

Washington - SR Basis
 1313 E. Columbia Street, Seattle WA

1) Book Costs as of 03-31-2007:

<u>Account</u>	<u>Account Description</u>	<u>Amount</u>
2111	Telecommunications Plant In Service - Land	341,023
2121	Telecommunications Plant In Service - Buildings	1,508,786
3121.21	Accumulated Depreciation - Buildings	(467,193)
	Net Book Value of Building	1,041,593
Total Net Book Value SR Basis		1,382,617

2) Estimated Journal Entry to record the sale of 1313 E. Columbia Street, Seattle - Land and Building.

<u>Activity</u>	<u>Account</u>	<u>Account Description</u>	<u>FRC</u>	<u>DEBITS</u>	<u>CREDITS</u>
Retire Land:					
	7150.2	Losses from Disposition of Land and Artworks	---	\$ 341,023	
	2111	Telecommunications Plant In Service - Land	20C		\$ 341,023
Retire Building:					
	3121.21	Accumulated Depreciation - General Support Assets - Large Equip and Other Admin Buildings	110X	\$ 1,508,588	
	2121	Telecom Plant In Service - Large Equip and Other Admin Buildings	110C		\$ 1,508,588
	3121.21	Accumulated Depreciation - General Support Assets - Building Improvement	310X	\$ 198	
	2121	Telecom Plant In Service - Building Improvements – Owned Large Equipment	310C		\$ 198
Record Proceeds: (Proceeds; Gain on Land; Building as Salvage)					
	4360.911	Other Deferred Credits - Other - State Level	---		
	7150.1	Gains from Disposition of Land and Artworks	---		
	3121.21	Accumulated Depreciation - General Support Assets - Large Equip and Other Admin Buildings	110X		