# Law Office of Richard A. Finnigan

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Kathy McCrary, Paralegal (360) 753-7012 kathym@localaccess.com

August 11, 2006

Ms. Carole J. Washburn, Executive Secretary Washington Utilities and Transportation Commission 1300 South Evergreen Park Drive SW Olympia, WA 98504-7250 RECORDS HARVED JATE

05 AUG 11 FN 1: 18

STATE OF WASHE

UTILL AND TRANSPER

OF STATE OF WASHE

Re: Request for Certification Pursuant to WAC 480-123-060 and 47 C.F.R. §54.314

Dear Ms. Washburn:

Pursuant to WAC 480-123-060, Ellensburg Telephone Company ("Company") hereby requests that the Washington Utilities and Transportation Commission certify that the Company has met the requirements of 47 C.F.R. §54.314 for eligibility for continued receipt of federal high-cost funds.

The certifications and reports that are specified in WAC 480-123-060, WAC 480-123-070 and WAC 480-123-080 are enclosed.

RICHARD A. FINNIGAN

RAF/km Enclosures

cc: Mark Ellmer (via e-mail)
Michael Brown (via e-mail)
Audrey Prior (via e-mail)
Tom Gorman (via e-mail)

Pat Morse (via e-mail)

#### AFFIDAVIT CONTAINING CERTIFICATIONS AS REQUIRED BY WAC 480-123-060 AND WAC 480-123-070

- I, Patrick L. Morse, being of lawful age and duly sworn, on my oath state that I am SR/VP Governmental Affairs of Ellensburg Telephone Company ("Company"), that I am authorized to execute this Affidavit on behalf of the Company, and that the facts set forth in this Affidavit are true to the best of my knowledge, information and belief. On this basis, I hereby certify to the Washington Utilities and Transportation Commission ("Commission") for use by the Commission in providing the certification to the Federal Communications Commission and Universal Service Administrative Company required by 47 C.F.R. §54.314, as follows:
- (1) That the funds from the sources described in 47 C.F.R. §54.314 received by the Company will be used only for the provision, maintenance and upgrading of the facilities and services for which the support is intended;
- (2) That during the 2005 calendar year, the Company substantially met the applicable service quality standard found in WAC 480-123-030(1)(h);
- (3) That during the 2005 calendar year, the Company maintained the ability to function in emergency situations under the standard found in WAC 480-123-030(1)(g), as such standard relates to functionality of wireline carriers in emergency situations; and
- (4) That during the 2005 calendar year, the Company publicized the availability of its applicable telephone assistance programs in a manner reasonably designed to reach those likely to qualify for service and in a manner which, in the Company's judgment, included advertisements likely to reach those who are not current customers of the Company within the Company's designated service area.

Dated this 10th day of August, 2006.

Company: Ellensburg Telephone Company

Patrick L. Morse

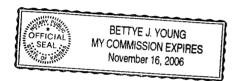
Its: SR/VP Governmental Affairs

STATE OF KANSAS	)	
		: ss.
County of FORD	)	

SUBSCRIBED AND SWORN to before me this 10th day of August, 2006.

Betty Johns Bettye J. Young

Notary Public in and for the State of Kansas My commission expires November 16, 2006



#### REPORTS AS REQUIRED BY WAC 480-123-070 AND WAC 480-123-080

Ellensburg Telephone Company (the "Company") hereby submits the following reports in accordance with WAC 480-123-070 and WAC 480-123-080.

Report 1: WAC 480-123-070(1)(a): Attached is a copy of the Company's NECA-1 Report for the calendar year 2005, that, as of the date of the report, the Company has reported as the basis for support from the federal high-cost fund. The report for calendar year 2004 is also provided for the Commission's information.

Report 2: WAC 480-123-070(1)(b): The Company reports that the investments and expenses reported under Report 1, above, benefited customers as follows:

Through the expenditure of these funds, the Company was able to continue to provide services at a level that the Company believes meets the intent set forth in 47 U.S.C. §254 of providing high quality telecommunications services to customers in the service area for which the Company is designated as an ETC.<sup>2</sup> The Company has made substantial investments over the past several years which allow it to provide quality telecommunications services to its customers in its designated ETC service area. Those expenditures and investments, including those reflected in Report 1, above, generally benefit all customers receiving the federal high-cost fund supported services from the Company within its designated service area. In addition, during 2005, the Company was engaged in a major investment project within its designated ETC service area as described below:

The Ellensburg Exchange has experienced an extraordinary amount of subdivision growth during the past several years. In 2005 the Company invested \$203,956 in Outside Plant infrastructure to provide service to 764 new lots within these new subdivisions. The Company also made an investment of \$279,409 to upgrade its Outside Plant network in the Ellensburg, Selah and Kittitas Exchanges. These upgrades provided for a platform to deliver more reliable local service and advanced telecommunication services to the 26,234 customers in these exchanges.

Report 3: WAC 480-123-070(4): The Company reports that the Company did not receive any complaints during calendar year 2005 that were directed to the Federal Communications Commission or the Consumer Protection Division of the Office of the Attorney General of the State of Washington.

Report 4: WAC 480-123-080(1)(b): The Company reports as follows:

<sup>&</sup>lt;sup>1</sup> It is the Company's understanding that it is not required to submit the reports described in WAC 480-123-070(2) and (3).

<sup>&</sup>lt;sup>2</sup> The term "ETC" is used in the same sense as the term is used in Chapter 480-123 WAC

As they are known to the Company at the date of this Report, the present and planned investment and expenses related to Washington state for the period calendar year 2006, that the Company expects to use as a basis to request federal high-cost support are expected to be relatively similar to those investments and expenses the Company has set forth in its information filed under Report 1, above, taking into account normal fluctuations in investment and expense levels. The Company expects that levels of expenses will remain relatively the same as those it experienced in calendar year 2005, subject to the effects of inflation and other commonly experienced changes in cost of labor and materials. The Company does not anticipate major adjustments in staffing levels for the relevant period. The Company expects that it will have relatively the same level of investment related to maintenance, replacement and minor upgrades of equipment and plant as occurred in calendar year 2005.

In addition to the foregoing, Ellensburg is forecasted to continue to have extraordinary subdivision growth with 650 new lots being proposed at this time. The cost to provide Outside Plant infrastructure is forecast to be \$404,775. An investment of \$91,051 in fiber feeder cable is forecasted to provide for Fiber to the Home in most of the new subdivisions being built.

The expected benefit to customers from the anticipated investment and expenditures is that customers will continue to receive a high level of telecommunications service. As to the specific investment project identified above, it is expected that customers will benefit by increased reliability of service and the increased availability of a broader range of telecommunications services, including, but not limited to, advanced services.

#### Report 5: WAC 480-123-080(2): The Company reports as follows:

As they are known to the Company at the date of this Report, the planned investment and expenses related to Washington state for the period January 1, 2007 through December 31, 2007, that the Company expects to use as a basis to request federal high-cost support are expected to be relatively similar to those investments and expenses the Company has set forth in its information filed under Report 1, above, taking into account normal fluctuations in investment and expense levels. The Company expects that levels of expenses will remain relatively the same as those it experienced in calendar year 2005, subject to the effects of inflation and other commonly experienced changes in cost of labor and materials. The Company does not anticipate major adjustments in staffing levels for the relevant period. The Company expects that it will have relatively the same level of investment related to maintenance, replacement and minor upgrades of equipment and plant as occurred in calendar year 2005. The Company has not completed its budgeting process and does not have final numbers prepared for investment and expense levels for 2007.

In addition to the foregoing, the Company is planning on constructing a major project in 2007. That major project is to add fourteen miles of fiber optic cable to the Company's backbone infrastructure at an expected cost of \$350,000. This cable is phase I of a multi-year project to extend fiber cable to the Vantage Exchange. Completion of this project

presently scheduled for 2008 will allow for improved local service and provision of advanced telecommunication services to the 160 subscribers in the Vantage Exchange. The Company also is planning to install two new Next Generation Digital Loop Carriers at an expected cost of \$59,366 affecting approximately 428 subscribers. In addition to this the Ellensburg is forecasted to continue to have extraordinary subdivision growth with 785 new lots being proposed at this time. The cost to provide Outside Plant infrastructure is forecast to be \$483,000.

The expected benefit to customers from the anticipated investment and expenditures is that customers will continue to receive a high level of telecommunications service. As to the specific investment project identified above, it is expected that customers will benefit by increased reliability of service and the increased availability of a broader range of telecommunications services, including, but not limited to, advanced services.

## N... E... C... A... INC. USF1010 PENDING VIEW REPORT

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APPLIES	TO PERIOD:	YEAR	END 12/2005	REG: 5	PACIFIC
CONTACT	NAME:	Jana	Manterola	SST: 2	SUBSET 2

CONTACT PHONE: (509)-962-0272 EXT: OO: 200000037 FairPoint Communications, RELEASE STATUS: SPECIAL RELEASED CO: 000002412 Ellensburg Tel. Co. SOFT EDIT STATUS: PASSED EDIT SAR: 522412 ELLENSBURG TEL CO

	DESCRIPTION	PENDING VIEW	SOURCE
060	TOTAL LOOPS	21,514	EC
070	CAT. 1.3 LOOPS	21,367	EC
160	ACCOUNT 2001	75,477,457	EC
170	ACCOUNT 1220	200,483	EC
190	ACCOUNT 3100	62,147,301	EC
195	ACCOUNT 3400	0	EC
210	ACCOUNT 4340	824,507	EC
220	NET PLANT INVESTMENT	12,706,132	EC
230	ACCOUNT 2210	16,439,784	EC
235	ACCOUNT 2220	0	EC
240	ACCOUNT 2230	20,874,428	EC
245	TOTAL CENTRAL OFFICE	37,314,212	EC
250	CKT EQUIP CAT 4.13	16,694,155	EC
255	ACCOUNT 2410	32,453,734	EC
260	ACCOUNT 3100 (2210)	16,060,031	EC
265	ACCOUNT 3100 (2220)	0	EC
270	ACCOUNT 3100 (2230)	20,337,818	EC
275	ACCOUNT 3100 (2210-2230)	36,397,849	EC
280	ACCOUNT 3100 (2410)	21,157,509	EC
310	ACCOUNT 4340 (2210)	179,586	EC
315	ACCOUNT 4340 (2220)	0	EC
320	ACCOUNT 4340 (2230)	228,030	EC
325	NET NONOCURRENT	407,616	EC
330	ACCOUNT 4340 (2410)	354,521	EC
335	ACCOUNT 6110 TOTAL	10,652	EC
340	ACCOUNT 6110 BENEFITS	0	EC
345	ACCOUNT 6110 RENTS	0	EC
350	ACCOUNT 6120 TOTAL	913,950	EC
355	ACCOUNT 6120 BENEFITS	19,955	EC
360	ACCOUNT 6120 RENTS	14,102	EC
365	ACCOUNT 6210 TOTAL	676,470	EC
370	ACCOUNT 6210 BENEFITS	39,910	EC
375	ACCOUNT 6210 RENTS	. 0	EC
380	ACCOUNT 6220 TOTAL	0	EC
385	ACCOUNT 6220 BENEFITS	0	EC
390	ACCOUNT 6220 RENTS	0	EC
395	ACCOUNT 6230 TOTAL	822,752	EC
400	ACCOUNT 6230 BENEFITS	45,421	EC
405	ACCOUNT 6230 RENTS	3,246	EC
410	ACCOUNT 6210-6230	1,499,222	EC
430	ACCOUNT 6410 TOTAL	1,013,990	EC
435	ACCOUNT 6410 BENEFITS	88,027	EC
440	ACCOUNT 6410 RENTS	123,533	EC
445	TOTAL PLANT SPECIFIC	3,437,814	EC
450	ACCOUNT 6530 TOTAL	1,003,073	EC
455	ACCOUNT 6530 BENEFITS	144,872	EC
510	ACCOUNT 6560 (2210)	548,944	EC
515	ACCOUNT 6560 (2220)	0.0,511	EC
520	ACCOUNT 6560 (2230)	1,949,683	EC
525	ACCOUNT 6560 (2210-2230)	2,498,627	EC
530	ACCOUNT 6560 (2410)	1,669,759	EC
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N... E... C... A... INC.
USF1010 PENDING VIEW REPORT

12:27:26

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08/04/2006

APPLIES TO PERIOD: YEAR END 12/2005 REG: 5 PACIFIC SST: 2 CONTACT NAME: Jana Manterola SUBSET 2

CONTACT PHONE: (509)-962-0272 EXT: 00: 200000037 FairPoint Communications,

RELEASE STATUS: SPECIAL RELEASED CO: 000002412 Ellensburg Tel. Co. SOFT EDIT STATUS: PASSED EDIT SAR: 522412 ELLENSBURG TEL CO

	DESCRIPTION	PENDING VIEW	SOURCE
535	ACCOUNT 6710 TOTAL	601,480	EC
540	ACCOUNT 6710 BENEFITS	24,505	EC
550	ACCOUNT 6720 TOTAL	2,117,411	EC
555	ACCOUNT 6720 BENEFITS	44,591	EC
565	SUM OF LINES 535 + 550	2,718,891	EC
600	BEN. POR.OF ALL OP. EXP.	578,336	EC
610	RENT POR. OF ALL OP. EXP	140,882	EC
650	ACCOUNT 7200 OTHER TAXES	1,493,400	EC
700	2410 (C S TOTAL CWF - AV)	32,289,998	EC
710	2410 (C S CWF - CAT.1)	30,511,296	EC
800	ACCOUNT 2680 TOTAL	0	EC
805	ACCOUNT 2680 (2230)	0	EC
810	ACCOUNT 2680 (CAT. 4.13)	0	EC
815	ACC 2680 (2410) TOTAL CWF	0	EC
820	ACC 2680 (2410) CWF-CAT1	0	EC
830	ACCOUNT 6560 (2680)	0	EC

#### COMMENTS:

- 1. LINE 060 LARGE BUSINESS SWITCHED TO ISDN CENTREX
- 2. Decrease in loops (Centrex to ISDN Centrex) caused ACPL to increase which resulted in Exp. Adjustment increase.

### N... E... C... A... INC.

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APPLIES	TO PERIOD:	YEAR END	12/2004	REG:	5	PACIFIC	
CONTACT	NAME:	Jana Mar	nterola	SST:	2	SUBSET	2

CONTACT PHONE: (509)-962-0272 EXT: OO: 200000037 FairPoint Communications,

RELEASE STATUS: RELEASED
SOFT EDIT STATUS: PASSED EDIT CO: 000002412 Ellensburg Tel. Co. SAR: 522412 ELLENSBURG TEL CO

DESCRIPTION  OGO TOTAL LOOPS  CAT. 1.3 LOOPS  CACCOUNT 1220  CACCOUNT 1220  CACCOUNT 3400  LACCOUNT 3400  LACCOUNT 3400  LACCOUNT 3400  LACCOUNT 4340  CACCOUNT 2210  CACCOUNT 2410  CACCOUNT 3100 (2210)  CACCOUNT 3100 (2210)  CACCOUNT 3100 (2220)  CACCOUNT 3100 (2210)  CACCOUNT 3100 (2210)  CACCOUNT 3100 (2210-2230)  CACCOUNT 3100 (2210-2230)  CACCOUNT 3100 (2210-2230)  CACCOUNT 3100 (2210-2230)  CACCOUNT 3404 (2220)  CACCOUNT 3406 (2210-230)  CACCOUNT 3406 (2210-230)  CACCOUNT 3406 (2210-230)  CACCOUNT 3406 (2210-230)  CACCOUNT 3406 (2210-2230)  CACCOUNT 3406 (2410)  CACCOUNT 3406			
070 CAT. 1.3 LOOPS		DESCRIPTION	LATEST VIEW
OTO	060	TOTAL LOOPS	23,629
160 ACCOUNT 1220 185,547 170 ACCOUNT 1220 185,547 170 ACCOUNT 3100 58,079,713 195 ACCOUNT 3400 1,374,063 220 NET FLANT INVESTMENT 15,610,681 230 ACCOUNT 2210 16,429,455 235 ACCOUNT 2220 20,778,406 245 TOTAL CENTRAL OFFICE 37,207,901 250 CKT EQUIF CAT 4.13 16,414,746 245 TOTAL CENTRAL OFFICE 37,207,901 250 CKT EQUIF CAT 4.13 16,414,746 255 ACCOUNT 3100 (2220) 3,2127,970 260 ACCOUNT 3100 (2220) 16,448,157 261 ACCOUNT 3100 (2220) 17,801,607 275 ACCOUNT 3100 (2230) 17,801,607 275 ACCOUNT 3100 (2230) 34,249,764 280 ACCOUNT 3100 (2210) 34,249,764 280 ACCOUNT 3100 (2210) 34,249,764 281 ACCOUNT 4340 (2220) 34,249,764 282 ACCOUNT 4340 (2220) 3,314,249,764 283 ACCOUNT 4340 (2220) 3,318,294 284 ACCOUNT 4340 (2220) 3,318,294 285 ACCOUNT 4340 (2230) 381,294 286 ACCOUNT 6110 ENNETS 0 287 ACCOUNT 6110 ENNETS 0 288 ACCOUNT 6110 ENNETS 0 288 ACCOUNT 6110 ENNETS 0 288 ACCOUNT 6120 ENNETITS 0 288 ACCOUNT 6120 ENNETITS 0 289 ACCOUNT 6120 ENNETITS 0 280 ACCOUNT 6120 ENNETITS 0 281 ACCOUNT 6120 ENNETITS 0 282 ACCOUNT 6120 ENNETITS 0 283 ACCOUNT 6120 ENNETITS 0 284 ACCOUNT 6120 ENNETITS 0 285 ACCOUNT 6120 ENNETITS 0 286 ACCOUNT 6120 ENNETITS 0 286 ACCOUNT 6120 ENNETITS 0 287 ACCOUNT 6120 ENNETITS 0 288 ACCOUNT 6120 ENNETITS 0 288 ACCOUNT 6120 ENNETITS 0 289 ACCOUNT 620 ENNETITS 0 280 ACCOUNT 6200 ENNETITS 0 280 ACCOUNT 6200 ENNETITS 0 280 ACCOUNT 6200 ENNETITS 0 280 ACCOU	070	CAT. 1.3 LOOPS	
170	160	ACCOUNT 2001	·
190	170	ACCOUNT 1220	· · · · · · · · · · · · · · · · · · ·
ACCOUNT   4340   1,374,063   1,374,063   220   NET PLANT INVESTMENT   15,610,681   16,429,455   30	190	ACCOUNT 3100	
220	195	ACCOUNT 3400	0
230   ACCOUNT   2210   16,429,455   235   ACCOUNT   2230   20,778,446   245   TOTAL CENTRAL OFFICE   37,207,901   250   CRT EQUIP CAT   4.13   16,414,746   255   ACCOUNT   3100   (2210)   32,127,970   260   ACCOUNT   3100   (2220)   0   16,448,157   265   ACCOUNT   3100   (2220)   34,249,764   280   ACCOUNT   3100   (2210)   34,249,764   280   ACCOUNT   3100   (2210)   34,249,764   280   ACCOUNT   3100   (2210)   34,249,764   280   ACCOUNT   3400   (2210)   301,488   315   ACCOUNT   4340   (2220)   0   381,294   325   NET NONOCURRENT   682,782   330   ACCOUNT   4340   (2230)   381,294   325   NET NONOCURRENT   682,782   335   ACCOUNT   4340   (2210)   381,294   325   ACCOUNT   4340   (2410)   589,563   335   ACCOUNT   4340   (2410)   589,563   335   ACCOUNT   6110   BENEFITS   0   0   0   0   0   0   0   0   0	210	ACCOUNT 4340	1,374,063
235         ACCOUNT         2220         20,778,446           245         TOTAL CENTRAL         37,207,901           250         CKT EQUIP         CAT 4.13         16,414,746           255         ACCOUNT         2410         32,127,970           260         ACCOUNT         3100         (2210)         0           265         ACCOUNT         3100         (2220)         0           270         ACCOUNT         3100         (2220)         0           275         ACCOUNT         3100         (2220)         34,249,764           280         ACCOUNT         3100         (2210-2230)         34,249,764           310         ACCOUNT         4340         (2210)         301,488           315         ACCOUNT         4340         (2220)         0         301,488           315         ACCOUNT         4340         (2220)         361,294           325         NET NONOCURRENT         682,782         33         ACCOUNT         6110         TOTAL         682,782           330         ACCOUNT         6110         TOTAL         682,782         33         ACCOUNT         6110         TOTAL         72,1,177         345         ACCOUNT	220	NET PLANT INVESTMENT	15,610,681
240         ACCOUNT         2230         20,778,446           245         TOTAL CENTRAL OFFICE         37,207,907           255         CKT EQUIP CAT 4.13         16,414,746           255         ACCOUNT 3100 (2210)         16,448,157           260         ACCOUNT 3100 (2230)         17,801,607           275         ACCOUNT 3100 (2230)         34,249,764           280         ACCOUNT 3100 (2210-2230)         34,249,764           280         ACCOUNT 4340 (2210)         301,488           315         ACCOUNT 4340 (2220)         0           320         ACCOUNT 4340 (2220)         0           320         ACCOUNT 4340 (2230)         381,294           325         NET NONCURRENT         682,782           330         ACCOUNT 4340 (2230)         381,294           340         ACCOUNT 6110 ENERSTS         0           331         ACCOUNT 6110 ENTS         0           340         ACCOUNT 6110 ENTS         0           350         ACCOUNT 6120 ENTS         33,221           360         ACCOUNT 6120 ENTS         33,221           375         ACCOUNT 6120 ENTS         33,221           375         ACCOUNT 6120 ENTS         0           37	230	ACCOUNT 2210	16,429,455
245         TOTAL CENTRAL OFFICE         37,207,901           250         CKT EQUIP CAT 4.13         16,414,746           255         ACCOUNT 2410         32,127,970           260         ACCOUNT 3100 (2210)         16,448,157           265         ACCOUNT 3100 (2210-2230)         17,801,607           270         ACCOUNT 3100 (2210-2230)         34,249,764           280         ACCOUNT 3100 (2210)         19,487,748           310         ACCOUNT 4340 (2210)         301,488           315         ACCOUNT 4340 (2220)         0           320         ACCOUNT 4340 (2230)         381,294           325         NET NONOCURRENT         682,782           330         ACCOUNT 4340 (2210)         589,563           335         ACCOUNT 4340 (2210)         589,563           335         ACCOUNT 6110 TOTAL         682,782           340         ACCOUNT 6110 TOTAL         682,782           340         ACCOUNT 6110 TOTAL         721,177           350         ACCOUNT 6120 BENEFITS         33,221           350         ACCOUNT 6120 BENEFITS         33,221           360         ACCOUNT 6120 BENEFITS         36,162           375         ACCOUNT 6120 BENEFITS         0	235	ACCOUNT 2220	0
250	240	ACCOUNT 2230	20,778,446
255   ACCOUNT   2410   32,127,970   260   ACCOUNT   3100   (2210)   16,448,157   0   0   0   0   0   0   0   0   0		TOTAL CENTRAL OFFICE	37,207,901
260         ACCOUNT         3100         (2210)         16,448,157           265         ACCOUNT         3100         (2220)         0           270         ACCOUNT         3100         (2230)         17,801,607           275         ACCOUNT         3100         (2210-2230)         34,249,764           280         ACCOUNT         4340         (2210)         301,488           315         ACCOUNT         4340         (2220)         0           320         ACCOUNT         4340         (2230)         381,294           325         NET NONCURRENT         682,782           330         ACCOUNT         6110         TOTAL         6,060           345         ACCOUNT         6110         BENEFITS         0           340         ACCOUNT         6110         BENEFITS         0           345         ACCOUNT         6120         BENEFITS         33,221           360         ACCOUNT         6120         RENTS         33,221           365         ACCOUNT         6210         BENEFITS         36,162           375         ACCOUNT         6210         RENTS         0           380         ACCOUNT		CKT EQUIP CAT 4.13	16,414,746
265         ACCOUNT         3100         (2220)         17,801,607           270         ACCOUNT         3100         (2230)         17,801,607           275         ACCOUNT         3100         (2210-2230)         34,249,764           280         ACCOUNT         3100         (2210)         19,487,748           310         ACCOUNT         4340         (2220)         0           320         ACCOUNT         4340         (2220)         0           325         NET NONCURRENT         682,782           330         ACCOUNT         6110         TOTAL         682,782           330         ACCOUNT         6110         TOTAL         6,060           340         ACCOUNT         6110         RENTS         0           350         ACCOUNT         6110         RENTS         0           350         ACCOUNT         6120         RENTS         33,221           360         ACCOUNT         6120         RENTS         13,784           365         ACCOUNT         6210         BENEFITS         36,162           375         ACCOUNT         6210         RENTS         0           380         ACCOUNT <td< td=""><td></td><td>ACCOUNT 2410</td><td>32,127,970</td></td<>		ACCOUNT 2410	32,127,970
270         ACCOUNT         3100         (2230)         17,801,607           275         ACCOUNT         3100         (2210-2230)         34,249,764           280         ACCOUNT         4340         (2210)         301,488           315         ACCOUNT         4340         (2220)         0           320         ACCOUNT         4340         (2230)         381,294           325         NET NONOCURRENT         662,782           330         ACCOUNT         4340         (2410)         589,563           335         ACCOUNT         6110         TOTAL         6,060           340         ACCOUNT         6110         RENTS         0           350         ACCOUNT         6120         TOTAL         721,177           350         ACCOUNT         6120         BENEFITS         33,221           360         ACCOUNT         6120         BENEFITS         36,162           375         ACCOUNT         6210         BENEFITS         0           380         ACCOUNT         6210         RENTS         0           381         ACCOUNT         6220         RENTS         0           395         ACCOUNT         <	260	ACCOUNT 3100 (2210)	16,448,157
275         ACCOUNT         3100 (2210-2230)         34,249,764           280         ACCOUNT         4340 (2210)         19,487,748           310         ACCOUNT         4340 (2210)         301,488           315         ACCOUNT         4340 (2220)         381,294           320         ACCOUNT         4340 (2230)         381,294           325         NET NONOCURRENT         682,782           330         ACCOUNT         6110 TOTAL         6,060           340         ACCOUNT         6110 BENEFITS         0           345         ACCOUNT         6110 RENTS         0           345         ACCOUNT         6120 TOTAL         721,177           355         ACCOUNT         6120 BENEFITS         33,221           360         ACCOUNT         6120 RENTS         13,784           365         ACCOUNT         6210 BENEFITS         36,162           375         ACCOUNT         6210 RENTS         0           380         ACCOUNT         6210 RENTS         0           390         ACCOUNT         6220 BENEFITS         0           395         ACCOUNT         6220 RENTS         0           405         ACCOUNT         6230	265	ACCOUNT 3100 (2220)	0
280         ACCOUNT         3100         (2410)         19,487,748           310         ACCOUNT         4340         (2210)         301,488           315         ACCOUNT         4340         (2220)         0           320         ACCOUNT         4340         (2230)         381,294           325         NET NONOCURRENT         682,782           330         ACCOUNT         4340         (2410)         589,563           335         ACCOUNT         6110         TOTAL         6,060           340         ACCOUNT         6110         RENTS         0           345         ACCOUNT         6110         RENTS         0           350         ACCOUNT         6120         TOTAL         721,177           355         ACCOUNT         6120         BENEFITS         33,221           360         ACCOUNT         6120         RENTS         13,784           365         ACCOUNT         6210         RENTS         0           380         ACCOUNT         6210         RENTS         0           380         ACCOUNT         6220         RENTS         0           390         ACCOUNT         6220		ACCOUNT 3100 (2230)	17,801,607
310	275	ACCOUNT 3100 (2210-2230)	34,249,764
315		ACCOUNT 3100 (2410)	19,487,748
320         ACCOUNT         4340 (2230)         381,294           325         NET NONOCURRENT         682,782           330         ACCOUNT         4340 (2410)         589,563           335         ACCOUNT         6110 TOTAL         6,060           340         ACCOUNT         6110 BENEFITS         0           345         ACCOUNT         6110 RENTS         0           350         ACCOUNT         6120 BENEFITS         33,221           360         ACCOUNT         6120 RENTS         13,784           365         ACCOUNT         6210 TOTAL         713,444           370         ACCOUNT         6210 BENEFITS         36,162           375         ACCOUNT         6210 RENTS         0           380         ACCOUNT         6210 RENTS         0           381         ACCOUNT         6220 BENEFITS         0           395         ACCOUNT         6220 RENTS         0           395         ACCOUNT         6230 BENEFITS         172,072           405         ACCOUNT         6230 BENEFITS         172,072           405         ACCOUNT         6230 RENTS         2,620           410         ACCOUNT         6230 RENTS <td></td> <td>ACCOUNT 4340 (2210)</td> <td>301,488</td>		ACCOUNT 4340 (2210)	301,488
325         NET NONOCURRENT         682,782           330         ACCOUNT         4340 (2410)         589,563           335         ACCOUNT         6110 TOTAL         6,060           340         ACCOUNT         6110 BENEFITS         0           345         ACCOUNT         6110 RENTS         0           350         ACCOUNT         6120 TOTAL         721,177           355         ACCOUNT         6120 BENEFITS         33,221           360         ACCOUNT         6120 RENTS         13,784           365         ACCOUNT         6210 BENEFITS         36,162           375         ACCOUNT         6210 BENEFITS         36,162           375         ACCOUNT         6210 RENTS         0           380         ACCOUNT         6210 RENTS         0           380         ACCOUNT         6220 RENTS         0           390         ACCOUNT         6220 RENTS         0           395         ACCOUNT         6230 RENTS         2,620           400         ACCOUNT         6230 RENTS         2,620           405         ACCOUNT         6230 RENTS         2,620           405         ACCOUNT         6210 -6230 <t< td=""><td></td><td>, ,</td><td>0</td></t<>		, ,	0
330         ACCOUNT         4340         (2410)         588,563           335         ACCOUNT         6110         TOTAL         6,060           340         ACCOUNT         6110         BENEFITS         0           345         ACCOUNT         6110         RENTS         0           350         ACCOUNT         6120         TOTAL         721,177           355         ACCOUNT         6120         BENEFITS         33,221           360         ACCOUNT         6120         RENTS         13,784           365         ACCOUNT         6210         BENEFITS         36,162           375         ACCOUNT         6210         BENEFITS         0           380         ACCOUNT         6210         RENTS         0           385         ACCOUNT         6220         TOTAL         0           385         ACCOUNT         6220         RENTS         0           390         ACCOUNT         6220         RENTS         0           395         ACCOUNT         6230         RENTS         0           400         ACCOUNT         6230         RENTS         2,620           410         ACCOUNT		•	381,294
335         ACCOUNT         6110         TOTAL         6,060           340         ACCOUNT         6110         BENEFITS         0           345         ACCOUNT         6110         RENTS         0           350         ACCOUNT         6120         TOTAL         721,177           355         ACCOUNT         6120         BENEFITS         33,221           360         ACCOUNT         6120         RENTS         13,784           365         ACCOUNT         6210         TOTAL         713,444           370         ACCOUNT         6210         RENTS         36,162           380         ACCOUNT         6210         RENTS         0           380         ACCOUNT         6220         TOTAL         0           385         ACCOUNT         6220         BENEFITS         0           390         ACCOUNT         6220         RENTS         0           395         ACCOUNT         6230         RENTS         2,620           400         ACCOUNT         6230         RENTS         2,620           410         ACCOUNT         6210 - 6230         1,508,265           430         ACCOUNT         64			682,782
340         ACCOUNT         6110         BENEFITS         0           345         ACCOUNT         6110         RENTS         0           350         ACCOUNT         6120         TOTAL         721,177           355         ACCOUNT         6120         BENEFITS         33,221           360         ACCOUNT         6120         RENTS         13,784           365         ACCOUNT         6210         TOTAL         713,444           370         ACCOUNT         6210         RENTS         0           380         ACCOUNT         6220         TOTAL         0           380         ACCOUNT         6220         TOTAL         0           385         ACCOUNT         6220         RENTS         0           390         ACCOUNT         6220         RENTS         0           395         ACCOUNT         6230         BENEFITS         172,072           405         ACCOUNT         6230         RENTS         2,620           410         ACCOUNT         6230         RENTS         2,620           410         ACCOUNT         6410         RENTS         120,079           440         ACCOUNT			589,563
345         ACCOUNT         6110         RENTS         0           350         ACCOUNT         6120         TOTAL         721,177           355         ACCOUNT         6120         BENEFITS         33,221           360         ACCOUNT         6120         RENTS         13,784           365         ACCOUNT         6210         TOTAL         713,444           370         ACCOUNT         6210         BENEFITS         36,162           375         ACCOUNT         6210         RENTS         0           380         ACCOUNT         6220         TOTAL         0           385         ACCOUNT         6220         RENTS         0           395         ACCOUNT         6220         RENTS         0           395         ACCOUNT         6230         RENTS         172,072           405         ACCOUNT         6230         RENTS         2,620           410         ACCOUNT         6210-6230         1,508,265           430         ACCOUNT         6410         TOTAL         748,289           435         ACCOUNT         6410         RENTS         120,079           440         ACCOUNT         <			6,060
350         ACCOUNT         6120         TOTAL         721,177           355         ACCOUNT         6120         BENEFITS         33,221           360         ACCOUNT         6120         RENTS         13,784           365         ACCOUNT         6210         TOTAL         713,444           370         ACCOUNT         6210         BENEFITS         36,162           375         ACCOUNT         6210         RENTS         0           380         ACCOUNT         6220         TOTAL         0           385         ACCOUNT         6220         BENEFITS         0           390         ACCOUNT         6220         RENTS         0           395         ACCOUNT         6230         TOTAL         794,821           400         ACCOUNT         6230         RENTS         2,620           410         ACCOUNT         6210         FENTS         2,620           410         ACCOUNT         6210         TOTAL         748,289           435         ACCOUNT         6410         DENEFITS         120,079           440         ACCOUNT         6410         RENTS         2,983,791           450			0
355         ACCOUNT         6120         BENEFITS         33,221           360         ACCOUNT         6120         RENTS         13,784           365         ACCOUNT         6210         TOTAL         713,444           370         ACCOUNT         6210         BENEFITS         36,162           375         ACCOUNT         6210         RENTS         0           380         ACCOUNT         6220         TOTAL         0           385         ACCOUNT         6220         BENEFITS         0           390         ACCOUNT         6220         RENTS         0           395         ACCOUNT         6230         TOTAL         794,821           400         ACCOUNT         6230         BENEFITS         172,072           405         ACCOUNT         6230         RENTS         2,620           410         ACCOUNT         6210-6230         1,508,265           430         ACCOUNT         6410         TOTAL         748,289           435         ACCOUNT         6410         RENTS         120,079           440         ACCOUNT         6410         RENTS         2,983,791           450         ACCOUNT<			
360       ACCOUNT       6120       RENTS       13,784         365       ACCOUNT       6210       TOTAL       713,444         370       ACCOUNT       6210       BENEFITS       36,162         375       ACCOUNT       6210       RENTS       0         380       ACCOUNT       6220       DENEFITS       0         390       ACCOUNT       6220       RENTS       0         395       ACCOUNT       6230       TOTAL       794,821         400       ACCOUNT       6230       BENEFITS       172,072         405       ACCOUNT       6230       RENTS       2,620         410       ACCOUNT       6230       RENTS       2,620         410       ACCOUNT       6210-6230       1,508,265         430       ACCOUNT       6410       TOTAL       748,289         435       ACCOUNT       6410       RENTS       120,079         440       ACCOUNT       6410       RENTS       67,694         445       TOTAL PLANT SPECIFIC       2,983,791         450       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)			721,177
365       ACCOUNT       6210       TOTAL       713,444         370       ACCOUNT       6210       BENEFITS       36,162         375       ACCOUNT       6210       RENTS       0         380       ACCOUNT       6220       TOTAL       0         395       ACCOUNT       6220       RENTS       0         395       ACCOUNT       6230       TOTAL       794,821         400       ACCOUNT       6230       BENEFITS       172,072         405       ACCOUNT       6230       RENTS       2,620         410       ACCOUNT       6230       RENTS       2,620         410       ACCOUNT       6210-6230       1,508,265         430       ACCOUNT       6410       TOTAL       748,289         435       ACCOUNT       6410       BENEFITS       120,079         440       ACCOUNT       6410       RENTS       2,983,791         450       ACCOUNT       6530       TOTAL       795,812         455       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT			
370       ACCOUNT       6210       BENEFITS       36,162         375       ACCOUNT       6210       RENTS       0         380       ACCOUNT       6220       TOTAL       0         385       ACCOUNT       6220       BENEFITS       0         390       ACCOUNT       6220       RENTS       0         395       ACCOUNT       6230       TOTAL       794,821         400       ACCOUNT       6230       BENEFITS       172,072         405       ACCOUNT       6230       RENTS       2,620         410       ACCOUNT       6210-6230       1,508,265         430       ACCOUNT       6410       TOTAL       748,289         435       ACCOUNT       6410       BENEFITS       120,079         440       ACCOUNT       6410       RENTS       67,694         445       TOTAL PLANT SPECIFIC       2,983,791         450       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2230) </td <td></td> <td></td> <td>-</td>			-
375       ACCOUNT       6210       RENTS       0         380       ACCOUNT       6220       TOTAL       0         385       ACCOUNT       6220       BENEFITS       0         390       ACCOUNT       6220       RENTS       0         395       ACCOUNT       6230       TOTAL       794,821         400       ACCOUNT       6230       BENEFITS       172,072         405       ACCOUNT       6230       RENTS       2,620         410       ACCOUNT       6210-6230       1,508,265         430       ACCOUNT       6410       TOTAL       748,289         435       ACCOUNT       6410       BENEFITS       120,079         440       ACCOUNT       6410       RENTS       67,694         445       TOTAL PLANT SPECIFIC       2,983,791         450       ACCOUNT       6530       TOTAL       795,812         455       ACCOUNT       6550       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2230)       1,988,466         525       ACCOUNT       6560       (2210-2230			•
380       ACCOUNT       6220       TOTAL       0         385       ACCOUNT       6220       BENEFITS       0         390       ACCOUNT       6220       RENTS       0         395       ACCOUNT       6230       TOTAL       794,821         400       ACCOUNT       6230       BENEFITS       172,072         405       ACCOUNT       6230       RENTS       2,620         410       ACCOUNT       6210-6230       1,508,265         430       ACCOUNT       6410       TOTAL       748,289         435       ACCOUNT       6410       BENEFITS       120,079         440       ACCOUNT       6410       RENTS       67,694         445       TOTAL PLANT SPECIFIC       2,983,791         450       ACCOUNT       6530       TOTAL       795,812         455       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2210-2230)       1,988,466         525       ACCOUNT       6560			·
385       ACCOUNT       6220       BENEFITS       0         390       ACCOUNT       6220       RENTS       0         395       ACCOUNT       6230       TOTAL       794,821         400       ACCOUNT       6230       BENEFITS       172,072         405       ACCOUNT       6230       RENTS       2,620         410       ACCOUNT       6210-6230       1,508,265         430       ACCOUNT       6410       TOTAL       748,289         435       ACCOUNT       6410       BENEFITS       120,079         440       ACCOUNT       6410       RENTS       67,694         445       TOTAL PLANT SPECIFIC       2,983,791         450       ACCOUNT       6530       TOTAL       795,812         455       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2210-2230)       1,988,466         525       ACCOUNT       6560       (2210-2230)       3,291,149			
390         ACCOUNT         6220         RENTS         0           395         ACCOUNT         6230         TOTAL         794,821           400         ACCOUNT         6230         BENEFITS         172,072           405         ACCOUNT         6230         RENTS         2,620           410         ACCOUNT         6210-6230         1,508,265           430         ACCOUNT         6410         TOTAL         748,289           435         ACCOUNT         6410         BENEFITS         120,079           440         ACCOUNT         6410         RENTS         67,694           445         TOTAL PLANT SPECIFIC         2,983,791           450         ACCOUNT         6530         TOTAL         795,812           455         ACCOUNT         6530         BENEFITS         199,666           510         ACCOUNT         6560         (2210)         1,302,683           515         ACCOUNT         6560         (2220)         0           520         ACCOUNT         6560         (2230)         1,988,466           525         ACCOUNT         6560         (2210-2230)         3,291,149			
395 ACCOUNT 6230 TOTAL 794,821 400 ACCOUNT 6230 BENEFITS 172,072 405 ACCOUNT 6230 RENTS 2,620 410 ACCOUNT 6210-6230 1,508,265 430 ACCOUNT 6410 TOTAL 748,289 435 ACCOUNT 6410 BENEFITS 120,079 440 ACCOUNT 6410 RENTS 67,694 445 TOTAL PLANT SPECIFIC 2,983,791 450 ACCOUNT 6530 TOTAL 795,812 455 ACCOUNT 6530 BENEFITS 199,666 510 ACCOUNT 6560 (2210) 1,302,683 515 ACCOUNT 6560 (2220) 0 520 ACCOUNT 6560 (2210-2230) 3,291,149			
400       ACCOUNT       6230       BENEFITS       172,072         405       ACCOUNT       6230       RENTS       2,620         410       ACCOUNT       6210-6230       1,508,265         430       ACCOUNT       6410       TOTAL       748,289         435       ACCOUNT       6410       BENEFITS       120,079         440       ACCOUNT       6410       RENTS       67,694         445       TOTAL PLANT SPECIFIC       2,983,791         450       ACCOUNT       6530       TOTAL       795,812         455       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2230)       1,988,466         525       ACCOUNT       6560       (2210-2230)       3,291,149			
405       ACCOUNT       6230       RENTS       2,620         410       ACCOUNT       6210-6230       1,508,265         430       ACCOUNT       6410       TOTAL       748,289         435       ACCOUNT       6410       BENEFITS       120,079         440       ACCOUNT       6410       RENTS       67,694         445       TOTAL PLANT SPECIFIC       2,983,791         450       ACCOUNT       6530       TOTAL       795,812         455       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2230)       1,988,466         525       ACCOUNT       6560       (2210-2230)       3,291,149			•
410       ACCOUNT       6210-6230       1,508,265         430       ACCOUNT       6410       TOTAL       748,289         435       ACCOUNT       6410       BENEFITS       120,079         440       ACCOUNT       6410       RENTS       67,694         445       TOTAL PLANT SPECIFIC       2,983,791         450       ACCOUNT       6530       TOTAL       795,812         455       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2230)       1,988,466         525       ACCOUNT       6560       (2210-2230)       3,291,149			
430       ACCOUNT       6410       TOTAL       748,289         435       ACCOUNT       6410       BENEFITS       120,079         440       ACCOUNT       6410       RENTS       67,694         445       TOTAL PLANT SPECIFIC       2,983,791         450       ACCOUNT       6530       TOTAL       795,812         455       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2230)       1,988,466         525       ACCOUNT       6560       (2210-2230)       3,291,149			
435       ACCOUNT       6410       BENEFITS       120,079         440       ACCOUNT       6410       RENTS       67,694         445       TOTAL PLANT SPECIFIC       2,983,791         450       ACCOUNT       6530       TOTAL       795,812         455       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2230)       1,988,466         525       ACCOUNT       6560       (2210-2230)       3,291,149			
440       ACCOUNT       6410       RENTS       67,694         445       TOTAL PLANT SPECIFIC       2,983,791         450       ACCOUNT       6530       TOTAL       795,812         455       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2230)       1,988,466         525       ACCOUNT       6560       (2210-2230)       3,291,149			
445       TOTAL PLANT SPECIFIC       2,983,791         450       ACCOUNT 6530 TOTAL       795,812         455       ACCOUNT 6530 BENEFITS       199,666         510       ACCOUNT 6560 (2210)       1,302,683         515       ACCOUNT 6560 (2220)       0         520       ACCOUNT 6560 (2230)       1,988,466         525       ACCOUNT 6560 (2210-2230)       3,291,149			
450       ACCOUNT       6530       TOTAL       795,812         455       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2230)       1,988,466         525       ACCOUNT       6560       (2210-2230)       3,291,149			
455       ACCOUNT       6530       BENEFITS       199,666         510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2230)       1,988,466         525       ACCOUNT       6560       (2210-2230)       3,291,149			
510       ACCOUNT       6560       (2210)       1,302,683         515       ACCOUNT       6560       (2220)       0         520       ACCOUNT       6560       (2230)       1,988,466         525       ACCOUNT       6560       (2210-2230)       3,291,149			
515 ACCOUNT 6560 (2220) 0 520 ACCOUNT 6560 (2230) 1,988,466 525 ACCOUNT 6560 (2210-2230) 3,291,149			•
520 ACCOUNT 6560 (2230) 1,988,466 525 ACCOUNT 6560 (2210-2230) 3,291,149		• •	•
525 ACCOUNT 6560 (2210-2230) 3,291,149			
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1,000,009			
		1222 1221	1,000,300

N... E... C... A... INC. USF1010 LATEST VIEW REPORT 08/04/2006 13:47:14

Page 2/ 2

REG: 5 PACIFIC APPLIES TO PERIOD: YEAR END 12/2004 CONTACT NAME: Jana Manterola

(509)-962-0272 EXT: OO: 200000037 FairPoint Communications, CONTACT PHONE:

SOFT EDIT STATUS: PASSED EDIT CO: 000002412 Ellensburg Tel. Co. SAR: 522412 ELLENSBURG TEL CO

	DESCRIPTION	LATEST VIEW
535	ACCOUNT 6710 TOTAL	846,357
540	ACCOUNT 6710 BENEFITS	39,030
550	ACCOUNT 6720 TOTAL	1,793,485
555	ACCOUNT 6720 BENEFITS	79,589
565	SUM OF LINES 535 + 550	2,639,842
600	BEN. POR.OF ALL OP. EXP.	679,820
610	RENT POR. OF ALL OP. EXP	84,098
650	ACCOUNT 7200 OTHER TAXES	2,052,877
700	2410 (C S TOTAL CWF - AV)	31,645,335
710	2410 (C S CWF - CAT.1)	29,851,616
800	ACCOUNT 2680 TOTAL	0
805	ACCOUNT 2680 (2230)	0
810	ACCOUNT 2680 (CAT. 4.13)	. 0
815	ACC 2680 (2410) TOTAL CWF	0
820	ACC 2680 (2410) CWF-CAT1	0
830	ACCOUNT 6560 (2680)	0

COMMENTS: