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Version 2022d

NECA Study Area: 400000
2023
400000

South Dakota Network, LLC
STUDY YEAR ENDING DECEMBER 31, 2023

SEPARATION STUDY SUMMARY

S-1
PART 36
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		OTHER
			COMPANY	MSG	PL	
			(a)	(b)	(c)	(d)
-	-					
1	NET TELEPHONE PLANT	S-2,Line 40				
2	Rate of Return	Inputs, Line 19		0.097500	0.097500	
3	RETURN ON NET PLANT	Line 1 X Line 2				
4	Other Return Adjustments	Records				
5	7340 Funds Used During Const.	S-10, Line 9				
6	NET RETURN	Line 3-Ln 4-Ln 5				
7	7500 Interest & Related Items	S-10, Line 12+13				
8	Investment Tax Credit Amortization	S-10, Line 18				
9	Capitalized Payroll Taxes	S-10, Line 21				
10	Depreciation Adjustment	S-10, Line 24				
11	Amortization of excess Deferred Taxes	S-10, Line 25				
12	Total Income Adjustments	Line 7 to Line 11				
13	AFTER TAX INCOME (TAXABLE INCOME)	Line 6 -Line 12				
14	State Income Tax	Line 34				
15	Federal Income Tax	Line 31				
16	Operating Expenses & Taxes	S-3, Line 15				
17	Uncollectibles	S-10, Line 28				
18	NET REVENUE REQUIREMENT	Ln 6 +Lns 14 to 17				
19	Gross Receipts Tax	Line 18 x Rate/(1-Rate)				
20	REVENUE REQUIREMENT	Line 18 + Line 19				

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TELEPHONE PLANT SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		OTHER
			COMPANY	MSG	PL	
			(a)	(b)	(c)	(d)
-	-	-				
1	A/C 2110 Land & Support Assets	S-4,Line 11				
2	A/C 2210 COE Switching + Eq Access	S-5,Line 22				
3	A/C 2230 COE Transmission	S-5,Line 46				
4	A/C 2310 Info Orig/Term Equip	S-6,Line 11				
5	A/C 2410 C&WF	S-7,Line 39				
6	Total COE, IOT, C&WF	Lines 2 to 5				
7	Distribution of Line 6	Line 6b/6a etc				
8	A/C 2680 Tangible Assets	S-8,Line 61				
9	Telephone Plant In SVC excluding A/C2690	Line 1+6+8				
10	Distribution of Line 9	Ln 9b/9a etc				
11	A/C 2690 Intangible Assets	S-8,Line 63				
12	A/C 2001 Telephone Plant In Service	Line 9+11				
13	Distribution of Line 12	Ln 12b/12a etc				
14	A/C 2110 Land Assets	S-4,Line 10				
15	A/C 2001 TPIS Excluding Land	Line 12-14				
16	Distribution of Line 15	Ln 15b/15a etc				
17	A/C 2002 Prop Hld for Future Use	S-9,Line 8				
18	A/C 2003 Plant Under Const.	S-9,Line 11				
19	A/C 2005 Telephone Plant Adjustment	S-9,Line 14				
20	A/C 1220 Materials and Supplies	S-9,Line 21				
21	Total Telephone Plant	Ln 12+17 to 20				
22	Distribution of Line 21	Ln 21b/21a etc				
23	A/C 3100 Accumulated Depreciation	S-15,Line 20				
24	A/C 3200 Acc. amort. plt. held for future use	S-15,Line 21				
25	A/C 3400 Acc. amortization Tangible	S-15,Line 29				
26	A/C 3500 Acc. amortization Intangible	S-15,Line 30				
27	A/C 3600 Accumulated amortization Other	S-15,Line 31				
28	A/C 4040 Customer Deposits	S-15,Line 32				
29	A/C 4100 Current Def Income Taxes	S-15,Line 33				
30	A/C 4310 Other Long-Term Liabilities	S-15,Line 42				
31	A/C 4340 Noncurrent Def. I C Taxes	S-15,Line 41				
32	Net Telephone Plant	Ln21-23 to 31				
33	Distribution of Line 32 w/o 4040 & 4310	32b/32a etc				
34	A/C 1402 Rural Tel Bank Stock	S-9,Line 18				
35	Investment Allowance/Disallowance	S-9,Line 19				
36	Cash Working Capital	S-9,Line 25				
37	Extraordinary Switch Retirement (Unamort. Amt.)	S-9,Line 16				
38	1410 Other Noncurrent Assets	S-9,Line 22				
39	Net Telephone Plant Plus Cash Working Capital,					
40	Plus Equal Access, Plus RTB Stock	Ln32+34 to 37				
41	Distribution of Line 40	Ln40b/40a etc				

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OPERATING EXPENSE SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		OTHER (d)
				MSG (b)	PL (c)	
-	-					
1	Plant Specific Expense A/C 6210,6220					
2	Plus A/C 6230,6310 & 6410					
3	Plant Non Specific A/C 6530					
4	Customer Operations A/C 6610,6620					
5	TOTAL BIG THREE EXPENSES					
6	Distribution of Line 5					
7	Plant Specific Expenses					
8	Plant Nonspecific Expenses					
9	Customer Operations Expenses					
10	Corporate Operations Expenses					
11	A/C 7300 Contributions					
12	A/C 7540 Interest on Cust. Deposits					
13	TOTAL OPERATING EXPENSES					
14	Operating Taxes					
15	TOTAL OPERATING EXPENSES & TAXES					
16	Distribution of Line 15					
17	TOTAL DEPRECIATION & AMORTIZATION					
18	7500 Interest & Related Items					
19	TOTAL CASH OPER EXP & TAXES					
20	Distribution of Line 19					

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GENERAL SUPPORT FACILITIES

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PART 36
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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		OTHER (d)
				MSG (b)	PL (c)	
-	-					
1	Big Three Expenses Distr	S-3,Line 6				
2	Total COE, IOT, C&WF Distr	S-2,Line 7				
3						
4						
	---LAND & SUPPORT ASSETS SEPARATION---					
5	2110 Land & Support Assets					
6						
7	Support Assets	Line 7a*2				
8	Total Support	Line 6+7				
9	Distribution of Line 8	Lines 8b/8a etc				
10	Land	Line 10a*2				
11	TOTAL LAND & SUPPORT ASSETS	Line 8+10				
12	Distribution of Line 11	Line 11b/11a etc				

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL			OTHER
			COMPANY	MSG	PL	(d)	
-----SEPARATIONS FACTORS---COE SWITCHING-----							
1	COE Cat 2 TDM - MOU Factors	Inputs, Ln 23					
2	COE Cat 3- Weighted DEM Factors	Inputs, Ln 24					
3							
-----SEPARATIONS FACTORS---COE TRANSMISSIO-----							
4	COE Cat 4.12 EAS Factors	Inputs, Ln 30					
5	Gross Allocator (SPF)	Inputs, Ln 22					
6	COE Cat 4.11.2 EX WB - Non DSL	Inputs, Ln 28					
7	COE Cat 4.11.3 EX WB - ETS	Inputs, Ln 29					
8	COE Cat 4.22.2 IX WB - Non DSL	Inputs, Ln 34					
9	COE Cat 4.22.3 IX WB - ETS	Inputs, Ln 35					
10	COE Cat 4.23 CM Factors	Inputs, Ln 36					
11	COE Cat 4.23 Direct Assignment Factors	Inputs, Ln 37					
12	COE Cat 4.3 Host/Remote MOU Factor	Inputs, Ln 38					
13	COE Cat 4.3 WATS Factors	Inputs, Ln 39					
-----CENTRAL OFFICE SWITCHING EQUIPMENT-----							
14	A/C 2210 Central Office Switching						
15	Cat 2-Tandem Switching	Line 15a*1					
16	Distribution of Line 15	Ln 15b/15a etc					
17	Cat 3 Local Switch Less Equal Access	Line 17a*2					
18	Distribution of Line 17	Ln 17b/17a etc					
19	Total COE Switch less Equal Acces	Line 15+17					
20	Distribution of Line 19	Ln 19b / 19a etc					
21	Equal Access Gross Investment	S-9,Line 26					
22	TOTAL COE SWITCH + EQUAL ACCESS	Ln 19+21					
23	Distribution of Line 22	Ln 22b / 22a etc					
-----CENTRAL OFFICE TRANSMISSION EQUIPMENT-----							
24	A/C 2230 Central Office - Transmission						
25	Cat 4.1-Exchange Circuit						
26	4.11.0 Exch Wideband - DSL Portion of V/D	Direct Assign					
27	4.11.1 Exch Wideband - DSL	Direct Assign					
28	4.11.2 Exch Wideband - Non DSL (PL)	Line 28 a*6					
29	4.11.3 Exch Wideband - ETS	Line 29 a*7					
30	4.12 Exch Trunk EAS	Line 30 a*4					
31	4.13 Subscriber Line						
32	Joint MSG	Line 51 b*5					
33	Special Access - Non WB (PL)	Line 51 c to f					
34	Cat 4.2 Interexchange Circuit						
35	4.22.0 IX Wideband - DSL Portion of V/D	Direct Assign					
36	4.22.1 IX Wideband - DSL	Direct Assign					
37	4.22.2 IX Wideband - Non DSL (PL)	Line 37 a*8					
38	4.22.3 IX Wideband - ETS	Line 38 a*9					
39	4.23 All Other						
40	Joint MSG	Line 54 b*10					
41	Special Access - Non WB (PL)	Line 54 c to e					
42	4.23 Direct Assignment	Line 42 a*11					
43	Cat 4.3-Host/Remote MSG						
44	Joint	Line 44 a*12					
45	WATS	Line 45 a*13					
46	TOTAL COE-TRANSMISSION	Line 26 to 45					
47	Distribution of Line 46	Ln 46 b/46 a etc.					
48	TOTAL CENTRAL OFFICE EQUIP	Ln 22 + Ln 46					
49	Distribution of Line 48	Ln48 b/48 a etc.					
			TOTAL	Joint	Private Line		
			COMPANY	MSG	Interstate	Intrastate	Local
			(a)	(b)	(c)	(d)	PL
50	COE Cat 4.13 Working Loops	Inputs, Ln 116					
51	COE Cat 4.13 Investment	Note 2					
52	Note 2: COST PER LOOP =						
53	COE Cat 4.23 Terms-MSG & SPL	Inputs, Ln 112					
54	COE Cat 4.23-Investment	Note 1					
55	Note 1: COST PER TERMINATION =						

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		OTHER
			COMPANY	MSG	PL	
			(a)	(b)	(c)	(d)
	----SEPARATIONS FACTORS-----					
1	Gross Allocator (SPF)	Inputs, Ln 22				
2	IOT Cat 1 Direct Assignment	Inputs, Ln 53				
3	IOT Cat 2 State Assignment	Inputs, Ln 54				
	----IOT EQUIPMENT SEPARATION-----					
4	A/C 2310 Info Orig/Term Equip					
5	Cat 1-Other IOT	Line 5a*1				
6	Direct Assignment	Line 6a*2				
7	Total Category 1	Line 5+6				
8	Distribution of Line 7	Ln7b/7a etc				
9	Cat 2-Cust Prem Equip	Line 9a*3				
10	Distribution of Line 9	Ln9b/9a etc				
11	TOTAL INFO ORIG/TERM EQUIP	Line 7+9				
12	Distribution of Line 11	Ln11b/11a etc				

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CABLE AND WIRE FACILITIES

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		TOTAL COMPANY				INTERSTATE TOLL			OTHER		
		(a)		(b)		(c)		(d)			
LINE	DESCRIPTION	SOURCE									
-	-										
1	Gross Allocator SPF	Inputs, Ln 22									
2	C&WF Cat 2.1.2 EX WB - Non DSL	Inputs, Ln 42									
3	C&WF Cat 2.1.3 EX WB - ETS	Inputs, Ln 43									
4	C&WF Cat 3 CMM Factors	Inputs, Ln 44									
5	C&WF Cat 3 Direct Assignment CMM Factors	Inputs, Ln 45									
6	C&WF Cat 3.1.2 IX WB - Non DSL	Inputs, Ln 48									
7	C&WF Cat 3.1.3 IX WB - ETS	Inputs, Ln 49									
8	C&WF Cat 4 Host/Remote MOU Miles Factors	Inputs, Ln 50									
9	C&WF Cat 4-WATS Factors	Inputs, Ln 51									
-----C&WF CAT 1 to 4 SEPARATION-----											
10	A/C 2410 Cable & Wire Facilities										
11	Cat 1 Exchange Subscriber										
12	1.1 Intrastate Specials - Non WB (PL)	Line 42 d, e, and f									
13	1.2 Interstate Specials - Non WB (PL)	Line 42 c									
14	1.3 Joint Use	Line 42 b*1									
15	Total Category 1	Line 12 to 14									
16	Distribution of Line 15	Ln15 b/15 a etc.									
17	Cat 2 Wideband & Exchange Trunk										
18	Cat 2.1.1 Exch WB - DSL Data Only	Direct Assign									
19	Cat 2.1.2 Exch WB - Non DSL (PL)	Line 19 a* Line 2									
20	Cat 2.1.3 Exch WB - ETS	Line 20 a* Line 3									
21	Cat 2.2 Exchange Trunk EAS	Line 21a * S-5 Line 4									
22	Total Category 2	Line 18 + 19 + 20 + 21									
23	Distribution of Line 22	Ln22 b/22 a etc									
24	Cat 3-Interexchange C&WF										
25	Cat 3.1.0 IX WB - DSL Portion of V/D	Direct Assign									
26	Cat 3.1.1 IX WB - DSL	Direct Assign									
27	Cat 3.1.2 IX WB - Non DSL (PL)	Line 27 a* Line 6									
28	Cat 3.1.3 IX WB - ETS	Line 28 a* Line 7									
29	Joint Message	Line 45 b*4									
30	IX Specials - Non WB (PL) and WATS	Line 45 c to e									
31	Cat 3 Direct Assignment	Line 31 a*5									
32	Total Category 3	Lines 25 to 31									
33	Distribution of Line 32	Ln32 b/32 a etc.									
34	Cat 4-Host/Remote C&WF										
35	Joint Message	Line 35 a*8									
36	WATS	Line 36 a*9									
37	Total Category 4	Line 35 + 36									
38	Distribution of Line 37	Ln37 b/37 a etc.									
39	TOTAL CABLE & WIRE FACILITIES	Ln15+22+32+37									
40	Distribution of Line 39	Ln39 b/39 a etc.									
-----ALLOCATION OF C&WF CAT 1-----											
		TOTAL COMPANY		Joint MSG		Interstate		Private Line		Local	
		(a)		(b)		(c)		Intrastate		(f)	
								InterLata		IntraLata	
								(d)		(e)	
41	C&WF Cat 1 Working Loops	Inputs, Ln 116									
42	Cat 1 Exchange Subscriber Plant	Ln 43*Ln 41									
43	Note 2: COST PER LOOP =										
-----ALLOCATION OF C&WF CAT 3-----											
44	Equiv IX Circ Miles-MSG & Spl.	Inputs, Ln 114									
45	Cat 3 Interexchange C&WF	Ln 46*Ln 44									
46	Note 1: COST PER CIRCUIT MILE =										

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AMORTIZABLE ASSETS

S-8.1
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LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		OTHER
			COMPANY	MSG	PL	
			(a)	(b)	(c)	(d)
-	----SEPARATIONS FACTORS-----					
1	2110 Land & Support Assets-Distribution	S-4,Line 12				
2	A/C 2680 Capital Lease Land and Support Assets Dir	Inputs, Ln 57				
3	2210 COE Cat 2 Tandem Switch Distribution	S-5,Line 16				
4	2210 COE Cat 3 Local Switching Distribution	S-5,Line 18				
5	2230 Cat 4 Transmission Distribution	S-5,Line 47				
6	2680 Capital Lease COE Direct Assign	Inputs, Ln 58				
7	Gross Allocator (SPF)	Inputs, Ln 22				
8	2680 Capital Lease IOT Direct Assign	Inputs, Ln 59				
9	2410 CNWF Cat 1 Exchange LN x WB Distribution	S-7,Line 16				
10	2410 Cable and Wire Cat 2 WB & Exch Tr Distribution	S-7,Line 23				
11	2410 Cable and Wire Cat 3 Interexchange Distribution	S-7,Line 33				
12	2410 Cable and Wire Cat 4 Host Remote Distribution	S-7,Line 38				
13	2680 Capital Lease Cable and Wire Direct Assign	Inputs, Ln 60				
14	2680 Capital Lease Not Classified by Account	Inputs, Ln 61				
	-----TANGIBLE ASSETS CAPITAL LEASE-----					
15	A/C 2680 Tangible Assets - Capital Lease					
16	Land & Support Assets - Capital Lease	Line 21a * S-9 Line 3				
17	Land & Support Assets	Line 17a*1				
18	Direct Assignment	Line 18a*2				
19	Total Land & Support Assets	Lines 17 to 18				
20	Central Office Equipment:					
21	Cat 2-Tandem Switching	Line 21a*3				
22	Cat 3-Local Switching	Line 22a*4				
23	Cat 4-Transmission	Line 23a*5				
24	Direct Assignment	Line 24a*6				
25	Total Central Office Equipment	Lines 21 to 24				
26	Info Orig/Term Equipment:					
27	Cat 1-Other IOT Equip	Line 27a*7				
28	Direct Assignment	Line 28a*8				
29	Total Info Orig/Term Equipment	Lines 27 to 28				
30	Cable & Wire Facilities:					
31	Cat 1-Ex Ln xWB	Line 31a*9				
32	Cat 2-WB & Ex Trk	Line 32a*10				
33	Cat 3-Interexchange	Line 33a*11				
34	Cat 4-Host/Remote	Line 34a*12				
35	Direct Assignment	Line 35a*13				
36	Total Cable & Wire Facilities	Lines 31 to 35				
37	Not Classified By Account	Line 37a*14				
38	TOTAL CAPITAL LEASES	Ln 19+25+29+36+37				
39	Distribution of Line 38	Ln38b/38a etc				

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S-8.2
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AMORTIZABLE ASSETS

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			TOTAL	INTERSTATE TOLL		
			COMPANY	MSG	PL	OTHER
			(a)	(b)	(c)	(d)
LINE	DESCRIPTION	SOURCE				
-----SEPARATIONS FACTORS LEASEHOLD IMPROVEMENTS-----						
45	2110 Land & Support Assets-Distribution	S-4,Line 12				
46	2210 COE Switching Distribution	S-5,Line 23				
47	2230 COE Transmission Distribution	S-5,Line 47				
48	2230 & 2410 Gross Allocator (Trans Base SPF)	Inputs, Ln 22				
49	2410 Cable and Wire Distribution	S-7,Line 40				
50	2680 Leasehold Improvements Direct Assign	Inputs, Ln 63				
51	2001 TPIS x / 2690 Distribution	S-2,Line 10				
52	2690 Intangible Assets Direct Assign	Inputs, Ln 65				
-----TANGIBLE ASSETS LEASEHOLD IMPROVEMENTS-----						
53	A/C 2680 Tangible Assets - Leasehold Improvements					
54	2110 Land & Support Assets	Line 54a*45				
55	2210 COE-Switching	Line 55a*46				
56	2230 COE-Transmission	Line 56a*47				
57	2310 IOT	Line 57a*48				
58	2410 C&WF	Line 58a*49				
59	Direct Assignment	Line 59a*50				
60	TOTAL LEASEHOLD IMPROVEMENTS					
61	TOTAL TANGIBLE ASSETS		Ln 38+60			
62	Distribution of Line 61		Ln61b/61a etc			
-----INTANGIBLE ASSETS-----						
63	A/C 2690 Intangible Assets	Line 63a*51				
64	Distribution of Line 63	Ln63b/63a etc				
65	A/C 2690 Intangibles - Direct Assignment	Line 65a*52				
66	TOTAL INTANGIBLE ASSETS		Ln 63+65			

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South Dakota Network, LLC
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OTHER TELEPHONE PLANT ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		OTHER
			COMPANY	MSG	PL	
			(a)	(b)	(c)	(d)
-	-	-	-	-	-	-
1	Telephone Plant In SVC excluding A/C2690	S-2,Line 10				
2	A/C 2680 Direct Assign. factor	Inputs, Ln 56				
3	A/C 2410 C&WF Distribution	S-7,Line 40				
4	Total Cash Operating Expense Distribution	S-3,Line 20				
5	Equal Access MOU Factors	Inputs, Ln 25				
6	Distribution of Total COE Switch Investment	S-5,Line 20				
-----OTHER ACCOUNTS SEPARATION-----						
7	A/C 2002 Prop Held for Future Use	Line 7a*1				
8	TOTAL PROP HELD FOR FUTURE USE	Line 7				
9	Distribution of Line 8	Line 8b/8a etc				
10	A/C 2003 Plant Under Construction	Line 10a*1				
11	TOTAL PLANT UNDER CONSTRUCTION	Line 10				
12	Distribution of Line 11	Ln11b/11a etc				
13	A/C 2005 Telecom Plant Adjust	Line 13a*1				
14	TOTAL TELECOM PLANT ADJUST	Line 13				
15	Distribution of Line 14	Ln14b/14a etc				
16	Extraordinary Switch Retirement (Unamort. Amt.)	Line 16a*6				
17	Distribution of Line 16	Ln16b/16a etc				
-----MISC ACCOUNTS SEPARATION-----						
18	A/C 1402 Class B RTB Stock	Line 18a*1				
19	Investment Allowances/Disallowances	Line 19a*1				
20	A/C 1220 Material & Supl x/CPE	Line 20a*3				
21	TOTAL MATERIALS AND SUPPLIES	Line 20				
22	1410 Other Noncurrent Assets	Inputs Ln199'S-3 Ln 6				
23	Cash Working Capital	Line 23a*4				
24	Disallowed CWC for Corp. Cap	Line 24a*5				
25	TOTAL CASH WORKING CAPITAL	Line 23				
-----EQUAL ACCESS INVESTMENT SEPARATION-----						
26	Equal Access Gross Investment	Line 26a*5				
27	Accumulative Depreciation	Line 27a*5				
28	Unamortized Expenses	Line 28a*5				
29	TOTAL NET EQUAL ACCESS INVESTMENT	Ln26-27+28				
30	Distribution of Line 29	Ln29b/29a etc				

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OTHER INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		OTHER
			COMPANY	MSG	PL	
			(a)	(b)	(c)	(d)
-	---SEPARATIONS FACTORS-----	-				
1	A/C 2003 TPUC	S-9,Line 12				
2	Corporate Operating Expenses	S-14,Line 16				
3	Net Telephone Plant	S-2,Line 33				
4	AC 2680 Total Capital Leases Distr.	S-8.1,Line 39				
5	A/C 7540 Interest on Cust. Deposits	S-2,Line 33				
6	A/C 2001 Telephone Plant In Service	S-2,Line 10				
7	Uncollectibles Direct Assignment Factor	Inputs, Ln 88				
-	---OTHER INCOME SEPARATION-----	-				
8	A/C 7300 Nonoper Inc & Expenses					
9	7340 Funds Used During Const.	Line 9a*6				
10	Contributions (7370)	Line 10a*2				
11	A/C 7500 Interest & Related Items					
12	A/C 7510 Int Funded Debt	Line 12a*3				
13	A/C 7520 Capital Leases	Line 13a*4				
14	A/C 7540 Interest on Cust. Deposits	Line 14a*5				
15	TOTAL INTEREST & RELATED ITEMS	Lines 12 to 14				
-	---INCOME TAX ADJUSTMENTS SEPARATIONS	-				
16	ITC Amortization					
17	Joint	Line 17a*6				
18	TOTAL ITC AMORTIZATION	Line 17				
19	Capitalized Payroll Taxes					
20	Joint	Line 20a*6				
21	TOTAL CAPITALIZED PAYROLL	Line 20				
22	Depreciation Adjustments					
23	Joint	Line 23a*6				
24	TOTAL DEPRECIATION ADJUSTMENTS	Line 23				
25	Amortization of excess Def. Taxes	Line 25a*6				
26	Uncollectibles Direct Assignment	Line 26a*7				

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PLANT SPECIFIC EXPENSES

S-11
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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		OTHER (d)
				MSG (b)	PL (c)	
-	SEPARATIONS FACTORS	-				
1	A/C 2110 Land & Supt Assts Distr	S-4,Line 12				
2	A/C 6110 Network Supt Expenses-DA	Inputs, Ln 71				
3	A/C 6120 General Supt Expenses-DA	Inputs, Ln 72				
4	COE Switching Distribution	S-5,Line 23				
5	COE Operator Distribution					
6	COE Transmission Distribution	S-5,Line 47				
7	Total COE Distribution	S-5,Line 49				
8	A/C 6310 IOT Exp Cat 1-Other Distribution	S-6,Line 8				
9	A/C 6310 IOT Exp Cat 2-CPE Exp Distr	S-6,Line 10				
10	A/C 6410 C&WF Distribution	S-7,Line 40				
11	A/C 6410 C&WF Distribution-DA	Inputs, Ln 74				
-	PLANT SPECIFIC EXPENSES SEPARATION	-				
12	A/C 6110 Network Support Expenses	Line 12a*1				
13	Direct Assignment	Line 13a*2				
14	TOTAL NETWORK SUPPORT EXPENSES	Line 12 + 13				
15	A/C 6120 General Support Expenses	Line 15a*1				
16	Direct Assignment	Line 16a*3				
17	TOTAL GENERAL SUPPORT EXPENSES	Line 15 + 16				
18	A/C 6210 COE Switching Expenses	Line 18a*7				
19	A/C 6220 COE Operator Expenses	Line 19a*7				
20	A/C 6230 COE Transmission Expenses	Line 20a*7				
21	TOTAL COE (Excl. EA)	Line 18+19+20				
22	A/C 6210 Equal Access Expense	S-14, Line 23				
23	A/C 6310 IOT Equip Expenses					
24	Cat 1-Other IOT Eq Expenses	Line 24a*8				
25	Cat 2-Cust Prem Equip Exp	Line 25a*9				
26	TOTAL IOT EXPENSES	Line 24 + 25				
27	A/C 6410 C&WF Expenses Joint	Line 27a*10				
28	A/C 6410 C&WF Expenses DA	Line 28a*11				
29	TOTAL A/C 6410 C&WF Expenses	Line 27+28				
30	Plt Spec Exp. (Excl. 6110,6120 & EA)	Line 21+26+29				
31	TOTAL PLANT SPEC OPER EXPENSE	Line 14+17+22+30				
32	Distribution of Line 31	Ln31b/31a etc				

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PLANT NON SPECIFIC EXPENSES

S-12
PART 36
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		OTHER
			COMPANY	MSG	PL	
			(a)	(b)	(c)	(d)
-	----SEPARATIONS FACTORS-----	-				
1	A/C 2001 Tel. Plant In Svce. excluding A/C2690	S-2,Ln10				
2	Total COE, IOT, C&WF Distribution	S-2,Ln7				
3	A/C 6540 Access Expenses Factors	Inputs, Ln 69				
4	A/C 2110 Support Assets Distribution	S-4,Line 9				
5	A/C 2210 COE-Switching Distribution	S-5,Line 20				
6	A/C 2230 COE-Transmission Distribution	S-5,Line 47				
7	A/C 2310 IOT Distribution	S-6,Line 12				
8	Gross Allocator (SPF)	Inputs, Ln 22				
9	A/C 2410 C&WF Distribution	S-7,Line 40				
10	A/C 2002 Prop Held for Future Use Distribution	S-9,Line 9				
11	A/C 2880 Total Tangible Assets - Distribution	S-8.2,Line 62				
12	A/C 2005 Telcom Plant Adjust	S-9,Line 15				
13	A/C 6540 USF Contribution Direct Assign Factors	Direct Assign				
-	----PLANT NONSPECIFIC EXPENSES SEPARATION -	-				
14	A/C 6510 Other Plant & Equipment Exp	Line 14a*1				
15	A/C 6530 Network Operations Exp	Line 15a*2				
16	A/C 6540 Access Expenses	Line 16a*3				
17	A/C 6540 USF Contribution Direct Assignment	Line 17a*13				
18	A/C 6560 Depr and Amort Expenses					
19	Support Assets	Line 19a*4				
20	COE-Switching	Line 20a*5				
21	COE-Transmission	Line 21a*6				
22	Info Orig/Term Equip	Line 22a*7				
23	Cable & Wire Facilities	Line 23a*9				
24	Prop Held For Future Use	Line 24a*10				
25	A/C 6563 Amort Exp-Tangible					
26	Support Assets	Line 26a*4				
27	COE-Switching	Line 27a*5				
28	COE-Transmission	Line 28a*6				
29	Info Orig/Term Equip	Line 29a*8				
30	Cable & Wire Facilities	Line 30a*9				
31	Not Classified by Acct	Line 31a*11				
32	TOTAL AMORTIZED TANGIBLE ASSETS	Line 26 to 31				
33	A/C 6564 Intangibles	Line 33a*1				
34	A/C 6565 Amort-Other Telcom Plant Adjust. (2005)	Line 34a*12				
35	Equal Access Depreciation	S-14,Line 22				
36	Amort-Extraordinary Switch Retirement	Line 36a*5				
37	TOTAL DEPR & AMORT EXPENSES	Line 19 to 36				
38	TOTAL PLANT NONSPEC OPER EXP	Ln14+15+16+17+37				
39	Distribution of Line 38	Ln38b/38a etc				

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CUSTOMER OPERATIONS EXPENSES

S-13.1
PART 36
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		OTHER
			COMPANY	MSG	PL	
			(a)	(b)	(c)	(d)
-	SEPARATIONS FACTORS	-				
1	Current Billings Factors	Inputs, Ln 90				
2	Call Completion Direct Assignment Factors	Inputs, Ln 75				
3	Subscriber Line MOU Factors	Inputs, Ln 21				
4	Foreign Directories Factors	Inputs, Ln 67				
5	EU Access Billed Revenue Factors	Inputs, Ln 88				
6	Coin Revenues Factors	Inputs, Ln 83				
7	Toll Messages Percent SP+SC	Inputs, Ln 91				
8	OB & C Factors	Inputs, Ln 94				
9	CABS Factors	Inputs, Ln 87				
10	Cat 1 EU Service Order Factors	Inputs, Ln 76				
11	Cat 1 IX Service Order Factors	Inputs, Ln 77				
12	Cat 1 EU Payment & Collecting Factors	Inputs, Ln 79				
13	Cat 1 IX Payment & Collecting Factors	Inputs, Ln 80				
14	Cat 1 EU Bill Inquiry Factors	Inputs, Ln 82				
15	Cat 1 IX Bill Inquiry Factors	Inputs, Ln 83				
16	Cat 2 Direct Assignment Factors	Inputs, Ln 85				
17	Cat 3 Direct Assignment Factors	Inputs, Ln 86				
	--- MKTG. & CUST. SVCS. EXPENSES SEPARATE ---					
18	A/C 8610 Total Marketing Expenses	Line 18a*1				
19	A/C 8620 SERVICE EXPENSES					
20	Call Completion	Direct Assign				
21	Call Completion Direct Assignment	Line 21a*2				
22	Published Directory Listings:					
23	Classified	Direct Assign				
24	Alpha	Line 24a*3				
25	Foreign	Line 25a*4				
26	Total Publ Direct List	Line 23 to 25				
27	Local Business Office Exp.:					
28	Cat 1-LBOE EU Service Order Procedures	Line 28a*10				
29	-Presubscription	Direct Assign				
30	Cat 1-LBOE IX Svc Order Procedures	Line 30a*11				
31	Cat 1-LBOE EU Payment & Collecting	Line 31a*12				
32	Cat 1-LBOE IX Payment & Collecting	Line 32a*13				
33	Cat 1-LBOE EU Billing Inquiry	Line 33a*14				
34	Cat 1-LBOE IX Billing Inquiry	Line 34a*15				
35	Cat 1-LBOE Coin Collecting & Administration	Line 35a*6				
36	Cat 1-LBOE End User Access	Line 36a*5				
37	Total Cat 1-LBOE	Line 28 to 36				
38	Distribution of Line 37	Ln 37b/37a etc				

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South Dakota Network, LLC
STUDY YEAR ENDING DECEMBER 31, 2023

CUSTOMER OPERATIONS EXPENSES

S-13.2
PART 36
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		OTHER
			COMPANY	MSG	PL	
			(a)	(b)	(c)	(d)
-	SEPARATIONS FACTORS	-				
1	Cat 2-CSE Message Processing	Line 1a*S-13.1 Ln 7				
2	Cat 2-EU CL OB&C	Inputs, Ln 353				
3	Cat 2-CSE Other B&C	Line 3a*S-13.1 Ln 8				
4	Cat 2-CSE CABS	Line 4a*S-13.1 Ln 9				
5	Cat 2-Direct Assignment	Line 5a*S-13.1 Ln 10				
6	Total Cat 2-CSE	Line 1 to 5				
7	Distribution of Line 6	Ln 6b/6a etc				
8	Total Categories 1 & 2	S-13.1 Line 37+6				
9	Distribution of Line 8	Ln 8b/8a etc				
10	Cat 3-All Other	Line 10a*9				
11	Cat 3-Direct Assignment	Line 11a*S-13.1 Ln 17				
12	Total Categories 1,2 & 3	S-13.1 Line 37+6+10+1				
13	TOTAL A/C 6620 SERVICES EXPENSES	S-13.1 Ln 20+S-13.1 Ln				
14	Mod. A/C 6620 Services Expenses	Line 13-S-13.1 Ln 36-11				
15	TOTAL CUSTOMER OPER EXPENSES	S-13.1 Ln 18+13				
16	Distribution of Line 15	Ln 15b/15a etc				

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PART 36

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		OTHER
			COMPANY	MSG	PL	
			(a)	(b)	(c)	(d)
-	----SEPARATIONS FACTORS-----	-				
1	Big Three Expenses Distribution (Excl EA)	S-3,Line 6				
2	6710 Executive & Planning Exp-DA	Inputs, Ln 95				
3	6720 General & Admin. Exp-DA	Inputs, Ln 96				
4	A/C 2001 TPIS Distr	S-2,Line 10				
5	7200 Other Taxes Direct Assign. Factors	Inputs, Ln 97				
6	Equal Access Invest Distr	S-9,Line 5				
	----CORPORATE OPERATIONS EXPENSES SEPARATIONS-----					
7	A/C 6710 Exec & Planning Expenses					
8	All Other	Line 8a*1				
9	Direct Assignment	Line 9a*2				
10	TOTAL EXEC & PLANNING EXPENSES	Line 8+9				
11	A/C 6720 Genl and Admin Expenses					
12	All Other	Line 12a*1				
13	Direct Assignment	Line 13a*3				
14	TOTAL GENL & ADMIN EXPENSES	Line 12+13				
15	TOTAL CORPORATE OPER EXPENSES	Line 10+14				
16	Distribution of Line 15	Ln15b/15a etc				
	----OPERATING TAXES SEPARATIONS-----	-				
17	A/C 7200 Operating Taxes					
18	All Other	Line 18a*4				
19	Direct Assignment	Line 19a*5				
20	TOTAL OPERATING TAXES (Exc. Inc. Taxes)	Line 18+19				
	----EQUAL ACCESS EXPENSES SEPARATION-----	-				
21	Equal Access Expenses					
22	Depreciation Expense	Line 22a*6				
23	Operating Expense	Line 23a*6				
24	TOTAL EQUAL ACCESS EXPENSES	Line 22+23				

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South Dakota Network, LLC
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RESERVES & DEFERRALS

S-15
PART 36
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL	INTERSTATE TOLL		OTHER
			COMPANY	MSG	PL	
			(a)	(b)	(c)	(d)
-	SEPARATIONS FACTORS	-				
1	A/C 2110 Support Assets Distr	S-4,Line 9				
2	A/C 2210 COE-Switching Distr	S-5,Line 20				
3	A/C 2230 COE-Transmission Distr	S-5,Line 47				
4	A/C 2310 IOT Distr	S-6,Line 12				
5	A/C 2410 C&WF Distr	S-7,Line 40				
6	A/C 2001 TPIS Distribution less Land	S-2,Line 16				
7	A/C 2880 Tangible Assets	S-9,Line 2				
8	A/C 2880 Total Tangible Assets - Distribution	S-8.2,Line 62				
9	A/C 2890 Intangible Assets	S-8.2,Line 64				
10	A/C 2005 Telcom Plant Adjust	S-9,Line 15				
11	Big Three Expenses Distribution (Excl EA)	S-3,Line 6				
12	A/C 2002 Plant Held for Future Use	S-9,Line 9				
-	RESERVES & DEFERRALS SEPARATION	-				
13	A/C 3100 Accum Depreciation TPIS					
14	Support Assets	Line 14a*1				
15	COE-Switching	Line 15a*2				
16	COE-Transmission	Line 16a*3				
17	Info Orig/Term Equip	Line 17a*4				
18	C&WF	Line 18a*5				
19	COE Equal Access	S-9,Line 27				
20	TOTAL ACCUMULATED DEPRECIATION	Line 14 to 19				
21	A/C 3200 Acc. amort. plt. held for future use	Line 21a*12				
22	A/C 3400 Acc. amortization Tangible	Line 22a*7				
23	Support Assets	Line 23a*1				
24	COE-Switching	Line 24a*2				
25	COE-Transmission	Line 25a*3				
26	Info Orig/Term Equip	Line 26a*4				
27	Cable & Wire Facilities	Line 27a*5				
28	Not Classified by Acct	Line 28a*8				
29	TOTAL ACC. AMORTIZATION TANGIBLE	Line 23 to 28				
30	A/C 3500 Acc. amortization Intangible	Line 30a*9				
31	A/C 3600 Accumulated amortization Other	Line 31a*10				
32	A/C 4040 Customer Deposits	Line 32a*S-2,Line 13				
33	A/C 4100 Current Def. operating Inc. Taxes	Line 33a*6				
34	A/C 4340 Non Current Def. operating Inc. Taxes	Line 34a*6				
35	Support Assets	Line 35a*1				
36	COE-Switching	Line 36a*2				
37	COE-Transmission	Line 37a*3				
38	Info Orig/Term Equip	Line 38a*4				
39	C&WF	Line 39a*5				
40	Not Classified by Acct	Line 40a*6				
41	TOTAL NON CURRENT DEF. OPERATING INC. TAX	Line 35 to 40				
42	A/C 4310 Other Long-Term Liabilities	Line 42a*11				

Description	Total Amount	Allocated Amount	Difference	S-Form	Difference between S-Form & NS-Form
SEPARATION STUDY SUMMARY					
TELEPHONE PLANT SUMMARY					
OPERATING EXPENSE SUMMARY					
GENERAL SUPPORT FACILITIES					
CENTRAL OFFICE EQUIPMENT					
INFORMATION ORIGIN/TERM EQUIPMENT					
CABLE AND WIRE FACILITIES					
AMORTIZABLE ASSETS					
OTHER TELEPHONE PLANT ACCOUNTS					
OTHER INCOME ACCOUNTS AND ADJUSTMENTS					
PLANT SPECIFIC EXPENSES					
PLANT NON SPECIFIC EXPENSES					
CUSTOMER OPERATIONS EXPENSES					
CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES					
RESERVES & DEFERRALS					
Total					

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South Dakota Network, LLC
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ACCESS ELEMENT STUDY SUMMARY

A-1
INTERSTATE - PART 69
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	---COMMON LINE--- PAY (b)	CAF BLS Voice (c)	SWITCH (d)	---TRAFFIC SENSITIVE--- LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	---SP ACC--- NON DSL/ETS (i)	DSL (j)	B&C (k)
1	NET TELEPHONE PLANT	A-2,Line 40											
2	Rate of Return	Inputs, Line 19	0.097500	0.097500	0.097500	0.097500	0.097500	0.097500	0.097500	0.097500	0.097500	0.097500	0.097500
3	RETURN ON NET PLANT	Line 1 X 2											
4	Other Return Adjustments												
5	7340 Funds Used During Const.	A-10,Line 9											
6	NET RETURN	Line 3 - (Ln4+Ln5)											
7	7500 Interest & Related Items	A-10,Line 12+13											
8	Investment Tax Credit Amortization	A-10,Line 18											
9	Capitalized Payroll Taxes	A-10,Line 21											
10	Depreciation Adjustment	A-10,Line 24											
11	Amortization of excess Deferred Taxes	A-10,Line 25											
12	Total Income Adjustments	Line 7 to Line 11											
13	AFTER TAX INCOME (TAXABLE INCOME)	Line 6 -Line 12											
14	State Income Tax	Line 34											
15	Federal Income Tax	Line 31											
16	Operating Expenses & Taxes	A-3,Line 15											
17													
18	NET REVENUE REQUIREMENT	Line 6+14+15+16											
19	Gross Receipts Tax	19a*((Ln6-Ln7)/(Ln6a-Ln7a))											
20	REVENUE REQUIREMENT	Line 18+19											
	Distribution of Line 20	Ln 20b/20a etc											
21	Switched Access Revenue Requirement	Inputs Ln 455											
22	Common Line & Special Access Revenue Requirem	Line 20											
23	Frozen Line Port Shift	Inputs Ln 456											
23.1	Exclude USF Expense	Inputs Ln 301											
24	Adjusted Revenue Requirement	Line 21+22+23+23.1											
25	TIC Revenue or Local Transport Rev. Req.	Inputs Ln 453											
26	Revenue Requirement less TIC and B&C	Line 24-25-21											
27	Frozen TIC Revenue	Inputs Ln 453											
28	Adjusted Revenue Requirement	Line 21+23.1+26+27											
29	Federal Taxable Income	(Ln 6- Ln 12)/(1-Rate)											
30	Federal Income Tax Rate												
31	Federal Income Tax Requirement	Ln 29* Ln 30 - Ln 11											
32	State Taxable Income	Ln 29 / (1 - Rate)											
33	Effective State Income Tax Rate												
34	State Income Tax Requirement	Line 32 * Line 33											

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South Dakota Network, LLC
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ACCESS TELEPHONE PLANT SUMMARY

A-2
INTERSTATE - PART 69
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	---COMMON LINE---		SWITCH (d)	---TRAFFIC SENSITIVE---			---SP ACC---			B&C (k)
				PAY (b)	CAF BLS Voice (c)		LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	
-													
1	A/C 2110 Land & Support Assets	A-4,Line 11											
2	A/C 2210 COE Switching + Eq Access	A-5,Line 22											
3	A/C 2230 COE Transmission	A-5,Line 46											
4	A/C 2310 Info Orig/Term Equip	A-6,Line 11											
5	A/C 2410 C&WF	A-7,Line 39											
6	Total COE, IOT, C&WF	Line 2 to 5											
7	Distribution of Line 6	Line 6b/6a etc											
8	A/C 2680 Tangible Assets	A-8.2,Line 61											
9	Telephone Plant In SVC excluding A/C2690	Line 1+6+8											
10	Distribution of Line 9	Ln6b/9a etc											
11	A/C 2690 Intangible Assets	Line 11a* Ln10											
12	A/C 2001 Telephone Plant In Service	Line 9+11											
13	Distribution of Line 12	Line 12b/12a etc											
14	A/C 2110 Land Assets	A-4,Line 10											
15	A/C 2001 TPIS Excluding Land	Line 12-14											
16	Distribution of Line 15	Ln15b/15a etc											
17	A/C 2002 Prop Hld for Future Use	A-8,Line 8											
18	A/C 2003 Plant Under Const.	A-8,Line 11											
19	A/C 2005 Telephone Plant Adjustment	A-9,Line 14											
20	A/C 1220 Materials and Supplies	A-9,Line 21											
21	Total Telephone Plant	Ln 12+17 to 20											
22	Distribution of Line 21	Ln21b/21a etc											
23	A/C 3100 Accumulated Depreciation	A-15,Line 20											
24	A/C 3200 Acc. amort. plt. held for future use	A-15,Line 21											
25	A/C 3400 Acc. amortization Tangible	A-15,Line 29											
26	A/C 3500 Acc. amortization Intangible	A-15,Line 30											
27	A/C 3600 Accumulated amortization Other	A-15,Line 31											
28	A/C 4040 Customer Deposits	A-15,Line 32											
29	A/C 4100 Current Def Income Taxes	A-15,Line 33											
30	A/C 4310 Other Long-Term Liabilities	A-15,Line 42											
31	A/C 4340 Noncurrent Def. I C Taxes	A-15,Line 41											
32	Net Telephone Plant	Ln 21 - 23 to 31											
33	Distribution of Line 32	Ln32b/32a etc											
34	A/C 1402 Rural Tel Bank Stock	A-9,Line 18											
35	Investment Allowance/Disallowance	A-9,Line 19											
36	Cash Working Capital	A-9,Line 25											
37	Extraordinary Switch Retirement (Unamort. Amt.)	A-9,Line 16											
38	1410 Other Noncurrent Assets	A-9,Line 22											
39	Net Telephone Plant Plus Cash Working Capital,												
40	Plus Equal Access, Plus RTB Stock	Ln32+34 to 38											
41	Distribution of Line 40	Ln40b/40a etc											
42	GSF, COE/EA, IOT, C&WF	Ln1+6											
43	Distribution of Line 42	Ln42b/42a etc											

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ACCESS OPERATING EXPENSE SUMMARY

A-3
INTERSTATE - PART 00
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	---COMMON LINE---		SWITCH (d)	---TRAFFIC SENSITIVE---		LCL TRNSP Facility (g)	INFO SYS (h)	---SP ACC---		B&C (k)
				PAY (b)	CAF BLS Voice (c)		LCL TRNSP Tandem (e)	LCL TRNSP Term (f)			NON DSL/ETS (i)	DSL (j)	
-													
1	Plant Specific Expense A/C 6110, 6120												
2	Plus 6210, 6220, 6230, 6310, 6410 EXCL EQ A-11,Line 30												
3	Plant Non Specific A/C 6530, 6540 and 6510	A-12,Line 14+15+16+17											
4	Customer Operations A/C 6610,6620	A-13.2,Line 15											
5	TOTAL BIG THREE EXPENSES	Line 2 to 4											
6	Distribution of Line 5	Ln5b/5a etc											
7	Plant Specific Expenses	A-11,Line 31											
8	Plant Nonspecific Expenses	A-12,Line 38											
9	Customer Operations Expenses	A-13.2,Line 15											
10	Corporate Operations Expenses	A-14,Line 15											
11	A/C 7300 Contributions	A-10,Ln10											
12	A/C 7540 Interest on Cust. Deposits	A-10,Line 14											
13	TOTAL OPERATING EXPENSES	Line 7 to 12											
	Distribution of Line 13	Ln13b/13a etc											
14	Operating Taxes	A-14,Line 20											
15	TOTAL OPERATING EXPENSES & TAXES	Ln13+14											
16	Distribution of Line 15	Ln15b/15a etc											
17	TOTAL DEPRECIATION & AMORTIZATION	A-12,Line 37											
18	Distribution of Line 17	Ln17b/17a etc											
19													
20													
21	Mod. Plt Spec Exp (Excl. 6110, 6120)	A-11,Line 33											
22	Plant Non Specific A/C 6530, 6540 and 6510	A-12,Line 40											
23	Mod. Cust. Op. Excl. 6610, 6620 Cat 1, IX, Coin & Cat 3)	A-13.2,Line 14											
24	MODIFIED BIG THREE EXPENSES	Line 21 to 23											
25	Distribution of Line 24	Ln24b/24a etc											

South Dakota Network, LLC
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ACCESS GENERAL SUPPORT FACILITIES

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A-4
INTERSTATE - PART 69
NOT LIMITED @ 25% SPF

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South Dakota Network, LLC
STUDY YEAR ENDING DECEMBER 31, 2023

ACCESS CENTRAL OFFICE EQUIPMENT

A-5
INTERSTATE - PART 00
NOT LIMITED @ 25% SPF

			COMMON LINE		TRAFFIC SENSITIVE							B & C	
LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	PAY (b)	BSF (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	SP ACC (i)	EQ ACCESS (j)	B&C (k)
-----ALLOCATING FACTORS---COE SWITCHING-----													
1	COE CAT 2 TDM FACTORS	Fixed Assignment											
2	COE CAT 3 FACTORS	Fixed Assignment											
3	COE CAT 3 FACTORS	Fixed Assignment											
-----ALLOCATING FACTORS---COE TRANSMISSION-----													
4	COE Cat 4.12 EAS Factors	Not applicable											
5	COE Cat 4.13 Factors	Inputs Ln 117/Ln 116											
6	COE Cat 4.23 Factors	Fixed Assignment											
7													
8													
9													
10	COE Cat 4.3 Host/Remote Message Factors	Fixed Assignment											
11													
12	COE Cat 4.3 WATS Factors	No longer used											
13													
-----CENTRAL OFFICE SWITCHING EQUIPMENT-----													
14	A/C 2210 Central Office Switching												
15	Cat 2-Tandem Switching	Line 15a*1											
16	Distribution of Line 15	Ln 15b/15a etc											
17	Cat 3 Local Switch Less Equal Access	Line 17a*2											
18	Distribution of Line 17	Ln 17b/17a etc											
19	Total COE Switch less Equal Acces	Line 15+17											
20	Distribution of Line 19	Ln 19b/19a etc											
21	Equal Access Gross Investment	A-0, Ln 26											
22	TOTAL COE SWITCH + EQUAL ACCESS	Line 19+21											
23	Distribution of Line 22	Ln 22b/22a etc											
-----CENTRAL OFFICE TRANSMISSION EQUIPMENT-----													
24	A/C 2230 Central Office - Transmission												
25	Cat 4.1-Exchange Circuit												
26	4.11.0 Exch Wideband - DSL Portion	Fixed Assignment											
27	4.11.1 Exch Wideband - DSL	Fixed Assignment											
28	4.11.2 Exch Wideband - Non DSL (P	Fixed Assignment											
29	4.11.3 Exch Wideband - ETS	Fixed Assignment											
30	4.12 Exch Trunk EAS	Line 30a*4											
31	4.13 Subscriber Line												
32	Joint MSG	Line 32a*5											
33	Special Access - Non WB (PL)	Fixed Assignment											
34	Cat 4.2 Interexchange Circuit												
35	4.22.0 IX Wideband - DSL Portion of	Fixed Assignment											
36	4.22.1 IX Wideband - DSL	Fixed Assignment											
37	4.22.2 IX Wideband - Non DSL (PL)	Fixed Assignment											
38	4.22.3 IX Wideband - ETS	Fixed Assignment											
39	4.23 All Other												
40	Joint MSG	Line 40a*6											
41	Special Access - Non WB (PL)	Fixed Assignment											
42	4.23 Direct Assignment	Fixed Assignment											
43	Cat 4.3-Host/Remote MSG												
44	Joint	Line 44a*10											
45	WATS	Line 45a*12											
46	TOTAL COE-TRANSMISSION	Line 26 to 45											
47	Distribution of Line 46	Ln46b/46a etc											
48	TOTAL CENTRAL OFFICE EQUIP	Ln 22+Ln46											
49	Distribution of Line 48	Ln48b/48a etc											

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ACCESS INFORMATION ORIGIN/TERM EQUIPMENT

A-6
INTERSTATE - PART 00
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	---COMMON LINE---		SWITCH (d)	---TRAFFIC SENSITIVE---			---SP ACC---			B&C (k)
				PAY (b)	CAF BLS Voice (c)		LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	
-	---ALLOCATING FACTORS---												
1	IOT Cat 1 Other Direct Assignment	A-5, Ln 5											
2	IOT Cat 1 Direct Assignment	Records											
3	IOT Cat 2 State Assignment	Records											
	---IOT EQUIPMENT SEPARATION---												
4	A/C 2310 Info Orig/Term Equip												
5	Cat 1-Other IOT	Line 5a*1											
6	Direct Assignment	Line 6a*2											
7	Total Category 1	Line 5+6											
8	Distribution of Line 7	Line 7b/7a etc											
9	Cat 2-Cust Prem Equip	Line 9a*3											
10	Distribution of Line 9	Ln9b/9a etc											
11	TOTAL INFO ORIG/TERM EQUIP	Line 7+9											
12	Distribution of Line 11	Ln11b/11a etc											

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ACCESS CABLE AND WIRE FACILITIES

A-7
INTERSTATE - PART 68
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	---COMMON LINE--- PAY (b)	CAF BLS Voice (c)	SWITCH (d)	---TRAFFIC SENSITIVE--- LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	---SP ACC--- NON DSL/ETS (i)	DSL (j)	B&C (k)
-	ALLOCATING FACTORS												
1	C&WF Cat. 1.3 Factors	A-6,Line 1	1.000000		1.000000								
2													
3													
4													
5													
6													
7													
8													
9													
10	A/C 2410 Cable & Wire Facilities												
11	Cat 1 Exchange Subscriber												
12	1.1 Intrastate Specials - Non WB (PL Fixed Assignment												
13	1.2 Interstate Specials - Non WB (PL Fixed Assignment												
14	1.3 Joint Use	Line 14a*1											
15	Total Category 1	Line 12 to 14											
16	Distribution of Line 15	Ln15b/15a etc											
17	Cat 2 Wideband & Exchange Trunk												
18	Cat 2.1.1-Exch WB - DSL Data Only	Fixed Assignment											
19	Cat 2.1.2 Exch. WB - Non DSL (PL)	Fixed Assignment											
20	Cat 2.1.3 Exch. WB - ETS	Fixed Assignment											
21	Cat 2.2 Exchange Trunk EAS	Records											
22	Total Category 2	Line 18 to 21											
23	Distribution of Line 22	Ln22b/22a etc											
24	Cat 3-Interexchange C&WF												
25	Cat 3.1.0 IX WB - DSL Portion of V/I	Fixed Assignment											
26	Cat 3.1.1 IX WB - DSL	Fixed Assignment											
27	Cat 3.1.2 IX WB - Non DSL (PL)	Fixed Assignment											
28	Cat 3.1.3 IX WB - ETS	Fixed Assignment											
29	Joint Message	Fixed Assignment											
30	IX Specials - Non WB (PL) and WAT	Fixed Assignment											
31	Cat 3 Direct Assignment	Fixed Assignment											
32	Total Category 3	Line 25 to 31											
33	Distribution of Line 32	Ln32b/32a etc											
34	Cat 4-Host/Remote C&WF												
35	Joint Message	Fixed Assignment											
36	WATS	Not Used											
37	Total Category 4	Line 35+36											
38	Distribution of Line 37	Ln37b/37a etc											
39	TOTAL CABLE & WIRE FACILITIES	Ln 15+22+32+37											
40	Distribution of Line 39	Ln39b/39a etc											

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A-8.1
INTERSTATE - PART 09
NOT LIMITED @ 25% SPF

AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	COMMON LINE PAY (b)	CAF BLS Voice (c)	SWITCH (d)	TRAFFIC SENSITIVE LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	SP ACC NON DSL/ETS (i)	DSL (j)	B&C (k)
---SEPARATIONS FACTORS---													
1	2110 Land & Support Assets-Distribution	A-4,Line 12											
2	A/C 2680 Capital Lease Land and Support Assets D Inputs, Ln 57												
3	2210 COE Cat 2 Tandem Switch Distribution	A-5,Line 16											
4	2210 COE Cat 3 Local Switching Distribution	A-5,Line 18											
5	2230 Cat 4 Transmission Distribution	A-5,Line 47											
6	2680 Capital Lease COE Direct Assign	Inputs, Ln 58											
7	A/C 2310 Info Orig/Term Equip Distribution	A-6,Line 8											
8	2680 Capital Lease IOT Direct Assign	Inputs, Ln 59											
9	2410 CNWF Cat 1 Exchange LN x WB Distribution	A-7,Line 16											
10	2410 Cable and Wire Cat 2 WB & Exch Tr Distributi	A-7,Line 23											
11	2410 Cable and Wire Cat 3 Interexchange Distributi	A-7,Line 33											
12	2410 Cable and Wire Cat 4 Host Remote Distributi	A-7,Line 38											
13	2680 Capital Lease Cable and Wire Direct Assign	Inputs, Ln 60											
14	2680 Capital Lease Not Classified by Account	A-2,Line 43											
---TANGIBLE ASSETS CAPITAL LEASE---													
15	A/C 2680 Tangible Assets - Capital Lease												
16	Land & Support Assets:												
17	Land & Support Assets	Line 17a*1											
18	Direct Assignment	Line 18a*2											
19	Total Land & Support Assets	Lines 17 to 18											
20	Central Office Equipment:												
21	Cat 2-Tandem Switching	Line 21a*3											
22	Cat 3-Local Switching	Line 22a*4											
23	Cat 4-Transmission	Line 23a*5											
24	Direct Assignment	Line 24a*6											
25	Total Central Office Equipment	Lines 21 to 24											
26	Info Orig/Term Equipment:												
27	Cat 1-Other IOT Equip	Line 27a*7											
28	Direct Assignment	Line 28a*8											
29	Total Info Orig/Term Equipment	Lines 27 to 28											
30	Cable & Wire Facilities:												
31	Cat 1-Ex Ln x/WB	Line 31a*9											
32	Cat 2-WB & Ex Trk	Line 32a*10											
33	Cat 3-Interexchange	Line 33a*11											
34	Cat 4-Host/Remote	Line 34a*12											
35	Direct Assignment	Line 35a*13											
36	Total Cable & Wire Facilities	Lines 31 to 35											
37	Not Classified By Account	Line 37a*14											
38	TOTAL CAPITAL LEASES	Ln 19+25+29+36+37											
39	Distribution of Line 38	Ln38b/38a etc											

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ACCESS OTHER TELEPHONE PLANT ACCOUNTS

A-8.2
INTERSTATE - PART 09
NOT LIMITED @ 25% SPF

400000			TOTAL	---COMMON LINE---			---TRAFFIC SENSITIVE---			---SP ACC---			
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)
-----SEPARATIONS FACTORS LEASEHOLD IMPROVEMENTS-----													
45	GSF, COE/EA, IOT, C&W	A-2,Line 43											
46													
47													
48													
49													
50													
51													
52													
-----TANGIBLE ASSETS LEASEHOLD IMPROVEMENTS-----													
53	A/C 2680 Tangible Assets - Leasehold Improvements												
54	2110 Land & Support Assets	Line 54a*45											
55	2210 COE-Switching	Line 55a*45											
56	2230 COE-Transmission	Line 56a*45											
57	2310 IOT	Line 57a*45											
58	2410 C&WF	Line 58a*45											
59	Direct Assignment	Line 59a*45											
60	TOTAL LEASEHOLD IMPROVEMENTS	Lines 54 to 59											
61	TOTAL TANGIBLE ASSETS	A-8.1 Ln 38+60											
62	Distribution of Line 61	Ln61b/61a etc											
-----INTANGIBLE ASSETS-----													
63	A/C 2690 Intangible Assets	Line 63a*45											
64	Distribution of Line 63	Ln63b/63a etc											
65	A/C 2690 Intangibles - Direct Assignment	Line 65a*45											
66	TOTAL INTANGIBLE ASSETS	Ln 63+65											

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ACCESS OTHER TELEPHONE PLANT ACCOUNTS

A-9
INTERSTATE - PART 69
NOT LIMITED @ 25% SPF

400000			TOTAL	---COMMON LINE---				---TRAFFIC SENSITIVE---			---SP ACC---		
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)
---SEPARATIONS FACTORS---													
1	Telephone Plant In SVC excluding A/C2690	A-2,Line 10											
2													
3	A/C 2410 C&WF Distribution	A-7,Line 40											
4	GSF, COE/EA, IOT, C&W	A-2,Line 43											
5	Equal Access Direct Assignment	Fixed Assignment											
6													
---OTHER ACCOUNTS SEPARATION---													
7	A/C 2002 Prop Held for Future Use	Line 7a*1											
8	TOTAL PROP HELD FOR FUTURE USE	Line 7											
9	Distribution of Line 8	Line 8b/8a etc											
10	A/C 2003 Plant Under Construction	Line 10a*1											
11	TOTAL PLANT UNDER CONSTRUCTION	Line 10											
12	Distribution of Line 11	Ln11b/11a etc											
13	A/C 2005 Telecom Plant Adjust	Line 13a*1											
14	TOTAL TELECOM PLANT ADJUST	Line 13											
15	Distribution of Line 14	Ln14b/14a etc											
16	Extraordinary Switch Retirement (Unamort. Amt.)	Fixed Assignment											
17	Distribution of Line 16	Ln16b/16a etc											
---MISC ACCOUNTS SEPARATION---													
18	A/C 1402 Class B RTB Stock	Line 18a*4											
19	Investment Allowances/Disallowances	Line 19a*1											
20	A/C 1220 Material & Supl x/CPE	Line 20a*4											
21	TOTAL MATERIALS AND SUPPLIES	Line 20											
22	1410 Other Noncurrent Assets	Line 22a*1											
23	Cash Working Capital	Line 23a*4											
24	Disallowed CWC for Corp. Cap	Line 24a*5											
25	TOTAL CASH WORKING CAPITAL	Line 23											
---EQUAL ACCESS INVESTMENT SEPARATION---													
26	Equal Access Gross Investment	Line 26a*5											
27	Accumulative Depreciation	Line 27a*5											
28	Unamortized Expenses	Line 28a*5											
29	TOTAL NET EQUAL ACCESS INVESTMENT	Ln26-27+28											
30	Distribution of Line 29	Ln28b/29a etc											

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ACCESS OTHER INCOME ACCOUNTS AND ADJUSTMENTS

A-10
INTERSTATE - PART 09
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	COMMON LINE PAY (b)	CAF BLS Voice (c)	SWITCH (d)	TRAFFIC SENSITIVE LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	SP ACC NON DSL/ETS (i)	DSL (j)	B&C (k)
---SEPARATIONS FACTORS---													
1	A/C 2003 TPUC	A-9, Line 12											
2	Corporate Operating Expenses	A-14, Line 16											
3	Net Telephone Plant	A-2, Line 33											
4	AC 2680 Total Capital Leases Distr.	A-8.1, Line 39											
5	A/C 7540 Interest on Cust. Deposits	A-2, Line 33											
6	TPIS + Equal Access Investment	A-2, Line 10											
7	GSF, COE/EA, IOT, C&WF	A-2, Line 43											
---OTHER INCOME SEPARATION---													
8	A/C 7300 Nonoper Inc & Expenses												
9	7340 Funds Used During Const.	Line 9a*6											
10	Contributions (7370)	Line 10a*7											
11	A/C 7500 Interest & Related Items												
12	A/C 7510 Int Funded Debt	Line 12a*6											
13	A/C 7520 Capital Leases	Line 13a*4											
14	A/C 7540 Interest on Cust. Deposits	Line 14a*7											
15	TOTAL INTEREST & RELATED ITEMS	Line 12 to Line 14											
---INCOME TAX ADJUSTMENTS SEPARATIONS---													
16	ITC Amortization												
17	Joint	Line 17a*6											
18	TOTAL ITC AMORTIZATION	Line 17											
19	Capitalized Payroll Taxes												
20	Joint	Line 20a*6											
21	TOTAL CAPITALIZED PAYROLL	Line 20											
22	Depreciation Adjustments												
23	Joint	Line 23a*6											
24	TOTAL DEPRECIATION ADJUSTMENTS	Line 23											
25	Amortization of excess Def. Taxes	Line 25a*6											
26	Uncollectibles Direct Assignment	Line 26a*6											

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ACCESS PLANT SPECIFIC EXPENSES

A-11
INTERSTATE - PART 09
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	---COMMON LINE--- PAY (b)	CAF BLS Voice (c)	SWITCH (d)	---TRAFFIC SENSITIVE--- LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	---SP ACC--- NON DSL/ETS (i)	DSL (j)	B&C (k)
---SEPARATIONS FACTORS---													
1	TPIS + Equal Access Inv. Dist.	A-10,Line 6											
2	Land & Support Assets Dist.	A-4,Line 12											
3	Equal Access Direct Assignment	A-9,Line 5											
4	COE Switching Distribution	A-5,Line 23											
5	COE Operator Distribution												
6	COE Transmission Distribution	A-5,Line 47											
7	Total COE Distribution	A-5,Line 49											
8	A/C 6310 IOT Exp Cat 1-Other Distribution	A-6,Line 8											
9	A/C 6310 IOT Exp Cat 2-CPE Exp Distr	A-6,Line 10											
10	A/C 6410 C&WF Distribution	A-7,Line 40											
11	A/C 6410 C&WF Distribution-DA	Fixed Assignment											
---PLANT SPECIFIC EXPENSES SEPARATION---													
12	A/C 6110 Network Support Expenses	Line 12a*1											
13	Direct Assignment	Line 13a*1											
14	TOTAL NETWORK SUPPORT EXPENSES	Line 12+13											
15	A/C 6120 General Support Expenses	Line 15a*2											
16	Direct Assignment	Line 16a*2											
17	TOTAL GENERAL SUPPORT EXPENSES	Line 15+16											
18	A/C 6210 COE Switching Expenses	Line 18a*4											
19	A/C 6220 COE Operator Expenses	Line 19a*5											
20	A/C 6230 COE Transmission Expenses	Line 20a*6											
21	TOTAL COE (Excl. EA)	Line 18+19+20											
22	A/C 6210 Equal Access Expense	A-14 Line 23											
23	A/C 6310 IOT Equip Expenses												
24	Cat 1-Other IOT Eq Expenses	Line 24a*8											
25	Cat 2-Cust Prem Equip Exp	Line 25a*9											
26	TOTAL IOT EXPENSES	Line 24+25											
27	A/C 6410 C&WF Expenses Joint	Line 27a*10											
28	A/C 6410 C&WF Expenses DA	Line 28a*11											
29	TOTAL A/C 6410 C&WF Expenses	Line 27+28											
30	Plt Spec Exp. (Excl. EA)	Ln 14+17+21+26+29											
31	TOTAL PLANT SPEC OPER EXPENSE	Line 22+30											
32	Distribution of Line 31	Ln31b/31a etc											
33	Plt Spec Exp (less EA & Sup. Asset Related Items)	Line 21+22+26+29											

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ACCESS PLANT NON SPECIFIC EXPENSES

A-12
INTERSTATE - PART 08
NOT LIMITED @ 25% SPF

400000			TOTAL	---COMMON LINE---			---TRAFFIC SENSITIVE---			---SP ACC---			
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)
---SEPARATIONS FACTORS---													
1	A/C 2001 Tel. Plant In Svce. excluding A/C2690	A-2,Line 10											
2	Total COE, IOT, C&WF Distribution	A-2,Line 7											
3	A/C 6540 Access Expenses Factors	Fixed Assignment											
4	A/C 2110 Support Assets Distribution	A-4,Line 9											
5	A/C 2210 COE-Switching Distribution	A-5,Line 20											
6	A/C 2230 COE-Transmission Distribution	A-5,Line 47											
7	A/C 2310 IOT Distribution	A-6,Line 12											
8	Gross Allocator (SPF)	A-5,Line 5											
9	A/C 2410 C&WF Distribution	A-7,Line 40											
10	A/C 2002 Prop Held for Future Use Distribution	A-9,Line 9											
11	A/C 2680 Total Tangible Assets - Distribution	A-8.2,Line 62											
12	A/C 2005 Telcom Plant Adjust	A-9,Line 15											
13	Equal Access Direct Assignment	A-9,Line 5											
---PLANT NONSPECIFIC EXPENSES SEPARATIONS---													
14	A/C 6510 Other Plant & Equipment Exp	Line 14a*1											
	Distribution of Line 14	Ln14b/14a etc											
15	A/C 6530 Network Operations Exp	Line 15a*2											
	Distribution of Line 15	Ln15b/15a etc											
16	A/C 6540 Access Expenses	Line 16a*3											
17	A/C 6540 USF Contribution Direct Assignment	Fixed Assignment											
18	A/C 6560 Depr and Amort Expenses												
19	Support Assets	Line 19a*4											
20	COE-Switching	Line 20a*5											
21	COE-Transmission	Line 21a*6											
22	Info Orig/Term Equip	Line 22a*7											
23	Cable & Wire Facilities	Line 23a*9											
24	Prop Held For Future Use	Line 24a*10											
25	A/C 6563 Amort Exp-Tangible												
26	Support Assets	Line 26a*4											
27	COE-Switching	Line 27a*5											
28	COE-Transmission	Line 28a*6											
29	Info Orig/Term Equip	Line 29a*11											
30	Cable & Wire Facilities	Line 30a*9											
31	Not Classified by Acct	Line 31a*10											
32	TOTAL AMORTIZED TANGIBLE ASSETS	Line 26 to 31											
33	A/C 6564 Intangibles	Line 33a*1											
34	A/C 6565 Amort-Other Telcom Plant Adju	Line 34a*12											
35	Equal Access Depreciation	Ln 35a*A-9 Ln 5											
36	Amort-Extraordinary Switch Retirement	Line 36a*5											
37	TOTAL DEPR & AMORT EXPENSES	Line 19 to 35											
		Ln14+15+16 to 31+33											
38	TOTAL PLANT NONSPEC OPER EXP	to 36											
39	Distribution of Line 38	Ln38b/38a etc											
40	MODIFIED PLANT NONSPEC OPER EXP	(Ln15+16+17+20+21 22+23+35+36)											

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ACCESS CUSTOMER OPERATIONS EXPENSES

A-13.1
INTERSTATE - PART 60
NOT LIMITED @ 25% SPF

400000			TOTAL	---COMMON LINE---			---TRAFFIC SENSITIVE---			---SP ACC---			
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)
---SEPARATIONS FACTORS---													
1	GSF,COE,IOT,CWF & EQ ACCESS	A-2, Line 42											
2	Distribution of Line 1	Line 1b/1a etc											
3													
4	Total COE, IOT, CWF EX CCL	A-2,Ln6 - CCL											
5	Distribution of Line 4	Line 4b/4a etc											
6													
7	GSF,COE,IOT,CWF (Trans,Sw,CCL only)	Line 1											
8	Distribution of Line 7	Line 7b/7a etc											
9													
10	Allocation of EU Pymt & Collecting (Distribution)	Inputs Ln102											
11	Distribution of Line 10	Line 10b/10a etc											
12													
13	EU Service Order Processing	Inputs Ln103											
14	IX Payment & Collecting	Inputs Ln104											
15	EU Billing Inquiry	Inputs Ln105											
16	IX Billing Inquiry	Inputs Ln106											
17	---MKTG. & CUST. SVCS. EXPENSES SEPARAT---												
18	A/C 6610 Total Marketing Expenses	Line 18a*2											
19	A/C 6620 SERVICE EXPENSES												
20	Call Completion	Direct Assign											
21	Call Completion Direct Assignment	Direct Assign											
22	Published Directory Listings:												
23	Classified	Not Used											
24	Alpha	Fixed Assignment											
25	Foreign	Fixed Assignment											
26	Total Publ Direct List	Line 24 to 25											
27	Local Business Office Exp.:												
28	Cat 1-LBOE EU Service Order Procedure:	Fixed Assignment*											
29	-Presubscription	Fixed Assignment											
30	Cat 1-LBOE IX Svc Order Procedures	Fixed Assignment											
31	Cat 1-LBOE EU Payment & Collecting	Fixed Assignment*											
32	Cat 1-LBOE IX Payment & Collecting	Fixed Assignment											
33	Cat 1-LBOE EU Billing Inquiry	Fixed Assignment											
34	Cat 1-LBOE IX Billing Inquiry	Fixed Assignment											
35	Cat 1-LBOE Coin Collecting & Administra	Fixed Assignment											
36	Cat 1-LBOE End User Access	Fixed Assignment											
37	Total Cat 1-LBOE	Line 28 to 35											
38	Distribution of Line 37	Ln37b/37a etc											

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ACCESS CUSTOMER OPERATIONS EXPENSES

A-13.2
INTERSTATE - PART 09
NOT LIMITED @ 25% SPF

400000		TOTAL	---COMMON LINE---			---TRAFFIC SENSITIVE---			---SP ACC---				
LINE	DESCRIPTION	SOURCE	INTERSTATE (a)	PAY (b)	CAF BLS Voice (c)	SWITCH (d)	LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	NON DSL/ETS (i)	DSL (j)	B&C (k)
---SEPARATIONS FACTORS---													
1	Cat 2-CSE Message Processing	Fixed Assignment											
2	Cat 2-EU CL OB&C	Direct Assign											
3	Cat 2-CSE Other B&C	Direct Assign											
4	Cat 2-CSE CABS	Ln 30a*A-13.1 Ln 5											
5	Cat 2-Direct Assignment	Ln 31a*A-13.1 Ln 5											
6	Total Cat 2-CSE	Line 1 to 5											
7	Distribution of Line 6	Ln8b/8a etc Ln 6 + A-13.1(Ln											
8	Total 6620 less Cat 3	20+21+26+37)											
9	Distribution of Line 8	Ln8b/8a etc											
10	Cat 3-All Other	Line 10a*9											
11	Cat 3-Direct Assignment	Line 11a*9											
12	Total Categories 1,2 & 3	Ln 6+10+11 + A-13.1 Ln 37											
13	TOTAL 6620 SERVICES EXPENSES	Ln 12 + A-13.1(Ln 20+21+26) Ln 13-10-11 - A-13.1											
14	Mod. A/C 6620 Services Expenses	Ln 36											
15	TOTAL CUSTOMER OPER EXPENSES	Ln 13 + A-13.1 Ln 18											
16	Distribution of Line 15	Ln15b/15a etc											

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South Dakota Network, LLC
STUDY YEAR ENDING DECEMBER 31, 2023

ACCESS CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14
INTERSTATE - PART 69
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	---COMMON LINE--- PAY (b)	CAF BLS Voice (c)	SWITCH (d)	---TRAFFIC SENSITIVE--- LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	---SP ACC--- NON DSL/ETS (i)	DSL (j)	B&C (k)
1	---SEPARATIONS FACTORS---												
2	Big Three Expenses Distribution (Excl EA)	A-3,Line 6											
3													
4	GSF, COE/EA, IOT, C&WF	A-2,Line 43											
5													
6	Equal Access Invest Distr	A-9,Line 5											
7	---CORPORATE OPERATIONS EXPENSES SEPARATIONS---												
8	A/C 6710 Exec & Planning Expenses												
9	All Other	Line 8a*1											
10	Direct Assignment	Line 9a*1											
11	TOTAL EXEC & PLANNING EXPENSES	Line 8+9											
12	Distribution of Line 10	Ln10b/10a etc											
13	A/C 6720 Genl and Admin Expenses												
14	All Other	Line 12a*1											
15	Direct Assignment	Line 13a*1											
16	TOTAL GENL & ADMIN EXPENSES	Line 12+13											
17	Distribution of Line 14	Ln14b/14a etc											
18	TOTAL CORPORATE OPER EXPENSES	Line 10+14											
19	Distribution of Line 15	Ln15b/15a etc											
20	---OPERATING TAXES SEPARATIONS---												
21	A/C 7200 Operating Taxes												
22	All Other	Line 18a*4											
23	Direct Assignment	Line 19a*4											
24	TOTAL OPERATING TAXES (Exc. Inc. Taxes)	Line 18+19											
25	---EQUAL ACCESS EXPENSES SEPARATION---												
26	Equal Access Expenses												
27	Depreciation Expense	Line 22a*6											
28	Operating Expense	Line 23a*6											
29	TOTAL EQUAL ACCESS EXPENSES	Line 22+23											

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South Dakota Network, LLC
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ACCESS RESERVES & DEFERRALS

A-15
INTERSTATE - PART 69
NOT LIMITED @ 25% SPF

LINE	DESCRIPTION	SOURCE	TOTAL INTERSTATE (a)	COMMON LINE PAY (b)	CAF BLS Voice (c)	SWITCH (d)	TRAFFIC SENSITIVE LCL TRNSP Tandem (e)	LCL TRNSP Term (f)	LCL TRNSP Facility (g)	INFO SYS (h)	SP ACC NON DSL/ETS (i)	DSL (j)	B&C (k)
SEPARATIONS FACTORS													
1	A/C 2110 Support Assets Distr	A-4,Line 9											
2	A/C 2210 COE-Switching Distr	A-5,Line 20											
3	A/C 2230 COE-Transmission Distr	A-5,Line 47											
4	A/C 2310 IOT Distr	A-6,Line 12											
5	A/C 2410 C&WF Distr	A-7,Line 40											
6	GSF, COE/EA, IOT, C&W	A-2,Line 43											
7													
8	A/C 2680 Total Tangible Assets - Distribution	A-8.2,Line 62											
9	Equal Access Direct Assignment	A-9,Line 5											
10	A/C 2005 Telcom Plant Adjust	A-9,Line 15											
11													
12	A/C 2002 Plant Held for Future Use	A-9,Line 9											
RESERVES & DEFERRALS SEPARATION													
13	A/C 3100 Accum Depreciation TPIS												
14	Support Assets	Line 14a*1											
15	COE-Switching	Line 15a*2											
16	COE-Transmission	Line 16a*3											
17	Info Orig/Term Equip	Line 17a*4											
18	C&WF	Line 18a*5											
19	COE Equal Access	Line 19a*9											
20	TOTAL ACCUMULATED DEPRECIATION	Line 14 to 18											
	Distribution of Line 20	Ln20b/20a etc											
21	A/C 3200 Acc. amort. plt. held for future use	Line 21a*12											
22	A/C 3400 Acc. amortization Tangible	Line 22a*6											
23	Support Assets	Line 23a*1											
24	COE-Switching	Line 24a*2											
25	COE-Transmission	Line 25a*3											
26	Info Orig/Term Equip	Line 26a*4											
27	Cable & Wire Facilities	Line 27a*5											
28	Not Classified by Acct	Line 28a*8											
29	TOTAL ACC. AMORTIZATION TANGIBLE	Line 23 to 28											
30	A/C 3500 Acc. amortization Intangible	Line 30a*6											
31	A/C 3600 Accumulated amortization Other	Line 31a*10											
32	A/C 4040 Customer Deposits	Line 32a*6											
33	A/C 4100 Current Def. operating Inc. Taxes	Line 33a*6											
	Distribution of Line 33	Ln33b/33a etc											
34	A/C 4340 Non Current Def. operating Inc. Taxes	Line 34a*6											
35	Support Assets	Line 35a*1											
36	COE-Switching	Line 36a*2											
37	COE-Transmission	Line 37a*3											
38	Info Orig/Term Equip	Line 38a*4											
39	C&WF	Line 39a*5											
40	Not Classified by Acct	Line 40a*6											
41	TOTAL NON CURRENT DEF. OPERATING INC. T.	Line 35 to 40											
	Distribution of Line 34	Ln34b/34a etc											
42	A/C 4310 Other Long-Term Liabilities	Line 42a*6											

Description	Total Amount	Allocated Amount	Difference
			-
			-
			-
			-
			-
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			-
			-
			-
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			-
			-
Total			-