

EXHIBIT 3
WEIGHTED REMAINING LIFE

INLAND TELEPHONE COMPANY
Weighted Depreciation Calculation - WA
December 31, 2017

Acct#	Description	a	b	c	d	e	f	g	h	i
		Book 2017 Reg Assets Balance YE	Book 2017 Reg Accum Depr Balance YE	Book 2017 Remaining Balance YE	Depreciation Rate	Book 2017 Depreciation Expense	Depreciable Lives 1 / d	Remaining Life c / e	% of total net book value c / total c	Weighted remaining life g * h
2111.000	LAND	819,850.33								
2112.000	MOTOR VEHICLES	1,246,160.23	1,096,343.24	149,817	16.00%	56,491.65	6	2.65	0.91%	0.024
2115.000	GARAGE WORK EQUIPMENT	25,295.26	25,295.26	0	12.50%	0.00	8	0.00	0.00%	0.000
2116.000	OTHER WORK EQUIPMENT	1,104,526.42	989,839.07	114,687	16.00%	56,092.50	6	2.04	0.70%	0.014
2121.000	BUILDINGS	2,477,275.68	1,629,275.97	848,000	4.00%	97,937.28	25	8.66	5.15%	0.446
2122.000	FURNITURE	189,988.78	187,078.04	2,911	15.00%	1,680.16	7	1.73	0.02%	0.000
2123.000	CO. COMMUNICATION EQUIPMENT	257,142.19	220,873.28	36,269	20.00%	17,105.78	5	2.12	0.22%	0.005
2123.050	OFFICE SUPPORT EQUIPMENT	66,000.44	53,160.77	12,840	20.00%	4,001.79	5	3.21	0.08%	0.003
2124.000	GENERAL PURPOSE COMPUTERS	159,294.82	158,614.64	680	25.00%	648.63	4	1.05	0.00%	0.000
2124.050	GENERAL PURPOSE COMPUTERS-BILLING	224,913.20	210,211.55	14,702	25.00%	5,154.15	4	2.85	0.09%	0.003
2210.000	COE-SWITCHING	2,155,574.55	832,448.75	1,323,126	9.00%	185,785.66	11	7.12	8.03%	0.572
2230.000	COE-TRANSMISSION	1,949,312.80	1,576,585.02	372,728	11.19%	71,216.75	9	5.23	2.26%	0.118
2232.000	FIBER TRANSMISSION EQUIP.	398,144.35	382,306.44	15,838	9.00%	16,512.32	11	0.96	0.10%	0.001
2232.001	FIBER TRANSMISSION EQUIP - ADTRAN	364,490.81	47,278.22	317,213	9.00%	31,883.92	11	9.95	1.93%	0.192
2232.002	FIBER TRANSMISSION EQUIP - ONT	1,467,050.03	158,391.15	1,308,659	9.00%	112,063.32	11	11.68	7.94%	0.927
2232.010	FTTH (CO) FIBER TERM. EQUIP.	281,755.54	45,657.92	236,098	9.00%	25,425.09	11	9.29	1.43%	0.133
2233.000	MICROWAVE TRANSMISSION EQUIP.	80,317.77	80,317.77	0	9.00%	0.00	11	0.00	0.00%	0.000
2321.000	CUSTOMER PREMISES WIRING	0.00	0.00	0	15.00%	0.00	7	0.00	0.00%	0.000
2351.000	PUBLIC TELEPHONE TERMINAL EQUIP.	0.00	0.00	0	15.00%	0.00	7	0.00	0.00%	0.000
2411.000	POLES	36,985.75	36,985.75	0	7.59%	0.00	13	0.00	0.00%	0.000
2421.000	AERIAL CABLE	2,385.64	2,385.64	0	20.40%	0.00	5	0.00	0.00%	0.000
2421.090	AERIAL FIBER	466,764.88	110,190.34	356,575	5.00%	22,908.91	20	15.56	2.16%	0.337
2421.091	AERIAL FIBER - FTTH	208,102.29	15,607.67	192,495	5.00%	10,405.11	20	18.50	1.17%	0.216
2423.000	BURIED CABLE	5,346,101.16	5,041,186.42	304,915	6.00%	33,433.76	17	9.12	1.85%	0.169
2423.090	FIBER OPTIC CABLE	4,362,896.93	1,196,060.45	3,166,836	5.00%	230,873.12	20	13.72	19.22%	2.636
2423.091	FIBER OPTIC CABLE - FTTH	8,314,494.60	617,294.45	7,697,200	5.00%	412,488.96	20	18.66	46.71%	8.717
2431.000	AERIAL WIRE	600.00	600.00	0	42.06%	0.00	2	0.00	0.00%	0.000
	SUBTOTAL	32,005,424.46	14,713,987.81	16,471,586.32		1,392,108.86		11.83	99.97%	14.51
2690.000	ORGANIZATION COST	1,380.87	0.00	1,381	4.00%	0.00	25	0.00	0.01%	0.000
2691.000	FRANCHISES	1,779.86	0.00	1,780	4.00%	0.00	25	0.00	0.01%	0.000
2692.000	TRADEMARK	684.31	647.51	37	6.72%	45.99	15	0.80	0.00%	0.000
2693.000	LEASEHOLD IMPROVEMENTS	3,391.39	1,220.88	2,171	4.00%	135.66	25	16.00	0.01%	0.002
	TOTAL WASHINGTON	32,012,660.89	14,715,856.20	16,476,954.36	0.19	1,392,290.51		11.83	100.00%	14.51
2002.400	PLANT HELD FOR FUTURE USE	10,212.88	4,583.57	5,629	4.00%	6,446.35	25	0.87	100.00%	0.873
			<u>14,720,439.77</u>							