

TENINO TELEPHONE COMPANY
 PART X - NONREGULATED/REGULATED ALLOCATION
 2001 TELECOMMUNICATIONS PLANT IN SERVICE
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

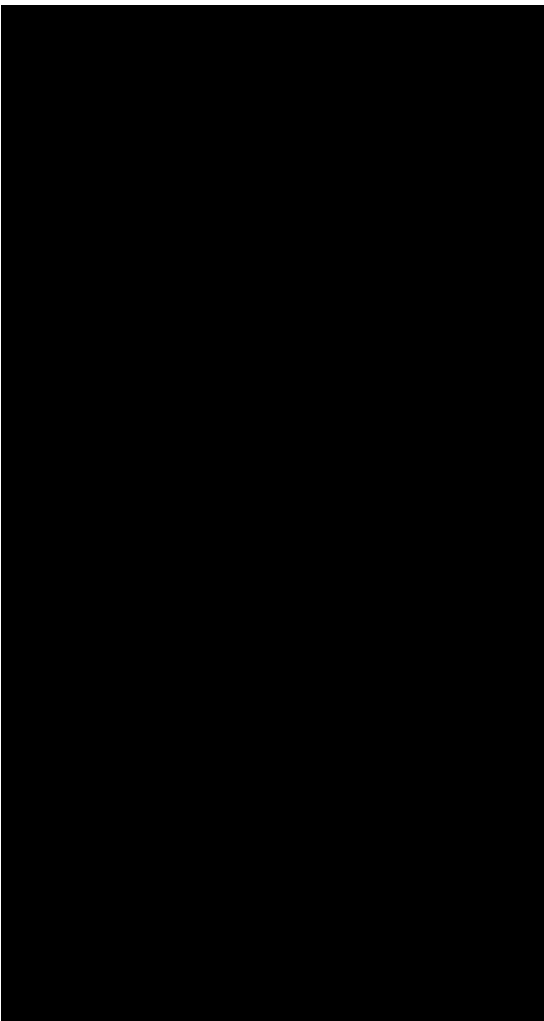
	BALANCE PER BOOKS AFTER COST STUDY ADJ	DISTRIBUTION PER BOOKS		DISTRIBUTION	
		Non Regulated	Regulated	Non Regulated	Regulated
9 2110 LAND & SUPPORT ASSETS					
10 2111 Land	WS #1				
11 2112 Motor Vehicles	WS #2				
12 2114 Construction Vehicles					
13 2115 Garage Work Equipment					
14 2116 Other Work Equipment					
15 2121 Buildings	WS #1				
16 2122 Furniture	WS #3				
17 2123 Office Equipment	WS #3				
18 2123 Ofc Eq - Co Communications	WS #3				
19 2124 Gen. Purpose Computer	WS #3				
20					
21 Total Land & Support Assets					
22 2210 CENTRAL OFFICE EQUIPMENT					
23 2212 Digital Switching Eq					
24 2220 Operator Systems					
25 2231 Radio Facilities					
26 2232 Transmission Equipment					
27 2232 Fiber Transmission Eq					
28 2232 Sonet Fiber Trans Eq					
29					
30 Total Central Office Equipment					
31 2410 CABLE & WIRE FACILITIES					
32 2411 Poles & Antenna Support					
33 2421 Aerial Cable					
34 2422 Underground Cable					
35 2423 Buried Cable					
36 2431 Aerial Wire					
37 2441 Conduit System					
38					
39 Total Cable & Wire Facilities					
40 2680 AMORTIZABLE ASSETS					
41 2681 Capital Leases					
42 2682 Leasehold Improvements					
43 2690 Intangibles					
44					
45 Total Amortizable Assets					
46					
47 TOTAL					
48					
49 1220 Materials & Supplies					
50 1402 Rural Tele Bank Stock - Class B	LN 47				
51 2002 Property Held For Future Use	Analysis				
52 2003 Telephone Plant Under Constr	Analysis				
53 DISTRIBUTION OF LAND & BUILDING	LN10+15				
54 DISTRIBUTION OF COE & CWF	LN30+39				

TENINO TELEPHONE COMPANY
 PART X - NONREGULATED/REGULATED ALLOCATION
 3100 ACCUMULATED DEPRECIATION
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

	BALANCE PER BOOKS AFTER COST STUDY ADJ	DISTRIBUTION PER BOOKS	
		Non Regulated	Regulated
<u>2110 LAND & SUPPORT ASSETS</u>			
69	2111 Land		
70	2112 Motor Vehicles	LN 11	
71	2114 Construction Vehicles	LN 12	
72	2115 Garage Work Equipment	LN 13	
73	2116 Other Work Equipment	LN 14	
74	2121 Buildings	LN 15	
75	2122 Furniture	LN 16	
76	2123 Office Equipment	LN 17	
77	2123 Ofc Eq - Co Communications	LN 18	
78	2124 Gen. Purpose Computer	LN 19	
79			
80	Total Land & Support Assets		
<u>2210 CENTRAL OFFICE EQUIPMENT</u>			
82	2212 Digital Switching Eq	LN 23	
83	2220 Operator Systems	LN 24	
84	2231 Radio Facilities	LN 25	
85	2232 Transmission Equipment	LN 26	
86	2232 Fiber Transmission Eq	LN 27	
87	2232 Sonet Fiber Trans Eq	LN 28	
88			
89	Total Central Office Equipment		
<u>2410 CABLE & WIRE FACILITIES</u>			
91	2411 Poles & Antenna Support	LN 32	
92	2421 Aerial Cable	LN 33	
93	2422 Underground Cable	LN 34	
94	2423 Buried Cable	LN 35	
95	2431 Aerial Wire	LN 36	
96	2441 Conduit System	LN 37	
97			
98	Total Cable & Wire Facilities		
99			
100	3200 ACCUM DEPR PHFU	Analysis	
<u>3400-2680 AMORTIZABLE ASSETS</u>			
102	2681 Capital Leases		
103	2682 Leasehold Improvements		
104	2690 Intangibles		
105			
106	Total Amortizable Assets		
107			
108	TOTAL		
109			
110	4040 Customer Deposits	Direct	

TENINO TELEPHONE COMPANY
 PART X - NONREGULATED/REGULATED ALLOCATION
 4340 DEFERRED TAXES
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

		BALANCE PER BOOKS AFTER COST STUDY ADJ	DISTRIBUTION PER BOOKS Non Regulated
<u>2110 LAND & SUPPORT ASSETS</u>			
124	2111 Land		
125	2112 Motor Vehicles	LN 11	
126	2114 Construction Vehicles	LN 12	
127	2115 Garage Work Equipment	LN 13	
128	2116 Other Work Equipment	LN 14	
129	2121 Buildings	LN 15	
130	2122 Furniture	LN 16	
131	2123 Office Equipment	LN 17	
132	2123 Ofc Eq - Co Communications	LN 18	
133	2124 Gen. Purpose Computer	LN 19	
134			
135	Total Land & Support Assets		
<u>2210 CENTRAL OFFICE EQUIPMENT</u>			
137	2212 Digital Switching Eq	LN 23	
138	2220 Operator Systems	LN 24	
139	2231 Radio Facilities	LN 25	
140	2232 Transmission Equipment	LN 26	
141	2232 Fiber Transmission Eq	LN 27	
142	2232 Sonet Fiber Trans Eq	LN 28	
143			
144	Total Central Office Equipment		
<u>2410 CABLE & WIRE FACILITIES</u>			
146	2411 Poles & Antenna Support	LN 32	
147	2421 Aerial Cable	LN 33	
148	2422 Underground Cable	LN 34	
149	2423 Buried Cable	LN 35	
150	2431 Aerial Wire	LN 36	
151	2441 Conduit System	LN 37	
152			
153	Total Cable & Wire Facilities		
<u>2680 AMORTIZABLE ASSETS</u>			
155	2681 Capital Leases		
156	2682 Leasehold Improvements		
157	2690 Intangibles		
158			
159	Total Amortizable Assets		
160			
161	2002 PLANT HELD FOR FUTURE USE	Analysis	
162	1406 NONREGULATED		
163			
164			
165	TOTAL		



TENINO TELEPHONE COMPANY
 PART X - NONREGULATED/REGULATED ALLOCATION
 2111 LAND & 2121 BUILDING
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

WS #1

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
<u>HEADQUARTERS & CENTRAL OFC</u>				
Front Office (1)	(11' x 11') +			
	(13' x 6')			
Office Work Area (1)	13' x 15'			
Office #1 (2)	(12'6" x 17') -			
	(.5x(6' x 6')			
Office #2	17' x 11'			
Office #3 (3)	10' x 11'			
Reception (1)	10' x 16'			
Office #4 (4)	10' x 15'			
Network/Switching Area (5)	10' x 11'			
Switch Room	18' x 30'			
Frame Room	20' x 30'			
Office #5 (6)	11' x 10'			
Engineering	12' x 10'			
Basement - Conf & Record Stor.	24' x 24'			
Basement - Record Storage	4' x 7'			
Basement - Power Room	14' x 11'			
Basement - Cable Vault	30' x 6'			
TOTAL				
PERCENT				
<u>INVESTMENT -</u>				
LAND				
BUILDING				

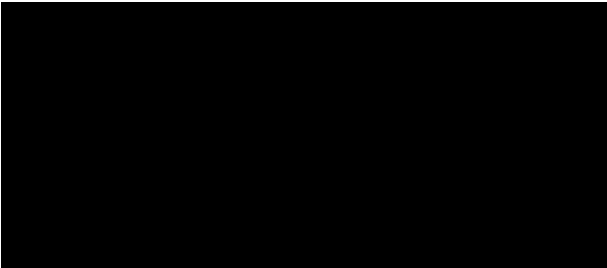







TENINO TELEPHONE COMPANY
 PART X - NONREGULATED/REGULATED ALLOCATION
 2111 LAND & 2121 BUILDING
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

WS #1

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
WAREHOUSE & GAS HOUSE				
Vehicle Parking & Supply Storage	(60'3" x 81'4")-			
	(20' x 20')			
Common Vehicle (6)	20' x 20'			
Vehicle Parking	52'6" x 72'			
Shop Area (7)	24' x 24'6"			
<u>FIRST FLOOR -</u>				
Emergency Generator	13' x 19'			
Store Room	20' x 20'6"			
Office #1(8)	11' x 13'6"			
Office #2 (9)	11' x 11'6"			
Office #3 (10)	11' x 9'6"			
Office #4 (11)	11' x 10'			
<u>SECOND FLOOR -</u>				
Accounting Storage (18)	10' x 25'			
Supply Room	15' x 25'			
Office #5 (17)	16' x 24'			
Computer Room/Server (12)	11' x 12'			
Office #1 (13)	11' x 12'			
Office #2 (14)	11' x 24'			
Office #3 (15)	11'x11'			
Office #4 (16)	(11'x12')+(4'x10')			
Gas House	7' x 13'			
TOTAL				
PERCENT				
<u>INVESTMENT -</u>				
LAND				
BUILDING				
(6) OFC P/R WS #3:#31				
(7) PLANT PAYROLL WS #2 #32				
(8) OFC PAYROLL WS #3: #11				
(9) OFC PAYROLL WS #3: #12				
(10) OFC PAYROLL WS #3: #13				
(11) OFC PAYROLL WS #3: #14				
(12) OFC PAYROLL WS #3: #31				
(13) OFC PAYROLL WS #3: #21				
(14) OFC PAYROLL WS #3: #22				
(15) OFC PAYROLL WS #3: #23				
(16) OFC PAYROLL WS #3: #24				
(17) OFC PAYROLL WS #3: #25				
(18) OFC PAYROLL WS #3: #34				
<u>TOTAL ALLOCATED:</u>				
LAND				
BUILDING				

TENINO TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
2112 MOTOR VEHICLES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

WS #2

<u>DESCRIPTION</u>	<u>USER</u>	<u>TOTAL</u>	<u>NON-REG</u>	<u>REGULATED</u>
Vehicle #27				
Vehicle #85				
Vehicle #69				
Vehicle #70				
Vehicle #95				
Vehicle #61				
Vehicle #86				
Vehicle #74				
Vehicle #60				
Total Service & Common Use				
All Other Motor Vehicles				
TOTAL				

PAYROLL

TENINO TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
OTHER SUPPORT ASSETS
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

WS #3

	<u>TOTAL</u>	<u>NON-REG</u>	<u>REGULATED</u>
<u>OFFICE PAYROLL</u>			
<u>FRONT OFFICE</u>			
[REDACTED]			
<u>OTHER OFFICES</u>			
[REDACTED]			
<u>WAREHOUSE OFFICES</u>			
<u>FIRST FLOOR</u>			
[REDACTED]			
<u>SECOND FLOOR</u>			
[REDACTED]			
[REDACTED]			

TENINO TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
BILLED REVENUE
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

WS #6

	TOTAL	NON REGULATED	REGULATED
Local Service Revenue			
End User Revenue			
Billed Toll (SP+RC)			
Directory Revenue			
Miscellaneous Regulated Revenue			
Non-reg Materials & Equipment			
Non-reg Labor			
Non-reg Other			
Leased CPE			
Premise Visit			
Voice Mail			
TOTAL			
DISTRIBUTION			

TENINO TELEPHONE COMPANY
 PART X - NONREGULATED/REGULATED ALLOCATION
 OPERATING EXPENSES
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

	DISTRIBUTION BASIS	ADJUSTED BALANCES PER BOOKS	NON REGULATED	REGULATED
171	6110 NETWORK SUPPORT			
172	6112 Motor Vehicles			
173	6114 Construction Vehicles			
174	6115 Garage Work Equipment			
175	6116 Other Work Equipment			
176	TOTAL NETWORK SUPPORT			
177	6120 GENERAL SUPPORT			
178	6121 Land & Building			
179	6122 Furniture			
180	6123 Office Equipment			
181	6124 General Purpose Computer			
182	TOTAL GENERAL SUPPORT			
183	6210 CENTRAL OFFICE EQUIPMENT			
184	6212 Digital Electronic			
185	6220 Operator Systems			
186	6231 Radio Facilities			
187	6232 Transmission Equipment			
188	6232 Fiber Transmission Eq.			
189	TOTAL CENTRAL OFFICE EXPENSE			
190	6410 CABLE & WIRE FACILITIES			
191	6411 Poles & Antenna Support			
192	6421 Aerial Cable			
193	6422 Underground Cable			
194	6423 Buried Cable			
195	6431 Aerial Wire			
196	6441 Conduit System			
197	DIRECT ASSIGNMENT			
198	TOTAL CABLE & WIRE EXPENSE			
199	TOTAL PLANT SPECIFIC OPERATIONS			
200	A/C 6510 OTHER PROP PLT & EQUIP EXPENSE			
201	6511 PHFU Expense			
202	6512 Provisioning Expense			
203	DIRECT ASSIGNMENT			
204	TOTAL OTHER PP&E EXPENSE			
205	A/C 6530 NETWORK OPERATIONS EXPENSE			
206	6531 Power Supply Expense			
207	6532 Network Administration Expense			
208	6533.01 Testing Expense - Subscriber			
209	6533.02 Testing Expense - Trunk			
210	6534 Plant Operations Admin Expense			
211	6535 Engineering Expense			
212	DIRECT ASSIGNMENT			
213	TOTAL NETWORK OPERATIONS			
214	A/C 6540 ACCESS EXPENSES			
215	SUBTOTAL PLANT NONSPECIFIC OPERATIONS			
216				

TENINO TELEPHONE COMPANY
 PART X - NONREGULATED/REGULATED ALLOCATION
 OPERATING EXPENSES
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

	DISTRIBUTION	ADJUSTED BALANCES	NON	REGULATED
217	6560	DEPRECIATION EXPENSE		
218	2002	PLANT HELD FOR FUTURE USE		
219	2110	SUPPORT ASSETS		
220	2112	Motor Vehicles		
221	2114	Construction Vehicles		
222	2115	Garage Work Equipment		
223	2116	Other Work Equipment		
224	2121	Buildings		
225	2122	Furniture		
226	2123	Office Equipment		
227	2123	Office Eq - Company Comm		
228	2124	Gen. Purpose Computer		
229		TOTAL SUPPORT ASSETS		
230	2210	CENTRAL OFFICE EQUIPMENT		
231	2212	Digital Switching Eq.		
232	2220	Operator Systems		
233	2231	Radio Facilities		
234	2232	Transmission Equipment		
235	2232	FiberTransmission Eq.		
236		DIRECT ASSIGNMENT		
237		TOTAL CENTRAL OFFICE EQUIPMENT		
238	2410	CABLE & WIRE FACILITIES		
239	2411	Poles & Antenna Support		
240	2421	Aerial Cable		
241	2422	Underground Cable		
242	2423	Buried Cable		
243	2431	Aerial Wire		
244	2441	Conduit System		
245		DIRECT ASSIGNMENT		
246		TOTAL CABLE & WIRE FACILITIES		
247	6563	AMORTIZATION EXPENSE		
248	2681	Capital Lease-Computer		
249	2682	Leasehold Improvements		
250	2690	Intangibles		
251		DIRECT ASSIGNMENT		
252		TOTAL AMORTIZATION EXPENSE		
253		TOTAL DEPRECIATION & AMORTIZATION		
254		TOTAL PLANT NONSPECIFIC EXPENSES		

TENINO TELEPHONE COMPANY
 PART X - NONREGULATED/REGULATED ALLOCATION
 OPERATING EXPENSES
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

	DISTRIBUTION	ADJUSTED BALANCES	NON	REGULATED
255	A/C 6610	MARKETING EXPENSES		
256				
257	A/C 6620	SERVICES EXPENSES:		
258		Telephone Operator Service		
259		Direct Assignment		
260		Published Direct. Listing:		
261		Alphabetical		
262		Classified		
263		Foreign		
264		All Other		
265		Cat 1 - Local Bus. Ofc. Expense		
266		EU Svc Order Processing		
267		EU Payment & Collection		
268		EU Billing Inquiry		
269		IX Svc Order Processing		
270		IX Payment & Collection		
271		IX Billing Inquiry		
272		Coin Collection		
273		Cat 2 - Customer Svc. Expenses		
274		Toll Ticket Processing		
275		Billing & Collecting		
276		CABS		
277		EU Access		
278		Cat 3 - TRS Fund		
279		Cat 3 - All Other Cust. Svc.		
280		Direct Assignment		
281		TOTAL CUSTOMER OPERATIONS		
282	A/C 6710	EXEC & PLANNING EXPENSE:		
283		6711 Executive Expense		
284		6712 Executive Planning		
285		Direct Assignment		
286		TOTAL EXECUTIVE EXPENSE		
287	A/C 6720	GENERAL AND ADMINISTRATIVE EXPENSE:		
288		6721 Accounting & Finance Expense		
289		6721 General Service & License Expense		
290		6722 External Relations		
291		6723 Human Resources		
292		6724 Information Management		
293		6725 Legal Expense		
294		6726 Procurement Expenses		
295		6728 Other Gen & Admin Expense		
296		6728 Other Gen & Admin-Other		
297		TOTAL GENERAL & ADMIN EXPENSE		
298		TOTAL CORPORATE OPERATIONS		
299				
300		EQUAL ACCESS EXPENSES		
301				
302		TOTAL OPERATING EXPENSES		
303				
304		CUSTOMER SERVICE EXPENSES - CAT 1 &		
305		DISTRIBUTION		
306				

TENINO TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION
OPERATING EXPENSES
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

	DISTRIBUTION	ADJUSTED BALANCES	NON	REGULATED
307 A/C 7210 Operating ITC				
308 A/C 7220 Operating Federal Income				
309 A/C 7230 Operating State and Local				
310 A/C 7240.1 State Excise Tax				
311 A/C 7240.2 Property Taxes				
312 A/C 7240.3 Operating Other Taxes				
313 A/C 7240.4 Regulatory Fees				
314 A/C 7500 Interest & Related Items				
315 A/C 7540 Interest on Cust Dep				
316 A/C 7300.40 Misc Income Charges				
317				
318 TOTAL EXPENSES				
319 A/C 7200.40 Deferred Operating FIT				
320 A/C 7200.80 Amort Excess Def Tax				
NOTE 1: Allocated on the total of the Big Three Expenses				
PLANT SPECIFIC OPERATIONS:				
A/C 6210/6220/6230 COE Expenses				
A/C 6410 C&WF Expenses				
PLANT NONSPECIFIC OPERATIONS:				
A/C 6530 Network Operations Expenses				
CUSTOMER OPERATIONS:				
A/C 6610 Marketing Expenses				
A/C 6620 Services Expenses				
TOTAL				
DISTRIBUTION				