

INLAND TELEPHONE COMPANY						Prepared By: JB	
WASHINGTON OPERATIONS						7/30/2010	
PART X - NONREGULATED/REGULATED ALLOCATION							
2001 TELECOMMUNICATIONS PLANT IN SERVICE							
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009							
				ADJUSTED	DISTRIBUTION PER BOOKS		DISTRIBUTION
				BALANCE	Non	Regulated	Non
				PER BOOKS	Regulated		Regulated
9	2110 LAND & SUPPORT ASSETS						
10	2111	Land	WS #1				
11	2112	Motor Vehicles	WS #2				
12	2114	Tools & Other Work Equip					
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	2124	Gen. Purpose Computer-Billing	WS #3				
21							
22		Total Land & Support Assets					
23	2210 CENTRAL OFFICE EQUIPMENT						
24	2212	Digital Switching Eq					
25	2220	Operator Systems					
26	2231	Radio Facilities					
27	2232	Transmission Equipment					
28	2232	Fiber Transmission Eq					
29	2232	Sonet Fiber Trans Eq					
30							
31		Total Central Office Equipment					
32	2310 INFORM. ORIG./TERM. ASSETS						
33	2351	Public Telephone Equip.					
34	2362	Other Terminal Equip.					
35							
36		Total Information Orig/Term Eq					
37	2410 CABLE & WIRE FACILITIES						
38	2411	Poles & Antenna Support					
39	2421	Aerial Cable					
40	2422	Underground Cable					
41	2423	Buried Cable					
42	2423	Fiber Optic Cable					
43	2431	Aerial Wire					
44	2441	Conduit Systems					
45							
46		Total Cable & Wire Facilities					
47	2680 AMORTIZABLE ASSETS						
48	2681	Capital Leases					
49	2682	Leasehold Improvements					
50	2690	Intangibles					
51							
52		Total Amortizable Assets					
53							
54		TOTAL					
55							
56	1220	Materials & Supplies					
57	1402	Rural Tele Bank Stock - Class B	LN 54				
58	2002	Property Held For Future Use	Analysis				
59	2003	Telephone Plant Under Constr	Analysis				
60	DISTRIBUTION OF LAND & BUILDING		LN10+15				
61	DISTRIBUTION OF COE & CWF		LN31+46				

REDACTED

INLAND TELEPHONE COMPANY				<i>Prepared By: JB</i>		
WASHINGTON OPERATIONS				<i>7/30/2010</i>		
PART X - NONREGULATED/REGULATED ALLOCATION						
3100 ACCUMULATED DEPRECIATION						
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009						
				ADJUSTED	DISTRIBUTION PER BOOKS	
				BALANCE	Non	Regulated
				PER BOOKS	Regulated	
2110 LAND & SUPPORT ASSETS						
69	2111 Land					
70	2112 Motor Vehicles		LN 11			
71	2114 Tools & Other Work Equip		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					
81	2210 CENTRAL OFFICE EQUIPMENT					
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					
90	2310 INFORM. ORIG./TERM. ASSETS					
91	2351 Public Telephone Equip.		LN 32			
92	2362 Other Terminal Equip.		LN 33			
93						
94	Total Information Orig/Term Eq					
95	2410 CABLE & WIRE FACILITIES					
96	2411 Poles & Antenna Support		LN 37			
97	2421 Aerial Cable		LN 38			
98	2422 Underground Cable		LN 39			
99	2423 Buried Cable		LN 40			
100	2423 Fiber Optic Cable		LN 41			
101	2431 Aerial Wire		LN 42			
102	2441 Conduit Systems		LN 43			
103						
104	Total Cable & Wire Facilities					
105						
106	3200 ACCUM DEPR PHFU		Analysis			
107	3400-2680 AMORTIZABLE ASSETS					
108	2681 Capital Leases					
109	2682 Leasehold Improvements					
110	2690 Intangibles					
111						
112	Total Amortizable Assets					
113						
114	TOTAL					
115	2002 Plant Held for Future Use		LN 39			
116	4040 Customer Deposits		Direct			

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INLAND TELEPHONE COMPANY							<i>Prepared By: JB</i>
WASHINGTON OPERATIONS							<i>7/30/2010</i>
PART X - NONREGULATED/REGULATED ALLOCATION							
4340 DEFERRED TAXES							
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009							
					ADJUSTED	DISTRIBUTION PER BOOKS	
					BALANCE	Non	Regulated
					PER BOOKS	Regulated	
2110 LAND & SUPPORT ASSETS							
124	2111 Land						
125	2112 Motor Vehicles		LN 11				
126	2114 Tools & Other Work Equip		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						
136	2210 CENTRAL OFFICE EQUIPMENT						
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						
145	2310 INFORM. ORIG./TERM. ASSETS						
146	2351 Public Telephone Equip.		LN 32				
147	2362 Other Terminal Equip.		LN 33				
148							
149	Total Information Orig/Term Eq						
150	2410 CABLE & WIRE FACILITIES						
151	2411 Poles & Antenna Support		LN 37				
152	2421 Aerial Cable		LN 38				
153	2422 Underground Cable		LN 39				
154	2423 Buried Cable		LN 40				
155	2423 Fiber Optic Cable		LN 41				
156	2431 Aerial Wire		LN 42				
157	2441 Conduit Systems		LN 43				
158							
159	Total Cable & Wire Facilities						
160	2680 AMORTIZABLE ASSETS						
161	2681 Capital Leases						
162	2682 Leasehold Improvements						
163	2690 Intangibles						
164							
165	Total Amortizable Assets						
166							
167	2002 PLANT HELD FOR FUTURE USE			LN 39			
168	1406 NONREGULATED						
169	2006 NONOPERATING						
170							
171	TOTAL						

REDACTED

INLAND TELEPHONE COMPANY					<i>Prepared by: JB</i>		
WASHINGTON OPERATIONS					<i>7/30/2010</i>		
PART X - NONREGULATED/REGULATED ALLOCATION							
OPERATING EXPENSES							
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009							
					ADJUSTED		
					DISTRIBUTION	BALANCES	NON
						PER BOOKS	REGULATED
							REGULATED
171	A/C 6110 NETWORK SUPPORT						
172	6112 Motor Vehicles			Dist on Ln11			
173	6114 Tools & Other Work Equipment			Dist on Ln12			
174	6115 Garage Work Equipment			Dist on Ln13			
175	6116 Other Work Equipment			Dist on Ln14			
176		TOTAL NETWORK SUPPORT					
177	A/C 6120 GENERAL SUPPORT						
178	6121 Land & Building			Dist on Ln60			
179	6122 Furniture			Dist on Ln16			
180	6123 Office Equipment			Dist on Ln17			
181	6124 General Purpose Computer			Dist on Ln19			
182		TOTAL GENERAL SUPPORT					
183	A/C 6210 CENTRAL OFFICE EQUIPMENT						
184	6212 Digital Electronic			Dist on Ln24			
185	6220 Operator Systems			Dist on Ln25			
186	6231 Radio Facilities			Dist on Ln26			
187	6232 Transmission Equipment			Dist on Ln27			
188	6232 Fiber Transmission Eq.			Dist on Ln28			
189		TOTAL CENTRAL OFFICE EXPENSE					
190	A/C 6310 INFORMATION ORIG./TERM.						
191	6351 Public Telephone Equip.			Dist on Ln33			
192	6362 Other Terminal Equip.			Dist on Ln34			
193		DIRECT ASSIGNMENT		Direct			
194		TOTAL INFORM ORIG/TERM EXPENSE					
195	A/C 6410 CABLE & WIRE FACILITIES						
196	6411 Poles & Antenna Support			Dist on Ln38			
197	6421 Aerial Cable			Dist on Ln39			
198	6422 Underground Cable			Dist on Ln40			
199	6423 Buried Cable			Dist on Ln41			
200	6423 Buried Fiber			Dist on Ln42			
201	6431 Aerial Wire			Dist on Ln43			
202	6441 Conduit System			Dist on Ln44			
203		DIRECT ASSIGNMENT		Direct			
204		TOTAL CABLE & WIRE EXPENSE					
205	TOTAL PLANT SPECIFIC OPERATIONS						
206	A/C 6510 OTHER PROP PLT & EQUIP EXPENSE						
207	6511 PHFU Expense			Dist on Ln58			
208	6512 Provisioning Expense			Dist on Ln56			
209		DIRECT ASSIGNMENT		Direct			
210		TOTAL OTHER PP&E EXPENSE					
211	A/C 6530 NETWORK OPERATIONS EXPENSE						
212	6531 Power Supply Expense			Dist on Ln31			
213	6532 Network Administration Expense			Dist on Ln61			
214	6533.01 Testing Expense - Subscriber			Dist on Ln27			
215	6533.02 Testing Expense - Trunk			Dist on Ln24			
216	6534 Plant Operations Admin Expense			Dist on Ln61			
217	6535 Engineering Expense			Dist on Ln61			
218		DIRECT ASSIGNMENT		Direct			
219		TOTAL NETWORK OPERATIONS					

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	PART X - NONREGULATED/REGULATED ALLOCATION						
	OPERATING EXPENSES						
	FOR THE STUDY YEAR ENDED DECEMBER 31, 2009						
						ADJUSTED	
					DISTRIBUTION	BALANCES	NON
						PER BOOKS	REGULATED
							REGULATED
269	A/C 6620 SERVICES EXPENSES:						
270		Telephone Operator Service			Dist on Ln25		
271		Direct Assignment			Direct		
272		Published Direct. Listing:					
273		Alphabetical			Direct		
274		Classified			Direct		
275		Foreign			Direct		
276		All Other					
277		Cat 1 - Local Bus. Ofc. Expense					
278		EU Svc Order Processing			Direct		
279		EU Payment & Collection			FROZEN		
280		EU Billing Inquiry			Direct		
281		IX Svc Order Processing			Direct		
282		IX Payment & Collection			Direct		
283		IX Billing Inquiry			Direct		
284		Presubscription			Direct		
285		Coin Collection			Direct		
286		Cat 2 - Customer Svc. Expenses					
287		Toll Ticket Processing			Direct		
288		Billing & Collecting			FROZEN		
289		CABS			Direct		
290		EU Access			Direct		
291		Cat 3 - All Other Cust. Svc.			Dist on Ln317		
292		Direct Assignment			Direct		
293		TOTAL CUSTOMER OPERATIONS					
294	A/C 6710 EXEC & PLANNING EXPENSE:						
295		6711 Executive Expense			Direct		
296		6711.1 Directors Fees			Direct		
297		Direct Assignment			Direct		
298		TOTAL EXECUTIVE EXPENSE					
299	A/C 6720 GENERAL AND ADMINISTRATIVE EXPENSE:						
300		6721 Accounting & Finance Expense			Direct		
301		6721 General Service & License			Direct		
302		6722 External Relations			NOTE 1		
303		6723 Human Resources			NOTE 1		
304		6724 Information Management			NOTE 1		
305		6725 Legal Expense			Direct		
306		6726 Procurement			Direct		
307		6728 Other General & Administrative			NOTE 1		
308		6728 Other Gen & Admin - Equal Access			Direct		
309		TOTAL GENERAL & ADMIN EXPENSE					
310		TOTAL CORPORATE OPERATIONS					
311							
312		EQUAL ACCESS EXPENSES			Direct		
313							
314		TOTAL OPERATING EXPENSES					
315							
316		A/C 6620 Customer Svc Cat. 1 & 2					
317		DISTRIBUTION					
318							

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PART X - NONREGULATED/REGULATED ALLOCATION								
OPERATING EXPENSES								
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009								
					ADJUSTED			
				DISTRIBUTION	BALANCES	NON	REGULATED	
					PER BOOKS	REGULATED		
319	A/C 7210 Operating ITC			Dist on Ln54	REDACTED			
320	A/C 7220 Operating Federal Income			WS #6				
321	A/C 7230 Operating State and Local			WS #6				
322	A/C 7240.1 State Excise Tax			WS #6				
323	A/C 7240.2 Property Taxes			Dist on Ln54				
324	A/C 7240.3 Operating Other Taxes			Direct				
325	A/C 7240.4 Regulatory Fees			Direct				
326	A/C 7500 Interest & Related Items			Dist on Ln54				
327	A/C 7540 Interest on Cust Dep			Direct				
327	A/C 7300.40 Misc Income Charges			Dist on Ln54				
328								
329				TOTAL EXPENSES				
330	A/C 7250.00 Deferred Op. FIT			Dist on Ln54				
331	A/C 7250.20 Deferred Op. FIT - Excess			Dist on Ln54				
332	A/C 7250.20 Deferred Op. FIT - Health Ins			Dist on Ln337				
333	A/C 7250 Nonop FIT & Deferred			Direct				
334	A/C 7340 Allowance for Funds Used			Dist on Ln54				
335								
336				TOTAL CASH OPERATING EXPENSES				
337				DISTRIBUTION				
				Frozen				
NOTE 1: Allocated on the total of the Big Three Expenses which include:								
	<i>PLANT SPECIFIC OPERATIONS:</i>							
	A/C 6210/6220/6230 COE Expenses							
	A/C 6310 IOT Equip. Expenses							
	A/C 6410 C&WF Expenses							
	<i>PLANT NONSPECIFIC OPERATIONS:</i>							
	A/C 6530 Network Operations Expenses							
	<i>CUSTOMER OPERATIONS:</i>							
	A/C 6610 Marketing Expenses							
	A/C 6620 Services Expenses							
	TOTAL							
	DISTRIBUTION							

REDACTED

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INLAND TELEPHONE COMPANY							<i>Prepared by: JB</i>
WASHINGTON OPERATIONS							<i>7/30/2010</i>
PART X - NONREGULATED/REGULATED ALLOCATION							<i>WS #1</i>
2111 LAND & 2121 BUILDING							
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009							
				DIMENSIONS	TOTAL FOOTAGE	NON-REG FOOTAGE	REGULATED FOOTAGE
<u>ROSLYN HEADQUARTER & CO</u>							
<u>Main Level</u>							
	1	COE	see floor plan				
	2	Front Office	see floor plan				
	3	Customer Service	see floor plan				
	4	Garage Storage	see floor plan				
	5	R&R Cable	see floor plan				
	8	R&R Cable Headend	see floor plan				
	9	Shop	see floor plan				
	10	Office Space - Internet/Network	see floor plan				
	11	Storage - Internet/Network	see floor plan				
<u>Level 2</u>							
		Office #1 (T.Brockett)	see floor plan				
		Office #2 (P.Nelson)	see floor plan				
		Office #3 (L.Stine)	see floor plan				
		Office #4 (G.Maras)	see floor plan				
		Office #5 (J.Brooks)	see floor plan				
		Office #6 (G.Ireland)	see floor plan				
		Office #7 (Armstrong,Stine,Maras,Ge	see floor plan				
	A	Office #8 (Conference Room)	see floor plan				
		Office #9 (S.Cooke)	see floor plan				
		Office #10 (G.Morgan)	see floor plan				
<u>Loft Level 2</u>							
		Office #1 (Lowatchie, Hillweg, Swesey, Weis)	see floor plan				
		Office #2 (N.Weis & A.Watanabe)	see floor plan				
TOTAL SQUARE FEET							
DISTRIBUTION							
ALLOCATION ADJ BAL PER BOOKS:							
Land - Roslyn HQ							
Building - Roslyn HQ							
<i>#2 - Front Office Time Percent</i>							
<i>#3 - Customer Service Time Percent</i>							
<i>#5 - R&R Cable (Weis, Georgeson, Rabenold)</i>							
<i>#8 - Shop - S.Osiadacz</i>							
<i>#10 & #11 - Internet/Network Time Percent</i>							
<i>Office #1 - Brockett Time Percent</i>							
<i>Office #2 - Nelson Time Percent</i>							
<i>Office #3 - McFadden Time Percent</i>							
<i>Office #4 - Maras Time Percent</i>							
<i>Office #5 - Brooks Time Percent</i>							
<i>Office #6 - Ireland Time Percent</i>							
<i>Office #7 - Armstrong, Stine, Maras, Geiger</i>							
<i>Office #9 - Cooke Time Percent</i>							
<i>Office #10 - Morgan Time Percent</i>							
	A	<i>Total Executive Time Percent</i>					
<i>Loft Ofc Space #1 Time Percent</i>							
<i>Loft Ofc Space #2 (Weis & Wat.) Time Percent</i>							

REDACTED

INLAND TELEPHONE COMPANY						<i>Prepared by: JB</i>
WASHINGTON OPERATIONS						<i>7/30/2010</i>
PART X - NONREGULATED/REGULATED ALLOCATION						<i>WS #1</i>
2111 LAND & 2121 BUILDING						
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009						
			DIMENSIONS	TOTAL	NON-REG	REGULATED
				FOOTAGE	FOOTAGE	FOOTAGE
<u>ROSLYN STORAGE BUILDING</u>						
		Storage Area	see floor plan			
		Storage Area	see floor plan			
		TOTAL SQUARE FEET				
		DISTRIBUTION				
		ALLOCATION ADJ BAL PER BOOKS:				
		Land - Roslyn Storage				
		Building - Roslyn Storage				
<u>ROSLYN P.O. BUILDING</u>						
		Main Level - P.O. Rental	see floor plan			
		Basement - Telco Storage	see floor plan			
		Upper Level-Rental Space(A-E)	see floor plan			
	B	Upper Level - File Storage	see floor plan			
		Upper Level - Billing Office #1	see floor plan			
		Upper Level - Billing Office #2	see floor plan			
		Upper Level - Billing Office #3	see floor plan			
		Upper Level - Billing Office #4	see floor plan			
		Upper Level - Billing Office #5	see floor plan			
		Upper Level - Billing Office #6	see floor plan			
		Upper Level - Billing Office #7	see floor plan			
		Upper Level - Billing Office #8	see floor plan			
		Upper Level - Billing Office #9	see floor plan			
	B	Upper Level - Billing File Stor.	see floor plan			
		TOTAL SQUARE FEET				
		Distribution				
		Land - Roslyn P.O.				
		Building - Roslyn P.O.				
		<i>File Storage - Total Billing Time Percent</i>				
		<i>Billing Office #1 - O'Cain Time Percent</i>				
		<i>Billing Office #2 - Bogart Time Percent</i>				
		<i>Billing Office #3 - Dobson Time Percent</i>				
		<i>Billing Office #4 - Fields Time Percent</i>				
		<i>Billing Office #5 - Blum Time Percent</i>				
		<i>Billing Office #6 - Total Billing Time Percent</i>				
		<i>Billing Office #7 - Total Billing Time Percent</i>				
		<i>Billing Office #8 - Total Billing Time Percent</i>				
		<i>Billing Office #9 - Danubio Time Percent</i>				
	B	<i>Total Billing Office Time Percent</i>				
<u>UNIONTOWN COMMERCIAL OFFICE & CO</u>						
		1 Front Office	see floor plan			
		2 Inner Office	see floor plan			
		3 COE	see floor plan			
		4 Cellular COE	see floor plan			
		5 Garage	see floor plan			
		6 Battery Room	see floor plan			
		7 Aux Power	see floor plan			
		8 Storage	see floor plan			
		9 Cellular Aux Power	see floor plan			
		Total				
		Distribution				

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INLAND TELEPHONE COMPANY						<i>Prepared by: JB</i>
WASHINGTON OPERATIONS						<i>7/30/2010</i>
PART X - NONREGULATED/REGULATED ALLOCATION						<i>WS #1</i>
2111 LAND & 2121 BUILDING						
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009						
			DIMENSIONS	TOTAL FOOTAGE	NON-REG FOOTAGE	REGULATED FOOTAGE
		Land - Uniontown CmrcI OFC				
		Building - Uniontown CmrcI OFC				
		#1 Commercial Office Time Percent				
		#2 Inner Office Time Percent				
		<u>UNIONTOWN R & R BUILDING</u>				
		Office #2 (R.Jackson)	see floor plan			
		Office #3 (K.Hopwood)	see floor plan			
		Office #4 (J.Elsom)	see floor plan			
		Office #5 (R.Bennett)	see floor plan			
		Office #6 (G.Radzykewycz)	see floor plan			
		Office #7 (CO Techs)	see floor plan			
		#8 Cellular Storage	see floor plan			
		#9 - OSP Personnel	see floor plan			
		Total				
		Distribution				
		Land - Uniontown R & R				
		Building - Uniontown R & R				
		Office #2 - Jackson Time Percent				
		Office #3 - Hopwood Time Percent				
		Office #4 - Elsom Time Percent				
		Office #5 - Bennett Time Percent				
		Office #6 - Radz Time Percent				
		Office #7 - CO Techs Time Percent				
		Office #9 - OSP Time Percent				
		<u>SUMMARY</u>				
		<u>BUILDINGS</u>				
		Roslyn HQ & CO				
		Roslyn Storage				
		Roslyn P.O. Building				
		Uniontown Main Building				
		Uniontown R & R Building				
		Other Uniontown Buildings				
		Prescott Buildings				
		Dewatto Buildings				
		Total Buildings				
		<u>LAND</u>				
		Roslyn HQ & CO				
		Roslyn Storage				
		Roslyn P.O. Building				
		Other Roslyn Land				
		Uniontown Main Building				
		Uniontown R & R Building				
		Other Uniontown Buildings				
		Prescott Buildings				
		Dewatto Buildings				
		Total Land				

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INLAND TELEPHONE COMPANY								Prepared By: JB
WASHINGTON OPERATIONS								7/30/2010
PART X - NONREGULATED/REGULATED ALLOCATION								WS #2
2112 MOTOR VEHICLES								
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009								
<u>VEH</u>	<u>VEH</u>							
<u>YR</u>	<u>#</u>	<u>DESCRIPTION</u>	<u>USER</u>	<u>TOTAL</u>	<u>NON-REG</u>	<u>REGULATED</u>		



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INLAND TELEPHONE COMPANY						Prepared By: JB	
WASHINGTON OPERATIONS						7/30/2010	
PART X - NONREGULATED/REGULATED ALLOCATION						WS #2	
2112 MOTOR VEHICLES							
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009							
<u>VEH</u>	<u>VEH</u>						
<u>YR</u>	<u>#</u>	<u>DESCRIPTION</u>	<u>USER</u>	<u>TOTAL</u>	<u>NON-REG</u>	<u>REGULATED</u>	

REDACTED

			<u>EMPLOYEE #</u>	<u>TOTAL</u>	<u>NON-REG</u>	<u>REGULATED</u>
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INLAND TELEPHONE COMPANY					Prepared by: JB
WASHINGTON OPERATIONS					7/30/2010
PART X - NONREGULATED/REGULATED ALLOCATION					WS #3
FURNITURE, OFFICE EQUIPMENT & GENERAL PURPOSE COMPUTERS					
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009					
			<u>TOTAL</u>	<u>NON-REG</u>	<u>REG</u>
ROSLYN					
	2122 Furniture				
		Office Time Percent			
UNIONTOWN					
	2122 Furniture				
		Office Time Percent			
	TOTAL A/C 2122 FURNITURE				
ROSLYN					
	2123 Office Equipment				
		Office Time Percent			
UNIONTOWN					
	2123 Office Equipment				
		Office Time Percent			
	TOTAL A/C 2123 OFFICE EQUIPMENT				
PRESCOTT					
	2123 Office Equipment-Other Comm. Eq.				
		Office Time Percent			
ROSLYN					
	2123 Office Equipment-Other Comm. Eq.				
		Office Time Percent			
UNIONTOWN					
	2123 Office Equipment-Other Comm. Eq.				
		Office Time Percent			
	TOTAL A/C 2123 OFFICE EQUIPMENT				
ROSLYN					
	2124 General Purpose Computers				
		Office Time Percent			
ROSLYN					
	2124 General Purpose Computers - Blg				
		Billing Time Percent			
UNIONTOWN					
	2124 General Purpose Computers				
		Office Time Percent			
	TOTAL A/C 2124 GEN PURP COMP				

REDACTED