

LEWIS RIVER TELEPHONE COMPANY, INC.

Trial Balance
December 31, 2009

Account	Description	Debit	Credit
1120	Cash and Equivalents		[Redacted]
1170	Receivables		[Redacted]
1171	Allowance for Doubtful Accounts		[Redacted]
1220	Materials and Supplies		[Redacted]
1280	Prepayments		[Redacted]
1350	Other Current Assets		[Redacted]
1406	Nonregulated Investments - Net		[Redacted]
1410	Other Noncurrent Assets		[Redacted]
1438	Deferred Maintenance, Retirements, and Other Deferred Charges		[Redacted]
1500	Other Jurisdictional Assets - Net		[Redacted]
2111	Land		[Redacted]
2112	Motor Vehicles		[Redacted]
2114	Tools and Other Work Equipment		[Redacted]
2121	Buildings		[Redacted]
2122	Furniture		[Redacted]
2123	Office Equipment		[Redacted]
2124	General Purpose Computers		[Redacted]
2211	Non-Digital Switching		[Redacted]
2212	Digital Electronic Switching		[Redacted]
2220	Operator Systems		[Redacted]
2231	Radio Systems		[Redacted]
2232	Circuit Equipment		[Redacted]
2311	Station Apparatus		[Redacted]
2321	Customer Premises Wiring		[Redacted]
2341	Large Private Branch Exchanges		[Redacted]
2351	Public Telephone Terminal Equipment		[Redacted]
2362	Other Terminal Equipment		[Redacted]
2411	Poles		[Redacted]
2421	Aerial Cable		[Redacted]
2422	Underground Cable		[Redacted]
2423	Buried Cable		[Redacted]
2424	Submarine and Deep Sea Cable		[Redacted]
2426	Intrabuilding Network Cable		[Redacted]
2431	Aerial Wire		[Redacted]
2441	Conduit Systems		[Redacted]
2681	Capital Leases		[Redacted]
2682	Leasehold Improvements		[Redacted]
2690	Intangibles		[Redacted]
2002	Property Held for Future Telecommunications Use		[Redacted]
2003	Telecommunications Plant Under Construction		[Redacted]
2005	Telecommunications Plant Adjustment		[Redacted]
2006	Nonoperating Plant		[Redacted]
2007	Goodwill		[Redacted]
3100	Accumulated Depreciation		[Redacted]
3200	Accumulated Depreciation - Held for Future Telecommunications Use		[Redacted]
3300	Accumulated Depreciation - Nonoperating Plant		[Redacted]
3400	Accumulated Amortization		[Redacted]
4000	Current Accounts and Notes Payable		[Redacted]
4040	Customer's Deposits		[Redacted]
4070	Income Taxes - Accrued		[Redacted]
4080	Other Taxes - Accrued		[Redacted]
4100	Net Current Deferred Operating Income Taxes		[Redacted]
4110	Net Current Deferred Nonoperating Income Taxes		[Redacted]
4130	Other Current Liabilities		[Redacted]
4200	Long Term Debt and Funded Debt		[Redacted]
4300	Other Liabilities and Deferred Credits		[Redacted]
4320	Unamortized Operating Investment Tax Credits - Net		[Redacted]

Redacted

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Account	Description	Debit	Credit
4330	Unamortized Nonoperating Investment Tax Credits - Net	[Redacted]	
4340	Net Noncurrent Deferred Operating Income Taxes	[Redacted]	
4341	Net Deferred Tax Liability Adjustments	[Redacted]	
4350	Net Noncurrent Deferred Nonoperating Income Taxes	[Redacted]	
4361	Deferred Tax Regulatory Adjustments - Net	[Redacted]	
4370	Other Jurisdictional Liabilities and Deferred Credits - Net	[Redacted]	
4510	Capital Stock	[Redacted]	
4520	Additional Paid-in Capital	[Redacted]	
4530	Treasury Stock	[Redacted]	
4540	Other Capital	[Redacted]	
4550	Retained Earnings	[Redacted]	
5001	Basic Area Revenue	[Redacted]	
5040	Private Line Revenue	[Redacted]	
5060	Other Basic Area Revenue	[Redacted]	
5081	End User Revenue	[Redacted]	
5082	Switched Access Revenue	[Redacted]	
5083	Special Access Revenue	[Redacted]	
5100	Long Distance Message Revenue	[Redacted]	
5200	Miscellaneous Revenue	[Redacted]	
5230	Directory Revenue	[Redacted]	
5300	Uncollectible Revenue	[Redacted]	
6112	Motor Vehicle Expense	[Redacted]	
6114	Tools and Other Work Equipment Expense	[Redacted]	
6121	Land and Building Expense	[Redacted]	
6122	Furniture and Artworks Expense	[Redacted]	
6123	Office Equipment Expense	[Redacted]	
6124	General Purpose Computers Expense	[Redacted]	
6211	Non-Digital Switching Expense	[Redacted]	
6212	Digital Electronic Switching Expense	[Redacted]	
6220	Operator Systems Expense	[Redacted]	
6231	Radio Systems Expense	[Redacted]	
6232	Circuit Equipment Expense	[Redacted]	
6311	Station Apparatus Expense	[Redacted]	
6341	Large Private Branch Exchange Expense	[Redacted]	
6351	Public Telephone Terminal Equipment Expense	[Redacted]	
6362	Other Terminal Equipment Expense	[Redacted]	
6411	Poles Expense	[Redacted]	
6421	Aerial Cable Expense	[Redacted]	
6422	Underground Cable Expense	[Redacted]	
6423	Buried Cable Expense	[Redacted]	
6424	Submarineand Deep Sea Cable Expense	[Redacted]	
6426	Intrabuilding Network Cable Expense	[Redacted]	
6431	Aerial Wire Expense	[Redacted]	
6441	Conduit Systems Expense	[Redacted]	
6511	Property Held for Future Telecommunications Use Expense	[Redacted]	
6512	Provisioning Expense	[Redacted]	
6531	Power Expense	[Redacted]	
6532	Network Administration Expense	[Redacted]	
6533	Testing Expense	[Redacted]	
6534	Plant Operations Administration Expense	[Redacted]	
6535	Engineering Expense	[Redacted]	
6540	Access Expense	[Redacted]	
6561	Depreciation Expense - Telecommunications Plant in Service	[Redacted]	
6562	Depreciation Expense - Property Held for Future Telecommunications Use	[Redacted]	
6563	Amortization Expense - Tangible	[Redacted]	
6564	Amortization Expense - Intangible	[Redacted]	
6565	Amortization Expense - Other	[Redacted]	

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Account	Description	Debit	Credit
6611	Product Management and Sales Expense		[Redacted]
6613	Product Advertising Expense		[Redacted]
6621	Call Completion Services Expense		[Redacted]
6622	Number Services Expense		[Redacted]
6623	Customer Services Expense		[Redacted]
6720	General and Administrative Expense		[Redacted]
6790	Provision for Uncollectible Notes Receivable		[Redacted]
7100	Other Operating Income and Expense		[Redacted]
7210	Operating Investment Tax Credits - Net		[Redacted]
7220	Operating Federal Income Taxes		[Redacted]
7230	Operating State and Local Income Taxes		[Redacted]
7240	Operating Other Taxes		[Redacted]
7250	Provision for Deferred Operating Income Taxes - Net		[Redacted]
7300	Nonoperating Income and Expense		[Redacted]
7400	Nonoperating Taxes		[Redacted]
7500	Interest and related items		[Redacted]
7600	Extraordinary Items		[Redacted]
7910	Income Effect of Jurisdictional Ratemaking Differences - Net		[Redacted]
7990	Nonregulated Net Income		[Redacted]
			[Redacted]