUITY*	5,004,954	4,996,151	
TOTAL LIABILITIES AND OTHER CREDITS*	12,476,981	12,437,299	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)	
GENERAL SUPPORT ASSETS				
Land	2111	230,631		1
Motor Vehicles	2112	345,351	49,500	2
Aircraft	2113			3
Special Purpose Vehicles	2114			4
Garage Work Equipment	2115			5
Other Work Equipment	2116	203,147		6
Buildings	2121	1,563,387	16,235	7
Furniture	2122	40,463		8
Office Equipment	2123	48,837	4,907	9 A
General Purpose Computers	2124	152,972	54,156	10
TOTAL--GENERAL SUPPORT ASSETS:		2,584,788	124,798	
CENTRAL OFFICE ASSETS				
Analog Electronic Switching	2211			11
Digital Electronic Switching	2212	7,017,624	123,601	12 A
Electro-Mechanical Switching	2215	0	0	13 A
Operator Systems	2220			14
Radio Systems	2231	420,065	22,613	15 A
Circuit Equipment	2232	1,265,924	31,398	16 A
TOTAL--CENTRAL OFFICE ASSETS:		8,703,613	177,612	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311			17
Customer Premises Wiring	2321			18
Large Private Branch Exchanges	2341			19
Public Telephone Terminal Equipment	2351	14,869		20 B
Other Terminal Equipment	2362			21
TOTAL--INFORMATION ORIG/TERM ASSETS:		14,869	0	
CABLE WIRE FACILITIES ASSETS				
Poles	2411	61,732		22
Aerial Cable	2421	0	0	23 A
Underground Cable	2422	34,582	0	24 A
Buried Cable	2423	6,859,811	558,197	25 A
Submarine Cable	2424	0	0	26 A
Deep Sea Cable	2425			27
Intrabuilding Network Cable	2426	0	0	28 A
Aerial Wire	2431			29
Conduit Systems	2441	371,341	20	30
TOTAL--CABLE WIRE FACILITIES ASSETS:		7,327,466	558,217	
AMORTIZABLE ASSETS				
Capital Leases	2681			31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2111			230,631	1
2112	19,699		375,152	2
2113			0	3
2114			0	4
2115			0	5
2116			203,147	6
2121			1,579,622	7
2122			40,463	8
2123	0	0	53,744	9 A
2124			207,128	10
	19,699	0	2,689,887	
2211			0	11
2212	0	0	7,141,225	12 A
2215	0	0	0	13 A
2220			0	14
2231	0	0	442,678	15 A
2232	0	0	1,297,322	16 A
	0	0	8,881,225	
2311			0	17
2321			0	18
2341			0	19
2351		(14,869)	0	20 B
2362			0	21
	0	(14,869)	0	
2411			61,732	22
2421	0	0	0	23 A
2422	0	0	34,582	24 A
2423	263,399	0	7,154,609	25 A
2424	0	0	0	26 A
2425			0	27
2426	0	0	0	28 A
2431			0	29
2441			371,361	30
	263,399	0	7,622,284	
2681			0	31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)
AMORTIZABLE ASSETS			
Leasehold Improvements	2682		32
Intangibles	2690		33
TOTAL--AMORTIZABLE ASSETS:		0	0
TOTAL TELECOM. PLANT IN SERVICE	2001	18,630,736	860,627
Less: Allocation to Nonregulated Activity - EOY	2001		34
NET REG. TOTAL TELE. PLANT IN SERV. - EOY	2001		

Explain all amounts shown in column (g).

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (cont.)

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2682			0	32
2690			0	33
	0	0	0	
	283,098	(14,869)	19,193,396	
2001			0	34
			19,193,396	

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)

Report telecommunications plant data for each subaccount where primary plant accounts have subclassifications. Amounts pertaining to subaccount 2212.4, Test Equipment, should be reported in account 2212.2, Digital Switching - Central Office; amounts for subaccounts 2231.3, Microwave, 2231.4, Cellular, 2231.5, Mobile Radio, and 2231.6, Paging, should be included in 2231.2, Other Radio Facilities; amounts pertaining to subaccounts 2232.4, Digital Data Services, 2232.5, Digital Circuit - Subscriber, 2232.6, Digital Circuit - Trunk - Toll, and 2232.7, Concentrators, should be reported in 2232.1, Digital Circuit Equipment. Any other separate accounting for telephone plant at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subaccount (b)	Balance FOY (c)	Additions (d)	
Office Support Equipment	2123.1	39,328	4,907	1
Company Communications Equipment	2123.2	9,509		2
Software	2212.1			3
Digital Switching - Central Office	2212.2	7,017,624	123,601	4
Digital Switching - Remote	2212.3			5
Step by Step Switching	2215.1			6
Crossbar Switching	2215.2			7
Satellite and Earth Station Facilities	2231.1			8
Other Radio Facilities	2231.2	420,065	22,613	9
Digital Circuit Equipment	2232.1	1,265,924	31,398	10
Analog Circuit Equipment	2232.2			11
Light Wave Circuit Equipment	2232.3			12
Aerial Cable - Nonmetallic	2421.1			13
Aerial Cable - Metallic	2421.2			14
Underground Cable - Nonmetallic	2422.1			15
Underground Cable - Metallic	2422.2	34,582		16
Buried Cable - Nonmetallic	2423.1	1,738,607	242,795	17
Buried Cable - Metallic	2423.2	5,121,204	315,402	18
Submarine Cable - Nonmetallic	2424.1			19
Submarine Cable - Metallic	2424.2			20
Intrabuilding Cable - Nonmetallic	2426.1			21
Intrabuilding Cable - Metallic	2426.2			22

Explain all amounts shown in column (g).

**TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B (SUB-CLASS ACCOUNTS)
(cont.)**

Subaccount (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2123.1			44,235	1
2123.2			9,509	2
2212.1			0	3
2212.2			7,141,225	4
2212.3			0	5
2215.1			0	6
2215.2			0	7
2231.1			0	8
2231.2			442,678	9
2232.1			1,297,322	10
2232.2			0	11
2232.3			0	12
2421.1			0	13
2421.2			0	14
2422.1			0	15
2422.2			34,582	16
2423.1			1,981,402	17
2423.2	263,399		5,173,207	18
2424.1			0	19
2424.2			0	20
2426.1			0	21
2426.2			0	22

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
GENERAL SUPPORT ASSETS					
Motor Vehicles	2112	145,187		60,743	1K
Aircraft	2113				2
Special Purpose Vehicles	2114				3
Garage Work Equipment	2115				4
Other Work Equipment	2116	144,100	.0	20,403	5L
Buildings	2121	410,009	3.4	52,559	6
Furniture	2122	13,825	6.67	2,700	7
Office Equipment	2123	39,795	.0	7,553	8L
General Purpose Computers	2124	71,960	25.0	43,492	9
Total-- GENERAL SUPPORT ASSETS		824,876		187,450	0
CENTRAL OFFICE ASSETS					
Analog Electronic Switching	2211				10
Digital Electronic Switching	2212	3,167,431	.0	625,379	11L
Electro-Mechanical Switching	2215				12
Operator Systems	2220				13
Radio Systems	2231	241,848	6.0	25,200	14
Circuit Equipment	2232	1,224,064	6.67	52,579	15
Total-- CENTRAL OFFICE ASSETS		4,633,343		703,158	0
INFORMATION ORIG/TERM ASSETS					
Station Apparatus	2311				16
Customer Premises Wiring	2321				17
Large Private Branch Exchanges	2341				18
Public Telephone Terminal Equipment	2351	14,868	10.0		19B
Other Terminal Equipment	2362				20
Total-- INFORMATION ORIG/TERM ASSETS		14,868		0	0
CABLE WIRE FACILITIES ASSETS					
Poles	2411	2,100	5.0	3,084	21
Aerial Cable	2421				22
Underground Cable	2422	23,430	5.0	1,727	23
Buried Cable	2423	3,841,815	5.0	343,337	24
Submarine Cable	2424				25
Deep Sea Cable	2425				26
Intrabuilding Network Cable	2426				27
Aerial Wire	2431				28

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2112	19,699		13,845		200,076	1 K
2113					0	2
2114					0	3
2115					0	4
2116					164,503	5 L
2121			1,503		464,071	6
2122					16,525	7
2123	0				47,348	8 L
2124					115,452	9
	19,699	0	15,348	0	1,007,975	
2211					0	10
2212	0		15,000		3,807,810	11 L
2215	0				0	12
2220					0	13
2231	0				267,048	14
2232	0		2,100		1,278,743	15
	0	0	17,100	0	5,353,601	
2311					0	16
2321					0	17
2341					0	18
2351				(14,868)	0	19 B
2362					0	20
	0	0	0	(14,868)	0	
2411					5,184	21
2421	0				0	22
2422	0				25,157	23
2423	263,399	1,344			3,920,409	24
2424	0				0	25
2425					0	26
2426	0				0	27
2431					0	28

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
CABLE WIRE FACILITIES ASSETS					
Conduit Systems	2441	54,712	3.0	11,092	29
Total-- CABLE WIRE FACILITIES ASSETS		3,922,057		359,240	0
Total Accumulated Depreciation	3100	9,395,144		1,249,848	0
Less: Allocation to Nonregulated Activity - Columns e, f and I	3100			0	0 30
Net Regulated Total Accum Depreciation - 3100 Columns e, f and I				1,249,848	0

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2441			1,728		67,532	29
	263,399	1,344	1,728	0	4,018,282	
3100	283,098	1,344	34,176	(14,868)	10,379,858	
3100					0	30
3100					10,379,858	

ACCUMULATED DEPRECIATION CLASS A & B (SUB-CLASS ACCOUNTS)

Where subclassifications of primary plant accounts are used, report below the accumulated depreciation details for each subaccount. Amounts pertaining to subaccount 2212.4, Test Equipment, should be reported in account 2212.2, Digital Switching - Central Office; amounts for subaccounts 2231.3, Microwave, 2231.4, Cellular, 2231.5, Mobile Radio, and 2231.6, Paging, should be included in 2231.2, Other Radio Facilities; amounts pertaining to subaccounts 2232.4, Digital Data Services, 2232.5, Digital Circuit - Subscriber, 2232.6, Digital Circuit - Trunk - Toll, and 2232.7, Concentrators, should be reported in 2232.1, Digital Circuit Equipment. Any other separate accounting for telephone accumulated depreciation at an individual telephone company should be consolidated and reported in the primary accounts as defined in the uniform system of accounts.

Plant Subaccount (a)	Subacct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)	
Office Support Equipment	2123.1	30,286	19.0	7,553		1
Company Communications Equipment	2123.2	9,509	20.0	0		2
Software	2212.1					3
Digital Switching - Central Office	2212.2	3,167,431	.0	625,379		4 L
Digital Switching - Remote	2212.3					5
Step by Step Switching	2215.1					6
Crossbar Switching	2215.2					7
Satellite and Earth Station Facilities	2231.1					8
Other Radio Facilities	2231.2	241,848	6.0	25,200		9
Digital Circuit Equipment	2232.1	1,224,064	6.67	52,579		10
Analog Circuit Equipment	2232.2					11
Light Wave Circuit Equipment	2232.3					12
Aerial Cable - Nonmetallic	2421.1					13
Aerial Cable - Metallic	2421.2					14
Underground Cable - Nonmetallic	2422.1					15
Underground Cable - Metallic	2422.2	23,430	5.0	1,727		16
Buried Cable - Nonmetallic	2423.1	348,522	5.0	86,928		17
Buried Cable - Metallic	2423.2	3,493,293	5.0	256,409		18
Submarine Cable - Nonmetallic	2424.1					19
Submarine Cable - Metallic	2424.2					20
Intrabuilding Cable - Nonmetallic	2426.1					21
Intrabuilding Cable - Metallic	2426.2					22

ACCUMULATED DEPRECIATION CLASS A & B (SUB-CLASS ACCOUNTS) (cont.)

Subacct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2123.1					37,839	1
2123.2					9,509	2
2212.1					0	3
2212.2			15,000		3,807,810	4L
2212.3					0	5
2215.1					0	6
2215.2					0	7
2231.1					0	8
2231.2					267,048	9
2232.1			2,100		1,278,743	10
2232.2					0	11
2232.3					0	12
2421.1					0	13
2421.2					0	14
2422.1					0	15
2422.2					25,157	16
2423.1					435,450	17
2423.2	263,399	1,344			3,484,959	18
2424.1					0	19
2424.2					0	20
2426.1					0	21
2426.2					0	22

RETAINED EARNINGS (ACCT. 4550)

Particulars (a)	This Year (b)	Last Year (c)	
Balance-First of Year	4,819,129	4,660,677	1
Changes:			
Balance Transferred from Income	401,571	538,914	2
Dividends Declared:			
Common	357,951	380,462	3
Preferred			4
Total Dividends Declared	357,951	380,462	
Miscellaneous Debits to Retained Earnings			5
Miscellaneous Credits to Retained Earnings			6
Balance--End of Year	<u>4,862,749</u>	<u>4,819,129</u>	

REVENUES - CLASS A & B (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
LOCAL NETWORK SERVICES REVENUES			
Basic Local Service Revenue (5000)*	1,030,858	956,858	1
Basic Area Revenue (5001)			2
Optional Extended Area Revenue (5002)			3
Cellular Mobile Revenue (5003)			4
Other Mobile Services Revenue (5004)			5
Public Telephone Revenue (5010)			6
Local Private Line Revenue (5040)			7
Customer Premises Revenue (5050)			8
Other Local Exchange Revenue (5060)			9
Other Local Exchange Revenue Settlements (5069)			10
TOTAL BASIC LOCAL SERVICE REVENUE (5000)	1,030,858	956,858	
NETWORK INTERSTATE ACCESS SERVICES REV.			
End User Revenue (5081)*	248,920	231,109	11
Switched Access Revenue (5082)*	1,657,712	1,629,092	12
Special Access Revenue (5083)*	146,314	120,432	13 C
TOTAL INTERSTATE ACCESS REVENUES (5080)	2,052,946	1,980,633	
NETWORK INTRASTATE ACCESS SERVICES REV.			
End User Revenue (5084.1)*			14
Switched Access Revenue (5084.2)*	777,582	697,731	15
Special Access Revenue (5084.3)*	100,690	80,604	16 D
TOTAL INTRASTATE ACCESS REVENUES (5084)	878,272	778,335	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*			17
Long Distance Inward-Only Revenue (5111)			18
Long Distance Outward-Only Revenue (5112)			19
Unidirectional Long Distance Revenue (5110)	0	0	
Long Distance Private Network Revenues			
Subvoice Grade Revenue (5121)			20
Voice Grade Revenue (5122)			21
Audio Program Grade Revenue (5123)			22
Video Program Grade Revenue (5124)			23
Digital Transmission Revenue (5125)			24
Switching Revenue (5126)			25
Other Revenue (5128)			26
Other Revenue Settlements (5129)			27
Total Long Distance Private Network Revenue	0	0	
Other Long Distance Revenue (5160)			28
Other Long Distance Revenue Settlements (5169)			29
TOTAL LONG DISTANCE NET. SERVICES MESSAGE REV.	0	0	

REVENUES - CLASS A & B (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
MISCELLANEOUS REVENUES			
Directory Revenue (5230)*	128,247	119,825	30
Rent Revenue (5240)*	47,258	4,367	31 E
Corporate Operations Revenue (5250)*			32
Miscellaneous:			
Miscellaneous Revenue (5260)*	44,978	53,500	33
Special Billing Arrangements Revenue (5261)			34
Customer Operations Revenue (5262)			35
Plant Operations Revenue (5263)			36
Other Incidental Regulated Revenue (5264)			37
Other Revenue Settlements (5269)			38
Total Miscellaneous Revenue (5260)	44,978	53,500	
Interstate Billing and Collection Revenue*	50,049	39,617	39 F
Intrastate Billing and Collection Revenue*	125,755	152,209	40
Total Carrier Billing and Collection Revenue (5270)*	175,804	191,826	
Nonregulated Operating Revenue (5280)**			41
TOTAL MISCELLANEOUS REVENUES	396,287	369,518	
GROSS OPERATING REVENUES	4,358,363	4,085,344	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*	7,652	(2,722)	42 G
Uncollectible Revenue--Telecommunications (5301)			43
Uncollectible Revenue--Other (5302)			44
TOTAL UNCOLLECTIBLE REVENUE (5300)	7,652	(2,722)	
TOTAL OPERATING REVENUES	4,350,711	4,088,066	

** Account 5280 is to be used only by those companies subject to dual jurisdiction.

EXPENSE MATRIX - CLASS A & B

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries / Wages (d)	
PLANT SPECIFIC OPERATIONS EXPENSE				
Total Network Support Expense (6110)	2,573	4,234		1
Less: Nonregulated		0		2
Net Regulated	2,573	4,234		3
Total General Support Expense (6120)	80,753	111,492		4
Less: Nonregulated		0		5 H
Net Regulated	80,753	111,492		6
Total Central Office Switching Expense (6210)	286,173	329,653		7
Less: Nonregulated		0		8
Net Regulated	286,173	329,653		9
Total Operator Systems Expense (6220)		0		10
Less: Nonregulated		0		11
Net Regulated	0	0		12
Total Central Office Transmission Expenses (6230)	74,024	78,621		13
Less: Nonregulated		0		14
Net Regulated	74,024	78,621		15
Total Information Orig. / Term. Expense (6310)		0		16
Less: Nonregulated		0		17
Net Regulated	0	0		18
Total Cable and Wire Fac. Expense (6410)	175,241	197,171		19
Less: Nonregulated		0		20
Net Regulated	175,241	197,171		21
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	618,764	721,171		
Less: Nonregulated	0	0		
Net Regulated	618,764	721,171		
PLANT NONSPECIFIC OPERATIONS EXPENSE				
Total Other Property, Plant and Equip. Exp. (6510)	0	0		22
Less: Nonregulated		0		23
Net Regulated	0	0		24
Total Network Operations Expense (6530)	86,436	97,900		25
Less: Nonregulated		0		26
Net Regulated	86,436	97,900		27
Access Expense (6540)		0		28
Less: Nonregulated		0		29
Net Regulated	0	0		30
Total Depreciation and Amortization Expense (6560)	1,075,232	1,247,449		31
Less: Nonregulated		0		32
Net Regulated	1,075,232	1,247,449		33
TOTAL PLANT NONSPECIFIC OPERATIONS EXP.	1,161,668	1,345,349		
Less: Nonregulated	0	0		
Net Regulated	1,161,668	1,345,349		

EXPENSE MATRIX - CLASS A & B (cont.)

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6110					1
					2
					3
6120					4
					5 H
					6
6210					7
					8
					9
6220					10
					11
					12
6230					13
					14
					15
6310					16
					17
					18
6410					19
					20
					21
<hr/>					
6510					22
					23
					24
6530					25
					26
					27
6540					28
					29
					30
6560					31
					32
					33

EXPENSE MATRIX - CLASS A & B

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries / Wages (d)
CUSTOMER OPERATIONS EXPENSE			
Total Marketing (6610)	34,143	19,455	34
Less: Nonregulated		0	35 I
Net Regulated	34,143	19,455	36
Total Services (6620)	654,550	667,818	37
Less: Nonregulated		0	38
Net Regulated	654,550	667,818	39
TOTAL CUSTOMER OPERATIONS EXPENSE	688,693	687,273	
Less: Nonregulated	0	0	
Net Regulated	688,693	687,273	
CORPORATE OPERATIONS EXPENSE			
Total Exec. and Planning (6710)	180,431	182,158	40
Less: Nonregulated		0	41
Net Regulated	180,431	182,158	42
Total General and Administrative (6720)	172,923	243,313	43
Less: Nonregulated		0	44 J
Net Regulated	172,923	243,313	45
Provision for Uncollectible Notes Receiv. (6790)		0	46
Less: Nonregulated		0	47
Net Regulated	0	0	48
TOTAL CORPORATE OPERATIONS EXPENSE	353,354	425,471	
Less: Nonregulated	0	0	
Net Regulated	353,354	425,471	
TOTAL EXPENSES	2,822,479	3,179,264	
Less: Nonregulated	0	0	
Net Regulated	2,822,479	3,179,264	

EXPENSE MATRIX - CLASS A & B (cont.)

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6610					34
					35 I
					36
6620					37
					38
					39
6710					40
					41
					42
6720					43
					44 J
					45
6790					46
					47
					48

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EXPENSE MATRIX - CLASS A & B (DETAIL)

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries/ Wages (d)	
Property Held for Future Tele. Use Exp. (6511)		0		1
Provisioning Expense (6512)		0		2
Total: Reported in Account 6510	0	0		
Depreciat. Exp.--Tele. Plant in Service (6561)	1,075,232	1,247,449		3
Depreciat. Exp.--Prop. Held for Future Tele. Use (6562		0		4
Amortization Expense--Tangible (6563)		0		5
Amortization Expense--Intangible (6564)		0		6
Amortization Expense--Other (6565)		0		7
Total: Reported in Account 6560	1,075,232	1,247,449		

EXPENSE MATRIX - CLASS A & B (DETAIL) (cont.)

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6511					1
6512					2
6561					3
6562					4
6563					5
6564					6
6565					7

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to Department of Justice and telephone relay assessments.

Description (a)	This Year (b)	
Gross Operating Revenues	4,358,363	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year		3
Plus: Total Other Operating Income and (Expense) (7100)	0	4
Less: Nonregulated Operating Revenue (included Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Uncollectible Revenue (included in Gross Oper. Rev. on Line 1)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify): NONE	0	8
Assessable Revenues for Remainder, Department of Justice, and Telephone Relay Assessment Purposes	4,358,363	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	1,030,858	1
Plus: Total Intrastate Access Revenues (5084)	878,272	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus (or Less) Other (please specify): NONE	0	5
Assessable Revenues for Universal Service Fund Assessment Purposes	1,909,130	

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

Currently, cooperatives are not billed for remainder assessment, but are subject to the telephone relay assessment.

Description (a)	This Year (b)	
Gross Operating Revenues	4,358,363	1
Plus: Collection of amounts previously written off		2
Less: Uncollectibles written off during the year		3
Plus: Total Other Operating Income and (Expense) (7100)	0	4
Less: Nonregulated Operating Revenue (included Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Uncollectible Revenue (included in Gross Oper. Rev. on Line 1)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify): NONE	0	8
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	<u>4,358,363</u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	1,030,858	1
Plus: Total Intrastate Access Revenues (5084)	878,272	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus (or Less) Other (please specify): NONE	0	5
Assessable Revenues for Universal Service Fund Assessment Purposes	<u>1,909,130</u>	

OTHER INCOME ACCOUNTS (CLASS B USE ACCOUNTS DESIGNATED BY *)

Particulars (a)	This Year (b)	Last Year (c)	
OTHER OPERATING INCOME AND EXPENSE			
Income from Custom Work (7110)*			1
Return from Nonregulated Use of Regulated Facilities (7130)*			2
Gains and (Losses) from Foreign Exchange (7140)			3
Gains or (Losses) from the Disposition of Land and Artworks (7150)			4
Other Operating Gains and (Losses) (7160)*			5
TOTAL OTHER OPERATING INCOME AND (EXPENSE) (7100)*	0	0	
OPERATING TAXES			
Operating Investment Tax Credits--Net (7210)*			6
Operating Federal Income Taxes (7220)*	17,088	44,160	7
Operating State and Local Income Taxes (7230)*			8
Operating Other Taxes (7240)*	256,117	243,594	9
Provision for Deferred Operating Income Taxes--Net (7250)*			10
TOTAL OPERATING TAXES (7200)*	273,205	287,754	
NONOPERATING INCOME AND EXPENSE			
Dividend Income (7310)*	3,549	3,544	11
Interest Income (7320)*	94,620	73,382	12
Income from Sinking and Other Funds (7330)*			13
Allowance for Funds Used During Construction (7340)*			14
Gains or (Losses) from the Disposition of Certain Property (7350)*			15
Other Nonoperating Income (7360)*	17,769	17,788	16
Special Charges (7370)*	0	34	17
TOTAL NONOPERATING INCOME AND EXPENSE (7300)*	115,938	94,680	
NONOPERATING TAXES			
Nonoperating Investment Tax Credits--Net (7410)*			18
Nonoperating Federal Income Taxes (7420)*	26,386	(3,783)	19
Nonoperating State and Local Income Taxes (7430)*			20
Nonoperating Other Taxes (7440)*			21
Provision for Deferred Nonoperating Income Taxes-Net (7450)*			22
TOTAL NONOPERATING TAXES (7400)*	26,386	(3,783)	
INTEREST AND RELATED ITEMS			
Interest on Funded Debt (7510)*	427,295	294,464	23
Interest Expense--Capital Leases (7520)*			24
Amortization of Debt Issuance Expense (7530)*			25
Other Interest Deductions (7540)*	326	121	26
TOTAL INTEREST AND RELATED ITEMS (7500)*	427,621	294,585	
EXTRAORDINARY ITEMS			
Extraordinary Items (7600)*			27
Extraordinary Income Credits (7610)			28
Extraordinary Income Charges (7620)			29
Current Income Tax Effect of Extraordinary Items--Net (7630)			30
Provision for Deferred Income Tax Effect of Extraordinary Items--Net (7640)			31
TOTAL EXTRAORDINARY ITEMS (7600)*	0	0	
NONREGULATED NET INCOME			
Nonregulated Net Income (7990)*	(158,602)	(242,797)	32

TELEPHONE CALLS AND MINUTES OF USE PER MONTH

Enter average number, in thousands, of calls and minutes of use per month. The averages may be based on actual counts taken periodically during the year. Please provide level of detail available.

Item (a)	Telephone Calls (000's) (b)	Minutes of Use (000's) (c)	
LOCAL			
Intra-Exchange			1
Extended Area Service			2
Extended Community Calling			3
Other Local-Undefined			4
Total Local	0	0	
TOLL			
Operator Handled: State--intraLATA	1	11	5
Operator Handled: State--interLATA	1	13	6
Operator Handled: Interstate	7	39	7
Customer Dialed: State--intraLATA	65	382	8
Customer Dialed: State--interLATA	64	447	9
Customer Dialed: Interstate	16	1,288	10
WATS	2	7	11
Other Toll-Undefined			12
Total Toll	156	2,187	
Total Local & Toll	156	2,187	

ACCESS USAGE

Enter number, in thousands, of Billed Minutes.

Description (a)	Billed Minutes (000's)				
	Interstate InterLATA (b)	Intrastate InterLATA (c)	Intrastate IntraLATA (d)	Interstate IntraLATA (e)	
Feature Group A -- Orig.					1
Feature Group A -- Term.	161	16			2
Feature Group B -- Orig.	7				3
Feature Group B -- Term.	6				4
Feature Group C -- Orig.			2,223		5
Feature Group C -- Term.			1,764		6
Feature Group D -- Orig.	6,096	2,350	377		7
Feature Group D -- Term.	9,767	3,174	361		8

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - aerial	0	1
Sheath miles of plant - buried	1,141	2
Sheath miles of plant - fiber optics	112	3
Strand miles of plant - fiber optics	2,084	4
Route miles of plant - microwave	0	5

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	9	15	1
56 kbps	10	5	2
64 kbps (DS0)	1	1	3
1.54 Mbps (DS-1)	20	2	4
45 Mbps (DS-3)	0	0	5
SONET OC-1	0	0	6
SONET OC-3	0	0	7
SONET OC-12	0	0	8
SONET OC-48	0	0	9
SONET OC-192	0	0	10

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - aerial	0	1
Sheath miles of plant - buried	1,141	2
Sheath miles of plant - fiber optics	112	3
Strand miles of plant - fiber optics	2,084	4
Route miles of plant - microwave	0	5

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	9	15	1
56 kbps	10	5	2
64 kbps (DS0)	1	1	3
1.54 Mbps (DS-1)	20	2	4
45 Mbps (DS-3)	0	0	5
SONET OC-1	0	0	6
SONET OC-3	0	0	7
SONET OC-12	0	0	8
SONET OC-48	0	0	9
SONET OC-192	0	0	10

SERVICE DATA

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Business			
1 Party	348	458	3
2 Party	0		4
4 Party	0		5
PBX Trunks/System Trunks	33	33	6
Centrex Trunks	894	968	7
Centrex Lines	0		8
Key System Trunks	105	138	9
Mobile (Utility Provided Service)	0		10
Paging (Utility Provided Service)	1,404	1,483	11
FX-Out (Switched)	3	3	12
Pay Telephone	0	47	13
Coin-Operated Pay Telephone	0	0	14
Independent Pay Telephone Provider	0	24	15
Pay Stations - Public	25		16
- Semi-Public	16		17
- Cust. Owned	19		18
Other	405	488	19
Total Business Lines	3,252	3,642	20
Residential (Incl. Emp. Concess.)			
1 Party	3,337	3,478	22
2 Party	0		23
4 Party	0		24
FX-Out (Switched)	11	10	25
Other	0		26
Total Residential Lines	3,348	3,488	27
Total Bus & Res Lines	6,600	7,130	28
Company Used Lines			29
Total Lines Used	6,600	7,130	30

SERVICE DATA (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	FOY (b)	EOY (c)	
Miscellaneous			
WATS Lines - OutWATS	1		3
WATS Lines - 800 Service	2		4
FX-In-intraLATA	2	2	5
Special Access-intraLATA			6
(expressed in equiv. access lines)	49	69	7
Special Access-interLATA			8
(expressed in equiv. access lines)	350	500	9
Feature Group A Lines	2	4	10
Feature Group B Trunks			11
Feature Group C Trunks	0		12
Feature Group D Trunks	1,540	1,639	13
TSPS - Trunks	131	106	14
EAS - Trunks	983	1,221	15
Cellular Trunks (Pub. Sw. Net.)	0		16
Video Distance Learning			17
- discounted (special tariff)	0		18
Customers			
Business - 2 Party Customers	0		20
Business - 4 Party Customers	0		21
Residential - 2 Party Customers	0		22
Residential - 4 Party Customers	0		23
Other			
Total Central Office, Info. Orig./Term., & Cable			25
Wire Fac. Assets (based on physical location of plant)			26
	16,045,948	16,503,509	27
Total Company Square Miles	360	360	28
Total Company Route Miles	1,091	1,141	29
Footnotes			30

SERVICE DATA - END OF YEAR

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	1530	1640	1740	3305	1
Business					2
1 Party	35	42	243	54	3
2 Party					4
4 Party					5
PBX Trunks/System Trunks		12	21		6
Centrex Trunks			4	907	7
Centrex Lines					8
Key System Trunks	14	9	76	14	9
Mobile (utility provided service)					10
Paging (utility provided service)	515	11	925		11
FX-Out (Switched)		1	1		12
Pay Telephone	2	1	9	31	13
Coin-Operated Pay Telephone	0				14
Independent Pay Telephone Provider	0		16		15
Pay Stations - Public					16
- Semi-Public					17
- Cust. Owned					18
Other	201	27	190	24	19
Total Business Lines	767	103	1,485	1,030	20
Residential (Incl. Emp. Concess.)					21
1 Party	590	362	1,483		22
2 Party					23
4 Party					24
FX-Out (Switched)	3		3		25
Other					26
Total Residential Lines	593	362	1,486	0	27
Total Bus & Res Lines	1,360	465	2,971	1,030	28
Company Used Lines					29
Total Lines Used	1,360	465	2,971	1,030	30

SERVICE DATA - END OF YEAR

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	4660	5070			1
Business					2
1 Party	27	57			3
2 Party					4
4 Party					5
PBX Trunks/System Trunks					6
Centrex Trunks		57			7
Centrex Lines					8
Key System Trunks	6	19			9
Mobile (utility provided service)					10
Paging (utility provided service)		32			11
FX-Out (Switched)		1			12
Pay Telephone	2	2			13
Coin-Operated Pay Telephone					14
Independent Pay Telephone Provider		8			15
Pay Stations - Public					16
- Semi-Public					17
- Cust. Owned					18
Other	13	33			19
Total Business Lines	48	209	0	0	20
Residential (Incl. Emp. Concess.)					21
1 Party	444	599			22
2 Party					23
4 Party					24
FX-Out (Switched)	3	1			25
Other					26
Total Residential Lines	447	600	0	0	27
Total Bus & Res Lines	495	809	0	0	28
Company Used Lines					29
Total Lines Used	495	809	0	0	30

SERVICE DATA - END OF YEAR (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	1530	1640	1740	3305	1
Miscellaneous					2
WATS Lines - OutWATS					3
WATS Lines - 800 Service					4
FX-In-intraLATA			2		5
Special Access-intraLATA (equiv. access lines)	53	2	12		6 7
Special Access-interLATA (equiv. access lines)	24	1	345	101	8 9
Feature Group A Lines			4		10
Feature Group B Trunks					11
Feature Group C Trunks					12
Feature Group D Trunks	76	57	1,259	133	13
TSPS - Trunks	6	4	76	12	14
EAS - Trunks	72	48	951	48	15
Cellular Trunks (Pub. Sw. Net.)					16
Video Distance Learning - discounted (special tariff)					17 18
Customers					19
Business - 2 Party Customers					20
Business - 4 Party Customers					21
Residential - 2 Party Customers					22
Residential - 4 Party Customers					23
Other					24
Exchange C.O., Info. Orig./Term., & Cable Wire Fac. Assets (based on physical location of plant)	3,152,170	1,072,728	6,881,963	2,376,506	25 26 27
Exchange Square Miles	89	49	86	1	28
Exchange Route Miles	220	123	441	10	29
Footnotes					30

SERVICE DATA - END OF YEAR (cont.)

Access Line--Central office line equipment, or equivalent, and all outside plant facilities, or equivalent, required to connect the serving central office with the customer premises via physical connection, frequency, and/or time slot. From an engineering perspective, a channel connection is at a DS0 level. A DS0 level is a 4 KHz voice or 64 Kilobits/second. Customer--A person who uses a telephone as a subscriber.

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	4660	5070			1
Miscellaneous					2
WATS Lines - OutWATS					3
WATS Lines - 800 Service					4
FX-In-intraLATA					5
Special Access-intraLATA					6
(equiv. access lines)	2				7
Special Access-interLATA					8
(equiv. access lines)		29			9
Feature Group A Lines					10
Feature Group B Trunks					11
Feature Group C Trunks					12
Feature Group D Trunks	57	57			13
TSPS - Trunks	4	4			14
EAS - Trunks	54	48			15
Cellular Trunks (Pub. Sw. Net.)					16
Video Distance Learning					17
- discounted (special tariff)					18
Customers					19
Business - 2 Party Customers					20
Business - 4 Party Customers					21
Residential - 2 Party Customers					22
Residential - 4 Party Customers					23
Other					24
Exchange C.O., Info. Orig./Term., & Cable					25
Wire Fac. Assets (based on physical					26
location of plant)	1,138,742	1,881,400			27
Exchange Square Miles	54	81			28
Exchange Route Miles	165	182			29
Footnotes					30

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Manufacturer Name (a)	Abbreviation (b)	
Alcatel	AL	1
ATTC	ATT	2
GTE	GTE	3
ITT	ITT	4
Lucent	ATT/LUC	5
Nippon Electric	NEC	6
Northern Telecom	NTI	7
Siemens	SI	8
Stromberg-Carlson	SC	9
VIDAR	VI	10

EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

Equipment Type (a)	Abbreviation (b)	
Electromechanical	EM	1
Electronic--Analog	A	2
Electronic--Digital	D	3
Electronic--Video	V	4

MANUFACTURER ABBREVIATIONS

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Equipment Type (a)	Abbreviation (b)	
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Electronic--Analog	A	2
Electronic--Digital	D	3
Electronic--Video	V	4

CENTRAL OFFICE DATA - END OF YEAR

When an exchange has more than one central office, data must be reported for each central office.

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	DOWNSVILLE	EAU GALLE	ELK LAKE	ELK LAKE	1
PSCW Exchange ID	1530	1640	1740	1740	2
Central Office Name	DOWNSVILLE	EAU GALLE	ELK LAKE	ELK LAKE TANDEM	3
PSCW Central Office ID	1	1	1	2	4
Manufacturer of COE (Page 54)	NTI	NTI	NTI	NTI	5
Year COE Installed	1985	1985	1984	1996	6
Type of Equipment (Page 54)	D	D	D	D	7
(S)tandalone, (H)ost, (R)emote	S	S	S	S	8
Remote Host PSCW Exchange ID					9
Remote Host PSCW Central Office ID	0	0	0		10
COE Generic Software Release No.	405.20	405.20	405.20	LLD0B006	11
SS7?	Yes	Yes	Yes	Yes	12
9-1-1?	Yes	Yes	Yes	Yes	13
Access Lines - In Use	0	0	0		14
- Equipped	0	0	0		15
- Wired	0	0	0		16
Trunks - In Use	0	0	0		17
- Equipped	0	0	0		18
- Wired	0	0	0		19
ISDN Available?	No	No	No	Yes	20
ISDN Lines - In Use (BRI)	0	0	0		21
- In Use (PRI)	0	0	0		22
Switched 56 Service?	No	No	No	No	23
Switched 56 lines in use	0	0	0		24
Digital Transmission Facilities: DS-1 - In Use	0	0	0		25
DS-3 - In Use	0	0	0		26
Advanced Data Service Available:					
Packet Switching?	No	No	No	No	27
SMDS?	No	No	No	No	28
Frame Relay?	No	No	No	No	29
ATM (Asynchronous Trans. Mode)?	No	No	No	No	30
Video Information - Service Available?	No	No	No	No	31
- In Use (# lines) ¹	0	0	0		32
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	48	24	36	168	33
No. of fiber strands working (LIT) in C.O.	12	9	20	46	34
No. of fiber strands for interoffice use	0	0	0		35
Miles of fiber sheath in wire center	26	11	40		36
Access Tandem Serving this C.O.:					
- C.O. Name	ELK LAKE	ELK LAKE	ELK LAKE	ELK LAKE	37
- PSCW C.O. ID	1740-01	1740-01	1740-01	1740-01	38
Does this C.O. do access tandem switching?	No	No	No	Yes	39
Equal Access: InterLATA (1+)?	Yes	Yes	Yes	Yes	40
Equal Access: IntraLATA (1+)?	No	No	No	No	41
Footnotes					42

¹ Teleco provided end-to-end facility.

CENTRAL OFFICE DATA - END OF YEAR

When an exchange has more than one central office, data must be reported for each central office.

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	MENARDS	ROCK FALLS	SPRING LAKE		1
PSCW Exchange ID	3305	4660	5070		2
Central Office Name	MENARDS	ROCK FALLS	SPRING LAKE		3
PSCW Central Office ID	1	1	1		4
Manufacturer of COE (Page 54)	NTI	NTI	NTI		5
Year COE Installed	1988	1985	1985		6
Type of Equipment (Page 54)	D	D	D		7
(S)tandalone, (H)ost, (R)emote	S	S	S		8
Remote Host PSCW Exchange ID					9
Remote Host PSCW Central Office ID	0	0	0		10
COE Generic Software Release No.	405.20	405.20	405.20		11
SS7?	Yes	Yes	Yes		12
9-1-1?	Yes	Yes	Yes		13
Access Lines - In Use	0	0	0		14
- Equipped	0	0	0		15
- Wired	0	0	0		16
Trunks - In Use	0	0	0		17
- Equipped	0	0	0		18
- Wired	0	0	0		19
ISDN Available?	No	No	No		20
ISDN Lines - In Use (BRI)	0	0	0		21
- In Use (PRI)	0	0	0		22
Switched 56 Service?	No	No	No		23
Switched 56 lines in use	0	0	0		24
Digital Transmission Facilities: DS-1 - In Use	0	0	0		25
DS-3 - In Use	0	0	0		26
Advanced Data Service Available:					
Packet Switching?	No	No	No		27
SMDS?	No	No	No		28
Frame Relay?	No	No	No		29
ATM (Asynchronous Trans. Mode)?	No	No	No		30
Video Information - Service Available?	No	No	No		31
- In Use (# lines) ¹	0	0	0		32
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	282	36	72		33
No. of fiber strands working (LIT) in C.O.	48	12	14		34
No. of fiber strands for interoffice use	0	0	0		35
Miles of fiber sheath in wire center	6	12	17		36
Access Tandem Serving this C.O.:					
- C.O. Name	ELK LAKE	ELK LAKE	ELK LAKE		37
- PSCW C.O. ID	1740-01	1740-01	1740-01		38
Does this C.O. do access tandem switching?	No	No	No		39
Equal Access: InterLATA (1+)?	Yes	Yes	Yes		40
Equal Access: IntraLATA (1+)?	No	No	No		41
Footnotes					42

¹ Teleco provided end-to-end facility.

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

Accountants Compilation Report

To the Board of Directors
West Wisconsin Telcom, Inc.
Downsville, Wisconsin

We have compiled the balance sheets of West Wisconsin Telcom, Inc. as of December 31, 1997 and 1996, and the related statements of income and retained earnings for the years then ended, and the statement of cash flows for the year ended December 31, 1997, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form, except for pages 46 through 55.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited, as in our report dated February 27, 1998.

These financial statements (including related disclosures) and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

The supplementary information contained on pages 46 through 55 of the accompanying prescribed form has not been audited, reviewed, or compiled by us, and, accordingly, we assume no responsibility for that information.

Kiesling Associates LLP
Madison, Wisconsin
April 24, 1998

Schedule Footnotes

Central Office Lookup Table Footnote. Page 0

TELEPHONE CALLS AND MINUTES OF USE PER MONTH:

The local information for calls and minutes of use is not available.

Central Office Data - End of Year Footnote. Page 55

Access tandems corrected by PSC staff/Judy Klug by ele 9/24/98

Schedule Line Footnotes

- A) -0- amounts carried over from page 24.
- B) Transferred payphone plant account to nonregulated account per FCC orders.

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

- C) Increase in customers using special access circuits.
- D) Increased customer activity.
- E) Increase due to three new rental contracts in 1997.
- F) Increase in billing charges to IXC carriers.
- G) Increase due to collection of prior year balances.
- H) Computer system training expenses.
 - I) Advertising costs were correctly charged to Nonregulated account beginning in 1997.
- J) Credit was offered to voting members in 1997 and other various promotions.
- K) Vehicles are depreciated on a per unit basis.
- L) Various depreciation rates apply to subaccounts within the main account and the main account.