



4004

ANNUAL REPORT

OF

Name: FRONTIER COMMUNICATIONS VIROQUA INC

Principal Office: 114 E COURT ST
P.O. BOX 191
VIROQUA, WI 54665-0191

For the Year Ended: DECEMBER 31, 1997

TELECOMMUNICATIONS UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I VIRGINIA O'HANLON of
(Person responsible for accounts)

FRONTIER COMMUNICATIONS VIROQUA INC, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

VIRGINIA O'HANLON 05/13/1998
(Person responsible for accounts) (Date)

ACCOUNTING SUPERVISOR
(Title)

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ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

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

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

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

ANNUAL TELECOMMUNICATIONS REPORT GLOSSARY OF TERMS

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

ABBREVIATIONS USED IN ANNUAL REPORTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FRONTIER COMMUNICATIONS VIROQUA INC
Utility Location: 114 E COURT ST
P.O. BOX 191
VIROQUA, WI 54665-0191

Utility Web Site Address:

When was utility organized?: 08/31/1897

Report any change in name and the effective date:

Officer in charge of correspondence concerning this report

Name: MR TODD C. SCHAFFER
Title: SENIOR VICE PRESIDENT

Office Address: 26 WEST 12TH STREET
CLINTONVILLE, WI 54929

Fax Number: (715) 823 - 5715
Telephone Number: (715) 823 - 1261
Email Address:

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

Name:
Title:

Office Address:

Fax Number:
Telephone Number:
Email Address:

Person responsible for financial information contained in report

Name: MS VIRGINIA O'HANLON
Title: ACCOUNTING SUPERVISOR

Office Address: 180 SOUTH CLINTON AVENUE
ROCHESTER, NY 14646

Fax Number: (716) 428 - 0654
Telephone Number: (716) 777 - 8170
Email Address:

Person responsible for statistical information contained in report

Name: MS VIRGINIA O'HANLON
Title: ACCOUNTING SUPERVISOR

Office Address: 180 SOUTH CLINTON AVENUE
ROCHESTER, NY 14646

Fax Number: (716) 423 - 0654
Telephone Number: (716) 777 - 8170
Email Address:

IDENTIFICATION AND OWNERSHIP

List names, addresses, and number of shares held by persons owning 5 percent or more of outstanding voting securities. If any stock is held by a nominee, give known particulars as to the beneficial owner (See Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).

Name: FRONTIER CORPORATION
Address: 180 SOUTH CLINTON AVENUE
ROCHESTER, NY 14646

Number of Shares Held: 8,000
Beneficial Owner: NONE

INCOME STATEMENT - TOTAL COMPANY

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues (5000-5300)	3,062,587	2,930,035	1
Operating Expenses			
Plant Specific Operations Expense (6110-6410)	124,162	118,805	2
Plant Nonspecific Operations Expense	445,371	373,872	3
Customer Operations Expense (6610-6620)	353,134	328,430	4
Corporate Operations Expense (6710-6790)	175,524	196,066	5
Other Operating Income and Expense (7100)	0	0	6
Operating Taxes (7200)	864,690	857,429	7
Total Operating Expenses	1,962,881	1,874,602	8
Net Operating Income	1,099,706	1,055,433	9
Other Income			
Nonoperating Income and Expense (7300)	138,505	127,921	10
Nonoperating Taxes (7400)	55,589	46,723	11
Interest and Related Items (7500)	9,937	11,505	12
Extraordinary Items (7600)	(14,831)	0	13
Nonregulated Net Income (7990)	119,583	104,718	14
Total Nonoperating Income	177,731	174,411	15
Net Income	1,277,437	1,229,844	16

NOTES TO INCOME STATEMENT OR BALANCE SHEET

In the space provided below, disclose all material information not included elsewhere in this report that is necessary to make the financial statements clear and understandable. Included should be:

1. A summary of significant accounting policies. (The summaries should disclose, but not be limited to, the utility's accounting policies with regard to pension cost, unbilled revenues, depreciation, and income taxes.)

2. A summary of significant contingent assets and liabilities existing at year end, including a brief explanation of any action initiated by the Internal Revenue Service, Wisconsin Department of Revenue, or the utility involving a possible assessment or refund of taxes.

3. The notes should include an explicit and precise explanation of any retained earnings restrictions and should state the amount of retained earnings affected by such restrictions.

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

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT ASSETS			
CASH AND EQUIVALENTS			
Cash and Equivalents (1120)*			1
Cash (1130)	3,375	5,483	2
Special Cash Deposits (1140)	0	0	3
Working Cash Advances (1150)	200	200	4
Temporary Investments (1160)	2,410,460	2,163,366	5
TOTAL CASH AND EQUIVALENTS	2,414,035	2,169,049	
RECEIVABLES AND ALLOWANCES FOR DOUBTFUL ACCOUNTS			
Telecommunications Accounts Receivable (1180)*	43,520	41,820	6
Accounts Receivable Allowance-Telecom (1181)*	10,205	6,000	7
Net: Telecommunications Accounts Receivable	33,315	35,820	
Other Accounts Receivable (1190)*	230,828	310,403	8
Accounts Receivable Allowance--Other (1191)*	0		9
Net: Other Accounts Receivable	230,828	310,403	
Notes Receivable (1200)*	0		10
Notes Receivable Allowance (1201)*	0		11
Net: Notes Receivable	0	0	
Interest and Dividends Receivable (1210)*			12
TOTAL RECEIVABLES AND ALLOWANCES FOR DOUBTFUL	264,143	346,223	
SUPPLIES			
Inventories (1220)*	6,457	14,526	13
TOTAL SUPPLIES	6,457	14,526	
PREPAYMENTS			
Total Prepayments (1280)*			14
Prepaid Rents (1290)			15
Prepaid Taxes (1300)			16
Prepaid Insurance (1310)			17
Prepaid Directory Expenses (1320)			18
Other Prepayments (1330)	6,131	28,370	19
TOTAL PREPAYMENTS	6,131	28,370	
OTHER CURRENT ASSETS			
Other Current Assets (1350)*			20
TOTAL OTHER CURRENT ASSETS	0	0	
TOTAL CURRENT ASSETS	2,690,766	2,558,168	
NONCURRENT ASSETS			
INVESTMENTS			
Investment in Affiliated Companies (1401)*	0		21
Investments in Nonaffiliated Companies (1402)*	190,662	122,723	22
Nonregulated Investments (1406)*	60,706	89,793	23
Unamortized Debt Issuance Expense (1407)*			24
Sinking Funds (1408)*	0		25

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

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
NONCURRENT ASSETS			
INVESTMENTS			
Other Noncurrent Assets (1410)*			26
TOTAL INVESTMENTS	251,368	212,516	
DEFERRED CHARGES			
Deferred Tax Regulatory Asset (1437)*	200	964	27
Deferred Maintenance and Retirements (1438)*	0		28
Deferred Charges (1439)*	17,384	1,799	29
TOTAL DEFERRED CHARGES	17,584	2,763	
TOTAL NONCURRENT ASSETS	268,952	215,279	
PLANT			
TELECOMMUNICATIONS PLANT IN SERVICE			
Telecommunications Plant in Service (2001)*	5,860,745	5,775,369	30
Less: Accumulated Depreciation (3100)*	4,057,757	3,669,974	31
Less: Accumulated Amortization--Capitalized Leases (3410)*			32
Less: Accumulated Amortization--Leasehold Improvements (3420)*			33
Less: Accumulated Amortization--Intangible (3500)*			34
NET TELECOMMUNICATIONS PLANT IN SERVICE	1,802,988	2,105,395	
PROPERTY HELD FOR FUTURE USE			
Prop. Held for Future Telecommun. Use (2002)*			35
Less: Accumulated Depreciation--Held for Future Telecommunications Use (3200)*			36
NET PROPERTY HELD FOR FUTURE USE	0	0	
NONOPERATING PLANT			
Nonoperating Plant (2006)*			37
Less: Accumulated Depreciation--Nonoperating (3300)*			38
NET NONOPERATING PLANT	0	0	
TPUC			
TPUC (2003)*	231,114	78,143	39
TOTAL TPUC	231,114	78,143	
TELECOMMUNICATIONS PLANT ADJUSTMENT			
Telecommunications Plant Adjustment (2005)*			40
Less: Accumulated Amortization--Other (3600)*			41
NET TELECOMMUNICATIONS PLANT ADJUSTMENT	0	0	
TOTAL PLANT	2,034,102	2,183,538	
TOTAL ASSETS AND OTHER DEBITS*	4,993,820	4,956,985	

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

Particulars (a)	Balance--EOY (b)	Balance--FOY (c)	
CURRENT LIABILITIES			
Accounts Payable (4010)*	214,164	296,067	1
Notes Payable (4020)*	0		2
Advance Billing and Payments (4030)*	13,461	12,160	3
Customer Deposits (4040)*	5,125	4,591	4
Current Maturities--Long-Term Debt (4050)*	65,300	65,300	5
Current Maturities--Capital Leases (4060)*			6
Income Taxes--Accrued (4070)*	(83,027)	(24,049)	7
Other Taxes--Accrued (4080)*	39,112	1,218	8
Net Current Deferred Operating Income Taxes (4100)*	0		9
Net Current Deferred Nonoperating Income Taxes (4110)*			10
Other Accrued Liabilities (4120)*	2,079	2,121	11
Other Current Liabilities (4130)*			12
TOTAL CURRENT LIABILITIES*	256,214	357,408	
LONG-TERM DEBT			
Funded Debt (4210)*	372,129	437,494	13
Premium on Long-Term Debt (4220)*			14
Discount on Long-Term Debt (4230)*			15
Reacquired Debt (4240)*	0		16
Obligations Under Capital Leases (4250)*			17
Advances from Affiliated Companies (4260)*	0		18
Other Long-Term Debt (4270)*	0		19
TOTAL LONG-TERM DEBT*	372,129	437,494	
OTHER LIABILITIES AND DEFERRED CREDITS			
Other Long-Term Liabilities (4310)*	804,994	996,040	20
Unamortized Operating ITC--Net (4320)*	33,510	47,912	21
Unamortized Nonoperating ITC--Net (4330)*			22
Net Noncurrent Deferred Operating Income Taxes (4340)*	(101,366)	(132,297)	23
Net Deferred Tax Liability Adjustments (4341)*	(22,415)	(31,369)	24
Net Noncurrent Deferred Nonoperating Income Taxes (4350)*			25
Other Deferred Credits (4360)*	45,659	15,000	26
Deferred Tax Regulatory Liability (4361)*	22,615	32,333	27
TOTAL OTHER LIABILITIES AND DEFERRED CREDITS*	782,997	927,619	
STOCKHOLDERS' EQUITY			
Capital Stock (4510)*	800,000	800,000	28
Additional Paid-in Capital (4520)*			29
Treasury Stock (4530)*	0		30
Other Capital (4540)*	67,939		31
Retained Earnings (4550)*	2,714,541	2,434,464	32
TOTAL STOCKHOLDERS' EQUITY*	3,582,480	3,234,464	
TOTAL LIABILITIES AND OTHER CREDITS*	4,993,820	4,956,985	

STATEMENT OF CASH FLOWS

Item (a)	Amount (b)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Income	1,277,437	1
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation and amortization	422,356	2
Interest during construction	0	3
Changes in assets and liabilities:		
Current assets (net)	112,388	4
Other noncurrent assets	(14,821)	5
Other current liabilities	(101,194)	6
Other liabilities and deferred credits	(144,622)	7
Other (specify):		
TOTAL ADJUSTMENTS	274,107	
NET CASH PROVIDED BY OPERATING ACTIVITIES (NET INCOME & ADJUST.)	1,551,544	
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital Expenditures:		
Changes in plant (net)	(272,920)	8
Investments in affiliated companies	0	9
Nonoperating Investments	(38,852)	10
Other (specify):		
NET CASH USING IN INVESTING ACTIVITIES	(311,772)	
CASH FLOWS FROM FINANCING ACTIVITIES		
Change in capital lease obligations (net)	0	11
Change in long-term debt (net)	(65,365)	12
Net changes in stockholder equity other than retained earnings	67,939	13
Change in short term borrowing (net)	0	14
Dividends paid	(997,360)	15
Miscellaneous debits/credits to retained earnings	0	16
Other (specify):		
Net Cash Provided by Financing Activities	(994,786)	
NET INCREASE IN CASH AND CASH EQUIVALENTS	244,986	
Cash and cash equivalents at beginning of year (Accts. 1130-1160 for Class A; 1120 for Class B)		
Cash and cash equivalents at end of year (Accts. 1130-1160 for Class A; 1120 for Class B)		

IMPORTANT CHANGES DURING THE YEAR

1. Give the name and address of all companies which during the year came under the direct control of the respondent otherwise than through title to securities, stating whether such control is sole or joint, how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, and any other pertinent data requisite to a clear understanding of the arrangements relating to control (See Section 32.9000 of the Uniform System of Accounts). Where important details relating to control of a company have changed, give particulars. If during the year a company ceased to be controlled by the respondent, its name and a statement of fact will be sufficient.

2. Give the name and address of all companies which during the year came under the indirect control of the respondent through non-reporting intermediaries, stating whether such control is sole or joint, how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, the name and address of the intermediary through which the indirect control exists, and any other pertinent data requisite to a clear understanding of the arrangements relating to control (See Section 32.9000 of the Uniform System of Accounts). Where important details relating to control of a company have changed, give particulars. If during the year a company ceased to be controlled by the respondent, its name and a statement of fact will be sufficient.

3. Important leaseholds acquired, given, assigned or surrendered, giving effective dates, lengths of terms, names of parties, rents, and other conditions.

4. List extension of system (other than additions supplementing existing facilities of the respondent) whether by purchase, construction, donation, or otherwise, such as a substantially complete telephone system, exchange or toll line. Give the location, new territory covered, and dates of beginning operation, and in case of purchase give also the name and address of the company from which purchased, date of acquisition, the consideration given, and reference to Commission authorization.

5. Estimated increase or decrease in annual revenues due to important rate changes, giving bases of estimates.

6. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue.

7. Changes in articles of incorporation or amendments to charter.

8. Additional matters of fact (not elsewhere provided for) which respondent may desire to include in its report.

AFFILIATE ABBREVIATIONS

In column (b) provide the abbreviation for the name of the affiliate shown in column (a). Limit abbreviations to 10 characters or less. Use these abbreviations when completing the affiliated interest schedules. Insert "Other" in the Abbreviations column if the activity to be reported for a particular record in the Affiliated Interest Transactions or Affiliated Assets and Liabilities schedule represents an aggregation of activity not exceeding the dollar or percentage limits set forth in the header of that schedule.

Name of Affiliate (a)	Abbreviations (b)	
Frontier Corporation	FC	1
Frontier Long Distance of America	FCSI	2
Frontier Information Technologies, Inc.	FLD	3
Frontier Infoservices, Inc.	INFO	4
Frontier Communications of Iowa, Inc.	IOWA	5
Frontier Communications of Wisconsin, Inc.	MINN	6
Other	OTH	7
Frontier Telephone of Rochester	RTC	8
Frontier Communications of St. Croix, Inc.	STCR	9
Allnet	WISC	10

AFFILIATED INTEREST TRANSACTIONS

Provide a summary of transactions under established affiliated interest contracts and arrangements (see Wis. Stat. § 196.52, for "affiliated interest" definitions). Use the space below to report transactions with individual affiliates and multiple affiliated interest agreements or, at the utility's option, with individual affiliates and a single agreement. Activity associated with affiliated contracts or arrangements not in excess of \$25,000 or 5 percent of the equity of the utility, whichever is smaller, may be aggregated in a single record. For utilities whose intrastate gross operating revenues of the previous year exceeded \$100,000,000, individual contracts or arrangements not exceeding \$100,000 may be aggregated in a single record. Where an affiliate is both providing and receiving service use one record to show billings to and a second record for billings from. When billings to or from an affiliate are recorded on the books of the utility, the records underlying such billings shall be sufficient to show all the detail maintained to identify the associated accounts related to the billing and categorize billings according to the account categories shown below.

Particulars (a)	(b)	(c)	(d)	(e)
Docket	6150-AT-000102	6150-AT-000103	6150-AT-000100	
Name of Affiliate	INFO	MINN	RTC	1
Designate whether billed to or from:	TO	FROM	FROM	2
Cost Based (C), Market Price (M), Prevailing Price (P), Tariff (T), Other (O)	C	C	C	3
Revenues	201,148			4
Expenses:				
Plant Specific Operations Expense			956	5
Plant Nonspecific Operations Expense			1,657	6
Customer Operations Expense	144,682	49,756	1,067	7
Corporate Operations Expense		12,124	11,728	8
Total Operating Expenses	144,682	61,880	15,408	0
Other:				
Plant Accounts				10
Accumulated Depreciation				11
Accumulated Amortization				12
Clearing				13
All Other	99			14
Total	345,929	61,880	15,408	0
Percent of affiliate's business billed to all affiliated regulated utilities				16
If cost based, rate of return on equity or markup incorporated in billings		0.00	0.00	17
Footnotes				

AFFILIATED ASSETS AND LIABILITIES

This schedule should be used to report affiliated activity concerning balances at the end of the year for the following accounts: 1120, Cash and Equivalents; 1160, Temporary Investments; 1180, Telecommunications Accounts Receivable; 1190, Other Accounts Receivable; 1210, Interest and Dividends Receivable; 1401, Investment in Affiliated Companies; 4010, Accounts Payable; and 4260, Advances from Affiliated Companies. Amounts at the end of the year for each affiliate should be identified by respective affiliate and account number. Report information below consecutively by respective account number; affiliated amounts of less than \$5,000 may be reported in aggregate as "other" for a particular account. Affiliated amounts recorded in accounts 1200, Notes Receivable, 1408, Sinking Funds, and 4020, Notes Payable, should not be reported in this schedule, but rather in the respective schedules contained elsewhere in this report.

Name of Affiliate (a)	Account Number (b)	Balance EOY (c)	
Frontier Corporation	1160	2,410,460	1
Frontier Communications of Wisconsin, Inc,	1190	3,312	2
Other	1190	8,801	3
Frontier Corporation	4010	37,834	4
Frontier Information Technologies, Inc.	4010	24,958	5
Frontier Communications of Wisconsin, Inc,	4010	96,484	6
Other	4010	3,102	7

ACCOUNTS RECEIVABLE NET WRITE OFFS - TELECOMMUNICATIONS

This schedule should be used to report accounts receivable net write off activity.

Particulars (a)	Amount (b)	
Collection of amounts previously written off		1
Uncollectibles written off during the year	8,466	2
Net write offs during the year	8,466	

NOTES RECEIVABLE (ACCT. 1200) AND ALLOWANCES (ACCT. 1201)

For affiliates, list by issue or note by affiliate. Other, list by issue or note by entity. Separately identify economic development loans and associated particulars.

Name of Maker and purpose (a)	Issue Date (b)	Maturity (c)	Interest Rate (d)	Amount EOY (e)	Allowance Acct. 1201 (f)
--	-------------------------------	-------------------------	----------------------------------	-------------------------------	---

INVESTMENTS IN NONAFFILIATED COMPANIES (ACCT. 1402)

Name (a)	Balance EOY (b)	
RTB Class B Stock	0	1
Other:		
WITS Class A Stock	200	2
WITS Class B Stock	33,150	3
RTB Class C Stock	24,258	4
RSA #8 (Cellular)	133,054	5
Total Investments in Nonaffiliated Companies	190,662	

NONREGULATED INVESTMENTS (ACCT. 1406)

Report below the name and end-of-year balance of total net investment and inventory (accts. 1406.10, 1406.11 and 1406.12) for each nonregulated activity. Telephone utilities not subject to dual jurisdiction should report materials and supplies held for resale in account 1406.

Name (a)	Balance EOY (b)	
Total Net Investment and Inventory (Accts. 1406.10, 1406.11, and 1406.12):		
NonReg Plant in Service	466,342	1
NonReg Plant Under Construction 2700.100 & 200	6,873	2
NonReg Accumulated Depreciation	(411,604)	3
NonReg Inventory	(905)	4

DEFERRED MAINTENANCE AND RETIREMENTS (ACCT. 1438)

List items individually by Commission approval noting the date of approval.

Description of Item (a)	Balance EOY (b)
--	--------------------------------

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)	
GENERAL SUPPORT ASSETS				
Land	2111	37,051		1
Motor Vehicles	2112	81,485		2
Aircraft	2113			3
Special Purpose Vehicles	2114			4
Garage Work Equipment	2115			5
Other Work Equipment	2116	115,487	1,250	6
Buildings	2121	491,439	593	7
Furniture	2122	40,109		8
Office Equipment	2123	25,628	0	9
General Purpose Computers	2124	56,468		10
TOTAL--GENERAL SUPPORT ASSETS:		847,667	1,843	
CENTRAL OFFICE ASSETS				
Analog Electronic Switching	2211	10,631		11
Digital Electronic Switching	2212	1,327,287	12,399	12
Electro-Mechanical Switching	2215	0	0	13
Operator Systems	2220			14
Radio Systems	2231	109,616	788	15
Circuit Equipment	2232	674,039	57,984	16
TOTAL--CENTRAL OFFICE ASSETS:		2,121,573	71,171	
INFORMATION ORIGATION/TERMINATION ASSETS				
Station Apparatus	2311			17
Customer Premises Wiring	2321			18
Large Private Branch Exchanges	2341			19
Public Telephone Terminal Equipment	2351	31,614		20 A
Other Terminal Equipment	2362	3,210	664	21
TOTAL--INFORMATION ORIG/TERM ASSETS:		34,824	664	
CABLE WIRE FACILITIES ASSETS				
Poles	2411	45,038		22
Aerial Cable	2421	896	0	23
Underground Cable	2422	313,679	0	24
Buried Cable	2423	1,770,714	37,296	25
Submarine Cable	2424	0	0	26
Deep Sea Cable	2425			27
Intrabuilding Network Cable	2426	0	0	28
Aerial Wire	2431	238		29
Conduit Systems	2441	640,740	6,922	30
TOTAL--CABLE WIRE FACILITIES ASSETS:		2,771,305	44,218	
AMORTIZABLE ASSETS				
Capital Leases	2681			31

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

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2111			37,051	1
2112			81,485	2
2113			0	3
2114			0	4
2115			0	5
2116			116,737	6
2121			492,032	7
2122			40,109	8
2123	0	0	25,628	9
2124			56,468	10
	0	0	849,510	
2211			10,631	11
2212	0	0	1,339,686	12
2215	0	0	0	13
2220			0	14
2231	0	0	110,404	15
2232	0	0	732,023	16
	0	0	2,192,744	
2311			0	17
2321			0	18
2341			0	19
2351		(31,614)	0	20 A
2362			3,874	21
	0	(31,614)	3,874	
2411			45,038	22
2421	0	0	896	23
2422	0	0	313,679	24
2423	906	0	1,807,104	25
2424	0	0	0	26
2425			0	27
2426	0	0	0	28
2431			238	29
2441			647,662	30
	906	0	2,814,617	
2681			0	31

TELECOMMUNICATIONS PLANT IN SERVICE CLASS A & B

Plant Account (a)	Account (b)	Balance FOY (c)	Additions (d)
AMORTIZABLE ASSETS			
Leasehold Improvements	2682		32
Intangibles	2690		0
TOTAL--AMORTIZABLE ASSETS:		0	0
TOTAL TELECOM. PLANT IN SERVICE	2001	5,775,369	117,896
Less: Allocation to Nonregulated Activity - EOY	2001		34
NET REG. TOTAL TELE. PLANT IN SERV. - EOY	2001		

Explain all amounts shown in column (g).

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

Account (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2682			0	32
2690			0	33
	0	0	0	
	906	(31,614)	5,860,745	
2001			0	34
			5,860,745	

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

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

Plant Subaccount (a)	Subaccount (b)	Balance FOY (c)	Additions (d)	
Office Support Equipment	2123.1	19,930		1
Company Communications Equipment	2123.2	5,698		2
Software	2212.1	1,327,287	12,399	3
Digital Switching - Central Office	2212.2			4
Digital Switching - Remote	2212.3			5
Step by Step Switching	2215.1			6
Crossbar Switching	2215.2			7
Satellite and Earth Station Facilities	2231.1			8
Other Radio Facilities	2231.2	109,616	788	9
Digital Circuit Equipment	2232.1	204,816	36,823	10
Analog Circuit Equipment	2232.2			11
Light Wave Circuit Equipment	2232.3	469,223	21,161	12
Aerial Cable - Nonmetallic	2421.1	896		13
Aerial Cable - Metallic	2421.2			14
Underground Cable - Nonmetallic	2422.1	19,813		15
Underground Cable - Metallic	2422.2	293,866		16
Buried Cable - Nonmetallic	2423.1	301,844	5,124	17
Buried Cable - Metallic	2423.2	1,468,870	32,172	18
Submarine Cable - Nonmetallic	2424.1			19
Submarine Cable - Metallic	2424.2			20
Intrabuilding Cable - Nonmetallic	2426.1			21
Intrabuilding Cable - Metallic	2426.2			22

Explain all amounts shown in column (g).

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

Subaccount (e)	Retirements (f)	Transfers / Adjustments (g)	Balance EOY (h)	
2123.1			19,930	1
2123.2			5,698	2
2212.1			1,339,686	3
2212.2			0	4
2212.3			0	5
2215.1			0	6
2215.2			0	7
2231.1			0	8
2231.2			110,404	9
2232.1			241,639	10
2232.2			0	11
2232.3			490,384	12
2421.1			896	13
2421.2			0	14
2422.1			19,813	15
2422.2			293,866	16
2423.1			306,968	17
2423.2	906		1,500,136	18
2424.1			0	19
2424.2			0	20
2426.1			0	21
2426.2			0	22

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
GENERAL SUPPORT ASSETS					
Motor Vehicles	2112	67,844	12.5	10,186	1
Aircraft	2113				2
Special Purpose Vehicles	2114				3
Garage Work Equipment	2115				4
Other Work Equipment	2116	115,487	12.5	1,250	5
Buildings	2121	299,807	2.5	12,298	6
Furniture	2122	38,849	6.4	2,567	7
Office Equipment	2123	20,981	10.0	1,993	8
General Purpose Computers	2124	40,825	25.0	14,117	9
Total-- GENERAL SUPPORT ASSETS		583,793		42,411	0
CENTRAL OFFICE ASSETS					
Analog Electronic Switching	2211	10,631	14.3		10
Digital Electronic Switching	2212	638,317	8.5	113,079	11
Electro-Mechanical Switching	2215				12
Operator Systems	2220				13
Radio Systems	2231	58,585	8.3999	9,260	14
Circuit Equipment	2232	444,963	21.0	128,572	15
Total-- CENTRAL OFFICE ASSETS		1,152,496		250,911	0
INFORMATION ORIG/TERM ASSETS					
Station Apparatus	2311				16
Customer Premises Wiring	2321				17
Large Private Branch Exchanges	2341				18
Public Telephone Terminal Equipment	2351	31,615	9.0	0	19A
Other Terminal Equipment	2362	3,049	25.0	892	20
Total-- INFORMATION ORIG/TERM ASSETS		34,664		892	0
CABLE WIRE FACILITIES ASSETS					
Poles	2411	40,967	6.0	2,702	21
Aerial Cable	2421	4	6.3	(394)	22
Underground Cable	2422	155,523	5.0	15,367	23
Buried Cable	2423	1,392,868	5.5	92,456	24
Submarine Cable	2424				25
Deep Sea Cable	2425				26
Intrabuilding Network Cable	2426				27
Aerial Wire	2431	237	12.5		28

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2112					78,030	1
2113					0	2
2114					0	3
2115					0	4
2116					116,737	5
2121					312,105	6
2122					41,416	7
2123	0				22,974	8
2124					54,942	9
	0	0	0	0	626,204	
2211					10,631	10
2212	0				751,396	11
2215	0				0	12
2220					0	13
2231	0				67,845	14
2232	0				573,535	15
	0	0	0	0	1,403,407	
2311					0	16
2321					0	17
2341					0	18
2351				(31,615)	0	19 A
2362					3,941	20
	0	0	0	(31,615)	3,941	
2411					43,669	21
2421	0	30			(420)	22
2422	0				170,890	23
2423	906	119			1,484,299	24
2424	0				0	25
2425					0	26
2426	0				0	27
2431					237	28

ACCUMULATED DEPRECIATION CLASS A & B

Primary Plant Account (a)	Acct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
CABLE WIRE FACILITIES ASSETS					
Conduit Systems	2441	309,416	2.5	16,113	29
Total-- CABLE WIRE FACILITIES ASSETS		1,899,015		126,244	0
Total Accumulated Depreciation	3100	3,669,968		420,458	0
Less: Allocation to Nonregulated Activity - Columns e, f and I	3100			420,854	(1) 30
Net Regulated Total Accum Depreciation - 3100 Columns e, f and I				(396)	1

ACCUMULATED DEPRECIATION CLASS A & B (cont.)

Acct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2441					325,529	29
	906	149	0	0	2,024,204	
3100	906	149	0	(31,615)	4,057,756	
3100					1	30
3100					4,057,755	

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

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

Plant Subaccount (a)	Subacct (b)	Balance FOY (c)	Depr Rate (d)	Annual Accrual (e)	Additional Accrual (f)
Office Support Equipment	2123.1	15,283	10.0	1,993	1
Company Communications Equipment	2123.2	5,698	14.3		2
Software	2212.1	638,317	8.5	113,079	3
Digital Switching - Central Office	2212.2				4
Digital Switching - Remote	2212.3				5
Step by Step Switching	2215.1				6
Crossbar Switching	2215.2				7
Satellite and Earth Station Facilities	2231.1		8.3999		8
Other Radio Facilities	2231.2	58,585	8.3999	9,260	9
Digital Circuit Equipment	2232.1	193,868	12.0	27,060	10
Analog Circuit Equipment	2232.2				11
Light Wave Circuit Equipment	2232.3	251,095	21.0	101,512	12
Aerial Cable - Nonmetallic	2421.1				13
Aerial Cable - Metallic	2421.2	4	6.3	(394)	14
Underground Cable - Nonmetallic	2422.1	5,504	3.4	674	15
Underground Cable - Metallic	2422.2	150,019	5.0	14,693	16
Buried Cable - Nonmetallic	2423.1	114,577	4.6	14,013	17
Buried Cable - Metallic	2423.2	1,278,291	5.3	78,443	18
Submarine Cable - Nonmetallic	2424.1				19
Submarine Cable - Metallic	2424.2				20
Intrabuilding Cable - Nonmetallic	2426.1				21
Intrabuilding Cable - Metallic	2426.2				22

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

Subacct (g)	Retired (h)	Cost of Removal (i)	Salvage (j)	Other (k)	Balance EOY (l)	
2123.1					17,276	1
2123.2					5,698	2
2212.1					751,396	3
2212.2					0	4
2212.3					0	5
2215.1					0	6
2215.2					0	7
2231.1					0	8
2231.2					67,845	9
2232.1					220,928	10
2232.2					0	11
2232.3					352,607	12
2421.1					0	13
2421.2			30		(420)	14
2422.1					6,178	15
2422.2					164,712	16
2423.1					128,590	17
2423.2	906	119			1,355,709	18
2424.1					0	19
2424.2					0	20
2426.1					0	21
2426.2					0	22

NET DEFERRED OPERATING INCOME TAXES (ACCT. 1350, 1410, 1437, 4100, 4340, 4341 & 4361)

This schedule should be used to report the deferred operating income tax portion of the stated accounts. In addition, column (e) of this schedule should be used to report the flowback of property related excess deferred taxes (e.g., 46 percent versus 34 percent federal tax rates). Credit amounts should be shown in ().

Particulars (a)	Balance FOY (b)	
PROPERTY RELATED		
Other Current Assets (1350)		1
Other Noncurrent Assets (1410)		2
Deferred Tax Regulatory Asset (1437)	964	3
Net Current Deferred Operating Income Taxes (4100)		4
Net Noncurrent Deferred Operating Income Taxes (4340)	132,297	5
Net Deferred Tax Liability Adjustments (4341)	31,369	6
Deferred Tax Regulatory Liability (4361)	(32,333)	7
Net Property Related Deferred Operating Income Taxes	132,297	
Less: Allocation to Nonregulated Activity		8
Net Regulated Total Property Related Deferred Operating Income Taxes	132,297	
NONPROPERTY RELATED		
Other Current Assets (1350)		9
Other Noncurrent Assets (1410)		10
Deferred Tax Regulatory Asset (1437)		11
Net Current Deferred Operating Income Taxes (4100)		12
Net Noncurrent Deferred Operating Income Taxes (4340)		13
Net Deferred Tax Liability Adjustments (4341)		14
Deferred Tax Regulatory Liability (4361)		15
Total Nonproperty Related Deferred Operating Income Taxes	0	

NET DEFERRED OPERATING INCOME TAXES (ACCT. 1350, 1410, 1437, 4100, 4340, 4341 & 4361) (cont.)

Acct (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit or (Credit) (f)	Balance EOY (g)	
7250				0	1
7250				0	2
	(764)			200	3
7250				0	4
7250	(30,931)			101,366	5
	(8,954)			22,415	6
	9,718			(22,615)	7
	(30,931)	0	0	101,366	8
				0	
	(30,931)	0	0	101,366	
7250				0	9
7250				0	10
				0	11
7250				0	12
7250				0	13
				0	14
				0	15
	0	0	0	0	

NOTES PAYABLE (ACCT. 4020)

For affiliate, list note by affiliate. For a particular affiliate, the identical affiliate name, as shown in the Affiliate Abbreviations schedule, should be reported in this schedule. For other, list by note by entity.

Name (a)	Issue Date (b)	Maturity (c)	Interest Rate (d)	Balance EOY (e)
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LONG-TERM DEBT

Report data requested and show total for each long-term debt account at end of year. Information concerning the following debt issues may be reported on individual lines in aggregate: REA/RTB 2%, REA/RTB 5%, & REA/RTB 7%. In addition, REA/RTB and FFB debt, respectively, within a range of 200 basis points may also be reported in aggregate on individual lines. If reported in aggregate, a range of dates may be reported in columns (b) and (c) as well as a range of interest rates in column (d) and a composite interest rate in column (e). If aggregation is not utilized, column (e) should contain the same interest rate as reported in column (d). For account 4050 report only the amount of debt anticipated to be repaid in one year or less.

Description of Debt (a)	Specific or Range of Stated Dates of Issue (b)	Specific or Range of Stated Dates of Maturity (c)	Specific or Range of Interest Rates (d)	
Funded Debt (Account 4210):				
REA	04/08/1967	04/08/2004	2.0000	1
Total Funded Debt				

LONG-TERM DEBT (cont.)

Composite Interest Rate (e)	Held by Utility		Total Principal EOY (h)	Current Maturities Included in Acct. 4050 (i)	Total Amount Outstanding (j)	
	Reacquired Debt Acct. 4240 (f)	Sinking Funds Acct. 1408 (g)				
2.0000			372,129	65,300	437,429	1
	0	0	372,129	65,300	437,429	

CAPITAL STOCK ACCOUNTS AT END OF YEAR

In column (a) indicate the stated dividend rate applicable to each series of preferred stock.

Class and Series (a)	Shares Authorized by Charter (b)	Par Value per Share (c)	Call Price End of Year (d)
COMMON STOCK:			
Common	8,000	100.00	1
TOTAL COMMON STOCK	8,000		
TOTAL	<u>8,000</u>		

CAPITAL STOCK ACCOUNTS AT END OF YEAR (cont.)

	Acct. 4510 - Capital Stock		Acct. 4530 - Treasury Stock		
	Shares (e)	Amount (f)	Shares (g)	Amount (h)	
COMMON STOCK:					
Common	8,000	800,000			1
	8,000	800,000	0	0	
TOTAL	<u>8,000</u>	<u>800,000</u>	<u>0</u>	<u>0</u>	

RETAINED EARNINGS (ACCT. 4550)

Particulars (a)	This Year (b)	Last Year (c)	
Balance-First of Year	2,434,464	2,185,340	1
Changes:			
Balance Transferred from Income	1,277,437	1,229,844	2
Dividends Declared:			
Common	997,360	980,720	3
Preferred			4
Total Dividends Declared	997,360	980,720	
Miscellaneous Debits to Retained Earnings			5
Miscellaneous Credits to Retained Earnings			6
Balance--End of Year	<u>2,714,541</u>	<u>2,434,464</u>	

DISTRIBUTION OF TAXES

1. Report hereunder the summary accounts and functions charged with taxes accrued during the year.
2. Where allocation is necessary, explain the basis used.
3. Report in a footnote the amounts and kind of taxes cleared from prepaid taxes, if any.

Summary Account/ Function Charged (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	
Operating Taxes (Accts. 7210 - 7250)	174,665	128,368	556,422	1
Nonoperating Taxes (Accts. 7410 - 7450)		10,942	44,647	2
Extraordinary Items (Accts. 7630 & 7640)	0	0	0	3
Nonregulated Net Income (Acct. 7990)		15,781	64,391	4
Clearing Accounts				5
Construction				6
Payroll Taxes: FICA				7
Payroll Taxes: State Unemployment				8
Payroll Taxes: Federal Unemployment				9
Other (specify):				
TOTAL	<u>174,665</u>	<u>155,091</u>	<u>665,460</u>	

DISTRIBUTION OF TAXES (cont.)

PSC Remainder Assessment (e)	Local Property Tax (f)	State & Local Taxes Other than Wisconsin (g)	Other Taxes (h)	Payroll Taxes (i)	Total (j)	
3,303			1,932		864,690	1
					55,589	2
0	0	0	0	0	0	3
					80,172	4
				(21,126)	(21,126)	5
					0	6
				20,242	20,242	7
				492	492	8
				392	392	9
3,303	0	0	1,932	0	1,000,451	

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

Particulars (a)	This Year (b)	Last Year (c)	
LOCAL NETWORK SERVICES REVENUES			
Basic Local Service Revenue (5000)*			1
Basic Area Revenue (5001)	434,381	404,365	2
Optional Extended Area Revenue (5002)	22,797	22,722	3
Cellular Mobile Revenue (5003)			4
Other Mobile Services Revenue (5004)	912	1,615	5
Public Telephone Revenue (5010)	2,002	7,840	6 B
Local Private Line Revenue (5040)			7
Customer Premises Revenue (5050)			8
Other Local Exchange Revenue (5060)	92,681	87,436	9
Other Local Exchange Revenue Settlements (5069)			10
TOTAL BASIC LOCAL SERVICE REVENUE (5000)	552,773	523,978	
NETWORK INTERSTATE ACCESS SERVICES REV.			
End User Revenue (5081)*	174,786	165,784	11
Switched Access Revenue (5082)*	1,014,864	1,107,533	12
Special Access Revenue (5083)*	107,953	78,352	13 C
TOTAL INTERSTATE ACCESS REVENUES (5080)	1,297,603	1,351,669	
NETWORK INTRASTATE ACCESS SERVICES REV.			
End User Revenue (5084.1)*			14
Switched Access Revenue (5084.2)*	849,562	649,225	15 C
Special Access Revenue (5084.3)*	7,204	71,397	16 D
TOTAL INTRASTATE ACCESS REVENUES (5084)	856,766	720,622	
LONG DISTANCE NETWORK SERVICES MESSAGE REV.			
Long Distance Message Revenue (5100)*			17
Long Distance Inward-Only Revenue (5111)			18
Long Distance Outward-Only Revenue (5112)			19
Unidirectional Long Distance Revenue (5110)	0	0	
Long Distance Private Network Revenues			
Subvoice Grade Revenue (5121)			20
Voice Grade Revenue (5122)			21
Audio Program Grade Revenue (5123)			22
Video Program Grade Revenue (5124)			23
Digital Transmission Revenue (5125)			24
Switching Revenue (5126)			25
Other Revenue (5128)			26
Other Revenue Settlements (5129)			27
Total Long Distance Private Network Revenue	0	0	
Other Long Distance Revenue (5160)			28
Other Long Distance Revenue Settlements (5169)			29
TOTAL LONG DISTANCE NET. SERVICES MESSAGE REV.	0	0	

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

Particulars (a)	This Year (b)	Last Year (c)	
MISCELLANEOUS REVENUES			
Directory Revenue (5230)*	191,265	167,273	30
Rent Revenue (5240)*	17,490	17,206	31
Corporate Operations Revenue (5250)*			32
Miscellaneous:			
Miscellaneous Revenue (5260)*			33
Special Billing Arrangements Revenue (5261)			34
Customer Operations Revenue (5262)	2,313	3,499	35
Plant Operations Revenue (5263)			36
Other Incidental Regulated Revenue (5264)	40,526	58,935	37 C
Other Revenue Settlements (5269)	208	(2,061)	38
Total Miscellaneous Revenue (5260)	43,047	60,373	
Interstate Billing and Collection Revenue*	39,393	40,254	39
Intrastate Billing and Collection Revenue*	68,716	56,867	40
Total Carrier Billing and Collection Revenue (5270)*	108,109	97,121	
Nonregulated Operating Revenue (5280)**			41
TOTAL MISCELLANEOUS REVENUES	359,911	341,973	
GROSS OPERATING REVENUES	3,067,053	2,938,242	
UNCOLLECTIBLE REVENUES			
Uncollectible Revenue (5300)*			42
Uncollectible Revenue--Telecommunications (5301)	4,466	8,207	43
Uncollectible Revenue--Other (5302)			44
TOTAL UNCOLLECTIBLE REVENUE (5300)	4,466	8,207	
TOTAL OPERATING REVENUES	<u>3,062,587</u>	<u>2,930,035</u>	

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

EXPENSE MATRIX - CLASS A & B

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries / Wages (d)	
PLANT SPECIFIC OPERATIONS EXPENSE				
Total Network Support Expense (6110)	909	1,060		1
Less: Nonregulated		0		2 C
Net Regulated	909	1,060	0	3
Total General Support Expense (6120)	36,732	27,509	1,632	4
Less: Nonregulated		0		5 D
Net Regulated	36,732	27,509	1,632	6
Total Central Office Switching Expense (6210)	23,524	11,914	12,666	7
Less: Nonregulated		0		8 E
Net Regulated	23,524	11,914	12,666	9
Total Operator Systems Expense (6220)		0		10
Less: Nonregulated		0		11
Net Regulated	0	0	0	12
Total Central Office Transmission Expenses (6230)	8,867	5,220	5,815	13
Less: Nonregulated		0		14 E
Net Regulated	8,867	5,220	5,815	15
Total Information Orig. / Term. Expense (6310)	561	39	29	16
Less: Nonregulated		0		17 D
Net Regulated	561	39	29	18
Total Cable and Wire Fac. Expense (6410)	48,212	78,420	29,466	19
Less: Nonregulated		0		20 C
Net Regulated	48,212	78,420	29,466	21
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	118,805	124,162	49,608	
Less: Nonregulated	0	0	0	
Net Regulated	118,805	124,162	49,608	
PLANT NONSPECIFIC OPERATIONS EXPENSE				
Total Other Property, Plant and Equip. Exp. (6510)	0	0	0	22
Less: Nonregulated		0		23
Net Regulated	0	0	0	24
Total Network Operations Expense (6530)	25,606	23,015	12,511	25
Less: Nonregulated		0		26 D
Net Regulated	25,606	23,015	12,511	27
Access Expense (6540)		0		28
Less: Nonregulated		0		29
Net Regulated	0	0	0	30
Total Depreciation and Amortization Expense (6560)	348,266	422,356		31
Less: Nonregulated		0		32 C
Net Regulated	348,266	422,356		33
TOTAL PLANT NONSPECIFIC OPERATIONS EXP.	373,872	445,371	12,511	
Less: Nonregulated	0	0	0	
Net Regulated	373,872	445,371	12,511	

EXPENSE MATRIX - CLASS A & B (cont.)

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6110			1,060		1
	0	0	1,060	0	2 C
6120	(31)		25,908		3
	(31)	0	25,908	0	4
6210	(6,654)		5,902		5 D
	(6,654)	0	5,902	0	6
6220					7
	0	0	0	0	8 E
6230	(2,505)		1,910		9
	(2,505)	0	1,910	0	10
6310			10		11
	0	0	10	0	12
6410	(7,850)		56,804		13
	(7,850)	0	56,804	0	14 E
	(17,040)	0	91,594	0	15
	0	0	0	0	16
	(17,040)	0	91,594	0	17 D
6510	0	0	0	0	18
	0	0	0	0	19
6530	(6,248)		16,752		20 C
	(6,248)	0	16,752	0	21
6540					22
	0	0	0	0	23
6560			422,356		24
			422,356		25
	(6,248)	0	439,108	0	26 D
	0	0	0	0	27
	(6,248)	0	439,108	0	28
					29
	0	0	0	0	30
					31
					32 C
					33

EXPENSE MATRIX - CLASS A & B

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries / Wages (d)	
CUSTOMER OPERATIONS EXPENSE				
Total Marketing (6610)	26,148	21,015	3,810	34
Less: Nonregulated		0		35 D
Net Regulated	26,148	21,015	3,810	36
<hr/>				
Total Services (6620)	302,282	332,119	36,633	37
Less: Nonregulated		0		38 E
Net Regulated	302,282	332,119	36,633	39
<hr/>				
TOTAL CUSTOMER OPERATIONS EXPENSE	328,430	353,134	40,443	
Less: Nonregulated	0	0	0	
Net Regulated	328,430	353,134	40,443	
<hr/>				
CORPORATE OPERATIONS EXPENSE				
Total Exec. and Planning (6710)	26,587	55,634	28,576	40
Less: Nonregulated		0		41 F
Net Regulated	26,587	55,634	28,576	42
<hr/>				
Total General and Administrative (6720)	169,479	119,890	5,499	43
Less: Nonregulated		0		44 D
Net Regulated	169,479	119,890	5,499	45
<hr/>				
Provision for Uncollectible Notes Receiv. (6790)		0		46
Less: Nonregulated		0		47
Net Regulated	0	0		48
<hr/>				
TOTAL CORPORATE OPERATIONS EXPENSE	196,066	175,524	34,075	
Less: Nonregulated	0	0	0	
Net Regulated	196,066	175,524	34,075	
<hr/>				
TOTAL EXPENSES	1,017,173	1,098,191	136,637	
Less: Nonregulated	0	0	0	
Net Regulated	1,017,173	1,098,191	136,637	

EXPENSE MATRIX - CLASS A & B (cont.)

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6610	(2,048)		19,253		34
	(2,048)	0	19,253	0	35 D 36
6620	(18,449)		313,935		37
	(18,449)		313,935	0	38 E 39
	(20,497)	0	333,188	0	
	0	0	0	0	
	(20,497)	0	333,188	0	
6710	(15,360)		42,418		40
	(15,360)		42,418	0	41 F 42
6720	(486)		114,877		43
	(486)		114,877	0	44 D 45
6790					46
			0		47
	(15,846)	0	157,295	0	48
	0	0	0	0	
	(15,846)	0	157,295	0	
	(59,631)	0	1,021,185	0	
	0	0	0	0	
	(59,631)	0	1,021,185	0	

EXPENSE MATRIX - CLASS A & B (DETAIL)

Particulars (a)	Total Last Year (b)	Total This Year (c)	Salaries/ Wages (d)	
Property Held for Future Tele. Use Exp. (6511)		0		1
Provisioning Expense (6512)		0		2
Total: Reported in Account 6510	0	0	0	
Depreciat. Exp.--Tele. Plant in Service (6561)	347,360	421,563		3
Depreciat. Exp.--Prop. Held for Future Tele. Use (6562)		0		4
Amortization Expense--Tangible (6563)	784	673		5
Amortization Expense--Intangible (6564)	122	120		6
Amortization Expense--Other (6565)		0		7
Total: Reported in Account 6560	348,266	422,356		

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

Account (e)	Benefits (f)	Rents (g)	Other (h)	Clearances to (from) (i)	
6511					1
6512					2
	0		0	0	
6561			421,563		3
6562			0		4
6563			673		5
6564			120		6
6565					7
			422,356		

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

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

Description (a)	This Year (b)	
Gross Operating Revenues	3,067,053	1
Plus: Collection of amounts previously written off	0	2
Less: Uncollectibles written off during the year	8,466	3
Plus: Total Other Operating Income and (Expense) (7100)	0	4
Less: Nonregulated Operating Revenue (included Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Uncollectible Revenue (included in Gross Oper. Rev. on Line 1)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify):		8
<hr/>		
Assessable Revenues for Remainder, Department of Justice, and Telephone Relay Assessment Purposes	<u>3,058,587</u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	552,773	1
Plus: Total Intrastate Access Revenues (5084)	856,766	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus (or Less) Other (please specify):		5
<hr/>		
Assessable Revenues for Universal Service Fund Assessment Purposes	<u>1,409,539</u>	

CALCULATION OF ASSESSABLE REVENUES FOR REMAINDER AND TELEPHONE RELAY ASSESSMENT PURPOSES

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

Description (a)	This Year (b)	
Gross Operating Revenues	3,067,053	1
Plus: Collection of amounts previously written off	0	2
Less: Uncollectibles written off during the year	8,466	3
Plus: Total Other Operating Income and (Expense) (7100)	0	4
Less: Nonregulated Operating Revenue (included Gross Oper. Rev. on Line 1)		5
Plus: Nonregulated Uncollectible Revenue (included in Gross Oper. Rev. on Line 1)		6
Less: Out-of-State Operating Revenues (included in Gross Oper. Rev. on Line 1)		7
Plus (or Less) Other (please specify):		8
<hr/>		
Assessable Revenues for Remainder and Telephone Relay Assessment Purposes	<u>3,058,587</u>	

CALCULATION OF ASSESSABLE REVENUES FOR UNIVERSAL SERVICE FUND ASSESSMENT PURPOSES

Description (a)	This Year (b)	
Total Basic Local Service Revenue (5000)	552,773	1
Plus: Total Intrastate Access Revenues (5084)	856,766	2
Plus: Total Long Distance Network Services Revenue	0	3
Less: Out-of-State Operating Revenues (included in the above lines)		4
Plus (or Less) Other (please specify):		5
<hr/>		
Assessable Revenues for Universal Service Fund Assessment Purposes	<u>1,409,539</u>	

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

Particulars (a)	This Year (b)	Last Year (c)	
OTHER OPERATING INCOME AND EXPENSE			
Income from Custom Work (7110)*			1
Return from Nonregulated Use of Regulated Facilities (7130)*			2
Gains and (Losses) from Foreign Exchange (7140)			3
Gains or (Losses) from the Disposition of Land and Artworks (7150)			4
Other Operating Gains and (Losses) (7160)*			5
TOTAL OTHER OPERATING INCOME AND (EXPENSE) (7100)*	0	0	
OPERATING TAXES			
Operating Investment Tax Credits--Net (7210)*	(14,401)	(14,400)	6
Operating Federal Income Taxes (7220)*	553,850	547,466	7
Operating State and Local Income Taxes (7230)*	114,410	150,166	8
Operating Other Taxes (7240)*	179,900	170,452	9
Provision for Deferred Operating Income Taxes--Net (7250)*	30,931	3,745	10
TOTAL OPERATING TAXES (7200)*	864,690	857,429	
NONOPERATING INCOME AND EXPENSE			
Dividend Income (7310)*		2,175	11
Interest Income (7320)*	156,701	134,800	12
Income from Sinking and Other Funds (7330)*			13
Allowance for Funds Used During Construction (7340)*			14
Gains or (Losses) from the Disposition of Certain Property (7350)*			15
Other Nonoperating Income (7360)*		(5,405)	16
Special Charges (7370)*	18,196	3,649	17
TOTAL NONOPERATING INCOME AND EXPENSE (7300)*	138,505	127,921	
NONOPERATING TAXES			
Nonoperating Investment Tax Credits--Net (7410)*			18
Nonoperating Federal Income Taxes (7420)*	44,647	37,526	19
Nonoperating State and Local Income Taxes (7430)*	10,942	9,197	20
Nonoperating Other Taxes (7440)*			21
Provision for Deferred Nonoperating Income Taxes-Net (7450)*			22
TOTAL NONOPERATING TAXES (7400)*	55,589	46,723	
INTEREST AND RELATED ITEMS			
Interest on Funded Debt (7510)*	9,519	10,984	23
Interest Expense--Capital Leases (7520)*			24
Amortization of Debt Issuance Expense (7530)*			25
Other Interest Deductions (7540)*	418	521	26
TOTAL INTEREST AND RELATED ITEMS (7500)*	9,937	11,505	
EXTRAORDINARY ITEMS			
Extraordinary Items (7600)*			27
Extraordinary Income Credits (7610)			28
Extraordinary Income Charges (7620)	14,831		29
Current Income Tax Effect of Extraordinary Items--Net (7630)	0		30
Provision for Deferred Income Tax Effect of Extraordinary Items--Net (7640)	0		31
TOTAL EXTRAORDINARY ITEMS (7600)*	(14,831)	0	
NONREGULATED NET INCOME			
Nonregulated Net Income (7990)*	119,583	104,718	32

NONREGULATED NET INCOME (ACCT. 7990)

Particulars (a)	Amount (b)	
Revenues (Acct. 7990.1)		
Gross Sales	367,075	1
Less: Cost of Goods Sold		2
Net Sales	367,075	3
Expenses (Acct. 7990.2)	247,492	4
Nonregulated Net Income	<u>119,583</u>	5

List the type of nonregulated activities that company is involved in:

CPE

If the revenues from an individual nonregulated activity represent in excess of 5% of the total operating revenues for the company, please provide the amounts, as requested above, for that individual activity:

DISTRIBUTION OF SALARIES AND WAGES

Description (a)	Amount (b)	
Regulated Expense	136,637	1
Nonregulated Expense	70,827	2
Plant Accounts	12,553	3
Accumulated Depreciation Accounts	109	4
All Other Accounts	8,586	5
Total Salaries and Wages	<u>228,712</u>	6

EMPLOYEE DATA

Compensation includes wages, commissions, bonuses and any other cash allowances paid to employees.

Employee Category (a)	Number of Equivalent Full-Time Employees		Total Compensation (d)	
	FOY (b)	EOY (c)		
Officers				1
Supervision and Other Management	1.00	1.00	44,601	2
Other Employees	6.00	6.00	184,111	3
Total	<u>7.00</u>	<u>7.00</u>	<u>228,712</u>	

DISTRIBUTION OF SALARIES AND WAGES

Description (a)	Amount (b)	
Regulated Expense	136,637	1
Nonregulated Expense	70,827	2
Plant Accounts	12,553	3
Accumulated Depreciation Accounts	109	4
All Other Accounts	8,586	5
Total Salaries and Wages	<u>228,712</u>	6

EMPLOYEE DATA

Compensation includes wages, commissions, bonuses and any other cash allowances paid to employees.

Employee Category (a)	Number of Equivalent Full-Time Employees		Total Compensation (d)	
	FOY (b)	EOY (c)		
Officers				1
Supervision and Other Management	1.00	1.00	44,601	2
Other Employees	6.00	6.00	184,111	3
Total	<u>7.00</u>	<u>7.00</u>	<u>228,712</u>	

TELEPHONE CALLS AND MINUTES OF USE PER MONTH

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

Item (a)	Telephone Calls (000's) (b)	Minutes of Use (000's) (c)	
LOCAL			
Intra-Exchange			1
Extended Area Service			2
Extended Community Calling			3
Other Local-Undefined			4
Total Local	0	0	
TOLL			
Operator Handled: State--intraLATA	0	0	5
Operator Handled: State--interLATA	0	0	6
Operator Handled: Interstate	1	3	7
Customer Dialed: State--intraLATA	55	219	8
Customer Dialed: State--interLATA	44	141	9
Customer Dialed: Interstate	87	302	10
WATS	1	2	11
Other Toll-Undefined	1	1	12
Total Toll	189	668	
Total Local & Toll	189	668	

ACCESS USAGE

Enter number, in thousands, of Billed Minutes.

Description (a)	Billed Minutes (000's)				
	Interstate InterLATA (b)	Intrastate InterLATA (c)	Intrastate IntraLATA (d)	Interstate IntraLATA (e)	
Feature Group A -- Orig.	0	0	0	0	1
Feature Group A -- Term.	0	0	0	0	2
Feature Group B -- Orig.	0	0	0	0	3
Feature Group B -- Term.	0	0	0	0	4
Feature Group C -- Orig.	0	0	0	0	5
Feature Group C -- Term.	0	0	0	0	6
Feature Group D -- Orig.	3,544	1,711	2,734	1	7
Feature Group D -- Term.	3,472	1,349	2,003	1	8

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - aerial	1	1
Sheath miles of plant - buried	252	2
Sheath miles of plant - fiber optics	26	3
Strand miles of plant - fiber optics	225	4
Route miles of plant - microwave	0	5

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	15	27	1
56 kbps	9	13	2
64 kbps (DS0)	0	0	3
1.54 Mbps (DS-1)	20	10	4
45 Mbps (DS-3)	0	0	5
SONET OC-1	0	0	6
SONET OC-3	0	0	7
SONET OC-12	0	0	8
SONET OC-48	0	0	9
SONET OC-192	0	0	10

OUTSIDE PLANT STATISTICS AT END OF YEAR

Description of Item (a)	Amount (b)	
Sheath miles of plant - aerial	1	1
Sheath miles of plant - buried	252	2
Sheath miles of plant - fiber optics	26	3
Strand miles of plant - fiber optics	225	4
Route miles of plant - microwave	0	5

SPECIAL ACCESS CIRCUITS IN USE AT END OF YEAR

Circuit Type (a)	InterLATA Chan. Terms. (b)	IntraLATA Chan. Terms. (c)	
Voice grade	15	27	1
56 kbps	9	13	2
64 kbps (DS0)	0	0	3
1.54 Mbps (DS-1)	20	10	4
45 Mbps (DS-3)	0	0	5
SONET OC-1	0	0	6
SONET OC-3	0	0	7
SONET OC-12	0	0	8
SONET OC-48	0	0	9
SONET OC-192	0	0	10

SERVICE DATA

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

Item (a)	FOY (b)	EOY (c)	
Business			
1 Party	560	602	3
2 Party			4
4 Party			5
PBX Trunks/System Trunks	35	72	6
Centrex Trunks			7
Centrex Lines	65	61	8
Key System Trunks	288	280	9
Mobile (Utility Provided Service)	3		10
Paging (Utility Provided Service)	85	65	11
FX-Out (Switched)			12
Pay Telephone		30	13
Coin-Operated Pay Telephone		12	14
Independent Pay Telephone Provider		1	15
Pay Stations - Public	29		16
- Semi-Public	12		17
- Cust. Owned	1		18
Other			19
Total Business Lines	1,078	1,123	20
Residential (Incl. Emp. Concess.)			
1 Party	2,575	2,624	22
2 Party			23
4 Party			24
FX-Out (Switched)			25
Other			26
Total Residential Lines	2,575	2,624	27
Total Bus & Res Lines	3,653	3,747	28
Company Used Lines	104	138	29
Total Lines Used	3,757	3,885	30

SERVICE DATA (cont.)

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

Item (a)	FOY (b)	EOY (c)	
Miscellaneous			
WATS Lines - OutWATS	5	5	3
WATS Lines - 800 Service	4	4	4
FX-In-intraLATA	2	2	5
Special Access-intraLATA			6
(expressed in equiv. access lines)	0	280	7
Special Access-interLATA			8
(expressed in equiv. access lines)	43	504	9
Feature Group A Lines	2	2	10
Feature Group B Trunks	8	8	11
Feature Group C Trunks	72	72	12
Feature Group D Trunks	784	943	13
TSPS - Trunks	116	70	14
EAS - Trunks	125	125	15
Cellular Trunks (Pub. Sw. Net.)	12	12	16
Video Distance Learning			17
- discounted (special tariff)	2	2	18
Customers			
Business - 2 Party Customers			19
Business - 4 Party Customers			20
Residential - 2 Party Customers			21
Residential - 4 Party Customers			22
Other			
Total Central Office, Info. Orig./Term., & Cable			23
Wire Fac. Assets (based on physical location of plant)	4,927,702	5,011,235	24
Total Company Square Miles	69	69	25
Total Company Route Miles	251	278	26
Footnotes			27
			28
			29
			30

SERVICE DATA - END OF YEAR

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

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	5530				1
Business					
1 Party	602				2
2 Party					3
4 Party					4
PBX Trunks/System Trunks	72				5
Centrex Trunks					6
Centrex Lines	61				7
Key System Trunks	280				8
Mobile (utility provided service)					9
Paging (utility provided service)	65				10
FX-Out (Switched)					11
Pay Telephone	30				12
Coin-Operated Pay Telephone	12				13
Independent Pay Telephone Provider	1				14
Pay Stations - Public					15
- Semi-Public					16
- Cust. Owned					17
Other					18
Total Business Lines	1,123	0	0	0	19
Residential (Incl. Emp. Concess.)					
1 Party	2,624				20
2 Party					21
4 Party					22
FX-Out (Switched)					23
Other					24
Total Residential Lines	2,624	0	0	0	25
Total Bus & Res Lines	3,747	0	0	0	26
Company Used Lines	138				27
Total Lines Used	3,885	0	0	0	28

SERVICE DATA - END OF YEAR (cont.)

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

Item (a)	Exchange (b)	Exchange (c)	Exchange (d)	Exchange (e)	
PSCW Exchange ID	5530				1
Miscellaneous					2
WATS Lines - OutWATS	5				3
WATS Lines - 800 Service	4				4
FX-In-intraLATA	2				5
Special Access-intraLATA					6
(equiv. access lines)	280				7
Special Access-interLATA					8
(equiv. access lines)	504				9
Feature Group A Lines	2				10
Feature Group B Trunks	8				11
Feature Group C Trunks	72				12
Feature Group D Trunks	943				13
TSPS - Trunks	70				14
EAS - Trunks	125				15
Cellular Trunks (Pub. Sw. Net.)	12				16
Video Distance Learning					17
- discounted (special tariff)	2				18
Customers					19
Business - 2 Party Customers					20
Business - 4 Party Customers					21
Residential - 2 Party Customers					22
Residential - 4 Party Customers					23
Other					24
Exchange C.O., Info. Orig./Term., & Cable					25
Wire Fac. Assets (based on physical					26
location of plant)	5,011,235				27
Exchange Square Miles	69				28
Exchange Route Miles	278				29
Footnotes					30

MANUFACTURER ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

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

EQUIPMENT ABBREVIATIONS

Use these abbreviations when completing the central office data schedule.

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

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Electronic--Digital	D	3
Electronic--Video	V	4

CENTRAL OFFICE DATA - END OF YEAR

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

Description (a)	Central Off. (b)	Central Off. (c)	Central Off. (d)	Central Off. (e)	
Exchange Name	VIROQUA				1
PSCW Exchange ID	5530				2
Central Office Name	VIROQUA				3
PSCW Central Office ID	1				4
Manufacturer of COE (Page 54)	NTI				5
Year COE Installed	1991				6
Type of Equipment (Page 54)	D				7
(S)tandalone, (H)ost, (R)emote	S				8
Remote Host PSCW Exchange ID					9
Remote Host PSCW Central Office ID					10
COE Generic Software Release No.	408.11				11
SS7?	Yes				12
9-1-1?	No				13
Access Lines - In Use	3,745				14
- Equipped	4,252				15
- Wired	4,480				16
Trunks - In Use	1,348				17
- Equipped	1,440				18
- Wired	1,440				19
ISDN Available?	No				20
ISDN Lines - In Use (BRI)					21
- In Use (PRI)					22
Switched 56 Service?	No				23
Switched 56 lines in use					24
Digital Transmission Facilities: DS-1 - In Use	84				25
DS-3 - In Use	5				26
Advanced Data Service Available:					
Packet Switching?	No				27
SMDS?	No				28
Frame Relay?	No				29
ATM (Asynchronous Trans. Mode)?	Yes				30
Video Information - Service Available?	No				31
- In Use (# lines) ¹					32
Fiber Transmission Facilities:					
No. of fiber strands entering C.O.	48				33
No. of fiber strands working (LIT) in C.O.	10				34
No. of fiber strands for interoffice use	0				35
Miles of fiber sheath in wire center	26				36
Access Tandem Serving this C.O.:					
- C.O. Name	VIROQUA				37
- PSCW C.O. ID	5530-01				38
Does this C.O. do access tandem switching?	Yes				39
Equal Access: InterLATA (1+)?	Yes				40
Equal Access: IntraLATA (1+)?	Yes				41
Footnotes					42

¹ Teleco provided end-to-end facility.

GENERAL, SCHEDULE LEVEL AND SCHEDULE LINE FOOTNOTES

General Footnote

On 4/12/01, an updated version of the 1997 annual report was imported for this utility as directed by Timothy Gilhool, General Leger Accountant in a letter received at the PSC on 1/20/99. This was a result of the analytical review letter received regarding this report. The new report was not added to the system at that time due to a program glitch which prevented a new report from being imported. There were NO changes to the balance sheet when compared to the original report.

PJL

Schedule Footnotes

Schedule Line Footnotes

- A) Reclass balance to proper accounts
- B) Record Public Telephone Revenue as deregulated revenue in 1997
- C) Increase in Activity
- D) Decrease in Activity
- E) Reduction in head count in 1997
- F) Corporate MBCs higher in 1997