

EXHIBIT 2
Sheet 'B'

TOTAL COMPANY

TOTAL INTERSTATE

		PER BOOKS	ADJUSTMENTS	PER BOOKS AS ADJUSTED	INTERSTATE RATIO	PER BOOKS	ADJUSTMENTS	TOTAL INTERSTATE AS ADJUSTED
	REF	-----	-----	-----	-----	-----	-----	-----
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	OPERATING REVENUE	Exhibit 1,L.6	3,511,170	0	3,511,170	2,271,473	0	2,271,473
	OPERATING EXPENSES							
2	OPERATING & MAINTENANCE EXPENSES	Exhibit 1	1,186,848	0	1,186,848	990,260	0	990,260
3	OTHER TAXES	Exh 1,L.12	0	0	0	0	0	0
4	DEPRECIATION AND AMORTIZATION	Exh 1,L.9	2,141,659	0	2,141,659	1,666,285	0	1,666,285
5	TOTAL OPERATING EXPENSES		3,328,507	0	3,328,507	2,656,545	0	2,656,545
6	INCOME BEFORE INTEREST EXP & TAXES	L.1-L.5	182,663	0	182,663	(385,072)	0	(385,072)
7	INTEREST EXPENSE	Exhibit 5	0	0	0	0	0	0
8	INCOME BEFORE INCOME TAXES	L.6-L.7	182,663	0	182,663	(385,072)	0	(385,072)
		=====	=====	=====		=====	=====	=====

MINNESOTA INDEPENDENT EQUAL ACCESS CORPORATION
MINNESOTA
1-1-19 to 12-31-19
SEPARATION OF ADJUSTED OPERATING INCOME TAXES
VERSION MINNESOTA 3.0

EXHIBIT 3
Sheet 'C'

TOTAL COMPANY					TOTAL INTERSTATE			
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	REF	PER BOOKS	ADJUSTMENTS	PER BOOKS AS ADJUSTED	INTERSTATE RATIO	PER BOOKS	ADJUSTMENTS	TOTAL INTERSTATE AS ADJUSTED
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
1 INCOME BEFORE INCOME TAXES	Exhibit 2,L.8	182,663	0	182,663	-2.108104	(385,072)	0	(385,072)
2 SIT ON OPERATING INCOME PER PROJECTI	L.16	0			-2.108104	0		
3 ADJUSTMENTS	L.1			182,663				(385,072)
4 STATE INCOME TAX RATE				9.800%				9.800%
5 TOTAL SIT ON ADJUSTED OPERATING INCOME		0	17,901	17,901		0	0	0
6 FIT ON OPERATING INCOME PER PROJECTI	L.23	0			-2.108104	0		
7 ADJUSTMENTS	L.1			182,663				(385,072)
8 SIT ON ADJUSTMENTS	L.5			17,901				0
9 NET FIT TAXABLE INCOME ON ADJUSTMENT	L.7-L.8			164,762				(385,072)
10 FEDERAL INCOME TAX RATE				34.000%				34.000%
11 TOTAL FIT ON ADJUSTED OPERATING INCOME		0	56,019	56,019		0	0	0
12 TOTAL SIT PER PROJECTION		0						
13 TOTAL CO NONOPERATING INCOME		0						
14 STATE INCOME TAX RATE		9.800%						
15 SIT ON NONOP INCOME		0						
16 SIT ON OPERATING INC PER PROJECTI	L.12-L.15	0						
17 TOTAL FIT PER PROJECTION		0						
18 TOTAL CO NONOPERATING INCOME		0						
19 SIT ON NONOPERATING INCOME	L.15	0						
20 FEDERAL TAXABLE NONOP INCOME	L.18-L.19	0						
21 FEDERAL INCOME TAX RATE		34.000%						
22 FIT ON NONOP INCOME		0						
23 FIT ON OPERATING INC PER PROJECTI	L.17-L.22	0						

MINNESOTA INDEPENDENT EQUAL ACCESS CORPORATION
MINNESOTA
1-1-19 to 12-31-19
AVERAGE RATE BASE
VERSION MINNESOTA 3.0

EXHIBIT 4
Sheet 'D'

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	TOTAL

MIEAC GROSS	(A)
AVERAGE RATE BASE	
GENERAL SUPPORT	4,992,999
COE SWITCH	4,654,540
COE TRANS	958,748
CABLE & WIRE	798,740
PLANT UNDER CONSTRUCTION	0
MATERIALS & SUPPLIES	0
AMORTIZABLE ASSETS	0
RESERVE FOR DEPRECIATION	(3,497,729)
DEFERRED OPER. INCOME TAX	0
CASH WORKING CAPITAL	41,071
TOTAL AVERAGE RATE BASE	7,948,369
	=====

TOTAL COMPANY

TOTAL INTERSTATE

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	REF	PER BOOKS	ADJUSTMENTS	PER BOOKS AS ADJUSTED	INTERSTATE RATIO	PER BOOKS	ADJUSTMENTS	TOTAL INTERSTATE AS ADJUSTED
	----	-----	-----	-----	-----	-----	-----	-----
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
1 RATE BASE	Exhibit 1	7,948,369	0	7,948,369		6,301,079	0	6,301,079
2 WEIGHTED COST OF DEBT	Exhibit 6			0.00%				0.00%
3 CALCUALATED INTEREST EXPENSE	L.1xL.2			0				0
4 PER BOOKS INTEREST EXPENSE	Exhibit 2			0				0
5 NET ADJUSTMENT	L.3-L.4			0				0
				=====				=====

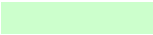
MINNESOTA INDEPENDENT EQUAL ACCESS CORPORATION
MINNESOTA
1-1-19 to 12-31-19
CAPITAL STRUCTURE
VERSION MINNESOTA 3.0

EXHIBIT 6
Sheet 'F'

MOST LIKELY AUTHORIZED

	PERCENT	COST	WEIGHTED COST
	-----	-----	-----
	(A)	(B)	(C)
1 COMMON EQUITY	0.00%	0.00%	0.00%
2 PREFERRED STOCK	0.00%	0.00%	0.00%
3 DEBT	0.00%	0.00%	0.00%
	-----	-----	-----
4 TOTAL	0.00%		11.25%
			=====

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MINNESOTA INDEPENDENT EQUAL ACCESS CORPORATIC
MINNESOTA
1-1-19 to 12-31-19
GROSS-UP FACTOR
VERSION MINNESOTA 3.0

EXHIBIT 7
Sheet 'G'

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1	ASSUMED REVENUE		100.0000
2	UNCOLLECTIBLES @ ACTUAL RATIO	L.13 * 100	0.0000

3	SUBTOTAL		100.0000
4	GROSS RECEIPTS TAX @	0.00%	0.0000

5	SUBTOTAL		100.0000
6	STATE INCOME TAX @	9.80%	(9.8000)

7	SUBTOTAL		90.2000
8	FEDERAL INCOME TAX @	34.00%	(30.6680)

9	INCOME AFTER TAXES		59.5320
			=====
10	GROSS-UP FACTOR	L.1/L.9	1.6798
			=====

	UNCOLLECTIBLE RATIO		
11	UNCOLLECTIBLES-INTRA	Exhibit 1	
12	LOCAL NETWORK-INTRA	Exhibit 1	

13	RATIO	L.11/L.12	0.0000
			=====

ADJUSTMENTS - LOCAL NETWORK REVENUE

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----	-----
1		0	0
2		0	0
3		0	0
TOTAL		----- 0 =====	----- 0 =====

ADJUSTMENTS - NETWORK ACCESS REVENUE

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----	-----
1		0	0
2		0	0
3		0	0
TOTAL		----- 0 =====	----- 0 =====

ADJUSTMENTS - INTEREXCHANGE RENTS

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----	-----
1		0	0
2		0	0
TOTAL		----- 0 =====	----- 0 =====

ADJUSTMENTS - MISCELLANEOUS

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----	-----
1		0	0
2		0	0
3		0	0
TOTAL		----- 0 =====	----- 0 =====

ADJUSTMENTS - UNCOLLECTIBLES

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----	-----
1		0	0
2		0	0
3		0	0
TOTAL		----- 0 =====	----- 0 =====

ADJUSTMENTS - PLANT SPECIFIC

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	INTRASTATE RATIO	TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----	-----	-----
1		0	0.136120	0
2		0	0.136120	0
3		0	0.136120	0
TOTAL		----- 0 =====		----- 0 =====

ADJUSTMENTS - PLANT NONSPECIFIC

LINE NUMBER	DESCRIPTION	TOTAL COMPANY		TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----		-----
1		0	0.136120	0
2		0	0.136120	0
3		0	0.136120	0
TOTAL		----- 0 =====		----- 0 =====

ADJUSTMENTS - DEPRECIATION AND AMORTIZATION EXPENSES

LINE NUMBER	DESCRIPTION	TOTAL COMPANY		TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----		-----
1		0	0.136120	0
2		0	0.136120	0
3		0	0.136120	0
TOTAL		----- 0 =====		----- 0 =====

ADJUSTMENTS - CUSTOMER OPERATIONS

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	INTRASTATE RATIO	TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----	-----	-----
1		0	0.136120	0
2		0	0.136120	0
3		0	0.136120	0
TOTAL		0		0
		=====		=====

ADJUSTMENTS1 - CORPORATE OPERATIONS

LINE NUMBER	DESCRIPTION	TOTAL COMPANY		TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----		-----
1		0	0.136120	0
2		0	0.136120	0
3		0	0.136120	0
TOTAL		0		0
		=====		=====

ADJUSTMENTS - OTHER TAXES

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	INTRASTATE RATIO	TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----	-----	-----
1		0	0.215233	0
2		0	0.215233	0
3		0	0.215233	0
TOTAL		0		0

MINNESOTA INDEPENDENT EQUAL ACCESS CORPORATION
MINNESOTA
1-1-19 to 12-31-19
ADJUSTMENTS
VERSION MINNESOTA 3.0

EXHIBIT 8
PAGE 5 OF 7

ADJUSTMENTS - PLANT IN SERVICE

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	INTRASTATE RATIO	TOTAL INTRASTATE ADJUSTMENTS
1		0	0.215233	0
2		0	0.215233	0
3		0	0.215233	0
4		0	0.215233	0
TOTAL		0		0

ADJUSTMENTS - SHORT-TERM PLANT UNDER CONSTRUCTION

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	INTRASTATE RATIO	TOTAL INTRASTATE ADJUSTMENTS
1		0	0.215233	0
2		0	0.215233	0
3		0	0.215233	0
4		0	0.215233	0
TOTAL		0		0

ADJUSTMENTS - RESERVE FOR DEPRECIATION

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	INTRASTATE RATIO	TOTAL INTRASTATE ADJUSTMENTS
1		0	0.221965	0
2		0	0.221965	0
3		0	0.221965	0
4		0	0.221965	0
	TOTAL	0		0

ADJUSTMENTS - RESERVE FOR DEFERRED INCOME TAXES

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	INTRASTATE RATIO	TOTAL INTRASTATE ADJUSTMENTS
1		0	0.353003	0
2		0	0.353003	0
3		0	0.353003	0
4		0	0.353003	0
	TOTAL	0		0

ADJUSTMENTS - MATERIALS AND SUPPLIES

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	INTRASTATE RATIO	TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----	-----	-----
1		0	0.173027	0
2		0	0.173027	0
3		0	0.173027	0
TOTAL		----- 0 =====		----- 0 =====

ADJUSTMENTS - CUSTOMERS' DEPOSITS

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	INTRASTATE RATIO	TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----	-----	-----
1		0	0.215233	0
2		0	0.215233	0
3		0	0.215233	0
TOTAL		----- 0 =====		----- 0 =====

ADJUSTMENTS - MISCELLANEOUS

LINE NUMBER	DESCRIPTION	TOTAL COMPANY	INTRASTATE RATIO	TOTAL INTRASTATE ADJUSTMENTS
-----	-----	-----	-----	-----
1		0		0
2		0		0
3		0		0
TOTAL		----- 0 =====		----- 0 =====

MINNESOTA INDEPENDENT EQUAL ACCESS CORPORATION
MINNESOTA

PYCOS

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	Begin Period	End Period
Rate Base	Q	R
Assets; 1 if Tot for end of period ; 2 if Avg for Period	1	1
Revenue & Expenses	Q	R
Expenses ; 1 Tot for period. ; 2 if Avg per Mo for period	1	1
Revs; 1 ifTot for period; 2 if 'Avg per Mo for period	1	1

Study Period

1-1-19 to 12-31-19

Blank	12-31-07	12-31-07	12-31-08	7-1-08	6-31-09	7-1-08	6-31-09
-------	----------	----------	----------	--------	---------	--------	---------

LINE	DESCRIPTION	13	0				
R 1	LOCAL NETWORK SERVICE-INTER	0	0	0	0	0	0
R 2	LOCAL NETWORK SERVICE-INTRA	0	0	0	0	0	0
R 3	NETWORK ACCESS SERVICE-INTER	(7,241,136)	(7,252,530)	(8,905,745)	0	(8,905,745)	(8,905,745)
R 4	NETWORK ACCESS SERVICE-INTRA	(5,795,509)	(5,813,470)	(4,063,802)	0	(4,063,802)	(4,063,802)
R 5	INTEREXCHANGE RENTS-INTER	0	0	0	0	0	0
R 6	INTEREXCHANGE RENTS-INTRA	0	0	0	0	0	0
R 7	MISCELLANEOUS-INTER	(78,378)	(10,374)	(1,043,172)	0	(1,043,172)	(1,043,172)
R 8	MISCELLANEOUS-INTRA	(65,172)	(8,626)	(490,904)	0	(490,904)	(490,904)
R 9	BILLING & COLLECTIONS-INTER	(219,430)	(210,756)	0	0	0	0
R 10	BILLING & COLLECTIONS-INTRA	(182,457)	(175,244)	0	0	0	0
E 11	PLANT SPECIFIC	6,061,925	4,854,985	5,736,684	0	5,736,684	5,736,684
E 12	PLANT NONSPECIFIC	1,978,276	1,940,512	2,000,411	0	2,000,411	2,000,411
E 13	DEPRECIATION AND AMORTIZATION	3,466,035	3,541,126	3,843,671	0	3,843,671	3,843,671
E 14	CUSTOMER OPERATIONS	1,107,247	1,296,148	1,336,215	0	1,336,215	1,336,215
E 15	CORPORATE OPERATIONS	1,963,502	1,466,661	1,512,129	0	1,512,129	1,512,129
E 16	OTHER TAXES	56,499	54,933	56,607	0	56,607	56,607
E 17	STATE INCOME TAXES	0	0	0	0	0	0
E 18	FEDERAL INCOME TAXES	0	0	0	0	0	0
E 19	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0	0	0
E 20	INTEREST EXPENSE	1,556,519	74,788	77,074	0	77,074	77,074
21	NONOPERATING INCOME	0	0	0	0	0	0
A 22	GENERAL SUPPORT	8,428,354	7,802,335	7,802,335	7,802,335	7,802,335	7,802,335
A 23	COE SWITCH	26,016,201	26,743,170	26,743,170	26,743,170	26,743,170	26,743,170
A 24	COE TRANS	14,455,106	15,863,044	15,863,044	15,863,044	15,863,044	15,863,044
A 25	CABLE & WIRE	5,354,369	5,373,769	5,373,769	5,373,769	5,373,769	5,373,769
A 26	PLANT UNDER CONSTRUCTION	1,546,734	427,754	427,754	427,754	427,754	427,754
A 27	MATERIALS & SUPPLIES	0	0	0	0	0	0
A 28	AMORTIZABLE ASSETS	1,671,655	1,685,882	1,685,882	1,685,882	1,685,882	1,685,882
A 29	RESERVE FOR DEPRECIATION	(37,098,209)	(40,602,630)	(38,985,368)	(38,985,368)	(42,674,897)	(40,830,132)
R 30	DEFERRED OPER. INCOME TAX	(5,430,627)	(5,430,627)	(1,880,075)	(1,880,075)	(1,880,075)	(940,038)
					18,910,585	13,400,148	

MINNESOTA INDEPENDENT EQUAL ACCESS CORPORATION
MINNESOTA
1-1-19 to 12-31-19
SUMMARY OF ALLOWABLE RETURN
VERSION MINNESOTA 3.0

Sheet 'I'

INTERSTATE BEFORE ADJUSTMENTS

ALLOWABLE OVERALL RETURN ON AVG RATE BASE	11.25%
UNADJUSTED OVERALL RETURN ON INTERSTATE AVG RATE BASE	-6.11%

INCREASE / (DECREASE) IN RETURN	17.36%
	=====
UNADJUSTED INTERSTATE AVG RATE BASE	6,301,079
	=====
(DECREASE) / INCREASE IN NET INCOME REQUIRED	1,093,867
TAX FACTOR	1.6798

REVENUE REQUIREMENT / (SURPLUS)	1,837,478
	=====

INTERSTATE AFTER ADJUSTMENTS

ALLOWABLE OVERALL RETURN ON AVG RATE BASE	11.25%
ADJUSTED OVERALL RETURN ON INTERSTATE AVG RATE BASE	-6.11%

INCREASE / (DECREASE) IN RETURN	17.36%
	=====
ADJUSTED INTERSTATE AVG RATE BASE	6,301,079
	=====
(DECREASE) / INCREASE IN NET INCOME REQUIRED	1,093,867
TAX FACTOR	1.6798

REVENUE REQUIREMENT / (SURPLUS)	1,837,478
	=====

INPUT AREASheet 'J'

VERSION MINNESOTA 3.0

GENERAL INFORMATION

EFFECTIVE TAX RATES

INCLUDE INTEREST SYNCHRONIZATION ADJUSTMENTS? (Y/N)

REPORT PERIOD: (This will print on each Exhibit)

INCOME & EXP

RATE BASE

PLEASE NOTE: The FROM and TO inputs are labels, not values!

RATIOS

CAPITAL STRUCTURE

RATE BASE - REV REQUIREMENTS WORKING CAPITAL

MINNESOTA INDEPENDENT EQUAL ACCESS CORPORATION

MINNESOTA

2

34.000%

9.800%

0.00%

N

1-1-19 to 12-31-19

FROMTOPERIOD

14157-1-18 to 6-30-19

BEGINENDPERIOD

14157-1-18 to 6-30-19

INTRASTATE INTERSTATE

Plant Specific0.1361200.863880

Plant Nonspecific (TPIS)0.2152330.784767

Deprec Expense0.2219650.778035

Customer Oper Exp0.3530030.646997

Corporate Oper Exp0.1730270.826973

COE0.2597670.740233

Cable & Wire0.1109610.889039

Accum Dep & Amort0.2377190.762281

Cash Working Capital0.0000001.000000

RATIOCOST %

COMMON EQUITY0.00%0.00%0.00%

PREFERRED STOCK0.00%0.00%0.00%

DEBT0.00%0.00%0.00%

41,071

Period	Col
1	D
2	E
3	F
4	G
5	H
6	I
7	J
8	K
9	L
10	M
11	N
12	O
13	P
14	Q
15	R
16	S
17	T
18	U
19	V
20	W
21	X
22	Y
23	Z

MINNESOTA INDEPENDENT EQUAL ACCESS CORPORATION
MINNESOTA
1-1-19 to 12-31-19
REVENUE REQUIREMENTS
VERSION MINNESOTA 3.0

TOTAL COMPANY					TOTAL INTERSTATE			
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9/14/18 1:56 PM								
	REFERENCE	PER BOOKS	ADJUSTMENTS	PER BOOKS AS ADJUSTED	INTERSTATE RATIO	PER BOOKS	ADJUSTMENTS	TOTAL INTERSTATE AS ADJUSTED
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
OPERATING REVENUE								
1	LOCAL NETWORK SERVICE	0	0	0		0	0	0
2	NETWORK ACCESS SERVICE	3,117,810	0	3,117,810		1,976,410	0	1,976,410
3	INTEREXCHANGE RENTS	0	0	0		0	0	0
4	MISCELLANEOUS	393,360	0	393,360		295,063	0	295,063
5	UNCOLLECTIBLES	0	0	0		0	0	0
6	TOTAL OPERATING REVENUES	3,511,170	0	3,511,170		2,271,473	0	2,271,473
OPERATING EXPENSES AND TAXES								
7	PLANT SPECIFIC	556,808	0	556,808	0.863880	481,015	0	481,015
8	PLANT NONSPECIFIC	241,868	0	241,868	0.784767	189,810	0	189,810
9	DEPRECIATION AND AMORTIZATION	2,141,659	0	2,141,659	0.778035	1,666,285	0	1,666,285
10	CUSTOMER OPERATIONS	8,746	0	8,746	0.646997	5,659	0	5,659
11	CORPORATE OPERATIONS	379,427	0	379,427	0.826973	313,776	0	313,776
12	OTHER TAXES	0	0	0	0.784767	0	0	0
13	STATE INCOME TAXES	0	17,901	17,901		0	0	0
14	FEDERAL INCOME TAXES	0	56,019	56,019		0	0	0
15	SUBTOTAL	3,328,507	73,920	3,402,427		2,656,545	0	2,656,545
16	INTEREST ON CUSTOMERS' DEPOSITS	0		0	0.784767	0		0
17	TOTAL OPERATING EXPENSES & TAXES	3,328,507	73,920	3,402,427		2,656,545	0	2,656,545
18	EARNINGS AVAILABLE FOR RETURN	L.6-L.14	182,663	(73,920)	108,743	(385,072)	0	(385,072)
AVERAGE RATE BASE								
19	GENERAL SUPPORT	Exhibit 8	4,992,999	0	4,992,999	0.784767	3,918,341	3,918,341
20	COE SWITCH		4,654,540	0	4,654,540	0.740233	3,445,444	3,445,444
21	COE TRANS	Exhibit 8	958,748	0	958,748	0.889039	852,365	852,365
22	CABLE & WIRE	Exhibit 8	798,740	0	798,740	0.889039	710,111	710,111
23	PLANT UNDER CONSTRUCTION		0	0	0	0.784767	0	0
24	MATERIALS & SUPPLIES		0	0	0	0.889039	0	0
25	AMORTIZABLE ASSETS		0	0	0	0.784767	0	0
26	RESERVE FOR DEPRECIATION	Exhibit 8	(3,497,729)	0	(3,497,729)	0.762281	(2,666,253)	(2,666,253)
27	DEFERRED OPER. INCOME TAX	Exhibit 8	0	0	0	0.784767	0	0
28	CASH WORKING CAPITAL		41,071	41,071	1.000000	41,071		41,071
28	TOTAL AVERAGE RATE BASE	Exhibit 4	7,948,369	0	7,948,369		6,301,079	6,301,079
29	RATE OF RETURN	L.18/L.28	2.30%	1.37%		-6.11%		-6.11%
30	RETURN ON COMMON EQUITY	Exhibit 6	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!