

Western Wahkiakum County Telephone Company ("Company")
 Prior Year (2014) Differences Between 2015 Financial Template, Page 8,
 Column (A) and 2016 RUS Form 479, Prior Year

Line #	Description	2015 Financial Template, Page 8, Column (A)	2016 RUS Form 479 Prior Year Column	Difference	Explanation
18	Federal Income Taxes	275,984	264,702	(11,282)	The differences affecting Lines 18, 20, 21 and 27 arise from changes requested by Commission Staff in its review of the Financial Template portion of the Company's petition for State USF support submitted in 2015. Item 11 of Staff's comments on that submission, as set forth in an e-mail, dated July 31, 2015, from Rober Hahn to Steven M. Appelo, read as follows: "Exhibit 4, Page 8, Lines 18 and 27 - To ensure consistency in reporting between years (see comment 8), please change line 18 from 264,702 to 275, 984 and lines 27 from 256 to 11, 538. This results in the FIT associated with nonoperating activity to be reflected in non-operating net income."
20	Total Operating Taxes	404,176	392,894	(11,282)	
21	Net Operating Income or Margins	619,634	630,916	11,282	
27	Nonoperating Net Income	11,538	256	(11,282)	
45	Cash Ratio	0.7124	0.7090	(0.0034)	Calculational, based on difference in Line 20
46	Operating Accrual Ratio	0.8392	0.8358	(0.0034)	Calculational, based on difference in Line 20