

**Utility Name:** Pend Oreille Telephone Company

DESCRIPTION	SOURCE	Total Company Year-End 2008	Part 64 Exclusions	Total Company Net Y-E 2008	Total Company Year-End 2009	Part 64 Exclusions	Total Company Net Y-E 2009
<b>Investment</b>							
1 Telephone Plant in Service	2110 - 2690						
2 Accumulated Depreciation	3100 & 3400						
3 Accumulated Deferred Income Taxes	4340 (Plant-Related Only)						
4 Telephone Plant in Service	Line 1						
5 Accumulated Depreciation	Line 2						
6 Accumulated Deferred Income Taxes	Line 3						
7							
8 NET INVESTMENT							
9 Cost of Capital				_____			_____
10 Return on Investment	Line 8 * Line 9						
11 Federal Tax Rate				_____			_____
12 Authorized Return	Line 10 / (1 - Line 11)			_____			_____
<b>Expenses</b>							
13 Plant Specific Operations	6110 - 6410						
14 Plant Nonspecific Operations	6510 - 6540						
15 Depreciation & Amortization	6560 (TPIS-Related Only)						
16 Customer Operations	6610 - 6620						
17 Corporate Operations	6720 - 6790						
18 Operating Taxes	7200 (excluding Income Taxes)						
19 OPERATING EXPENSES							
20 TOTAL COST	Line 12 + Line 19			_____			_____
<b>Revenues</b>							
21 Local Network Services	5000						
22 Network Access Services	5081 - 5083 (excluding FUSF)						
23 Federal Universal Service Funds (FUSF)	HCL, LSS, SNA, and ICLS						
24 Long Distance Network Services	5100						
25 Miscellaneous	5200						
26 Uncollectible	5300						
27 OPERATING REVENUES							
28 Earnings : Under or (Over)	Line 20 - Line 27			=====			=====