

Tenino Telephone Company
 Trial Balance
 31-Dec-09

1120-01	Till & Petty Cash	375.00	
1120-03	Key Bank Money Market	65,763.72	
1120-10	Columbia Bank Checking	46,611.42	
1120-11	Columbia Bank Money Market	316,319.74	
1160-00	Temporary Cash Investments	2,714,447.03	
1180-00	Accounts Receivable	50,939.20	
1180-01	Accounts Receivable - Other	159.12	
1181-00	Allowance for Uncollectible		2,500.00
1190-00	Accounts Receivable - CABS	98,275.91	
1190-02	Accounts Receivable - US West		538.83
1190-03	Accounts Receivable - NECA	94,021.00	
1190-04	Accounts Receivable - WECA	48,642.00	
1190-18	Other A/R - DSHS (WTAP)	0.00	
1190-19	Other A/R - USAC (Lifeline)	1,312.50	
1190-31	Accounts Receivable -Employees	6,644.19	
1190-50	Accounts Receivable - SCL		201,710.93
1190-52	Accounts Receivable - KTC	17,130.13	
1190-53	Accounts Receivable - SCI		90,091.71
1190-54	Accounts Receivable - Tenkal	3,940.74	
1280-03	Prepaid Insurance	0.00	
1402-00	Other Investments	197,523.92	
1406-00	Nonregulated & Leased CPE	132,568.60	
2003-00	Telephone Plant Under Const.	28,088.99	
2100-02	Vehicles	1,412,036.77	
2100-05	Other Work Equipment	2,194,295.09	
2110-01	Land	26,107.76	
2110-06	Buildings	1,379,708.29	
2110-07	Furniture	302,705.98	
2110-08	Office Equipment	131,743.87	
2110-09	General Purpose Computers	267,272.55	
2210-00	Central Office Switching	2,214,989.84	
2230-05	Central Office Transmission	2,669,465.26	
2230-08	Fiber Optic Transmission Equip	674,545.59	
2410-01	Poles	35,546.92	
2410-02	Aerial Cable	299,020.28	
2410-03	Underground Cable	427,451.57	
2410-04	Buried Cable	7,067,848.80	
2410-06	Aerial Wire	25,801.11	
2410-07	Underground Conduit	1,208,161.79	
2410-08	Fiber Optic Cable	1,035,728.41	
3101-02	Depr. Vehicles		1,412,036.77
3101-05	Depr. Other Work Equipment		2,194,295.09
3101-06	Depr. Buildings		936,959.24
3101-07	Depr. Furniture		302,705.98
3101-08	Depr. Office Equipment		110,829.24
3101-09	Depr. General Purpose Computer		267,272.55
3102-00	Depr. Central Office Switching		2,024,048.01
3102-05	Depr. Central Office Trans.		1,869,972.51
3102-08	Depr. Fiber Optic Transmission		523,491.23
3104-01	Depr. Poles		35,546.92
3104-02	Depr. Aerial Cable		299,020.28
3104-03	Depr. Underground Cable		294,933.85
3104-04	Depr. Buried Cable		5,610,347.14

Tenino Telephone Company
 Trial Balance
 31-Dec-09

3104-06	Depr. Aerial Wire	25,801.11
3104-07	Depr. Underground Conduit	620,461.45
3104-08	Depr. Fiber Optic Cable	492,536.47
3114-00	Depr. Nonregulated & Lease CPE	132,568.60
4010-00	Accounts Payable	289,227.00
4070-00	Accrued Income Taxes	171,899.00
4080-01	Federal Excise Tax Payable	2,694.13
4080-02	City Tax Payable	1,149.43
4080-03	Accrued State Ad Valorem Tax	31,771.85
4080-04	Accrued State B & O Tax	5,978.75
4080-05	State Use Tax Payable	423.62
4080-07	Labor & Industries Payable	1,673.46
4080-08	E911 Surcharge - State	643.20
4080-09	E911 Surcharge - County	1,608.00
4080-10	WTAP Tax Payable	418.08
4080-11	TDD Tax Payable	353.76
4130-00	Other Current Liabilities	108,852.29
4310-00	Deferred Income Tax -Operating	149,649.00
4311-00	Deferred FIT - Non Operating	340.00
4320-00	Unamortized Operating ITC	0.00
4510-00	Capital Stock - Common	97,200.00
4550-00	Retained Earnings - Prior	7,983,676.00
4560-00	Dividends Declared/Paid	300,000.00
5000-01	Flat Rate Local Service	501,411.72
5000-60	Custom Calling Feature Revenue	125,359.69
5000-69	Other Local Exchange Revenue	15,763.28
5081-00	Interstate End User Charge	265,047.53
5081-01	NECA Other Charges	429.20
5081-04	NECA FUSF Charge	28,937.86
5082-00	Interstate CCL Revenue	836,490.48
5083-00	Interstate TS Revenue	323,260.51
5084-00	Interstate Special Access Rev.	420,146.25
5088-00	Interstate USF Revenues	876,492.00
5092-00	Intrastate CCL Revenue	340,974.39
5093-00	Intrastate TS Revenue	271,249.09
5094-00	Intrastate Special Access Rev.	24,881.34
5098-00	Intrastate USF Revenues	122,965.39
5160-00	Other Long Distance Revenue	336.38
5230-00	Directory Advertising Revenue	27,997.82
5250-00	LIDB Access Compensation	413.92
5260-00	Miscellaneous Revenues	7,072.07
5262-00	Payphone Reporting Revenue	1,100.00
5263-00	Miscellaneous Revenue - E911	14,178.24
5270-01	Interstate B & C Revenue	6,910.77
5270-02	Intrastate B & C Revenue	42,998.30
5301-00	Uncollectibles - Telecom	3,932.11
6110-01	Vehicle Expense	30,379.88
6110-04	Other Work Equipment Expense	144,558.81
6120-01	Land & Building Expense	163,734.92
6120-02	Furniture Expense	1,748.74
6120-03	Office Equipment Expense	5,973.17
6120-04	Gen Purpose Computers Expense	250,600.85
6210-00	Repair of Central Office Equip	359,628.07

Tenino Telephone Company
 Trial Balance
 31-Dec-09

6210-01	Central Office Op -Meals & Ent	264.94
6230-00	Central Office Trans. Expense	301,947.35
6410-01	Repair of Poles	4,224.80
6410-02	Repair of Aerial Cable	1,006.99
6410-03	Repair of Underground Cable	581.68
6410-04	Repair of Buried Cable	276,801.12
6410-06	Repair of Aerial Wire	685.09
6410-07	Repair of Underground Conduit	101.94
6410-08	Repair of Fiber Optic Cable	816.79
6530-01	Power	25,866.19
6530-02	Network Administration Expense	92,589.63
6533-01	Subscriber Line & SO Testing	65,423.79
6534-00	Plant Operation Administration	201,029.87
6534-01	Plant Op -Meals & Entertainmnt	995.76
6535-00	Engineering	221,725.73
6540-00	Access Expense	51,809.58
6560-12	Dep'n - Vehicles	9,675.99
6560-15	Dep'n - Other Work Equipment	95,124.99
6560-16	Dep'n - Buildings	55,188.36
6560-17	Dep'n - Furniture	1,109.16
6560-18	Dep'n - Office Equipment	8,537.49
6560-19	Dep'n - Gen Purpose Computers	20,112.98
6560-20	Dep'n - Central Office Equip	222,182.11
6560-25	Dep'n - CO Transmission Equip	278,286.83
6560-28	Dep'n - Fiber Optic Trans Eq.	74,754.95
6560-41	Dep'n - Poles	248.17
6560-42	Dep'n - Aerial Cable	3,248.17
6560-43	Dep'n - Underground Cable	25,518.22
6560-44	Dep'n - Buried Cable	411,338.42
6560-47	Dep'n - Underground Conduit	54,113.02
6560-48	Dep'n - Fiber Optic Cable	50,478.89
6610-01	Product Advertising Expense	1,021.60
6620-02	Number Services Expense	6,902.42
6620-03	Customer SO's & Records	15,949.69
6620-04	Maintain & Bill Customer Accts	48,636.86
6620-05	Collection & Investigation	20,170.97
6620-07	Customer Instruction	5,525.63
6620-08	Message Processing Expense	19,905.55
6620-09	Inquiry & Toll Contacts	1,103.55
6620-10	Carrier Access Billing Expense	125,884.63
6710-01	Executive Expense	136,818.47
6710-02	Executive Meals & Entertainmnt	1,300.00
6710-03	Planning Expense	14,359.58
6720-01	Accounting & Finance Expense	344,769.47
6720-02	Acct'ng - Meals & Entertainmnt	250.72
6720-03	External Relations	99,947.33
6720-04	Human Resources Expense	13,522.49
6720-05	Information Management Expense	3,708.98
6720-06	Legal Expense	16,422.00
6720-08	Other General & Admin Expense	91,626.54
6720-10	Cost Study Expense	101,530.13
6720-12	Other Gen & Admin Exp -Non-tax	2,948.00
7200-01	Investment Tax Credit - Net	135.00

Tenino Telephone Company
 Trial Balance
 31-Dec-09

7200-02	Federal Income Tax Expense		22,447.00
7200-03	Deferred Operating Income Tax		58,343.00
7200-11	Other Operating Taxes Expense	9.00	
7200-12	Regulatory Fee - FCC/WUTC	4,808.00	
7200-13	State Business & Occupation Tx	23,518.64	
7200-14	Personal Property Tax Expense	34,285.39	
7300-01	Dividend Income		816.64
7300-02	Interest Income		104,183.37
7990-01	Nonreg Rev - Materials & Equip		22,777.47
7990-02	Nonreg Rev - Labor		10,668.25
7990-03	Nonreg Rev - Other		2,281.35
7990-04	Nonreg Rev - Leased CPE		13,757.16
7990-05	Nonreg Rev -Premise Visit Chrg		3,240.00
7990-15	Nonreg Rev - Voice Mail		53,905.68
7990-51	Nonreg Exp - Materials & Equip	44,381.62	
7990-52	Nonreg Exp - Labor	5,754.65	
7990-65	Nonreg Depreciation Expense	4,164.08	
7990-75	Nonreg Deferred FIT		1,039.00
7990-83	Payphone 800/Access Revenue		625.00
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	
8951-00	CABS Clearing	0.00	