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IDAHO PUBLIC
UTILITIES COMMISSION

ANNUAL REPORT

OF

INLAND TELEPHONE COMPANY

NAME

P.O. BOX 171, 103 SOUTH SECOND ST., ROSLYN, WA 98941

ADDRESS

TO THE

IDAHO PUBLIC UTILITIES COMMISSION

FOR THE YEAR ENDED DECEMBER 31, 1999

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING DECEMBER 31, 1999**

COMPANY INFORMATION

Exact name of utility: Inland Telephone Company
 Address of principal office: 103 South Second St., P.O. Box 171, Roslyn, WA 98941
 Telephone Number: (509)649-2211
 Cities or towns served: Colton, Dewatto, Prescott, Roslyn, & Uniontown, Washington & Gifford & Lenore, Idaho

Name and title of officer having custody of the general corporate books of account: _____
John P. Coonan, Treasurer/Controller

Address of office where corporate books are kept and phone number: same as principal office

Organized under the laws of the State of: Washington

Date of organization: July 2, 1963

Form of organization (proprietorship, association, corporation): Corporation

If a Subchapter S Corporation, please specify: n/a

Name and address of controlling company, if any Western Elite Incorporated Services

Names of affiliated companies. Give address and description of business: (1) Inland Cellular Telephone Co., P.O. Box 688, Roslyn, WA 98941 - cellular telephone company , (2) R & R Cable Co., P.O. Box 610, Roslyn, WA 98941 - cable television company.

OFFICERS

Report below the title, name and office address of each general officer of the utility at the end of the year. If there were any changes during the year, show the name, title, and address of the previous officer and the date of change.

Title	Name	Address
President	Douglas W. Weis	P.O. Box 171, Roslyn, WA 98941
Vice President	Nathan R. Weis	P.O. Box 171, Roslyn, WA 98941
Secretary	Gregory A. Maras	P.O. Box 171, Roslyn, WA 98941
Treasurer/Controller	John P. Coonan	P.O. Box 171, Roslyn, WA 98941

DIRECTORS

List the name of each person who was a member of the Board of Directors at any given time during the year: (Fees related to meetings only.)

Name and Address	Term Expired or Current Term Will Expire	Meetings Attended This year	Fees Paid During Year
Douglas W. Weis	Continuous	1	None
Nathan R. Weis	Continuous	1	None
Gregory A. Maras	Continuous	1	None
John P. Coonan	Continuous	1	None
Alan F. Weis	Continuous	1	None

Name of Chairman of the Board: n/a
 Name of Secretary (or Clerk) of Board: Gregory A. Maras
 Number of Meetings of the Board during the year: 1

MANAGERS

List the name of each person who performed management duties for the Company during the year, and the total wages and bonuses paid to those persons: (Do not include Director fees in these amounts.)

Name	Title	Wages and Bonuses Paid
Douglas W. Weis	President	\$147,647
Nathan R. Weis	Vice President	\$148,141
Gregory A. Maras	Secretary	\$135,000
John P. Coonan	Treasurer/Controller	\$157,145

BALANCE SHEET
Assets and Other Debits

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Current Assets			
1120 Cash and Equivalents			
1130 Cash	363,048	511,116	148,068
1140 Special Cash Deposits			
1150 Working Cash Advances	1,250	1,250	0
1160 Temporary Investments	375	5,127,153	5,126,778
1180 Telecommunications Accts. Receivable	186,058	145,170	(40,888)
1181 Accts. Rec. Allow. -Telecommunications	(10,000)	(10,000)	0
1190 Other Accounts Receivable	3,524,807	4,265,726	740,919
1191 Accounts Receivable Allow. - Other			
1200 Notes Receivable			
1201 Notes Receivable Allowance			
1210 Interest & Dividends Receivable			
1220 Material and Supplies	105,872	169,711	63,839
1280 Prepayments			
1290 Prepaid Rents	0	0	0
1300 Prepaid Taxes			
1310 Prepaid Insurance	10,452	37,329	26,877
1320 Prepaid Directory Expenses			
1330 Other Prepayments			
1350 Other Current Assets	0	0	0
Noncurrent Assets			
1401 Investment in Affiliated Companies			
1402 Investment in Nonaffiliated Companies	6,717,262	4,647,766	(2,069,496)
1406 Nonregulated Investments	221,249	207,234	(14,015)
1407 Unamortized Debt Issuance Expense	3,426	2,751	(675)
1408 Sinking Funds			
1410 Other Noncurrent Assets	62,619	67,229	4,610
1438 Deferred Maintenance & Retirements	0	0	0
1439 Deferred Charges			
1500 Other Jurisdiction Assets - Net			
Property, Plant and Equipment			
2001 Telecommunications Plants in Service	10,334,789	11,166,513	831,724
2002 Prop. Held for Future Telecom. Use	60,806	60,806	0
2003 Telecom. Plant under Constr. - Short Term	203,047	384,464	181,417
2004 Telecom. Plant under Constr. - Long Term			
2005 Telecom. Plant Adjustment			
2006 Nonoperating Plant			
2007 Goodwill			
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	4,517,682	5,301,716	784,034
3200 Accum. Depr. - Held for Future Use	37,894	44,698	6,804
3300 Accumulated Depreciation - Nonoperating			
3400 Accumulated Amortization - Tangible			
3410 Accum. Amort. - Capitalized Leases			
3420 Accum. Amort. - Leasehold Improvements			
3500 Accumulated Amortization - Intangible			
3600 Accumulated Amortization - Other			
TOTAL ASSETS	17,229,484	21,437,804	4,208,320

BALANCE SHEET
Liabilities & Stockholders' Equity

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Current Liabilities			
4010 Accounts Payable	190,151	436,987	246,836
4020 Notes Payable	350,000	0	(350,000)
4030 Advance Billings and Payments			
4040 Customer Deposits	19,410	17,090	(2,320)
4050 Current Maturities - Long -Term Debt	160,381	206,000	45,619
4060 Current Maturities - Capital leases			
4070 Income Taxes - Accrued	362,207	850,986	488,779
4080 Other Taxes - Accrued	88,829	81,712	(7,117)
4100 Net Current Defer. Oper. Income Taxes			
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities	295,090	300,646	5,556
4130 Other Current Liabilities	105,922	110,951	5,029
Long-Term Debt			
4210 Funded Debt	3,566,488	4,389,010	822,522
4220 Premium on Long-Term Debt			
4230 Discount on Long-Term Debt			
4240 Reacquired Debt			
4250 Obligations Under Capital Leases			
4260 Advances from Affiliated Companies			
4270 Other Long-Term Debt			
Other Liabilities & Deferred Credits			
4310 Other Long-Term Liabilities			
4320 Unamort. Oper. Invest. Tax Credits - Net	59,016	48,059	(10,957)
4330 Unamort. Nonoper. Invest. Tax Credits - Net			
4340 Net Noncurrent Defer. Oper. Income Taxes	742,832	732,983	(9,849)
4350 Net Noncur. Defer. Nonoper. Income Taxes	134,849	143,713	8,864
4360 Other Deferred Credits			
4370 Other Juris. Liab. & Def. Credits - Net			
Stockholders' Equity			
4510 Capital Stock	93,150	93,150	0
4520 Additional Paid-In Capital	7,175	7,175	0
4530 Treasury Stock			
4540 Other Capital			
4550 Retained Earnings	11,053,984	14,019,342	2,965,358
TOTAL LIAB. & OTHER CREDITS	17,229,484	21,437,804	4,208,320

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE

TOTAL Company Basis

Analysis of Telecommunications Plant in Service

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111 Land	55,491				55,491
2112 Motor Vehicles	599,704	138,558	95,845		642,417
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment	14,159	2,591			16,750
2116 Other Work Equipment	381,970	72,258			454,228
2121 Buildings	1,287,441	200,077			1,487,518
2122 Furniture	40,720	1,276			41,996
2123 Office Equipment	165,430	4,465			169,895
2124 General Purpose Computers	272,639	65,805			338,444
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	1,768,598	112,180			1,880,778
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems					
2232 Circuit Equipment	862,736	106,805			969,541
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment					
2362 Other Terminal Equipment					
2411 Poles	24,807				24,807
2421 Aerial Cable	198,229				198,229
2422 Underground Cable					
2423 Buried Cable	4,648,245	223,553			4,871,799
2424 Submarine Cable				1	
2426 Intrabuilding Network Cable					
2431 Aerial Wire	6,695				6,695
2441 Conduit Systems					
2681 Capital Leases					
2682 Leasehold Improvements					
2690 Intangibles	7,925				7,925
TOTAL PLANT ACCOUNTS	10,334,789	927,568	95,845	1	11,166,513

ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS
IDAHO Operations Only

Analysis of Telecommunications Plant in Service		Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111	Land	20,248			(48) *	20,200
2112	Motor Vehicles					
2113	Aircraft					
2114	Special Purpose Vehicles					
2115	Garage Work Equipment	1,371			(12) *	1,359
2116	Other Work Equipment	13,119				13,119
2121	Buildings	313,360			25,564 *	338,924
2122	Furniture	7,339			113 *	7,452
2123	Office Equipment	35,331			312 *	35,643
2124	General Purpose Computers	42,722			8,073 *	50,795
2211	Analog Electronic Switching					
2212	Digital Electronic Switching	273,301			(782) *	272,519
2215	Electro-Mechanical Switching					
2220	Operator Systems					
2231	Radio Systems					
2232	Circuit Equipment	226,884	46,342		996 *	274,222
2311	Station Apparatus					
2321	Customer Premises Wiring					
2341	Large Private Branch Exchanges					
2351	Public Telephone Terminal Equipment					
2362	Other Terminal Equipment					
2411	Poles	1,577				1,577
2421	Aerial Cable	29,530				29,530
2422	Underground Cable					
2423	Buried Cable	1,206,170	42,805			1,248,975
2424	Submarine Cable					
2426	Intrabuilding Network Cable					
2431	Aerial Wire	4,821				4,821
2441	Conduit Systems					
2681	Capital Leases					
2682	Leasehold Improvements					
2690	Intangibles	4,764				4,764
TOTAL PLANT ACCOUNTS		2,180,537	89,147	0	34,216 *	2,303,900

*Represents adjustments to the allocation of Washington plant to Idaho based upon jurisdictional separation procedures.
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ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

TOTAL Company Basis

	Balance Beginning of Year	WA/ID Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
Analysis of Entries in Accumulated Depreciation					
2112 Motor Vehicles	441,010	16.50/12.50	98,113	(61,135)	477,988
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment	10,258	12.50	1,876		12,134
2116 Other Work Equipment	327,404	16.00/12.50	54,326	100	381,830
2121 Buildings	402,480	4.00/2.50	50,132		452,612
2122 Furniture	36,943	15.00/6.00	3,777		40,720
2123 Office Equipment	145,694	20.00/5.00&6.00	18,906		164,600
2124 General Purpose Computers	271,202	25.00/12.50	42,526		313,728
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	95,380	9.00/27.37	187,474		282,854
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems					
2232 Circuit Equipment	211,229	11.19/27.37	131,929		343,158
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment					
2362 Other Terminal Equipment					
2411 Poles	23,653	7.59/5.00	80		23,733
2421 Aerial Cable	166,646	20.40/4.00	1,363		168,009
2422 Underground Cable					
2423 Buried Cable					
2424 Submarine Cable	2,379,087	5.00&6.00/4.00&6.00	254,567		2,633,654
2426 Intrabuilding Network Cable					
2431 Aerial Wire	6,696	42.06/8.00			6,696
2441 Conduit Systems					
TOTAL	4,517,682	0	845,069	(61,035)	5,301,716

*Please list individual depreciation rate for each account.

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

IDAHO Operations Only

	Balance Beginning of Year	WA/ID Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
Analysis of Entries in Accumulated Depreciation					
2112 Motor Vehicles					
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment	1,371	12.50		(12) **	1,359
2116 Other Work Equipment	121	12.50	1,640		1,761
2121 Buildings	99,637	2.50	2,853	7,436 **	109,926
2122 Furniture	6,658	6.00		633 **	7,291
2123 Office Equipment	32,029	5.00/6.00		2,944 **	34,973
2124 General Purpose Computers	42,206	12.50		5,463 **	47,669
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	191,910	27.37	50,921	2,461 **	245,292
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems					
2232 Circuit Equipment					
2311 Station Apparatus	144,036	27.37	59,867	992 **	204,895
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment					
2362 Other Terminal Equipment					
2411 Poles	424	5.00	79		503
2421 Aerial Cable	(1,527)	4.00	1,181		(346)
2422 Underground Cable					
2423 Buried Cable	567,944	4.00/6.00	47,625	749 **	616,318
2424 Submarine Cable					
2426 Intrabuilding Network Cable					
2431 Aerial Wire	4,821	8.00			4,821
2441 Conduit Systems					
TOTAL	1,089,630	0	164,166	20,666 **	1,274,462

**Represents adjustments to the allocation of Washington plant to Idaho based upon jurisdictional separation procedures.

*Please list individual depreciation rate for each account.

INVESTMENTS

Report below the investments in Accounts 1401, 1402 and 1406. Identify each investment as to the account in which included. Minor amounts in Account 1406 may be grouped by classes.

<u>Description</u>	<u>Date Acquired</u>	<u>Book Cost of Investments Disposed of This year</u>	<u>Book Cost of Investments Held at End of Year</u>
1402 - Partnership Investment	Various	_____	4,575,937
1402 - RTB Class B Stock	Various	_____	37,400
1402 - RTB Class C Stock	1974	_____	1,000
1402 - US Intelco Networks, Inc.	1981	_____	7,956
1406 - Paging Equip/CPE/ Mobile CPE	Various	_____	207,234
Totals		_____	4,829,527

RECEIVABLES

Itemize amounts show in Accounts 1180, 1190 and 1200. For notes receivable list each note separately and include the maturity date and interest rate. Minor amounts in Account 1210 may be combined.

<u>Name of Company</u>	<u>Notes Receivable</u>	<u>Amount at End of Year Accounts Receivable</u>
1180 - Due from Customers	_____	145,170
1190 - Other A/R - Interexchange Carriers & Exchange Carrier Association	_____	785,917
1190 - Other A/R - Miscellaneous	_____	69,037
1190 - Other A/R - Western Elite Inc. Svcs.	_____	3,410,772
Totals	_____	4,410,896

NOTES PAYABLE

For Notes Payable, list each note separately and include the maturity date and interest rate.

<u>Name of Creditor</u>	<u>Date of Note</u>	<u>Interest Rate</u>	<u>Due Date</u>	<u>Face Amount</u>
None				
Totals				

ACCOUNTS PAYABLE

Report below all Accounts Payable amounting to more than \$100.00

<u>Name of Creditor</u>	<u>Amount</u>
Trade Payables	8,116
Totals	8,116

LONG - TERM DEBT

Accounts 4210, 4240, 4250, 4260, 4270 and 4310

List the required data for each obligation included in these accounts, grouping them by account number and showing totals for each account. If any obligations mature serially or otherwise at various dates, give particulars in a note.

Class & Series of Obligation	Date of Issue	Date of Maturity	Fact Amount Authorized	Outstanding Year-End	Premium/ Discount		Interest for year	
					Total	Year Amortized		Rate
RUS 2110	03/62	03/97	37,000	0			2%	11
RUS 2120	10/67	10/02	72,000	7,702			2%	181
RUS 2130	10/67	10/02	173,000	19,703			2%	464
RUS 2030	10/69	10/04	84,000	16,035			2%	353
RUS 2040	06/71	06/06	53,000	12,367			2%	266
RUS 2050	06/71	06/06	129,000	34,167			2%	732
RUS 12060	05/76	05/11	578,000	256,484			2%	5,331
RUS 12070	05/83	05/18	1,129,000	760,050			2%	15,541
RUS 12140	10/79	10/14	581,000	415,274			5%	21,145
RUS 11150	04/95	04/14	947,000	859,049			7%	61,325
RUS 11151	04/95	04/14	270,000	244,733			6.91%	17,249
RUS 11152	04/95	04/14	329,000	299,745			6.26%	19,161
RTB S010	10/79	10/14	345,450	260,848			8%	21,216
RTB S020	12/86	04/11	439,950	373,144			8%	30,341
RTB S023	12/86	12/11	324,952	318,950			5.71%	9,106
RUS 12153	04/95	04/14	451,478	432,552			4.86%	10,511
RUS 12154	04/95	04/14	289,522	284,227			5.71%	8,115
TOTALS			6,233,352	4,595,030				221,048

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	5,026,832	681,613
Total Operating Expenses (from page 17)	3,268,476	637,509
7100 Other Operating Income and Expense		
7210 Operating Investment Tax Credits-Net	(10,957)	(1,926)
7220 Operating Federal Income Taxes	1,286,016	719,960
7230 Operating State and Local Income Taxes	19,665	19,665
7240 Operating Other Taxes	126,829	17,859
7250 Provision for Deferred Operating Income Taxes-Net	(38,658)	(18,641)
7200 Operating Taxes (Total)	1,382,895	736,917
7310 Dividend Income	9,396	1,189
7320 Interest Income	22,497	2,845
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction		
7350 Gains/Losses from the Disposition of Certain Property		
7360 Other Nonoperating Income	2,865,474	1,797,952
7370 Special Charges	(33,386)	(1,946)
7300 Nonoperating Income and Expense	2,863,981	1,800,040
7410 Nonoperating Investment Tax Credits-Net		
7420 Nonoperating Federal Income Taxes		
7430 Nonoperating State and Local Income Taxes		
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net	8,864	(59,492)
7400 Nonoperating Taxes	8,864	(59,492)
7510 Interest on Funded Debt	229,522	47,871
7520 Interest Expense-Capital Leases	675	141
7530 Amortization of Debt Issuance Expense		
7540 Other Interested Deductions	4,831	1,008
7500 Interest and Related Items	235,028	49,020
7610 Extraordinary Income Credits		
7620 Extraordinary Income Charges		
7630 Current Income Tax Effect of Extraordinary Items-Net		
7640 Provision for Deferred Income Tax Effect of Extraordinary Items-Net		
7600 Extraordinary Items		
7910 Income Effect of Jurisdictional Ratemaking Differences-Net		
7990 Nonregulated Net Income	(30,192)	(1,266)
AMOUNT TRANSFERRED TO RETAINED EARNINGS	2,965,358	1,116,433

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	565,624	62,666
5002 Optional Extended Area Revenue		
5003 Cellular Mobile Revenue		
5004 Other Mobile Services Revenue		
5010 Public Telephone Revenue		
5040 Local Private Line Revenue		
5050 Customer Premises Revenue		
5060 Other Local Exchange Revenue	31,053	5,719
5069 Other Local Exchange Settlements		
Network Access Services Revenues		
5081 End User Revenue (SLC)	121,520	14,677
5082 Switched Access Revenue (Interstate)	2,264,401	482,818
5083 Special Access Revenue	50,855	0
5084 State Access Revenue (Intrastate)	1,410,707	96,662
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All	(10,187)	(2,209)
Miscellaneous Revenues		
5230 Directory Revenue	7,532	1,395
5240 Rent Revenue	7,200	0
5250 Corporate Operations Revenue		
5261 Special Billing Arrangements Revenue	8,231	(335)
5262 Customer Operations Revenue		
5263 Plant Operations Revenue		
5264 Other Incidental Regulated Revenue	350	40
5269 Other Revenue Settlements		
5270 Carrier Billing & Collection Revenue	578,831	21,439
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	9,285	1,259
5302 Uncollectible Revenue - Other		
TOTAL OPERATING REVENUES	5,026,832	681,613

Please identify the following revenues:

NECA USF \$369,864 To what A/C were they booked? A/C 5082.00-Inter. Swd Access Rev-CCL-NTS

State USF \$ 55,161 To what A/C were they booked? A/C 5084.00-Intra. Swd Access Rev-CCL-NTS

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses		
6112 Motor Vehicle Expense	48,965	7,323
6113 Aircraft Expense		
6114 Special Purpose Vehicles Expense		
6115 Garage Work Equipment Expense	59,192	8,853
6116 Other Work Equipment Expense		
6120 General Support Expenses		
6121 Land and Building Expenses	235,635	35,242
6122 Furniture and Artworks Expense	4,242	634
6123 Office Equipment Expense	16,373	2,449
6124 General Purpose Computers Expense	24,100	3,604
6210 Central Office Switching Expenses	149,311	28,517
6211 Analog Electronic Expense		
6212 Digital Electronic Expense		
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses	114,524	21,873
6231 Radio Systems Expense		
6232 Circuit Equipment Expense		
6310 Information Origination/Termination Expense		
6311 Station Apparatus Expense		
6341 Large Private Branch Exchange Expense		
6351 Public Telephone Terminal Equipment Expense		
6362 Other Terminal Equipment Expense		
6410 Cable and Wire Facilities Expenses		
6411 Pole Expense	1,691	428
6421 Aerial Cable Expense	34,218	8,665
6422 Underground Cable Expense		
6423 Buried Cable Expense	235,509	59,636
6424 Submarine Cable Expense		
6425 Deep Sea Cable Expense		
6426 Intrabuilding Network Cable Expense		
6431 Aerial Wire Expense	2,801	709
6441 Conduit Systems Expense		
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	926,561	177,933

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses		
6511 Property Held for Future Telecomm. Use Expenses		
6512 Provisioning Expense		
6530 Network Operations Expense		
6531 Power Expense	23,586	5,452
6532 Network Administration Expense	3,019	698
6533 Testing Expense	20,702	4,785
6534 Plant Operations Administration Expense	145,603	33,657
6535 Engineering Expense	24,415	5,644
6540 Access Expense	3,091	391
6560 Depreciation and Amortization Expenses		
6561 Depreciation Expense-Telecom. Plant in Service	851,873	185,548
6562 Depreciation Expense-Property Held for Future Use		
6563 Amortization Expense - Tangible		
6564 Amortization Expense - Intangible		
6565 Amortization Expense - Other		
Total Plant Nonspecific Operations Expenses	1,072,289	236,175
Customer Operations Expense		
6610 Marketing		
6611 Product Management		
6612 Sales		
6613 Product Advertising		
6620 Services		
6621 Call Completion Services		
6622 Number Services	10,660	1,348
6623 Customer Services	336,741	42,598
Total Customer Operations Expense	347,401	43,946
Corporate Operations Expense		
6710 Executive and Planning	190,174	37,006
6711 Executive		
6712 Planning		
6720 General and Administrative		
6721 Accounting and Finance	345,601	67,250
6722 External Relations	39,391	7,665
6723 Human Resources	50,900	9,905
6724 Information Management		
6725 Legal	38,599	7,511
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative	257,560	50,118
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	922,225	179,455
TOTAL OPERATING EXPENSES	3,268,476	637,509

CENTRAL OFFICE DATA
as of December 31, 1999 (unless otherwise indicated)

Name of Central Office: Leon, Idaho (shares Uniontown, Washington switch)
Prefix (es) (208)224

Central Office Switch Type: MitelGX5000

Check all that apply:
Stand Alone X Digital X Electronic X
Host Analog Electro-Mechanical
Remote Other:

Access Line Capacity
Design: 10,000
Access Lines in Use
Customer Lines: 30
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: 750
Public Telephone Lines 0
Company Official Lines 1
Company Test Lines 3

Classification of Customer Access

	Residence			Business			Total Residence & Business
	Multi-Line 1-Party	Single Line Multi-Party	Subtotal Residence	Multi-Line 1-Party	Single Line Multi-Party	Subtotal Business	
Beginning of Year	<u>31</u>	<u> </u>	<u>31</u>	<u>0</u>	<u> </u>	<u>0</u>	<u>31</u>
New Connects	<u>7</u>	<u> </u>	<u>7</u>	<u>2</u>	<u> </u>	<u>2</u>	<u>9</u>
Disconnects	<u>10</u>	<u> </u>	<u>10</u>	<u>0</u>	<u> </u>	<u>0</u>	<u>10</u>
End of Year	<u>28</u>	<u> </u>	<u>28</u>	<u>2</u>	<u> </u>	<u>2</u>	<u>30</u>

Foreign Exchange:

Dial Tone from this C.O.: 0
Dial Tone from another C.O.: 0
Directory Listings:
Number of Customers with Nonpublished or Nonlisted: 1

Custom Calling:

Number of customers with at least one feature: 2
Total number of features subscribed to: 2

CENTRAL OFFICE DATA
as of December 31, 1999 (unless otherwise indicated)

Name of Central Office: Lenore, Idaho
 Prefix (es) (208)836

Central Office Switch Type: Mitel GX5000

Check all that apply:
 Stand Alone X Digital X Electronic X
 Host Analog Electro-Mechanical
 Remote Other:

Access Line Capacity
 Design: 10,000
 Installed/Equipped: 375

Access Lines in Use
 Customer Lines: 314
 (Include Centrex, PAL, Semi-Pub.)
 Public Telephone Lines 1
 Company Official Lines 18
 Company Test Lines 13

Classification of Customer Access

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Centrex N.A.R.	Multi- Line 1-Party	Single Line Multi- Party	
Beginning of Year		275	275		14	13	302
New Connects		55	55		6	4	65
Disconnects		35	35		11	7	53
End of Year		295	295		9	10	314

Foreign Exchange:

Dial Tone from this C.O.: 0
 Dial Tone from another C.O.: 1
Directory Listings:
 Number of Customers with Nonpublished or Nonlisted: 33

Custom Calling:

Number of customers with at least one feature: 66
 Total number of features subscribed to: 5

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING 1999

Local Exchange	Average # of Customer Lines in Use	Local Calls		Toll Calls Originated (Total of all Carriers)			Avg./ Line
		Number (1000s)	Avg./ Line	Intrastate	Interstate	Total	
1 Leon, Idaho	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Lenore, Idaho	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3 _____	_____	_____	_____	_____	_____	_____	_____
4 _____	_____	_____	_____	_____	_____	_____	_____
5 _____	_____	_____	_____	_____	_____	_____	_____
6 _____	_____	_____	_____	_____	_____	_____	_____
7 _____	_____	_____	_____	_____	_____	_____	_____
8 _____	_____	_____	_____	_____	_____	_____	_____
9 _____	_____	_____	_____	_____	_____	_____	_____
10 _____	_____	_____	_____	_____	_____	_____	_____
11 _____	_____	_____	_____	_____	_____	_____	_____
12 _____	_____	_____	_____	_____	_____	_____	_____
13 _____	_____	_____	_____	_____	_____	_____	_____
14 _____	_____	_____	_____	_____	_____	_____	_____
15 _____	_____	_____	_____	_____	_____	_____	_____
16 _____	_____	_____	_____	_____	_____	_____	_____
17 _____	_____	_____	_____	_____	_____	_____	_____
18 _____	_____	_____	_____	_____	_____	_____	_____

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
YEAR ENDED DECEMBER 31, 1999

CUSTOMER RELATIONS RULES COMPLIANCE

Rule IDAPA 31.21.01.603
Rule IDAPA 31.41.01.105

Please provide copies of:

Summary of Customer Relations Rules for Telephone Corporations

Idaho Telephone Solicitation Act Notification

Method of Notification:

Mailed separately to customers Yes No X

Included in directory Yes X No

Date of notification December 1998 through December 1999

Alternate method of notification None

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 106

Category of complaints (if known):

Deposit Disputes _____

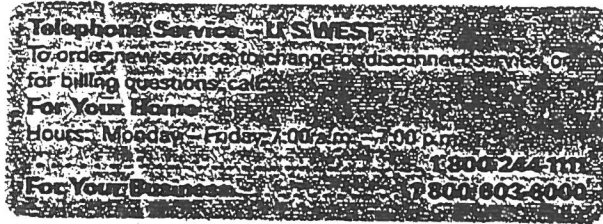
Charges on Bill 1 -Lenore

Denial/Termination _____

Quality or Availability
of Service 7 -Leon
79 -Lenore

Carrier Selection/Assignment 2 -Lenore

Miscellaneous 17 -Lenore



U S WEST has redesigned your phone bill so that it is easier to read and handle. Because the new bill has fewer pages, it is also easier on the environment. These changes reflect our continuing effort to respond to our customers' concerns and feedback.

Paying Your Bill

Make One Payment

Although your bill may include charges from several different companies, you should make your entire payment payable to U S WEST. Unless otherwise required by law, tariff or commission order, partial payments received without customer direction will automatically be prorated by U S WEST based on the ratio of the amount due each company to the total amount due. Customers who are unable to pay in full the amounts due for the telephone services rendered, may designate that partial payments are to be applied to charges for particular services by calling the U S WEST Business Office at the number listed at the top of this page.

Payments Should be Received by the Due Date Listed on Your Bill

The due date on your bill applies to current charges. There is no implied extension on any previous agreement or notice regarding payment of past due charges.

Automatic Payment Plan

You can pay your telephone bill through our Automatic Payment Plan. Your payment is automatically transferred from your checking or savings account each month.

To sign up for this free service, call the Automatic Payment Center at 1 800 851-0134.

Your Monthly Bill may also include

a mileage charge for customers who live in outlying areas. Call the service number at the top of this page for more information.

Fair Information & Privacy Principles

U S WEST Fair Information & Privacy Principles

U S WEST collects and generates information as a result of the business relationship with each of its customers. U S WEST offers its customers choices regarding release of that information to third parties, and the use of that information for the purpose of marketing activities. Further information is available from your local business office representative or U S WEST's Website (www.uswest.com).

USWEST

Consumer Tips

Credit & Refunds

If You are Without Phone Service

for 24 hours or more because of U S WEST line or equipment problems and have reported the problem to our repair service number, you will receive credit for the outage period. It will be applied to your monthly local service charge.

If You Dial a Wrong Number/Receive Poor Transmission or are Cut Off

while making a long distance call within your U S WEST calling area, you can get credit by dialing the "0" operator and asking for a refund. If you've used another long distance company for that call, you must call that company.

If You are Billed for Calls You Didn't Make

call the number at the top of the individual page of the U S WEST bill where that call appears.

It's against the law to use another person's number or telephone credit card to charge calls without permission. Penalties include imprisonment and/or fines.

If You Lose Money in a Public (Pay) Phone

Be sure to check the set to see if it is owned by U S WEST.

If your call was local or within the U S WEST calling area, refer to the instruction card on the phone for a toll-free number to call for refunds.

If your call was outside of the U S WEST calling area, contact the long distance company indicated on the phone.

If You are Dissatisfied with Your Service

A U S WEST representative will be happy to work with you on any problems you have with our company.

If your complaint is not resolved, call U S WEST's Consumer Appeal Line, toll free, at 1 800 624-7957 or write to: Consumer Appeals, U S WEST, P.O. Box 12480 Seattle, WA 98191

You may also file a complaint with the Idaho Public Utilities Commission at: 472 West Washington, Statehouse, Boise, ID 83701, 1 800 432-0369

Medical Certificates

If you or a member of your family has a serious health problem and your telephone service is threatened, you may obtain a medical certificate from your doctor or other medical professional who provides your health care. A medical certificate will prevent immediate disconnection of your service to allow you to set up a payment plan to pay any overdue bill.

Directory to Phone Service

- Installation
- Service
- Repair
- Billing

Inland Telephone Company

Including

Colton, WA; Uniontown, WA; Lenore, ID; Leon, ID

Telephone Service

To Order New Service, To Change or Disconnect Service,
Billing Questions Or Repair Service:

For Colton, Uniontown, and Leon:229-3311

For Lenore:836-5111

Buried Cable Locate Service

Call Before You Dig 1 800 822-1974

To Pay By Mail/Other Correspondence

Inland Telephone Company
P.O. Box 171
Roslyn, WA 98941-0171

Pioneer Telephone Company

Including

Endicott, LaCrosse

Business Office

.....549-3511

Repair Service

.....549-3511

Before 9:00 a.m., After 5:00 p.m.549-3325

Or Weekends and Holidays549-3303

or 549-3354

St. John Telephone Company

Including

St. John

Business Office

.....648-3322
or 1 800 875-0146

Repair Service

.....648-3322
or 1 800 875-0146

TDS Telecom

Including

Anatone, WA; Asotin, WA; Flora-Troy, OR

Anatone, WA; Asotin, WA

Business Office243-4111

Repair Service243-4113

Flora-Troy, OR

Business Office 1 509 243-4111
(no charge)

Repair Service 1 888 243-4113
(no charge)

CERTIFICATE

State of Washington)
) ss
County of Kittitas)

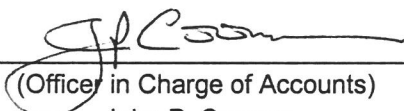
WE, the undersigned _____

and John P. Coonan, Treasurer/Controller of the Inland Telephone Company utility on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered by the return in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.



(Chief Officer)

John P. Coonan



(Officer in Charge of Accounts)

John P. Coonan

Subscribed and Sworn to Before Me this _____ day of April, 2000.



Notary Public

Gregory A. Maras

My Commission expires February 20,2001.



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IDAHO PUBLIC
UTILITIES COMMISSION

Interstate Separations Study

**INLAND TELEPHONE COMPANY -
IDAHO**

December 31, 1998

INLAND TELEPHONE COMPANY - IDAHO
REVENUE REQUIREMENT SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

SEP1

SOURCE	PART 36 JURISDICTIONAL SEPARATIONS				PART 69 ACCESS CHARGE ELEMENT ALLOCATION										TOTAL	LTD PAY TEL (f)	COMMON LINE (g)	LOCAL SWG (h)	INFOR- MATION (i)	COMMON TRANS (j)	DEDCTD TRANS (k)	SPECIAL ACCESS (m)	BILL & COLLECT (n)	INTER- EXCH (o)
	TOTAL (a)	MSG (b)	INTERSTATE P/L (c)	ALL OTHER (d)	COMMON LINE (g)	LOCAL SWG (h)	INFOR- MATION (i)	COMMON TRANS (j)	DEDCTD TRANS (k)	SPECIAL ACCESS (m)	BILL & COLLECT (n)	INTER- EXCH (o)												
1 NET INVESTMENT	S2.45	1,012,294	0	691,716	0	320,577	0	179,642	88,501	0	52,434	0	0	0	0	0	0	0	0	0	0	0		
2 RATE OF RETURN	Ln1*2	91,402	0.1125	0.0800	0	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0	
3 RETURN ON RATE BASE				55,337	0	36,065	0	20,210	9,956	0	5,899	0	0	0	0	0	0	0	0	0	0	0	0	
4																								
5 ITC AMORTIZATION	S9.29	1,687	615	1,272	0	615	0	376	193	0	95	0	0	0	0	0	0	0	0	0	0	0	0	
6 AMORT-EXCESS DEF INC TAX	S9.31	341	111	230	0	111	0	59	35	0	17	0	0	0	0	0	0	0	0	0	0	0	0	
7 7300 ALLOW FUNDS USED CONSTR	S9.38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8 OTHER RETURN ADJUSTMENTS	RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9 NET RETURN	Ln3-5*8	89,174	35,339	53,835	0	35,339	0	19,825	9,728	0	5,766	0	0	0	0	0	0	0	0	0	0	0	0	
10																								
11																								
12 7500 INTEREST & REL ITEMS	NOTE 2	29,351	15,602	13,749	0	15,602	0	8,652	4,425	0	2,526	0	0	0	0	0	0	0	0	0	0	0	0	
13 CAPITALIZED PAYROLL TAXES	S9.33	(3,826)	(1,246)	(2,580)	0	(1,246)	0	(661)	(391)	0	(193)	0	0	0	0	0	0	0	0	0	0	0	0	
14 DEPRECIATION ADJUSTMENT	S9.35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15 OTHER INCOME ADJUSTMENTS	RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16 AFTER TAX INCOME	[Ln9-12-13+14+15]	63,649	20,983	42,666	0	20,983	0	11,834	5,695	0	3,453	0	0	0	0	0	0	0	0	0	0	0	0	
17																								
18																								
19 STATE INCOME TAX	S13.41	31,023	12,489	18,534	0	12,489	0	7,043	3,390	0	2,055	0	0	0	0	0	0	0	0	0	0	0	0	
20 FEDERAL INCOME TAX	S13.28	34,272	11,299	22,974	0	11,299	0	6,372	3,067	0	1,860	0	0	0	0	0	0	0	0	0	0	0	0	
21																								
22 OPERATING EXPENSES & TAXES	S3.20	612,689	235,163	377,526	0	235,163	0	92,764	92,139	490	27,801	0	0	0	0	0	0	0	0	0	0	0	0	
23																								
24 UNCOLLECTIBLES	RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25 OTHER REV REQ ADJUSTS	RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26 7300 ALLOW FUNDS USED CONSTR	S9.38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27																								
28 NET REVENUE REQUIREMENT	[Ln9*19+20+22-24-25-26]	767,159	294,289	472,869	0	294,289	0	126,004	108,324	490	37,502	0	0	0	0	0	0	0	0	0	0	0	0	
29																								
30																								
31 GROSS RECEIPTS TAX	NOTE 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32 PUBLIC SERVICE COMM TAX	RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33																								
34																								
35 REVENUE REQUIREMENT	(LN27*31)	767,159	294,289	472,869	0	294,289	0	126,004	108,324	490	37,502	0	0	0	0	0	0	0	0	0	0	0	0	
36																								
37 REVENUE REQ NET B&C AND IX		272,320	0	126,004	0	126,004	0	126,004	108,324	490	37,502	0	0	0	0	0	0	0	0	0	0	0	0	

NOTE 1: BASED ON STATUTORY RATE OF: 0.0000

NOTE 2: INTERSTATE AMOUNTS ARE CALCULATED PER NECA FEDERAL INCOME TAX ADJUSTMENT - FIT ADJUST LINE 24

INLAND TELEPHONE COMPANY - IDAHO
SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	SOURCE	PART 36 JURISDICTIONAL SEPARATIONS				PART 69 ACCESS CHARGE ELEMENT ALLOCATION									
		TOTAL	MSG	INTERSTATE	ALL OTHER	LTD PAY	COMMON	LOCAL	INFOR-	MATION	COMMON	DEDUCTD	SPECIAL	BILL &	INTER-
		(a)	(b)	(c)	(d)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	2110 LAND & SUPPORT ASSETS	385,914	125,688	0	260,226	0	66,703	39,483	0	19,503	0	0	0	0	0
2	2210 COE - SWITCHING EQ	238,704	173,169	0	65,535	0	47,477	173,169	0	0	0	0	0	0	0
3	2220 COE - OPERATOR SYSTEMS	241,179	62,119	0	179,060	0	0	0	0	14,641	0	0	0	0	0
4	2230 COE - TRANSMISSION EQ	1,212,706	315,971	0	896,735	0	245,076	173,169	0	70,895	0	0	0	0	0
5	2310 INFORM ORIG/TERM EQ	1,692,589	551,259	0	1,141,329	0	292,553	173,169	0	85,536	0	0	0	0	0
6	2310 INFORM ORIG/TERM EQ	2,078,503	676,947	0	1,401,555	0	359,256	212,652	0	105,039	0	0	0	0	0
7	2410 CABLE & WIRE FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL COE, IOT & CWF	2,078,503	676,947	0	1,401,555	0	359,256	212,652	0	105,039	0	0	0	0	0
9	SUBTOTAL PLANT IN SERVICE	2,078,503	676,947	0	1,401,555	0	359,256	212,652	0	105,039	0	0	0	0	0
10	2680 TANGIBLE ASSETS	4,764	1,552	0	3,212	0	823	487	0	241	0	0	0	0	0
11	SUBTOTAL PLANT IN SERVICE	2,083,267	678,499	0	1,404,768	0	360,080	213,140	0	105,280	0	0	0	0	0
12	2690 INTANGIBLE ASSETS	19,401	6,319	0	13,082	0	3,353	1,985	0	980	0	0	0	0	0
13	2001 TELECOM PLANT IN SERVICE	2,063,866	672,180	0	1,391,685	0	356,726	211,155	0	104,299	0	0	0	0	0
14	2110 LAND ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	2001 TPIS ex LAND	9,312	3,033	0	6,279	0	1,610	953	0	471	0	0	0	0	0
16	2002 PROP HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	2003 PLANT UNDER CONSTRUCT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	2005 TELECOM PLANT ADJUST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER EQUAL ACCESS EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL TELECOM PLANT	2,092,579	681,532	0	1,411,047	0	361,689	214,092	0	105,750	0	0	0	0	0
21	1500 OTHER JURIS ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	3100 ACCUM DEPRECIATION	980,658	329,057	0	651,601	0	165,165	115,511	0	48,381	0	0	0	0	0
23	3200 ACCUM DEPR - PHFU	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	3400 ACCUM AMORT - TANG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	3500 ACCUM AMORT - INTANG	2,327	758	0	1,569	0	402	238	0	118	0	0	0	0	0
26	4040 CUSTOMER DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	4100 NET CUR DEF OPER I/TAX	120,655	39,345	0	81,310	0	20,834	12,419	0	6,091	0	0	0	0	0
28	4340 NET NONCUR DEF OPER I/TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	4370 OTH JUR LIAB & DEF CR	1,103,640	369,160	0	734,480	0	186,401	128,169	0	54,590	0	0	0	0	0
30	SUBTOTAL	988,939	312,372	0	676,567	0	175,288	85,924	0	51,161	0	0	0	0	0
31	NET TELECOM PLANT	3,733	973	0	2,760	0	516	306	0	151	0	0	0	0	0
32	1220 MATERIALS & SUPPLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	1402 RTB STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	1410 OTHER NONCUR ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	4310 OTHER LONG TERM LIAB	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	WORKING CAPITAL	19,622	7,233	0	12,389	0	3,838	2,272	0	1,122	0	0	0	0	0
37	NET INVESTMENT	1,012,294	320,577	0	691,716	0	179,642	88,501	0	52,434	0	0	0	0	0

INLAND TELEPHONE COMPANY - IDAHO
EXPENSE SUMMARY
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	SOURCE	PART 36 JURISDICTIONAL SEPARATIONS				TOTAL	LTD PAY TEL (f)	COMMON LINE (g)	LOCAL SWG (h)	INFOR- MATION (i)	COMMON TRANS (j)	DEDUCTD TRANS (k)	SPECIAL ACCESS (m)	BILL & COLLECT (n)	INTER- EXCH (o)
		TOTAL (a)	MSG (b)	INTERSTATE (c)	ALL OTHER (d)										
1	PLANT SPEC ACCTS (COE,IOT &CW														
2	TOTAL PLANT SPECIFIC ACCOUNTS	108,490	38,844	0	69,646	54,455	0	19,545	0	7,942	0	0	0	0	0
3	PLANT NONSPECIFIC 6530														
4	PLANT NONSPECIFIC (6510/6530/654	52,681	17,158	0	35,523	17,158	0	5,390	0	2,662	0	0	0	0	0
5	CUST OPER ACCOUNTS 6610/6620	40,181	16,374	0	23,807	16,374	0	1,260	288	623	0	0	12,904	0	0
6	TOTAL BIG THREE EXPENSES	201,352	72,375	0	128,977	87,987	0	26,195	288	11,227	0	0	12,904	0	0
7															
8	PLANT SPECIFIC EXPENSES	156,423	54,455	0	101,968	54,455	0	19,545	0	7,942	0	0	0	0	0
9	PLANT NONSPECIFIC EXPENSES	244,164	96,008	0	148,156	96,008	0	50,885	0	10,338	0	0	0	0	0
10	CUSTOMER OPERATIONS EXP	40,181	16,374	0	23,807	16,374	0	1,260	288	623	0	0	12,904	0	0
11	CORPORATE OPERATIONS	153,292	61,820	0	91,472	61,820	0	18,405	202	7,888	0	0	9,066	0	0
12	CONTRIBUTIONS	2,058	830	0	1,228	830	0	261	0	129	0	0	0	0	0
13	INTEREST ON CUST DEPOSITS	200	63	0	137	63	0	20	0	10	0	0	0	0	0
14															
15	TOTAL OPERATING EXPENSES	596,318	229,549	0	366,769	229,550	0	90,375	490	26,930	0	0	21,970	0	0
16															
17	OPERATING TAXES	16,371	5,614	0	10,757	5,614	0	1,763	0	871	0	0	0	0	0
18	EQUAL ACCESS EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19															
20	TOTAL OPERATING EXP & TAXES	612,689	235,163	0	377,526	235,164	0	92,139	490	27,801	0	0	21,970	0	0
21															
22	TOTAL INTEREST & REL ITEMS	20,097	6,348	0	13,749	6,348	0	1,994	0	985	0	0	0	0	0
23	TOTAL DEPR & AMORT	191,483	78,950	0	112,633	78,850	0	45,495	0	7,676	0	0	0	0	0
24															
25	TOTAL CASH OPER EXP & TAXES	441,303	162,661	0	278,642	162,662	0	48,638	490	21,110	0	0	21,970	0	0

INLAND TELEPHONE COMPANY - IDAHO
 LAND AND SUPPORT ASSETS
 FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

SEP4

	SOURCE	PART 36 JURISDICTIONAL SEPARATIONS			PART 69 ACCESS CHARGE ELEMENT ALLOCATION											
		TOTAL	MSG	INTERSTATE	ALL	TOTAL	LTD PAY	COMMON	LOCAL	INFOR-	COMMON	DECDTD	SPECIAL	BILL &	INTER-	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	2110 LAND & SUPPORT ASSETS															
2	2111 LAND	19,401	6,319	0	13,082	6,319	0	3,353	1,985	0	980	0	0	0	0	0
3	DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TOTAL LAND	19,401	6,319	0	13,082	6,319	0	3,353	1,985	0	980	0	0	0	0	0
5																
6	2112 MOTOR VEHICLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	2113 AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	2114 SPECIAL PURP VEHICLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	2115 GARAGE WORK EQUIPMENT	1,375	448	0	927	448	0	238	141	0	69	0	0	0	0	0
10	2116 OTHER WORK EQUIPMENT	13,119	4,273	0	8,846	4,273	0	2,268	1,342	0	663	0	0	0	0	0
11	2121 BUILDINGS	267,060	86,979	0	180,081	86,979	0	46,160	27,323	0	13,496	0	0	0	0	0
12	2122 FURNITURE	7,374	2,402	0	4,972	2,402	0	1,275	754	0	373	0	0	0	0	0
13	2123 OFFICE EQUIPMENT	35,033	11,410	0	23,623	11,410	0	6,055	3,584	0	1,770	0	0	0	0	0
14	2124 GENERAL PURP COMPUTER	42,552	13,859	0	28,693	13,859	0	7,355	4,354	0	2,150	0	0	0	0	0
15	DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16																
17	TOTAL SUPPORT FACILITIES	366,513	119,370	0	247,143	119,370	0	63,349	37,498	0	18,522	0	0	0	0	0
18																
19	TOTAL GEN SUPPORT FACILITIES	385,914	125,688	0	260,226	125,688	0	66,703	39,483	0	19,503	0	0	0	0	0

INLAND TELEPHONE COMPANY - IDAHO
CENTRAL OFFICE EQUIPMENT
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

SEP5

PART 36 JURISDICTIONAL SEPARATIONS

PART 69 ACCESS CHARGE ELEMENT ALLOCATION

SOURCE	PART 36 JURISDICTIONAL SEPARATIONS			PART 69 ACCESS CHARGE ELEMENT ALLOCATION										INTER-EXCH (o)	
	TOTAL	MSG (b)	INTERSTATE P/L (c)	ALL OTHER (d)	TOTAL (e)	LTD PAY TEL (f)	COMMON LINE (g)	LOCAL SWG (h)	INFOR-MATION (i)	COMMON TRANS (j)	DECTD TRANS (k)	SPECIAL ACCESS (m)	BILL & COLLECT (n)		
1 2220 OPERATOR SYSTEMS															
2 CAT 1 OP SYSTEMS-TSPS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 CAT 1 OP SYSTEMS-TSPS OTH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 CAT 1 OP SYSTEMS-AUX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 CAT 1 OP SYSTEMS-OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 TOTAL CATEGORY 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7															
8 2210 CENTRAL OFFICE SWITCHING															
9 9a*S15.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 LN9*10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 TOTAL CATEGORY 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 CAT 3 LOCAL SWITCHING	238,704	173,169	0	65,535	173,169	0	0	173,169	0	0	0	0	0	0	0
14 CAT 3 EQUAL ACCESS SWG	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 14a*S15.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 LN13>15	238,704	173,169	0	65,535	173,169	0	0	173,169	0	0	0	0	0	0	0
18 2230 CENTRAL OFFICE TRANSMISSION															
19 CAT 4.12 EXCHANGE TRUNK	21,283	0	0	21,283	0	0	0	0	0	0	0	0	0	0	0
20															
21 CAT 4.13 EXCH LINE ex W/B															
22 JOINT MESSAGE	189,910	47,477	0	142,432	47,477	0	47,477	0	0	0	0	0	0	0	0
23 DEDICATED MESSAGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 LN46b	1,656	0	0	1,656	0	0	0	0	0	0	0	0	0	0	0
25 P/L WATS & LOCAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 CAT 4.23 INTEREXCHANGE CCT															
28 JOINT MESSAGE	27,085	14,641	0	12,443	14,641	0	0	0	14,641	0	0	0	0	0	0
29 DEDICATED MESSAGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 P/L WATS & LOCAL	1,245	0	0	1,245	0	0	0	0	0	0	0	0	0	0	0
31 LN50c>d	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 31a*LN53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34 CAT 4.3 HOST/REMOTE MSG															
35 34a*S15.11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 35a*S15.13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 TOTAL CATEGORY 4	241,179	62,119	0	179,060	62,119	0	47,477	0	0	14,641	0	0	0	0	0
39															
40 TOTAL CENTRAL OFFICE EQUIP	479,883	235,288	0	244,595	235,288	0	47,477	0	0	14,641	0	0	0	0	0
41 LN6*11+15+38															
42 CATEGORY 4.13 & 4.23 DISTRIBUTION															
43 COE - CAT 4.13	347.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44 WORKING LOOPS	552.06	0.00	0.00	1,656	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45 COST PER LOOP	189,910	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46 COE-CAT 4.13 ALLOCATION	45.50	0.00	0.00	1,245	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47 COE - CAT 4.23	622.64	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48 CIRCUIT TERMINATIONS	28,330	0.00	0.00	1,245	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49 COST PER TERMINATION	0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
50 COE-CAT 4.23 ALLOCATION	0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
51 COE - CAT 4.23 FRAME RELAY	0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
52 END USER PORTS	0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
53 COE-CAT 4.23FR ALLOCATION	0	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

INLAND TELEPHONE COMPANY - IDAHO
 INFORMATION ORIGIN/TERMINATION EQUIPMENT
 FOR THE STUDY YEAR ENDED DECEMBER 31, 1988

SEP 6

SOURCE	PART 36 JURISDICTIONAL SEPARATIONS				TOTAL	LTD PAY TEL (f)	COMMON LINE (g)	PART 69 ACCESS CHARGE ELEMENT ALLOCATION			BILL & COLLECT (n)	INTER- EXCH (o)
	TOTAL	MSG (b)	INTERSTATE P/L (c)	ALL OTHER (d)				LOCAL SWG (h)	INFOR- MATION (i)	COMMON TRANS (j)		
1 2310 INFORM ORIG/TERM EQUIP												
2 CAT 1 OTHER IOT						0	0	0	0	0	0	0
3 PUBLIC TELEPHONE						0	0	0	0	0	0	0
4 ALL OTHER						0	0	0	0	0	0	0
5 TOTAL CAT 1						0	0	0	0	0	0	0
6 CAT 2 CUST PREM EQUIP						0	0	0	0	0	0	0
7 RECORDS						0	0	0	0	0	0	0
8 TOTAL INFORM ORIG/TERM EQUIP						0	0	0	0	0	0	0
9 LN5+7						0	0	0	0	0	0	0

INLAND TELEPHONE COMPANY - IDAHO
 CABLE AND WIRE FACILITIES
 FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

SEPT

PART 36 JURISDICTIONAL SEPARATIONS

PART 69 ACCESS CHARGE ELEMENT ALLOCATION

SOURCE	TOTAL		INTERSTATE		ALL OTHER (d)	TOTAL (e)	LTD PAY TEL (f)	COMMON LINE (g)	LOCAL SWG (h)	INFOR- MATION (i)	COMMON TRANS (j)	DECTD TRANS (k)	SPECIAL ACCESS (m)	BILL & COLLECT (n)	INTER- EXCH (o)
	(a)	(b)	(c)	(c)											
1 2410 CABLE & WIRE FACILITIES															
2 CAT 1 EXCHANGE LINE															
3 CAT 1.1 P/L & WATS	8,550				8,550	0	0	0	0	0	0	0	0	0	0
4 CAT 1.2 P/L & WATS	0				0	0	0	0	0	0	0	0	0	0	0
5 5a*S15.1	980,303	245,076			735,227	245,076	0	245,076	0	0	0	0	0	0	0
6 LN38b	0	0			0	0	0	0	0	0	0	0	0	0	0
7 DIRECT ASSIGNMENT	988,853	245,076			743,777	245,076	0	245,076	0	0	0	0	0	0	0
8 LN3>7															
9 TOTAL CATEGORY 1	988,853	245,076			743,777	245,076	0	245,076	0	0	0	0	0	0	0
10 CAT 2 WB & EXCHANGE TRUNK	89,541	0			89,541	0	0	0	0	0	0	0	0	0	0
11 DIRECT ASSIGNMENT	0				0	0	0	0	0	0	0	0	0	0	0
12 LN10+11															
13 TOTAL CATEGORY 2	89,541	0			89,541	0	0	0	0	0	0	0	0	0	0
14 CAT 3 INTEREXCHANGE C&WF															
15 JOINT MESSAGE	128,235	70,895			57,340	70,895	0	0	0	0	70,895	0	0	0	0
16 16a*S15.6	0	0			0	0	0	0	0	0	0	0	0	0	0
17 LN42b	6,076	0			6,076	0	0	0	0	0	0	0	0	0	0
18 P/L WATS & LOCAL	0	0			0	0	0	0	0	0	0	0	0	0	0
19 LN42c>d	0	0			0	0	0	0	0	0	0	0	0	0	0
20 DIRECT ASSIGNMENT	134,311	70,895			63,416	70,895	0	0	0	0	70,895	0	0	0	0
21 LN16>19															
22 TOTAL CATEGORY 3	134,311	70,895			63,416	70,895	0	0	0	0	70,895	0	0	0	0
23 CAT 4 HOST/REMOTE C&WF															
24 23a*S15.11	0	0			0	0	0	0	0	0	0	0	0	0	0
25 24a*S15.13	0	0			0	0	0	0	0	0	0	0	0	0	0
26 DIRECT ASSIGNMENT	0	0			0	0	0	0	0	0	0	0	0	0	0
27 LN23>25															
28 TOTAL CATEGORY 4	0	0			0	0	0	0	0	0	0	0	0	0	0
29 CAT 5 HOST/REMOTE C&WF															
30 23a*S15.11	0	0			0	0	0	0	0	0	0	0	0	0	0
31 24a*S15.13	0	0			0	0	0	0	0	0	0	0	0	0	0
32 DIRECT ASSIGNMENT	0	0			0	0	0	0	0	0	0	0	0	0	0
33 LN23>25															
34 TOTAL CATEGORY 5	0	0			0	0	0	0	0	0	0	0	0	0	0
35 TOTAL CABLE & WIRE FACILITIES	1,212,706	315,971			896,735	315,971	0	245,076	0	0	70,895	0	0	0	0
36 [LN8+13+20+27]															

TOTAL	INT MSG	DED MSG	P/L	ALL OTHER	
				ALL	OTHER
347	344	0	0	0	3
1,000,000	0,991,354	0,000,000	0,000,000	0,008,646	0,008,646
988,853	980,303	0	0	8,550	8,550
488,97	466,85	0,00	0,00	22,12	22,12
1,000,000	0,954,762	0,000,000	0,000,000	0,045,238	0,045,238
134,311	128,235	0	0	6,076	6,076

CATEGORY 1 & 3 DISTRIBUTION:

TOTAL	INT MSG	DED MSG	P/L	ALL OTHER	
				ALL	OTHER
347	344	0	0	0	3
1,000,000	0,991,354	0,000,000	0,000,000	0,008,646	0,008,646
988,853	980,303	0	0	8,550	8,550
488,97	466,85	0,00	0,00	22,12	22,12
1,000,000	0,954,762	0,000,000	0,000,000	0,045,238	0,045,238
134,311	128,235	0	0	6,076	6,076

INLAND TELEPHONE COMPANY - IDAHO
 AMORTIZABLE ASSETS
 FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

SEP8

	SOURCE	PART 36 JURISDICTIONAL SEPARATIONS				PART 69 ACCESS CHARGE ELEMENT ALLOCATION										
		TOTAL	MSG	INTERSTATE	ALL OTHER	TOTAL	LTD PAY TEL	COMMON LINE	LOCAL SWG	INFOR- MATION	COMMON TRANS	DECTD TRANS	SPECIAL ACCESS	BILL & COLLECT	INTER- EXCH	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	2680 TANGIBLE ASSETS															
2	CAPITAL LEASES															
3	LAND & SUPPORT ASSETS															
4	DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL LAND & SUPPORT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6																
7	CENTRAL OFFICE EQUIPMENT:															
8	CAT 1 - OPERATOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CAT 2 - TANDEM SWITCHING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	CAT 3 - LOCAL SWITCHING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	CAT 4 - TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL CENTRAL OFC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	INFORMATION ORIG/TERM EQ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL INFORM ORIG/TERM EQ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18																
19	CABLE & WIRE FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TOTAL CABLE & WIRE FAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22																
23	TOTAL CAPITAL LEASES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24																
25	LN5+13+17+21															
26	LEASEHOLD IMPROVEMENTS															
27	LAND & SUPPORT ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	CENTRAL OFC - SWITCHING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	CENTRAL OFC - OPERATOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	CENTRAL OFC - TRANS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	INFORMATION ORIG/TERM EQ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	CABLE & WIRE FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34																
35	TOTAL LEASEHOLD IMPRVMTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36																
37	TOTAL TANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38																
39	2690 INTANGIBLE ASSETS	4,764	1,552	0	3,212	1,552	0	823	487	0	241	0	0	0	0	0
40	DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41																
42	TOTAL INTANGIBLE ASSETS	4,764	1,552	0	3,212	1,552	0	823	487	0	241	0	0	0	0	0

INLAND TELEPHONE COMPANY - IDAHO
 OTHER TELECOMMUNICATIONS PLANT
 FOR THE STUDY YEAR ENDED DECEMBER 31, 1988

SEP9

	SOURCE	PART 36 JURISDICTIONAL SEPARATIONS				PART 69 ACCESS CHARGE ELEMENT ALLOCATION										
		TOTAL	MSG	INTERSTATE	ALL OTHER	TOTAL	LTD PAY	COMMON	LOCAL	INFOR-	COMMON	DECTD	SPECIAL	BILL &	INTER-	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	2002 PROP HELD FOR FUT USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TOTAL PROP HELD FOR FUT USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4																
5	2003 TELE PLANT UNDER CONSTR	9,312	3,033	0	6,279	3,033	0	1,610	853	0	471	0	0	0	0	0
6	DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL TELE PLANT UNDER CONST	9,312	3,033	0	6,279	3,033	0	1,610	853	0	471	0	0	0	0	0
8																
9	2005 TELE PLANT ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL TELE PLANT ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12																
13	OTHER EQUAL ACCESS EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14																
15																
16	1220 MATERIALS & SUPPLIES	3,733	973	0	2,760	973	0	516	306	0	151	0	0	0	0	0
17	DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL MATERIALS & SUPPLIES	3,733	973	0	2,760	973	0	516	306	0	151	0	0	0	0	0
19																
20	1402 CLASS B RTB STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21																
22	1410 OTHER NONCUR ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23																
24	4310 OTHER LONG TERM LIAB	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25																
26	CASH WORKING CAPITAL	19,622	7,233	0	12,389	7,233	0	3,838	2,272	0	1,122	0	0	0	0	0
27																
28																
29	7200 INVESTMENT TAX CREDIT	1,887	615	0	1,272	615	0	326	193	0	95	0	0	0	0	0
30																
31	7250 EXCESS DEF TAX AMORT	341	111	0	230	111	0	59	35	0	17	0	0	0	0	0
32																
33	CAPITALIZED PAYROLL TAXES	(3,826)	(1,246)	0	(2,580)	(1,246)	0	(661)	(391)	0	(193)	0	0	0	0	0
34																
35	DEPRECIATION ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36																
37	7300 NONOPERATING INC & EXP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	ALLOW FUNDS USED DUR CON	0	830	0	1,228	830	0	440	261	0	129	0	0	0	0	0
39	CONTRIBUTIONS	2,058	830	0	1,228	830	0	440	261	0	129	0	0	0	0	0
40																
41	7500 INTEREST & RELATED ITEMS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	CAPITAL LEASES	20,097	6,348	0	13,749	6,348	0	3,369	1,994	0	985	0	0	0	0	0
43	INTEREST ON FUNDED DEBT	200	63	0	137	63	0	34	20	0	10	0	0	0	0	0
44	INTEREST ON CUST DEPOSITS	20,297	6,411	0	13,886	6,411	0	3,402	2,014	0	995	0	0	0	0	0
45	TOTAL INTEREST & RELATED ITEMS	20,097	6,348	0	13,749	6,348	0	3,369	1,994	0	985	0	0	0	0	0
46	TOTAL INTEREST LESS CUST DEP	20,097	6,348	0	13,749	6,348	0	3,369	1,994	0	985	0	0	0	0	0

INLAND TELEPHONE COMPANY - IDAHO
 PLANT SPECIFIC OPERATIONS EXPENSES
 FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

SEP10

PART 36 JURISDICTIONAL SEPARATIONS

SOURCE	INTERSTATE			ALL OTHER (d)	TOTAL (e)	LTD PAY TEL (f)	COMMON LINE (g)	PART 59 ACCESS CHARGE ELEMENT ALLOCATION				BILL & COLLECT (m)	INTER-EXCH (o)
	(a)	MSG (b)	P/L (c)					LOCAL SWG (h)	INFOR- MATION (i)	COMMON TRANS (j)	DEDCTD TRANS (l)		
1 6110 NETWORK SUPPORT	16,835	5,483	0	11,352	5,483	0	2,910	1,722	0	851	0	0	0
2 DIRECT ASSIGNMENT RECORDS LN1+2	0	0	0	0	0	0	0	0	0	0	0	0	0
3 TOTAL NETWORK SUPPORT	16,835	5,483	0	11,352	5,483	0	2,910	1,722	0	851	0	0	0
4													
5 6120 GENERAL SUPPORT	31,098	10,128	0	20,970	10,128	0	5,375	3,182	0	1,572	0	0	0
6 DIRECT ASSIGNMENT RECORDS LN5+6	0	0	0	0	0	0	0	0	0	0	0	0	0
7 TOTAL GENERAL SUPPORT	31,098	10,128	0	20,970	10,128	0	5,375	3,182	0	1,572	0	0	0
8													
9 6210 COE SWITCHINGEXPENSE	29,862	14,641	0	15,221	14,641	0	0	14,641	0	0	0	0	0
10 6220 OPERATOR SYSTEMS EXPENS	0	0	0	0	0	0	0	0	0	0	0	0	0
11 6230 COE TRANSMISSION EXPENSE	16,173	7,930	0	8,243	7,930	0	6,061	0	0	1,869	0	0	0
12 DIRECT ASSIGNMENT RECORDS LN9>12	0	0	0	0	0	0	0	0	0	0	0	0	0
13 TOTAL COE EXPENSE	46,035	22,571	0	23,464	22,571	0	6,061	14,641	0	1,869	0	0	0
14													
15 6310 INFORM ORIG/TERM EQUIP													
16 CAT 1 - OTHER IOT	0	0	0	0	0	0	0	0	0	0	0	0	0
17 CAT 2 - CPE EXP	0	0	0	0	0	0	0	0	0	0	0	0	0
18 DIRECT ASSIGNMENT RECORDS LN16>18	0	0	0	0	0	0	0	0	0	0	0	0	0
19 TOTAL INFORM ORIG/TERM EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
20													
21 6410 CABLE & WIRE FACILITIES	62,455	16,273	0	46,182	16,273	0	12,622	0	0	3,651	0	0	0
22 DIRECT ASSIGNMENT RECORDS LN21+22	0	0	0	0	0	0	0	0	0	0	0	0	0
23 TOTAL CABLE & WIRE FACILITIES	62,455	16,273	0	46,182	16,273	0	12,622	0	0	3,651	0	0	0
24													
25 PLANT SPECIFIC EXP X/6110 & 6210	108,490	38,844	0	69,646	38,844	0	18,682	14,641	0	5,520	0	0	0
26													
27 TOTAL PLANT SPEC OP EXPENSES	156,423	54,455	0	101,968	54,455	0	26,967	19,545	0	7,942	0	0	0

INLAND TELEPHONE COMPANY - IDAHO
 PLANT NONSPECIFIC OPERATIONS EXPENSES
 FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

SEP11

PART 36 JURISDICTIONAL SEPARATIONS

PART 69 ACCESS CHARGE ELEMENT ALLOCATION

SOURCE	INTERSTATE			ALL OTHER (d)	TOTAL (e)	LTD PAY TEL (f)	COMMON LINE (g)	LOCAL SWG (h)	INFOR- MATION (i)	COMMON TRANS (j)	DEDCTD TRANS (k)	SPECIAL ACCESS (m)	BILL & COLLECT (n)	INTER- EXCH (o)
	TOTAL (a)	MSG (b)	P/L (c)											
1 6510 OTH PROP PLANT & EQ	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 DIRECT ASSIGNMENT RECORDS LN1*2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 TOTAL OTH PROP PLANT & EQ	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5 6530 NETWORK OPERATIONS EXP	52,681	17,158	0	35,523	17,158	0	9,106	5,390	0	2,662	0	0	0	0
6 DIRECT ASSIGNMENT RECORDS LN5*6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 TOTAL NETWORK OPER EXP	52,681	17,158	0	35,523	17,158	0	9,106	5,390	0	2,662	0	0	0	0
8														
9 6540 ACCESS EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 DIRECT ASSIGNMENT RECORDS LN9*10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TOTAL ACCESS EXP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12														
13 6560 DEPR & AMORT EXPENSE														
14 DEPR-SUPPORT ASSETS	21,502	7,003	0	14,499	7,003	0	3,716	2,200	0	1,087	0	0	0	0
15 DEPR-COE-SWITCHING	59,680	43,295	0	16,385	43,295	0	0	43,295	0	0	0	0	0	0
16 DEPR-COE-OPERATOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 DEPR-COE-TRANSMISSION	62,675	16,143	0	46,532	16,143	0	12,338	0	0	3,805	0	0	0	0
18 DEPR-INFORM ORIG/TERM EQ	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 DEPR-CABLE & WIRE FACILITIES	47,626	12,409	0	35,217	12,409	0	9,625	0	0	2,764	0	0	0	0
20 DEPR-PROP HELD FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 AMORT-TANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 AMORT-INTANGIBLE ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23 AMORT-OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 DIRECT ASSIGNMENT RECORDS LN14*24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 TOTAL DEPR & AMORT EXPENSE	191,483	78,850	0	112,633	78,850	0	25,679	45,495	0	7,676	0	0	0	0
26														
27 TOTAL PLANT NONSPEC OP EXP	244,164	96,008	0	148,156	96,008	0	34,785	50,885	0	10,338	0	0	0	0
28														

[LN3*7*11*25]

PART 36 JURISDICTIONAL SEPARATIONS

SOURCE	PART 36 JURISDICTIONAL SEPARATIONS				PART 69 ACCESS CHARGE ELEMENT ALLOCATION									
	TOTAL	MSG	INTERSTATE	ALL OTHER	LTD PAY	COMMON	LOCAL	INFOR-	COMMON	DECTD	SPECIAL	BILL &	INTER-	
	(a)	(b)	(c)	(d)	(e)	LINE	SWG	MATION	TRANS	TRANS	ACCESS	COLLECT	EXCH	
		(a)	(b)	(c)	(e)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1 6610 MARKETING EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 TOTAL MARKETING EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4														
5 6620 CUSTOMER SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 TELEPHONE OPERATOR SVC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 TOTAL TELEPHONE OP SVC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9														
10 PUBLISHED DIRECTORY LISTING														
11 ALPHABETICAL	1,795	274	0	1,521	274	0	0	0	0	0	0	0	0	0
12 CLASSIFIED	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 FOREIGN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 DIRECT ASSIGNMENT	0	0	0	0	0	0	0	274	0	0	0	0	0	0
15 TOTAL PUBLISHED DIR LISTING	1,795	274	0	1,521	274	0	0	274	0	0	0	0	0	0
16														
17 ALL OTHER CUSTOMER SVC														
18 CAT 1-LOCAL BUS OFC EXP	6,175	1,753	0	4,422	1,753	0	0	0	0	0	0	0	0	0
19 EU SVC ORDER PROC	10,930	4,979	0	5,951	4,979	0	0	0	0	0	0	0	0	0
20 EU PAYMENT & COLLECT	812	473	0	339	473	683	0	0	0	0	0	0	0	0
21 IX BILLING INQUIRIES	0	0	0	0	0	65	0	0	0	0	0	0	1,753	0
22 IX SERVICE ORDER PROC	0	0	0	0	0	0	0	0	0	0	0	0	4,296	0
23 IX PAYMENT & COLLECTION	0	0	0	0	0	0	0	0	0	0	0	0	408	0
24 IX BILLING INQUIRIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 COIN COLLECTION & ADMIN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 PRESUBSCRIPTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 END USER ACCESS BILLING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 TOTAL CATEGORY 1	17,917	7,204	0	10,713	7,204	0	0	274	0	0	0	0	0	0
30														
31 CAT 2-CUSTOMER SVC EXP														
32 MESSAGE PROCESSING EXP	5,460	2,763	0	2,697	2,763	748	0	0	0	0	0	0	6,457	0
33 OTHER B&C EXPENSE	9,373	3,093	0	6,280	3,093	0	0	0	0	0	0	0	0	0
34 CABS	3,591	1,796	0	1,796	1,796	0	0	0	0	0	0	0	2,763	0
35 END USER COMMON LINE	493	493	0	0	493	0	1,202	0	594	0	0	0	3,093	0
36 DIRECT ASSIGNMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37 TOTAL CATEGORY 2	18,917	8,145	0	10,772	8,145	0	1,202	0	594	0	0	0	0	0
38														
39 TOTAL CATEGORY 1 & 2	36,834	15,349	0	21,485	15,350	0	1,202	0	594	0	0	0	5,856	0
40														
41 SUBTOTAL AVC 6620	38,629	15,624	0	23,005	15,624	0	1,202	0	594	0	0	0	12,313	0
42														
43 CAT 3-ALL OTH CUST SVC EXP	1,375	573	0	802	573	0	274	274	594	0	0	0	12,313	0
44 TELEPHONE RELAY SERVICE	177	177	0	0	177	46	44	10	22	0	0	0	452	0
45 DIRECT ASSIGNMENT	0	0	0	0	0	14	14	3	7	0	0	0	139	0
46 TOTAL CATEGORY 3	1,552	750	0	802	750	60	58	13	29	0	0	0	591	0
47														
48 TOTAL ALL OTHER CUST SVC	38,386	16,099	0	22,287	16,100	1,301	1,260	13	623	0	0	0	12,904	0
49														
50 TOTAL CUSTOMER SERVICES	40,181	16,374	0	23,807	16,374	1,301	1,260	288	623	0	0	0	12,904	0
51														
52 TOTAL CUSTOMER OP EXP	40,181	16,374	0	23,807	16,374	1,301	1,260	288	623	0	0	0	12,904	0

INLAND TELEPHONE COMPANY - IDAHO
CORPORATE OPERATIONS, TAXES & EQUAL ACCESS EXPENSES
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

PART 36 JURISDICTIONAL SEPARATIONS

SOURCE	TOTAL	MSG	INTERSTATE	PIL	ALL OTHER
	(a)	(b)	(c)	(d)	(e)
1 6710 EXECUTIVE & PLANNING EXP					
2 EAS	0				0
3 ALL OTHER	33,448	12,023	0	21,425	0
4 DIRECT ASSIGNMENT	0	0	0	0	0
5 TOTAL EXEC & PLANNING EXP	33,448	12,023	0	21,425	0
6 7620 GENERAL & ADMIN EXP					
7 EAS	0				0
8 ALL OTHER	109,354	39,307	0	70,047	0
9 DIRECT ASSIGNMENT	10,490	10,490	0	0	0
10 TOTAL GENERAL & ADMIN EXP	119,844	49,797	0	70,047	0
11 7200 OPERATING TAXES-OTHER					
12 16a*S16,29,43	15,360	5,003	0	10,357	0
13 16b*S16,43	1,011	611	0	400	0
14 16c*S16,17	16,371	5,614	0	10,757	0
15 TOTAL CORPORATE OP EXPENSES	153,292	61,820	0	91,472	0
16 21 EQUAL ACCESS EXPENSES	0	0	0	0	0
17 21a*S16,40	0	0	0	0	0
18 21b*S16,40	0	0	0	0	0
19 21c*S16,40	0	0	0	0	0
20 21d*S16,40	0	0	0	0	0
21 21e*S16,40	0	0	0	0	0
22 21f*S16,40	0	0	0	0	0
23 21g*S16,40	0	0	0	0	0
24 21h*S16,40	0	0	0	0	0
25 21i*S16,40	0	0	0	0	0
26 21j*S16,40	0	0	0	0	0
27 21k*S16,40	0	0	0	0	0
28 21l*S16,40	0	0	0	0	0
29 21m*S16,40	0	0	0	0	0
30 21n*S16,40	0	0	0	0	0
31 21o*S16,40	0	0	0	0	0
32 21p*S16,40	0	0	0	0	0
33 21q*S16,40	0	0	0	0	0
34 21r*S16,40	0	0	0	0	0
35 21s*S16,40	0	0	0	0	0
36 21t*S16,40	0	0	0	0	0
37 21u*S16,40	0	0	0	0	0
38 21v*S16,40	0	0	0	0	0
39 21w*S16,40	0	0	0	0	0
40 21x*S16,40	0	0	0	0	0
41 21y*S16,40	0	0	0	0	0
42 21z*S16,40	0	0	0	0	0
43 21aa*S16,40	0	0	0	0	0
44 21ab*S16,40	0	0	0	0	0
45 21ac*S16,40	0	0	0	0	0
46 21ad*S16,40	0	0	0	0	0
47 21ae*S16,40	0	0	0	0	0
48 21af*S16,40	0	0	0	0	0

PART 69 ACCESS CHARGE ELEMENT ALLOCATION

TOTAL	LTD PAY TEL	COMMON LINE	LOCAL SWG	INFOR- MATION	COMMON TRANS	DECTD TRANS	SPECIAL ACCESS	BILL & COLLECT	INTER- EXCH	
(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
0	0	0	0	0	0	0	0	0	0	0
12,023	0	5,107	3,579	39	1,534	0	0	0	1,763	0
12,023	0	5,107	3,579	39	1,534	0	0	0	1,763	0
39,307	0	16,696	11,702	129	5,016	0	0	0	5,765	0
10,490	0	4,456	3,123	34	1,339	0	0	0	1,538	0
49,797	0	21,152	14,825	163	6,354	0	0	0	7,303	0
61,820	0	26,258	18,405	202	7,888	0	0	0	9,066	0
5,003	0	2,655	1,571	0	776	0	0	0	0	0
611	0	324	192	0	95	0	0	0	0	0
5,614	0	2,979	1,763	0	871	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0

PART 69 ACCESS CHARGE ELEMENT ALLOCATION

TOTAL	LTD PAY TEL	COMMON LINE	LOCAL SWG	INFOR- MATION	COMMON TRANS	DECTD TRANS	SPECIAL ACCESS	BILL & COLLECT	INTER- EXCH	
(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
0	0	0	0	0	0	0	0	0	0	0
5,003	0	2,655	1,571	0	776	0	0	0	0	0
611	0	324	192	0	95	0	0	0	0	0
5,614	0	2,979	1,763	0	871	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0

INLAND TELEPHONE COMPANY - IDAHO
 ACCUMULATED DEPRECIATION AND AMORTIZATION
 FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

SEP14

LINE	SOURCE	PART 36 JURISDICTIONAL SEPARATIONS			PART 69 ACCESS CHARGE ELEMENT ALLOCATION										INTER-EXCH (c)			
		TOTAL (a)	MSG (b)	INTERSTATE P/L (c)	ALL OTHER (d)	TOTAL (e)	LTD PAY TEL (f)	COMMON LINE (g)	LOCAL SWG (h)	INFOR-MATION (i)	COMMON TRANS (j)	DECTD TRANS (k)	SPECIAL ACCESS (m)	BILL & COLLECT (n)				
1	1500 OTHER JURIS ASSETS-NET RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2																		
3	3100 ACCUM DEPR-TEL PLANT IN SERVICE																	
4	SUPPORT ASSETS	157,916	51,432	0	106,484	51,432	0	27,295	16,156	0	7,980	0	0	0	0	0	0	0
5	4a*S16.1	136,955	99,355	0	37,600	99,355	0	0	99,355	0	0	0	0	0	0	0	0	0
6	5a*S16.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	6a*S16.4	137,707	35,468	0	102,239	35,468	0	27,108	0	0	8,360	0	0	0	0	0	0	0
8	7a*S16.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	8a*S16.13	548,080	142,803	0	405,277	142,803	0	110,762	0	0	32,041	0	0	0	0	0	0	0
10	9a*S16.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	DIRECT ASSIGNMENT RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL ACCUM DEPRECIATION LN4>10	980,658	329,057	0	651,601	329,057	0	165,165	115,511	0	48,381	0	0	0	0	0	0	0
13																		
14	3200 ACCUM DEPR-PHFU	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	13a*S16.33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	3400 ACCUM AMORT-TANGIBLE ASSETS																	
17	SUPPORT ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	16a*S16.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	17a*S16.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	18a*S16.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	19a*S16.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	20a*S16.13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	21a*S16.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	DIRECT ASSIGNMENT RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL ACCUM AMORT-TANG ASSETS LN16>22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26																		
27	A/C 3500 ACCUM AMORT - INTANGIBLE ASSETS																	
28	SUPPORT ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	26a*S16.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	27a*S16.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	28a*S16.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	29a*S16.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	30a*S16.13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	31a*S16.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	DIRECT ASSIGNMENT RECORDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TOTAL ACCUM AMORT-INTANG LN26>32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

INLAND TELEPHONE COMPANY - IDAHO
DEFERRALS
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

SEP14A

	SOURCE	PART 36 JURISDICTIONAL SEPARATIONS			PART 69 ACCESS CHARGE ELEMENT ALLOCATION										
		TOTAL (a)	MSG (b)	INTERSTATE P/L (c)	ALL OTHER (d)	TOTAL (e)	LTD PAY TEL (f)	COMMON LINE (g)	LOCAL SWG (h)	INFOR- MATION (i)	COMMON TRANS (j)	DECTD TRANS (k)	SPECIAL ACCESS (m)	BILL & COLLECT (n)	INTER- EXCH (o)
1	4040 CUSTOMER DEPOSITS	1a*S16.28.43	758	0	1,569	758	0	402	238	0	118	0	0	0	0
2	4100 NET CURRENT DEF OPER INC TAXES		0	0	0	0	0	0	0	0	0	0	0	0	0
3	SUPPORT ASSETS		0	0	0	0	0	0	0	0	0	0	0	0	0
4	4a*S16.1		0	0	0	0	0	0	0	0	0	0	0	0	0
5	5a*S16.7		0	0	0	0	0	0	0	0	0	0	0	0	0
6	6a*S16.4		0	0	0	0	0	0	0	0	0	0	0	0	0
7	7a*S16.8		0	0	0	0	0	0	0	0	0	0	0	0	0
8	8a*S16.13		0	0	0	0	0	0	0	0	0	0	0	0	0
9	9a*S16.19		0	0	0	0	0	0	0	0	0	0	0	0	0
10	10a*S16.30		0	0	0	0	0	0	0	0	0	0	0	0	0
11	NOT CLASSIFIED BY ACCOUNT		0	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL NET CUR DEF OP INC TAXES	LN4>10	0	0	0	0	0	0	0	0	0	0	0	0	0
13	4340 NET NONCURRENT DEFERRED TAXES		21,522	7,009	14,513	7,009	0	3,720	2,202	0	1,088	0	0	0	0
14	SUPPORT ASSETS		14,084	10,217	3,867	10,217	0	0	10,217	0	0	0	0	0	0
15	14a*S16.1		0	0	0	0	0	0	0	0	0	0	0	0	0
16	15a*S16.7		0	0	0	0	0	0	0	0	0	0	0	0	0
17	16a*S16.4		0	0	0	0	0	0	0	0	0	0	0	0	0
18	17a*S16.8		13,970	3,598	10,372	3,598	0	2,750	0	0	848	0	0	0	0
19	18a*S16.13		0	0	0	0	0	0	0	0	0	0	0	0	0
20	19a*S16.19		71,079	18,520	52,559	18,520	0	14,364	0	0	4,155	0	0	0	0
21	20a*S16.30		0	0	0	0	0	0	0	0	0	0	0	0	0
22	NOT CLASSIFIED BY ACCOUNT		0	0	0	0	0	0	0	0	0	0	0	0	0
23	TOTAL NET CUR DEF OP INC TAXES	LN15>21	120,655	39,345	81,310	39,345	0	20,834	12,419	0	6,091	0	0	0	0
24	4370 OTH JURIS LIAB&DEF CR-NET RECORDS		0	0	0	0	0	0	0	0	0	0	0	0	0
25			0	0	0	0	0	0	0	0	0	0	0	0	0

INLAND TELEPHONE COMPANY - IDAHO
GENERATED ALLOCATION FACTORS
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	SOURCE	PART 36 JURISDICTIONAL SEPARATIONS					PART 69 ACCESS CHARGE ELEMENT ALLOCATION									
		TOTAL	MSG	INTERSTATE	P/L	ALL OTHER	TOTAL	LTD PAY TEL	COMMON LINE	LOCAL SWG	INFOR- MATION	COMMON TRANS	DEDUCTD TRANS	SPECIAL ACCESS	BILL & COLLECT	INTER- EXCH
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1 SUPPORT ASSETS	S4,17	1,000,000	0,325690	0,000,000	0,674310	1,000,000	0,000,000	0,000,000	0,314134	0,000,000	0,155166	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
2 LAND & SUPPORT ASSETS	S4,19	1,000,000	0,325690	0,000,000	0,674310	1,000,000	0,000,000	0,530700	0,314134	0,000,000	0,155166	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
3	S5,6	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
4 COE - OPERATOR SYSTEMS	S5,11	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
5 COE - TANDEM SWITCHING	S5,16	1,000,000	0,725456	0,000,000	0,274544	1,000,000	0,000,000	0,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
6 COE - LOCAL SWITCHING	S5,11+16	1,000,000	0,725456	0,000,000	0,274544	1,000,000	0,000,000	0,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
7 COE - TOTAL SWITCHING	S5,38	1,000,000	0,257563	0,000,000	0,742437	1,000,000	0,000,000	0,764299	0,000,000	0,000,000	0,235701	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
8 COE - TRANSMISSION	S5,40	1,000,000	0,490303	0,000,000	0,509697	1,000,000	0,000,000	0,201784	0,735988	0,000,000	0,062228	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
9 TOTAL CENTRAL OFFICE EQUIP																
10	S6,5	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
11 INFORM ORIG/TERM - CAT 1	S6,7	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
12 INFORM ORIG/TERM - CAT 2	S6,9	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
13 TOTAL INFORM ORIG/TERM																
14	S7,8	1,000,000	0,247839	0,000,000	0,752161	1,000,000	0,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
15 CABLE & WIRE FACILITIES - CAT 1	S7,13	1,000,000	0,000,000	0,000,000	1,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
16 CABLE & WIRE FACILITIES - CAT 2	S7,20	1,000,000	0,527841	0,000,000	0,472159	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	1,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
17 CABLE & WIRE FACILITIES - CAT 3	S7,27	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
18 CABLE & WIRE FACILITIES - CAT 4	S7,30	1,000,000	0,260550	0,000,000	0,739450	1,000,000	0,000,000	0,775628	0,000,000	0,000,000	0,224372	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
19 TOTAL CABLE & WIRE FACILITIES																
20	S2,8	1,000,000	0,325690	0,000,000	0,674310	1,000,000	0,000,000	0,530700	0,314134	0,000,000	0,155166	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
21 TOTAL COE, IOT & CWF																
22	S8,23	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
23 CAPITAL LEASES	S8,37	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
24 TANGIBLE ASSETS	S8,42	1,000,000	0,325690	0,000,000	0,674310	1,000,000	0,000,000	0,530700	0,314134	0,000,000	0,155166	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
25 INTANGIBLE ASSETS	LN23>25	1,000,000	0,325690	0,000,000	0,674310	1,000,000	0,000,000	0,530700	0,314134	0,000,000	0,155166	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
26 TOTAL AMORTIZABLE ASSETS																
27	S2,15	1,000,000	0,325690	0,000,000	0,674310	1,000,000	0,000,000	0,530700	0,314134	0,000,000	0,155166	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
28 TELE PLANT IN SVC (INCL 2690)	S2,18	1,000,000	0,325690	0,000,000	0,674310	1,000,000	0,000,000	0,530700	0,314134	0,000,000	0,155166	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
29 TELE PLANT IN SVC (EXCL 2690)	S2,38	1,000,000	0,315966	0,000,000	0,684134	1,000,000	0,000,000	0,561151	0,275069	0,000,000	0,163781	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
30 TELE PLANT IN SVC (EXCL LAND)																
31 NET TELECOM PLANT																
32	S9,3	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
33 PLANT HELD FOR FUTURE USE	S12,39	1,000,000	0,416715	0,000,000	0,583285	1,000,000	0,000,000	0,980847	0,078306	0,000,000	0,038697	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
34 CUSTOMER OP EXP-CAT 1 & 2	S12,41	1,000,000	0,404457	0,000,000	0,595543	1,000,000	0,000,000	0,079427	0,076931	0,000,000	0,038017	0,000,000	0,000,000	0,802150	0,000,000	0,000,000
35 SUBTOTAL CUSTOMER OP	S3,6	1,000,000	0,359446	0,000,000	0,640554	1,000,000	0,000,000	0,424758	0,297713	0,000,000	0,032689	0,000,000	0,000,000	0,788058	0,000,000	0,000,000
36 BIG THREE EXPENSES	S13,13	1,000,000	0,403280	0,000,000	0,596720	1,000,000	0,000,000	0,424758	0,297713	0,000,000	0,032689	0,000,000	0,000,000	0,146658	0,000,000	0,000,000
37 CORPORATE OPERATIONS EXP	S3,25	1,000,000	0,368592	0,000,000	0,631408	1,000,000	0,000,000	0,433130	0,299011	0,000,000	0,129780	0,000,000	0,000,000	0,146658	0,000,000	0,000,000
38 CASH OPERATING EXP & TAX																
39	S5,14+S9,13	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
40 EQUAL ACCESS INVESTMENT	RECORDS															
41 EQUIVALENT LINES																
42	S2,9	1,000,000	0,325690	0,000,000	0,674310	1,000,000	0,000,000	0,530700	0,314134	0,000,000	0,155166	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
43 TELE PLANT IN SVC (EX 2680,2690)	S2,9	1,000,000	0,325690	0,000,000	0,674310	1,000,000	0,000,000	0,530700	0,314134	0,000,000	0,155166	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
44 TPIS-CL SWG & TRANS (EX 2680,2690)	S2,9	1,000,000	0,325690	0,000,000	0,674310	1,000,000	0,000,000	0,530700	0,314134	0,000,000	0,155166	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
45 DISTRIBUTION	DIST LN44															
46	S2,8	1,000,000	0,316684	0,000,000	0,683316	1,000,000	0,000,000	0,560371	0,276069	0,000,000	0,163560	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
47 COE IOT & CWF (EX CL,B&C,IX)	DIST LN47															
48 DISTRIBUTION																
49	S1,1	1,000,000	0,316684	0,000,000	0,683316	1,000,000	0,000,000	0,560371	0,276069	0,000,000	0,163560	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000
50 NET INVESTMENT																

INLAND TELEPHONE COMPANY - IDAHO
ESTIMATING THE EFFECTIVE FEDERAL INCOME TAX RATE
FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	SOURCE	TOTAL	INTER	OTHER
1 Average Net Investment (Total)	S1,1	1,012,294	320,577	691,716
2 Assumed Rate of Return for Estimating Tax Rate	Ln1*Ln2	113,883	0,1125	0,1125
3 Return (Ln1 x Ln2)			36,065	77,818
4				
5 FIT Income Adjustment	S9,46	20,097	6,348	13,749
6 Capitalized Payroll Taxes	S1,13	(3,826)	(1,246)	(2,580)
7 Depreciation Adjustment	S1,14	0	0	0
8 Other Income Adjustments	S1,15	0	0	0
9 Subtotal	Ln5>Ln8	16,271	5,102	11,169
10				
11 ITC Amortization	S1,5	1,887	615	1,272
12 Amort-Excess Def Inc Tax	S1,6	341	111	230
13 Allowance for Funds Used During Constr	S1,7	0	0	0
14 Other Return Adjustments	S1,8	0	0	0
15 Subtotal	Ln11>Ln14	2,228	726	1,502
16				
17 After Tax Income Before Tax Credits	Ln3-Ln9+Ln15	95,384	30,237	65,147
18 FIT Before Tax Credits (Must Equal Ln28)	17(Ln30/(1-Ln30))	33,525		
19 Taxable Income	Ln17+Ln18	128,909		
20 FIT on \$0 to \$50,000 @ .15		7,500		
21 FIT on \$50,000 to \$75,000 @ .25		6,250		
22 FIT on \$75,000 to \$100,000 @ .34		8,500		
23 FIT on \$100,000 to \$335,000 @ .39		11,275		
24 FIT on \$335,000 to \$10,000,000 @ .34		0		
25 FIT on \$10,000,000 to \$15,000,000 @ .35		0		
26 FIT on \$15,000,000 to \$18,333,333 @ .38		0		
27 FIT on over \$18,333,333 @ .35		0		
28 Total FIT before Tax Credit	Ln20>Ln27	33,525		
29				
30 Estimated Effective FIT Tax Rate (Ln28/Ln19)		26.01%		

	AX INCOME OVER	NOT OVER	SUBJECT TO TAX	TAXABLE INCOME
Subject to .15 tax	\$0	\$50,000	49,999	49,999
Subject to .25 tax	\$50,000	\$75,000	25,000	74,999
Subject to .34 tax	\$75,000	\$100,000	25,000	99,999
Subject to .39 tax	\$100,000	\$335,000	28,910	128,909
Subject to .34 tax	\$335,000	\$10,000,000	0	0
Subject to .35 tax	\$10,000,000	\$15,000,000	0	0
Subject to .38 tax	\$15,000,000	\$18,333,333	0	0
Remainder subject to .35 tax	\$18,333,333		0	0

FIT ADJUST (FA)

INLAND TELEPHONE COMPANY - IDAHO
 OPTIONAL FEDERAL INCOME TAX ADJUSTMENT WORKSHEET
 FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

PART 36 JURISDICTIONAL SEP

STEP	DESCRIPTION	SOURCE	TOTAL	MSG	INTERSTATE P/L	TOTAL	LTD PAY IEL	COMMON LINE	LOCAL SWG	INFOR-MATION	COMMON IRANS	DEDCTD IRANS	SPECIAL ACCESS	BILL & COLLECT	INTER-EACH
1	Effective FIT Rate	FC Ln24	26.0065%	26.0065%	26.0065%	26.0065%	26.0065%	26.0065%	26.0065%	26.0065%	26.0065%	26.0065%	26.0065%	26.0065%	26.0065%
2	Gross-up Factor (Ln1/(1-Ln1))	Ln1/(1-Ln1)	0.351470	0.351470	0.351470	0.351470	0.351470	0.351470	0.351470	0.351470	0.351470	0.351470	0.351470	0.351470	0.351470
3	Average Net Investment	S1,1	320,577	320,577	0	320,577	0	179,642	88,501	0	52,434	0	0	0	0
4	Residue Ratio	Ln24*Ln25	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125	0.1125
5	Residue Distribution	Ln24*Ln25	36,065	36,065	0	36,065	0	20,210	9,956	0	5,899	0	0	0	0
6	Study FIT Adjustment	S9,46	6,348	6,348	0	6,348	0	3,369	1,994	0	985	0	0	0	0
7	Study Capitalized Payroll Taxes	S1,13	(1,246)	(1,246)	0	(1,246)	0	(661)	(391)	0	(193)	0	0	0	0
8	Study Depreciation Adjustment	S1,14	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Study Other Income Adjustments	S1,15	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Subtotal	Ln7+8-9-10	5,102	5,102	0	5,102	0	2,708	1,603	0	792	0	0	0	0
11	Study FIT Tax Credit	S1,5	615	615	0	615	0	326	193	0	95	0	0	0	0
12	Study Amort-Excess Def Tax	S1,6	111	111	0	111	0	59	35	0	17	0	0	0	0
13	Study Other Return Adjustments	S1,8	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Subtotal	Ln13+14+15	726	726	0	726	0	385	228	0	113	0	0	0	0
15	Study AFUDC	S1,7	0	0	0	0	0	0	0	0	0	0	0	0	0
16	FIT Amount at the EC's Effect FIT Rate	(Ln5-Ln11-Ln16-Ln18) x Ln2-Ln16-Ln18	9,902	9,902	0	9,902	0	5,631	2,628	0	1,643	0	0	0	0
17	NECA Settlement System Calculation:	(Ln5-Ln11-Ln16-Ln18) x (35/(1-.35))-Ln16-Ln18	15,556	15,556	0	15,556	0	8,832	4,147	0	2,577	0	0	0	0
18	Determine the Difference Between the Two Tax Amounts:	Ln21-Ln20	5,654	5,654	0	5,654	0	3,201	1,519	0	934	0	0	0	0
19	Gross-up the Difference on FIT Amounts:	(Ln20/(.35/(1-.35))	10,501	10,501	0	10,501	0	5,944	2,822	0	1,734	0	0	0	0
20	Determine amount to report as "Income Adjust for FIT":	Ln11+Ln23	15,602	15,602	0	15,602	0	8,652	4,425	0	2,526	0	0	0	0
21	Verify Line 12 Computation (Should = Ln20):	(Ln5-Ln16-Ln18-Ln24) x (35/(1-.35))-Ln16-Ln18	9,902	9,902	0	9,902	0	5,631	2,628	0	1,643	0	0	0	0
22	Determine EIT amount reported to NECA:	Ln24	15,602	15,602	0	15,602	0	8,652	4,425	0	2,526	0	0	0	0
23	Determined Income Adjust FIT	S1,13	(1,246)	(1,246)	0	(1,246)	0	(661)	(391)	0	(193)	0	0	0	0
24	Study Capitalized Payroll Taxes	S1,14	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Study Depreciation Adjustment	S1,15	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Study Other Income Adjustments	S1,15	0	0	0	0	0	0	0	0	0	0	0	0	0
27	NECA Amount	Ln26+27-28-29	14,356	14,356	0	14,356	0	7,991	4,033	0	2,333	0	0	0	0

INLAND TELEPHONE COMPANY - IDAHO
 DEM WEIGHTING FACTOR
 FOR THE STUDY YEAR ENDED DECEMBER 31, 1998

	INTERSTATE		(C) TOTAL	INTRASTATE		(F) TOTAL
	(A) INTERLATA	(B) INIRALATA		(D) INTERLATA	(E) INIRALATA	
1 1996 Unweighted DEM	0.220586	0.065683	0.286269			
2 Weighting Factor	3.0	3.0	3.0			
3 1996 Weighted DEM Factor	0.661758	0.197049	0.858807			
4 1996 Support Factor	0.441172	0.131366	0.572538			
5 1998 Unweighted DEM	0.089514	0.063404	0.152918			
6 Weighting Factor						
7 Forecast COE Cat 3 Factor	0.530686	0.194770	0.725456			
8 Distribution	0.731521	0.268479	1.000000			
9 Limitation Test						
10 Interstate Cat 3 Factor	0.530686	0.194770	0.725456			
11 Total Calculated Weighted Dem						
12 Limitation Test						
13 <Over> Limitation						
14 Adjusted LDS Wtd DEM						
15 Forecast Unweighted DEM						
16 Distribution						
17 1998 Intrastate Weighted DEM						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						

LA072199

INLAND TELEPHONE COMPANY - ID
 DEVELOPMENT OF TRAFFIC FACTORS
 STUDY PERIOD ENDED DECEMBER 31, 1998

OBSERVATION PERIOD	LEON		LENORE		TOTALS
	1994	1996	1994	1996	
1. MOU Per toll msg. -					
2. LDI - ER H.T. Study	6,9755	18,8413			
3. LDI - RA H.T. Study	6,0327	17,3541			
4. LDS - ER H.T. Study	6,5852	18,2153			
5. LDS - RA H.T. Study	6,2396	14,1593			
6. Exchange MOU Per Orig. Call	1,9914	7,3794			
7. Out Toll Msgs.	4,862	30,696			35,558
8. LDI - ER Annual Msgs	3,570	23,749			27,319
9. LDI - RA Annual Msgs	12,033	28,974			41,007
10. LDS - ER Annual Msgs	4,907	15,357			20,264
11. LDS - RA Annual Msgs	69,779	650,454			720,233
12. Total Originating Calls	33,915	578,353			612,268
13. LDI - ER 1 x 6	21,537	412,143			433,680
14. LDI - RA 2 x 7	79,240	527,770			607,010
15. LDS - ER 3 x 8	30,618	217,444			248,062
16. LDS - RA 4 x 9					
17. Total Toll MOU	165,310	1,735,710			1,901,020
18. Total Exchange MOU	138,958	4,799,960			4,938,918
19. Total MOU (SLU) (DEM)	304,268	6,535,670			6,839,938
20. SLU Factor					
21. LDI - ER 11 / 19					8,951368
22. LDI - RA 12 / 19					6,340408
23. LDS - ER 13 / 19					8,874496
24. LDS - RA 14 / 19					3,626670
25. DEM Factor					
26. LDI - ER 11 / 19					0,089514
27. LDI - RA 12 / 19					0,063404
28. LDS - ER 13 / 19					0,088745
29. LDS - RA 14 / 19					0,036267
30. Weighted DEM Factor					0,382969
31. Frozen SPF Factor					0,271262
32. LDI - ER					0,138975
33. LDS - ER					0,056794
34. LDI - RA					0,231222
35. LDS - RA					0,163778
36. LDI - ER					0,280407
37. LDS - ER					0,114593
38. LDI - RA					0,146343
39. LDS - RA					0,103657

INLAND TELEPHONE COMPANY - IDAHO
 DEVELOPMENT OF CMM AND CM FACTORS
 STUDY PERIOD ENDED DECEMBER 31, 1998

LA072199

	LEON	LENORE	TOTALS
INTERSTATE - INTERLATA	33,915	578,353	612,268
INTERSTATE - INTRALATA	21,537	412,143	433,680
INTRASTATE - INTERLATA	79,240	527,770	607,010
INTRASTATE - INTRALATA	30,618	217,444	248,062
	165,310	1,735,710	1,901,020

CONVERSATION TIME (CT) RATIO (SEE W/P)

1.26 1.94

CONVERSATION MINUTES -

INTERSTATE - INTERLATA	26,917	298,120	325,037
INTERSTATE - INTRALATA	17,093	212,445	229,538
INTRASTATE - INTERLATA	62,889	272,046	334,935
INTRASTATE - INTRALATA	24,300	112,085	136,385
	131,199	894,696	1,025,895

CM FACTORS -

INTERSTATE - INTERLATA	31.6833%
INTERSTATE - INTRALATA	22.3744%
INTRASTATE - INTERLATA	32.6481%
INTRASTATE - INTRALATA	13.2941%

ROUTE MILES

6.2 11.100

CMM -

INTERSTATE - INTERLATA	166,885	3,309,132	3,476,017
INTERSTATE - INTRALATA	105,977	2,358,140	2,464,117
INTRASTATE - INTERLATA	389,912	3,019,711	3,409,623
INTRASTATE - INTRALATA	150,660	1,244,144	1,394,804
	813,434	9,931,127	10,744,561

CMM FACTORS -

INTERSTATE - INTERLATA	32.3514%
INTERSTATE - INTRALATA	22.9336%
INTRASTATE - INTERLATA	31.7335%
INTRASTATE - INTRALATA	12.9815%

NOTE: THE ABOVE PROCEDURE USED SINCE STARS DATA WAS NOT VALID. THIS PROCEDURE IS PER USTA SEPERATIONS ISSUE BULLETIN 90-3 DATED 9/14/90.