

Jenifer Wasnock

From: Doug Neff
Sent: Wednesday, June 02, 2010 9:13 AM
To: Jenifer Wasnock
Subject: FW: calculation of the \$514,331 change in rate base

FYI.

Douglas J. Neff, CPA

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From: Russell, Kristen (UTC) [mailto:krussell@utc.wa.gov]
Sent: Wednesday, June 02, 2010 9:15 AM
To: Doug Neff
Subject: calculation of the \$514,331 change in rate base

Hi Doug –

On the phone yesterday, you commented that you didn't understand how staff came up with the \$514,331 figure. Here it is:

(D)	\$1,923,980	(2007 rate base)
(B)	1,409,649	(2008 rate base of \$1,427,820 less \$18,135 cash working capital)
	\$ 514,331	

The question was asked on 4/7, prior to adding the cash working capital into the spreadsheet. For total company rate base, prior to any adjustments and based solely on the cost study, the difference between 2007's and 2008's rate base should actually be \$496,196.

Hope this helps.

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
 FOR YEAR ENDED DECEMBER 31, 2008 PLUS 2009 PLANT - revision 12/14/09

PART 36 JURISDICTIONAL SEPARATIONS

PART 69 ACCESS CHARGE ELEMENT ALLOCATION

	SOURCE	PART 36 JURISDICTIONAL SEPARATIONS				TOTAL (e)	LTD PAY TEL (f)	PART 69 ACCESS CHARGE ELEMENT ALLOCATION								
		TOTAL (a)	INTRASTATE MSG (b)	INTRASTATE P/L (c)	ALL OTHER (d)			COMMON LINE (g)	LOCAL SWG (h)	INFOR- MATION (i)	COMMON TRANS (j)	DEDCTD TRANS (l)	SPECIAL ACCESS (m)	BILL & COLLECT (n)	INTER- EXCH (o)	
1	2110 LAND & SUPPORT ASSETS	S4,19	522,011	133,919	34,797	353,295	168,716	0	44,425	10,826	0	78,668	0	34,797	0	0
2																
3	2210 COE - SWITCHING EQ	S5,11+16	423,273	27,743	0	395,530	27,743			27,743		0		0		
4	2220 COE - OPERATOR SYSTEMS	S5,6	0	0	0	0	0			0		0		0		
5	2230 COE - TRANSMISSION EQ	S5,38	731,926	275,179	67,698	389,049	342,877	0	73,585	0	0	201,594	0	67,698	0	0
6	2310 INFORM ORIG/TERM EQ	S6,9	0	0	0	0	0	0	0	0		0		0		
7	2410 CABLE & WIRE FACILITIES	S7,30	182,508	40,259	21,472	120,777	61,731	0	40,259	0	0	0	0	21,472	0	0
8	TOTAL COE, IOT & CWF	LN3>7	1,337,707	343,182	89,170	905,355	432,352	0	113,844	27,743	0	201,594	0	89,170	0	0
9	SUBTOTAL PLANT IN SERVICE	LN1>7	1,859,718	477,101	123,967	1,258,650	601,068	0	158,269	38,570	0	280,262	0	123,967	0	0
10																
11	2680 TANGIBLE ASSETS	S8,37	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	SUBTOTAL PLANT IN SERVICE	LN9+11	1,859,718	477,101	123,967	1,258,650	601,068	0	158,269	38,570	0	280,262	0	123,967	0	0
13																
14	2690 INTANGIBLE ASSETS	S8,42	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	2001 TELECOM PLANT IN SERVICE	LN12+14	1,859,718	477,101	123,967	1,258,650	601,068	0	158,269	38,570	0	280,262	0	123,967	0	0
16																
17	2110 LAND ASSETS	S4,4	130,803	33,557	8,719	88,527	42,276	0	11,132	2,713	0	19,712	0	8,719	0	0
18	2001 TPIS ex LAND	LN15-17	1,728,915	443,544	115,248	1,170,123	558,792	0	147,137	35,857	0	260,550	0	115,248	0	0
19																
20	2002 PROP HELD FOR FUTURE USE	S9,3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	2003 PLANT UNDER CONSTRUCT	S9,7	224	0	0	224	0	0	0	0	0	0	0	0	0	0
22	2005 TELECOM PLANT ADJUST	S9,11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	OTHER EQUAL ACCESS EQUIP	S9,13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24																
25	TOTAL TELECOM PLANT	LN15+20>23	1,859,942	477,101	123,967	1,258,874	601,068	0	158,269	38,570	0	280,262	0	123,967	0	0
26																
27	1500 OTHER JURIS ASSETS	S14,1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	3100 ACCUM DEPRECIATION	S14,12	450,293	113,641	28,008	308,645	141,648	0	34,259	10,401	0	68,981	0	28,008	0	0
29	3200 ACCUM DEPR - PHFU	S14,14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	3400 ACCUM AMORT - TANG	S14,25	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3500 ACCUM AMORT - INTANG	S14,36	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	4040 CUSTOMER DEPOSITS	S14A,1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	4100 NET CUR DEF OPER I/TAX	S14A,12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	4340 NET NONCUR DEF OPER I/TAX	S14A,23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	4370 OTH JUR LIAB & DEF CR	S14A,25	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	SUBTOTAL	LN27>35	450,293	113,641	28,008	308,645	141,648	0	34,259	10,401	0	68,981	0	28,008	0	0
37																
38	NET TELECOM PLANT	LN25 - LN36	1,409,649	363,460	95,959	950,229	459,420	0	124,010	28,169	0	211,281	0	95,959	0	0
39																
40	1220 MATERIALS & SUPPLIES	S9,18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	1402 RTB STOCK	S9,20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	1410 OTHER NONCUR ASSETS	S9,22	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	4310 OTHER LONG TERM LIAB	S9,24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	WORKING CAPITAL	S9,26	18,135	0	0	18,135	0	0	0	0	0	0	0	0	0	0
45																
46	NET INVESTMENT	LN38+40>44	1,427,784	363,460	95,959	968,364	459,420	0	124,010	28,169	0	211,281	0	95,959	0	0

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WEAVTEL
 3100 ACCUMULATED DEPRECIATION & AMORTIZATION
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2008 + PROFORMA 2009 ADDITIONS

	LINKED BAL PER BOOKS 12/31/08	ADJUSTMENTS <DR>	CR	SUBTOTAL PER STUDY 12/31/08	PART X ADJUST	BALANCE PER STUDY 12/31/08	BALANCE PER STUDY 12/31/07	AVERAGE PER STUDY 12/31/08
	1505				1505			
2110 LAND & SUPPORT ASSETS								
2110.10 Land	0.00			0		0		0
2110.40 Motor Vehicles	45,282.00			45,282	2,263	43,019	37,501	40,260
2110.35 Other Work Equipment	0.00			0		0	0	0
2110.20 Buildings	34,086.00			34,086	1,461	32,625	20,479	26,552
2110.25 Furniture	0.00			0		0		0
2110.30 Office Equipment	15,490.00			15,490	465	15,025	13,531	14,278
2110.45 Office Eq - Other Comm Eq	0.00			0				
2110.50 Gen. Purpose Computer	10,697.00			10,697	321	10,376	10,697	10,537
TOTAL LAND & SUPPORT	105,555.00	0	0	105,555	4,510	101,045	82,208	91,627
2210 CENTRAL OFFICE EQUIPMENT								
2210.10 Digital Switching Eq.	120,543.00		8	6,167		126,710	74,357	100,534
2220.10 Operator Systems						0	0	0
2230.10 Circuit Eq - Trunk Carrier	147,900.00	8	6,167			141,733		
2230.20 Circuit Eq - Subs Carrier	53,428.00					53,428	195,161	155,735
TOTAL CENTRAL OFC EQ	321,871.00	6,167	6,167	321,871	0	321,871	190,665	256,288
2310 INFORM. ORIG./TERM. ASSETS								
2310.10 Public Telephone Equip.				0		0	0	0
TOTAL INFORM ORIG/TERM	0.00	0	0	0	0	0	0	0
2410 CABLE & WIRE FACILITIES								
2410.50 Outside Plant	27,377.00			27,377		27,377	16,426	21,902
TOTAL CABLE & WIRE FAC	27,377.00	0	0	27,377	0	27,377	16,426	21,902
SUBTOTAL ACCUM DEPR	454,803.00	6,167	6,167	454,803	4,510	450,293	289,299	369,796
2680 AMORTIZABLE ASSETS								
TOTAL	454,803.00	6,167	6,167	454,803	4,510	450,293	289,299	369,796
TB LINK TEST	454,803							
	0.00							
4040 CUSTOMER DEPOSITS	0.00			0		0		0

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WEAVTEL
 TELEPHONE PLANT IN SERVICE
 YEAR: 2008

RECONCILIATION OF ASSET ACCOUNTS

DESCRIPTION	ACCOUNT NUMBER	BALANCE 1/1/2008	Additions WO Close	Additions PBC	Retirement PBC	TRANSFERS +(-)	BALANCE 12/31/08	AVERAGE 12/31/2008
LAND	2110.10	PY 136,659.55	0.00	0.00	0.00	0.00	136,659.55 2601	136,659.55
MOTOR VEHICLES	2110.41/42	PY 48,631.85	0.00	0.00	0.00	0.00	48,631.85 2601	48,631.85
GARAGE WORK EQUIPMENT	2110.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER WORK EQUIPMENT	2110.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUILDINGS	2110.20	340,183.00		0.00	0.00	0.00	340,183.00 2601	340,183.00
FURNITURE	2110.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE SUPPORT EQUIPMENT	2110.30	PY 15,489.78	0.00	0.00	0.00	0.00	15,489.78 2601	15,489.78
COMPANY COMMUNICATION EQUIP	2110.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL PURPOSE COMPUTERS	2110.60	PY 10,697.28	0.00	0.00		0.00	10,697.28 2601	10,697.28
DIGITAL ELECTRONIC SWITCHING	2210.10	PY 690,748.70	0.00		0.00	(313,925.97)	376,822.73 2601	533,785.72
OTHER RADIO FACILITIES-MICROWAVE	2230.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CIRCUIT EQUIP-TRUNK CARRIER	2230.10	528,996.15		0.00	0.00	0.00	528,996.15 2601	528,996.15
CIRCUIT EQUIP-SUBSCRIBER CARRIER	2230.20	214,205.77		0.00	0.00	0.00	214,205.77 2601	214,205.77
BURIED CABLE	2410.40	182,508.38	0.00	0.00	0.00	0.00	182,508.38 2601	182,508.38
FIBER OPTIC CABLE	2410.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>PY 2,168,120.46</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(313,925.97)</u>	<u>1,854,194.49</u>	<u>2,011,157.48</u>
TELEPHONE PLANT UNDER CONSTRUCTION	2003	PY 19,972.83	(558.16)	0.00			19,414.67 2601	19,693.75

RECONCILIATION OF RESERVE FOR DEPRECIATION

DESCRIPTION	DEPR RATE	BALANCE 1/1/2008	DEPRECIATION EXPENSE	RETIREMENTS	COST OF REMOVAL	SALVAGE	BALANCE 12/31/08	ASSET 12/31/2008
LAND	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	
MOTOR VEHICLES	16.00%	37,501.19	7,781.00	0.00	0.00	0.00	45,282.19	48,631.85
GARAGE WORK EQUIPMENT	16.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER WORK EQUIPMENT	16.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUILDINGS	4.00%	20,478.60	13,607.00	0.00	0.00	0.00	34,085.60	340,183.00
FURNITURE	15.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OFFICE SUPPORT EQUIPMENT	20.00%	13,530.54	1,959.00	0.00	0.00	0.00	15,489.54	15,489.78
COMPANY COMMUNICATION EQUIP	20.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL PURPOSE COMPUTERS	25.00%	10,697.28	0.00	0.00	0.00	0.00	10,697.28	10,697.28
DIGITAL ELECTRONIC SWITCHING	9.00%	72,502.42	48,041.00	0.00	0.00	0.00	120,543.42	376,822.73
OTHER RADIO FACILITIES-MICROWAVE	13.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CIRCUIT EQUIP-TRUNK CARRIER	11.19%	88,705.02	59,195.00	0.00	0.00	0.00	147,900.02	528,996.15
CIRCUIT EQUIP-SUBSCRIBER CARRIER	11.19%	29,458.08	23,970.00	0.00	0.00	0.00	53,428.08	214,205.77
BURIED CABLE	6.00%	16,425.75	10,951.00	0.00	0.00	0.00	27,376.75	182,508.38
FIBER OPTIC CABLE	5.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>PY 289,298.88</u>	<u>165,504.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>454,802.88 2601</u>	<u>1,717,534.94</u>

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**WEAVTEL
SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
FOR YEAR ENDED DECEMBER 31, 2007**

SEP2

	SOURCE	PART 36 JURISDICTIONAL SEPARATIONS				PART 69 ACCESS CHARGE ELEMENT ALLOCATION										
		TOTAL (a)	INTRASTATE MSG (b)	P/L (c)	ALL OTHER (d)	TOTAL (e)	LTD PAY TEL (f)	COMMON LINE (g)	LOCAL SWG (h)	INFOR- MATION (i)	COMMON TRANS (j)	DEDCTD TRANS (l)	SPECIAL ACCESS (m)	BILL & COLLECT (n)	INTER- EXCH (o)	
1 2110 LAND & SUPPORT ASSETS	S4,19	563,764	290,034	40,055	233,674	330,090	0	126,277	63,791	0	99,966	0	40,055	0	0	
2																
3 2210 COE - SWITCHING EQ	S5,11+16	567,643	183,564	0	384,079	183,564			183,564		0		0			
4 2220 COE - OPERATOR SYSTEMS	S5,6	0	0	0	0	0			0		0		0		0	
5 2230 COE - TRANSMISSION EQ	S5,38	852,129	536,955	88,261	226,912	625,217	0	249,294			287,661	0	88,261		0	
6 2310 INFORM ORIG/TERM EQ	S6,9	0	0	0	0	0	0	0			0		0		0	
7 2410 CABLE & WIRE FACILITIES	S7,30	202,508	114,080	27,001	61,427	141,081	0	114,080			0	0	27,001		0	
8 TOTAL COE, IOT & CWF	LN3>7	1,622,280	834,600	115,262	672,418	949,862	0	363,374	183,564	0	287,661	0	115,262	0	0	
9 SUBTOTAL PLANT IN SERVICE	LN1>7	2,186,044	1,124,634	155,317	906,093	1,279,952	0	489,652	247,355	0	387,627	0	155,317	0	0	
10																
11 2680 TANGIBLE ASSETS	S8,37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 SUBTOTAL PLANT IN SERVICE	LN9+11	2,186,044	1,124,634	155,317	906,093	1,279,952	0	489,652	247,355	0	387,627	0	155,317	0	0	
13																
14 2690 INTANGIBLE ASSETS	S8,42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15 2001 TELECOM PLANT IN SERVICE	LN12+14	2,186,044	1,124,634	155,317	906,093	1,279,952	0	489,652	247,355	0	387,627	0	155,317	0	0	
16																
17 2110 LAND ASSETS	S4,4	136,659	70,306	9,710	56,644	80,015	0	30,610	15,463	0	24,232	0	9,710	0	0	
18 2001 TPIS ex LAND	LN15-17	2,049,385	1,054,328	145,608	849,449	1,199,936	0	459,041	231,892	0	363,395	0	145,608	0	0	
19																
20 2002 PROP HELD FOR FUTURE USE	S9,3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21 2003 PLANT UNDER CONSTRUCT	S9,7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22 2005 TELECOM PLANT ADJUST	S9,11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23 OTHER EQUAL ACCESS EQUIP	S9,13	0	0	0	0	0			0		0		0		0	
24																
25 TOTAL TELECOM PLANT	LN15+20>23	2,186,044	1,124,634	155,317	906,093	1,279,952	0	489,652	247,355	0	387,627	0	155,317	0	0	
26																
27 1500 OTHER JURIS ASSETS	S14,1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28 3100 ACCUM DEPRECIATION	S14,12	215,563	112,158	15,401	88,005	127,558	0	47,311	23,522	0	41,325	0	15,401	0	0	
29 3200 ACCUM DEPR - PHFU	S14,14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30 3400 ACCUM AMORT - TANG	S14,25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31 3500 ACCUM AMORT - INTANG	S14,36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32 4040 CUSTOMER DEPOSITS	S14A,1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33 4100 NET CUR DEF OPER I/TAX	S14A,12	46,501	22,976	2,707	20,818	25,683	0	7,742	6,633	0	8,601	0	2,707	0	0	
34 4340 NET NONCUR DEF OPER I/TAX	S14A,23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35 4370 OTH JUR LIAB & DEF CR	S14A,25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36 SUBTOTAL	LN27>35	262,064	135,133	18,108	108,823	153,241	0	55,053	30,155	0	49,926	0	18,108	0	0	
37																
38 NET TELECOM PLANT	LN25 - LN36	1,923,980	989,501	137,210	797,270	1,126,710	0	434,589	217,201	0	337,702	0	137,210	0	0	
39																
40 1220 MATERIALS & SUPPLIES	S9,18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41 1402 RTB STOCK	S9,20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42 1410 OTHER NONCUR ASSETS	S9,22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43 4310 OTHER LONG TERM LIAB	S9,24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44 WORKING CAPITAL	S9,26	16,348	0	0	16,348	0	0	0	0	0	0	0	0	0	0	
45																
46 NET INVESTMENT	LN38+40>44	1,940,328	989,501	137,210	813,618	1,126,710	0	434,589	217,201	0	337,702	0	137,210	0	0	

2007 CS + Skenelvin & Holden Village Adds
2009 Estimate

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Stehekin Build for 2009

1	Motorola Canopy Fix Wireless system and install	\$ 85,000.00	4.13 Substation
2	3.8 Meter Vertex Antenna install	\$ 18,000.00	✓ ✓
3	Central Office Prefab Hut, transport and install	\$ 8,000.00	Bldg.
4	Conduit and Wire plant at Stehekin Landing	\$ 10,000.00	Co-1 OSP
Total		\$ 121,000.00	

Holden build for 2009

1	Conduit and Cable plant	\$ 10,000.00	OSP Co-1
2	fix wireless expansion	\$ 7,000.00	4.13 Substation
Total		\$ 17,000.00	

Total build for Stehekin Exchange for 2009

\$ 138,000.00

+22529

Holden WO
4.13 Subs

160529

5005

WEAVTEL
 TELEPHONE PLANT IN SERVICE
 YEAR: 2008 HOLDEN AND STEHEKIN

RECONCILIATION OF RESERVE FOR DEPRECIATION

DESCRIPTION	DEPR RATE	STUDY BALANCE 12/31/07	DEPRECIATION EXPENSE	RETIREMENTS	COST OF REMOVAL	BALANCE 12/31/2008
LAND	0.00%	0	0	0	0	0
MOTOR VEHICLES	16.00%	33,611	0	0	0	33,611
GARAGE WORK EQUIPMENT	16.00%	0	0	0	0	0
OTHER WORK EQUIPMENT	16.00%	0	0	0	0	0
BUILDINGS	4.00%	13,659	160	0	0	13,819
FURNITURE	15.00%	0	0	0	0	0
OFFICE SUPPORT EQUIPMENT	20.00%	12,006	0	0	0	12,006
COMPANY COMMUNICATION EQUIP	20.00%	0	0	0	0	0
GENERAL PURPOSE COMPUTERS	25.00%	12,338	0	0	0	12,338
DIGITAL ELECTRONIC SWITCHING	11.19%	47,624	0	0	0	47,624
OTHER RADIO FACILITIES-MICROWAVE	13.00%	0	0	0	0	0
CIRCUIT EQUIP-TRUNK CARRIER	11.19%	47,842	0	0	0	47,842
CIRCUIT EQUIP-SUBSCRIBER CARRIER	11.19%	29,458	7,415	0	0	36,873
BURIED CABLE	6.00%	0	0	0	0	0
FIBER OPTIC CABLE	5.00%	10,951	500	0	0	11,451
		<u>207,489</u>	<u>8,075</u>	<u>0</u>	<u>0</u>	<u>215,564</u>
			<u>8,075</u>			
			ROUND TO:			
			<u>8,075</u>			

215,564 (E)

2a

WEAVTEL
 TELEPHONE PLANT IN SERVICE
 YEAR: 2008 HOLDEN AND STEHEKIN

RECONCILIATION OF ASSET ACCOUNTS						
DESCRIPTION	ACCOUNT NUMBER	STUDY BALANCE 12/31/2007	ADDITIONS	RETIREMENTS	TRANSFERS +(-)	BALANCE 12/31/2008
LAND	2111	136,659	0	0	0	136,659
MOTOR VEHICLES	2112	48,632	0	0	0	48,632
GARAGE WORK EQUIPMENT	2115		0	0	0	0
OTHER WORK EQUIPMENT	2116		0	0	0	0
BUILDINGS	2121	341,029	8,000	0	0	349,029
FURNITURE	2122		0	0	0	0
OFFICE SUPPORT EQUIPMENT	2123	15,247	0	0	0	15,247
COMPANY COMMUNICATION EQUIP	2124		0	0	0	0
GENERAL PURPOSE COMPUTERS	2125	14,197	0	0	0	14,197
DIGITAL ELECTRONIC SWITCHING	2212	567,643	0	0	0	567,643
OTHER RADIO FACILITIES-MICROWAVE	2231		0	0	0	0
CIRCUIT EQUIP-TRUNK CARRIER	2232	315,416	0	0	0	315,416
CIRCUIT EQUIP-SUBSCRIBER CARRIER	2233	404,186	132,529	0	0	536,715
BURIED CABLE	2423		0	0	0	0
OUTSIDE PLANT	2424	182,508	20,000	0	0	202,508
		<u>2,025,517</u>	<u>160,529</u>	<u>0</u>	<u>0</u>	<u>2,186,046</u>
TELEPHONE PLANT UNDER CONSTRUCTION	2003	<u>0</u>	<u>0</u>			<u>0</u>
DEFERRED FIT	4310	<u>46,675</u>	<u>-174</u>			<u>46,501</u>
ADDITIONS		<u>Book Depr</u>	<u>Def Depr</u>	<u>Difference</u>	<u>Tax 15%</u>	
BUILDINGS	4%	8,000	320 39	205	-115	-17
OUTSIDE PLANT	4%	20,000	800 15	1,333	533	80
CO TRANSMISSION	11.19%	132,529	14,830 10	13,253	-1,577	-237
		<u>160,529</u>	<u>15,950</u>	<u>14,791</u>	<u>-1,159</u>	<u>-174</u>

2a