

Kalama Telephone Company
 Trial Balance
 31-Dec-09

1120-01	Till & Petty Cash	700.00	
1120-03	Key Bank Money Market	61,437.83	
1120-10	Columbia Bank Checking	21,931.49	
1120-11	Columbia Bank Money Market	289,259.16	
1160-00	Temporary Cash Investments	812,735.97	
1180-00	Accounts Receivable	30,862.58	
1180-01	Accounts Receivable - Other	1,754.28	
1181-00	Allowance for Uncollectible		4,000.00
1190-00	Accounts Receivable - CABS	123,832.58	
1190-02	Accounts Receivable - US West		370.55
1190-03	Accounts Receivable - NECA	82,283.00	
1190-04	Accounts Receivable - WECA	18,906.00	
1190-18	Other A/R - DSHS (WTAP)	0.00	
1190-19	Other A/R - USAC (Lifeline)	909.18	
1190-31	Accounts Receivable -Employees	377.62	
1190-50	Accounts Receivable - SCL		1,194,434.24
1190-51	Accounts Receivable - TTC		17,130.13
1190-53	Accounts Receivable - SCI		94,450.61
1190-54	Accounts Receivable - Tenkal	5,286.78	
1220-00	Materials and Supplies	44,028.84	
1280-03	Prepaid Insurance	0.00	
1406-00	Nonregulated & Leased CPE	302,878.39	
1407-00	Debt Issuance Cost	33,615.54	
1407-01	Amortized Portion Debt Issue		21,513.72
2003-00	Telephone Plant Under Const.	136,003.80	
2100-02	Vehicles	685,023.22	
2100-05	Other Work Equipment	823,574.54	
2110-01	Land	55,233.75	
2110-06	Buildings	897,087.38	
2110-07	Furniture	163,417.67	
2110-08	Office Equipment	110,391.81	
2110-09	General Purpose Computers	253,264.07	
2210-00	Central Office Switching	1,265,263.66	
2230-05	Central Office Transmission	3,165,999.91	
2230-08	Fiber Optic Transmission Equip	355,383.37	
2410-01	Poles	14,976.86	
2410-02	Aerial Cable	44,721.71	
2410-03	Underground Cable	464,309.78	
2410-04	Buried Cable	4,859,777.46	
2410-06	Aerial Wire	2,903.83	
2410-07	Underground Conduit	2,036,260.17	
2410-08	Fiber Optic Cable	122,153.21	
2690-01	Organization	25.00	
3101-02	Depr. Vehicles		709,259.16
3101-05	Depr. Other Work Equipment		818,335.36
3101-06	Depr. Buildings		619,564.72
3101-07	Depr. Furniture		163,417.67
3101-08	Depr. Office Equipment		108,027.90
3101-09	Depr. General Purpose Computer		253,264.07
3102-00	Depr. Central Office Switching		992,183.49
3102-05	Depr. Central Office Trans.		3,027,268.59
3102-08	Depr. Fiber Optic Transmission		187,439.61
3104-01	Depr. Poles		15,048.21

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3104-02	Depr. Aerial Cable	44,721.71
3104-03	Depr. Underground Cable	298,631.14
3104-04	Depr. Buried Cable	3,760,518.05
3104-06	Depr. Aerial Wire	2,813.86
3104-07	Depr. Underground Conduit	901,460.29
3104-08	Depr. Fiber Optic Cable	16,307.65
3114-00	Depr. Nonregulated & Lease CPE	302,878.39
4010-00	Accounts Payable	44,909.57
4070-00	Accrued Income Taxes	192,742.00
4080-01	Federal Excise Tax Payable	2,547.93
4080-02	City Tax Payable	3,486.79
4080-04	Accrued State B & O Tax	5,419.49
4080-05	State Use Tax Payable	1,138.07
4080-07	Labor & Industries Payable	1,107.07
4080-08	E911 Surcharge - State	538.60
4080-09	E911 Surcharge - County	1,347.00
4080-10	WTAP Tax Payable	350.09
4080-11	TDD Tax Payable	296.23
4120-00	Other Accrued Liabilities	15,000.00
4130-00	Other Current Liabilities	73,636.74
4210-20	Long Term Debt -RTB Authorized	1,611,491.90
4310-00	Deferred Income Tax -Operating	188,162.00
4311-00	Deferred FIT - Non Operating	1,198.00
4510-00	Capital Stock - Common	35,000.00
4550-00	Retained Earnings - Prior	2,622,236.31
5000-01	Flat Rate Local Service	458,337.04
5000-05	Switched Data Services	31,372.51
5000-60	Custom Calling Feature Revenue	96,295.52
5000-69	Other Local Exchange Revenue	25,498.30
5081-00	Interstate End User Charge	237,143.87
5081-01	NECA Other Charges	1,010.90
5081-04	NECA FUSF Charge	26,373.98
5082-00	Interstate CCL Revenue	528,268.15
5083-00	Interstate TS Revenue	670,852.54
5084-00	Interstate Special Access Rev.	299,440.56
5088-00	Interstate USF Revenues	404,472.00
5092-00	Intrastate CCL Revenue	141,126.19
5093-00	Intrastate TS Revenue	143,629.61
5094-00	Intrastate Special Access Rev.	11,315.44
5098-00	Intrastate USF Revenues	130,088.93
5160-00	Other Long Distance Revenue	10,649.17
5230-00	Directory Advertising Revenue	31,006.33
5260-00	Miscellaneous Revenues	5,938.89
5262-00	Payphone Reporting Revenue	1,100.00
5263-00	Miscellaneous Revenue - E911	12,268.80
5270-01	Interstate B & C Revenue	5,233.61
5270-02	Intrastate B & C Revenue	11,986.26
5301-00	Uncollectibles - Telecom	5,872.34
6110-01	Vehicle Expense	16,259.01
6110-04	Other Work Equipment Expense	49,688.50
6120-01	Land & Building Expense	60,921.84
6120-02	Furniture Expense	402.78
6120-03	Office Equipment Expense	2,521.70
6120-04	Gen Purpose Computers Expense	197,977.98

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6210-00	Repair of Central Office Equip	303,150.47
6210-01	Central Office Op -Meals & Ent	608.60
6230-00	Central Office Trans. Expense	259,946.80
6410-01	Repair of Poles	3,072.35
6410-02	Repair of Aerial Cable	4,677.63
6410-03	Repair of Underground Cable	9,270.41
6410-04	Repair of Buried Cable	209,738.20
6410-06	Repair of Aerial Wire	350.79
6410-07	Repair of Underground Conduit	2,036.19
6410-08	Repair of Fiber Optic Cable	2,034.77
6530-01	Power	21,119.46
6530-02	Network Administration Expense	49,966.59
6533-01	Subscriber Line & SO Testing	39,364.21
6534-00	Plant Operation Administration	152,624.64
6534-01	Plant Op -Meals & Entertainmnt	215.75
6535-00	Engineering	197,041.69
6540-00	Access Expense	54,490.65
6560-12	Dep'n - Vehicles	51,638.18
6560-15	Dep'n - Other Work Equipment	72,762.78
6560-16	Dep'n - Buildings	35,883.48
6560-18	Dep'n - Office Equipment	7,279.11
6560-19	Dep'n - Gen Purpose Computers	6,735.70
6560-20	Dep'n - Central Office Equip	141,418.60
6560-25	Dep'n - CO Transmission Equip	332,953.81
6560-28	Dep'n - Fiber Optic Trans Eq.	39,663.08
6560-42	Dep'n - Aerial Cable	861.09
6560-43	Dep'n - Underground Cable	26,714.34
6560-44	Dep'n - Buried Cable	284,600.89
6560-46	Dep'n - Aerial Wire	290.40
6560-47	Dep'n - Underground Conduit	91,469.42
6560-48	Dep'n - Fiber Optic Cable	4,801.87
6610-01	Product Advertising Expense	820.00
6620-02	Number Services Expense	11,168.31
6620-03	Customer SO's & Records	24,401.34
6620-04	Maintain & Bill Customer Accts	51,427.92
6620-05	Collection & Investigation	20,570.62
6620-07	Customer Instruction	30,339.39
6620-08	Message Processing Expense	47,152.84
6620-10	Carrier Access Billing Expense	113,536.21
6710-01	Executive Expense	97,324.39
6710-03	Planning Expense	16,466.37
6720-01	Accounting & Finance Expense	211,346.01
6720-03	External Relations	87,513.20
6720-04	Human Resources Expense	8,460.09
6720-06	Legal Expense	15,875.00
6720-08	Other General & Admin Expense	80,633.79
6720-10	Cost Study Expense	91,705.09
6720-12	Other Gen & Admin Exp -Non-tax	2,428.00
7200-02	Federal Income Tax Expense	101,882.00
7200-03	Deferred Operating Income Tax	54,620.00
7200-11	Other Operating Taxes Expense	9.00
7200-12	Regulatory Fee - FCC/WUTC	3,759.00
7200-13	State Business & Occupation Tx	17,519.87
7200-14	Personal Property Tax Expense	44,837.44

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7300-01	Dividend Income		317.98
7300-02	Interest Income		37,728.85
7300-05	Other Nonoperating Income		78.00
7500-02	Interest on LTD - RTB	109,157.08	
7500-03	Amort of Debt Issuance/Disc'nt	1,344.60	
7990-01	Nonreg Rev - Materials & Equip		32,876.31
7990-02	Nonreg Rev - Labor		16,609.25
7990-03	Nonreg Rev - Other		6,701.40
7990-04	Nonreg Rev - Leased CPE		28,859.16
7990-05	Nonreg Rev -Premise Visit Chrg		2,250.00
7990-15	Nonreg Rev - Voice Mail		25,739.14
7990-51	Nonreg Exp - Materials & Equip	49,108.80	
7990-52	Nonreg Exp - Labor	13,857.70	
7990-65	Nonreg Depreciation Expense	1,063.00	
7990-75	Nonreg Deferred FIT	1,942.00	
7990-83	Payphone 800/Access Revenue		250.00
8000-00	Payroll Clearing	0.00	
8600-00	Health Benefits Clearing	0.00	
8900-00	Plant Administration Clearing	0.00	
8950-00	PARS Timing Difference	0.00	