

WHIDBEY TELEPHONE COMPANY
ALLOCATION OF DIRECTLY ATTRIBUTABLE TELECOMMUNICATIONS PLANT
DECEMBER 31, 2009

Line No.	Description (1)	Reference (2)	Total (3)	Regulated (4)	Non-Regulated (5)
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Allocation Factors:

Page 1 of 2

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Direct Attributable Telecommunications Plant:

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33	Subtotal To Page 2				
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WHIDBEY TELEPHONE COMPANY
ALLOCATION OF DIRECTLY ATTRIBUTABLE TELECOMMUNICATIONS PLANT
DECEMBER 31, 2009

Schedule PX-2A
 11/08/11

Line No.	Description (1)	Reference (2)	Total (3)	Regulated (4)	Non-Regulated (5)
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Allocation Factors:

Page 2 of 2

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Direct Attributable Telecommunications Plant:

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65	Total Directly Attributable Telecom Plant				

WHIDBEY TELEPHONE COMPANY
ALLOCATION OF DIRECTLY ATTRIBUTABLE OPERATING EXPENSES
DECEMBER 31, 2009

Schedule PX-2B
 11/08/11

Line No.	Description (1)	Reference (2)	Total (3)	Regulated (4)	Non-Regulated (5)
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Allocation Factors:

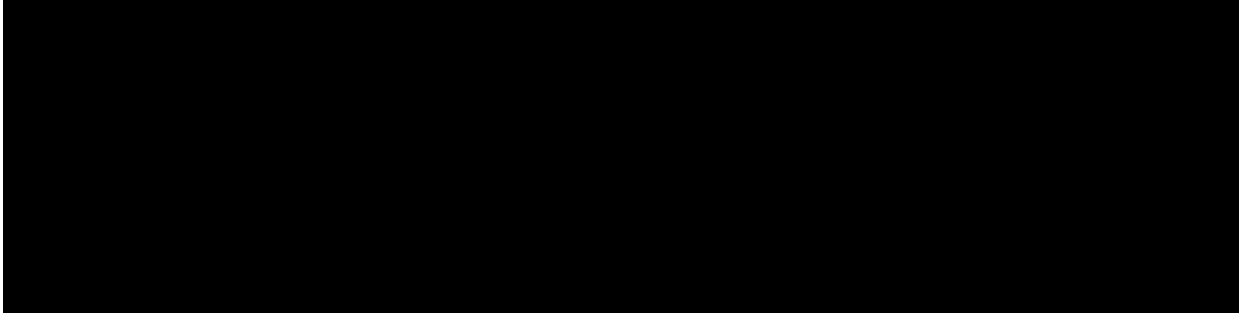
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Dir Attributable Opr Exp:

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27 Total Dir Attr Opr Exp

Lns 13..26



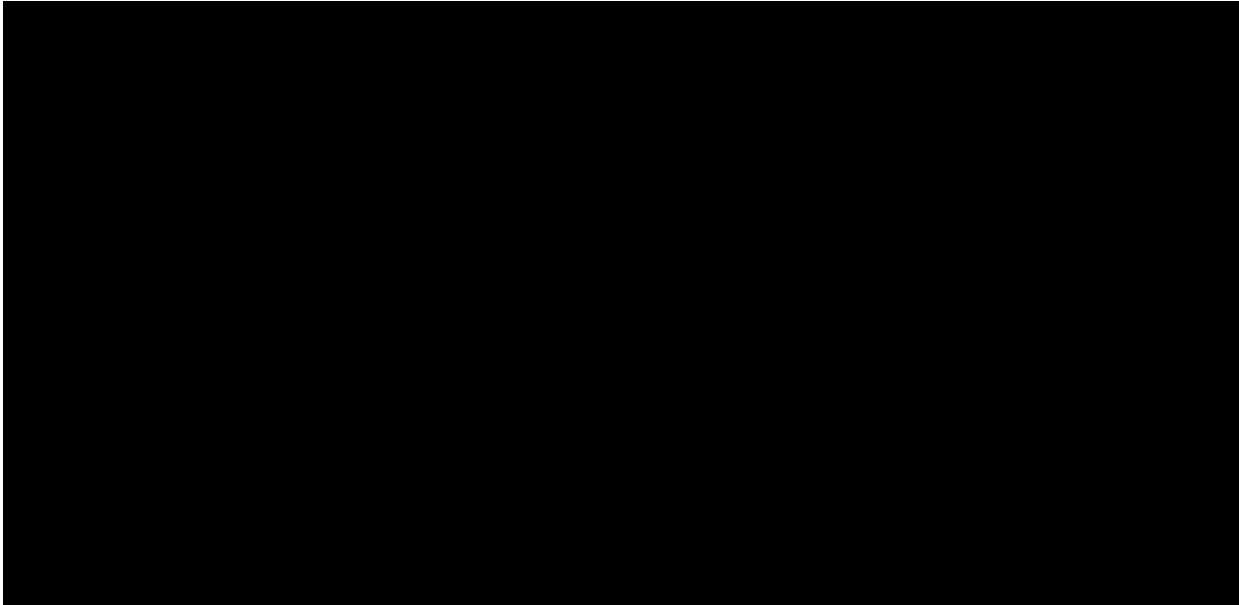
WHIDBEY TELEPHONE COMPANY
ALLOCATION OF INDIRECTLY ATTRIBUTABLE TELECOMMUNICATIONS PLANT
DECEMBER 31, 2009

Schedule PX-3A
11/08/11

Line No.	Description (1)	Reference (2)	Total (3)	Regulated (4)	Non-Regulated (5)
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Allocation Factors:

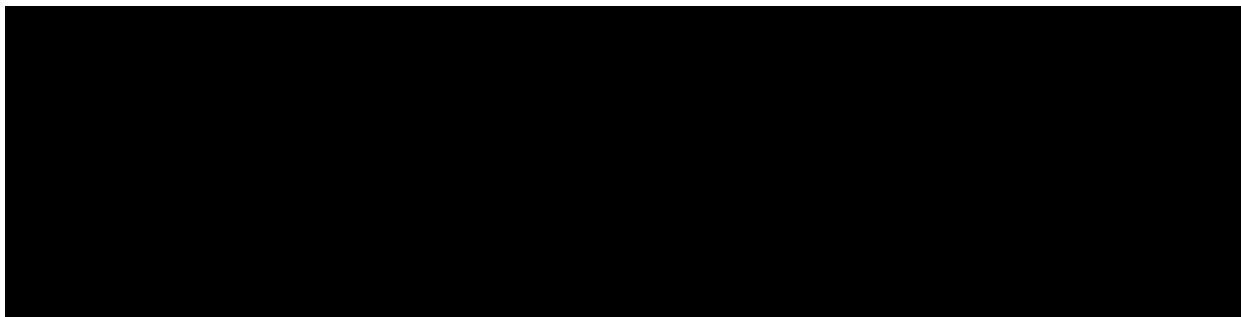
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Indr Attributable Tel Plant:

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43 Total Indir Attr Tel Plant

Lns 29..42



WHIDBEY TELEPHONE COMPANY
ALLOCATION OF INDIRECTLY ATTRIBUTABLE OPERATING EXPENSES
DECEMBER 31, 2009

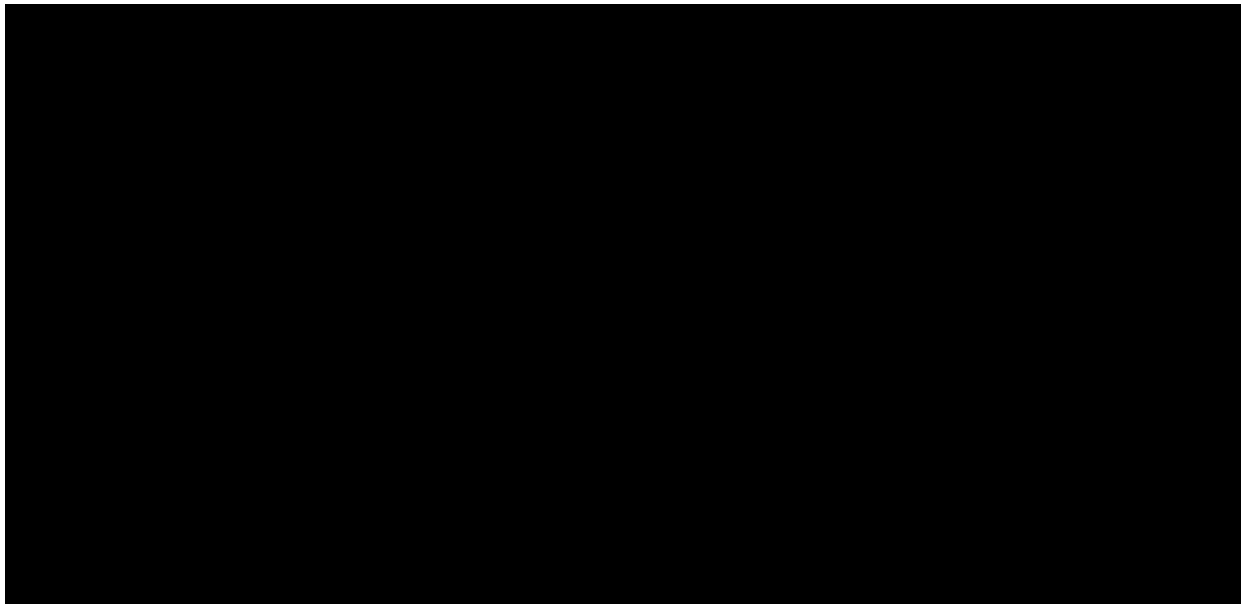
Schedule PX-3B
11/08/11

Line No.	Description (1)	Reference (2)	Total (3)	Regulated (4)	Non-Regulated (5)
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Allocation Factors:

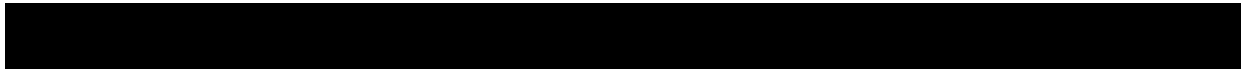
Page 1 of 4

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Indirectly Attributable Opr Exp:

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31 [REDACTED]
 32 [REDACTED]
 33 Subtotal To Page 2 Lns 28..32 [REDACTED]

WHIDBEY TELEPHONE COMPANY
 ALLOCATION OF INDIRECTLY ATTRIBUTABLE OPERATING EXPENSES
 DECEMBER 31, 2009

Schedule PX-3B
 11/08/11

Line No.	Description (1)	Reference (2)	Total (3)	Regulated (4)	Non-Regulated (5)
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Allocation Factors:

Page 2 of 4

34 [REDACTED]
 35 [REDACTED]
 36 [REDACTED]
 37 [REDACTED]
 38 [REDACTED]
 39 [REDACTED]
 40 [REDACTED]
 41 [REDACTED]
 42 [REDACTED]
 43 [REDACTED]
 44 [REDACTED]
 45 [REDACTED]
 46 [REDACTED]
 47 [REDACTED]
 48 [REDACTED]
 49 [REDACTED]
 50 [REDACTED]
 51 [REDACTED]
 52 [REDACTED]
 53 [REDACTED]
 54 [REDACTED]
 55 [REDACTED]
 56 [REDACTED]
 57 [REDACTED]

Indirectly Attributable Opr Exp:

58 Subtotal From Page 1 [REDACTED]
 59 [REDACTED]
 60 [REDACTED]
 61 [REDACTED]
 62 [REDACTED]
 63 [REDACTED]
 64 [REDACTED]
 65 Subtotal To Page 3 Lns 58..64 [REDACTED]

WHIDBEY TELEPHONE COMPANY
 ALLOCATION OF INDIRECTLY ATTRIBUTABLE OPERATING EXPENSES
 DECEMBER 31, 2009

Schedule PX-3B
 11/08/11

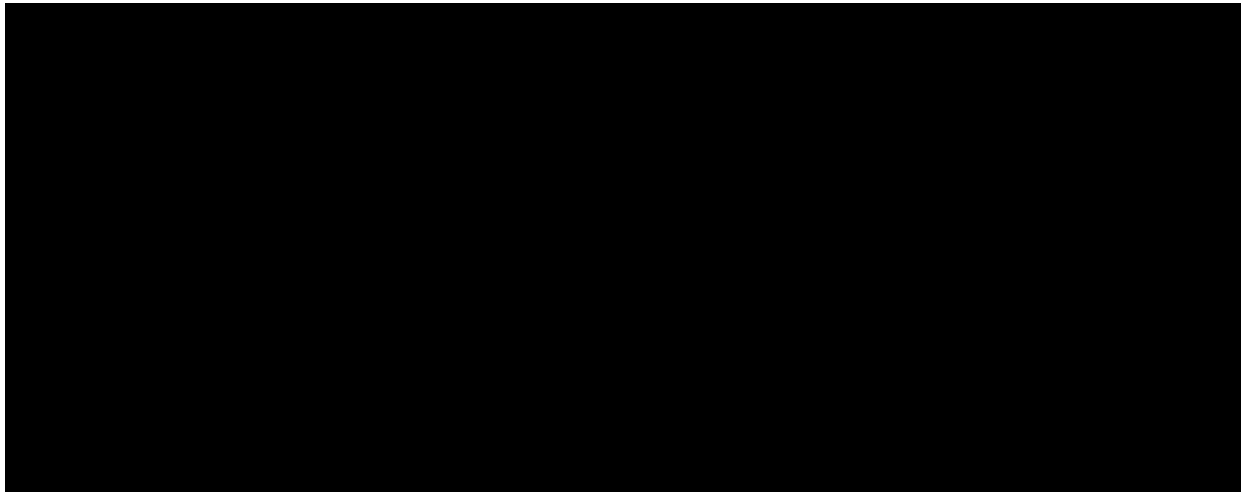
Line No.	Description (1)	Reference (2)	Total (3)	Regulated (4)	Non-Regulated (5)
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Allocation Factors:

Page 3 of 4

66 [REDACTED]
 67 [REDACTED]

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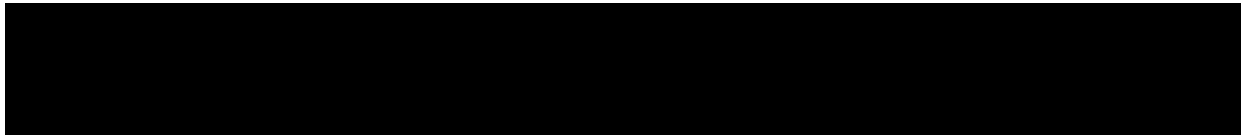


Indirectly Attributable Opr Exp:

90 Subtotal From Page 2



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97 Subtotal To Page 4



WHIDBEY TELEPHONE COMPANY
ALLOCATION OF INDIRECTLY ATTRIBUTABLE OPERATING EXPENSES
DECEMBER 31, 2009

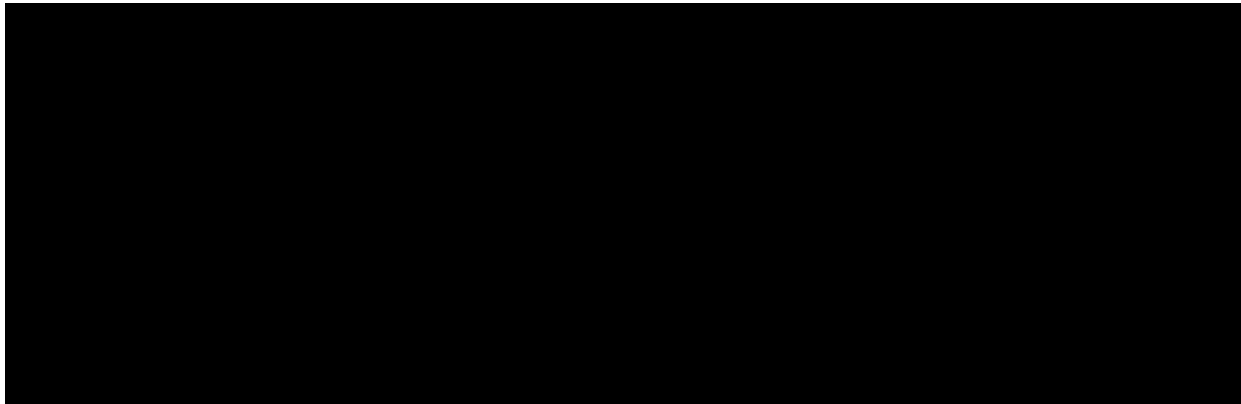
Schedule PX-3B
11/08/11

Line No.	Description (1)	Reference (2)	Total (3)	Regulated (4)	Non-Regulated (5)
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Allocation Factors:

Page 4 of 4

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Indirectly Attributable Opr Exp:

126 Subtotal From Page 3

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133 Total Indirectly Attrib Operating Expenses

WHIDBEY TELEPHONE COMPANY
ALLOCATION OF GENERAL ALLOCATOR OPERATING EXPENSES
DECEMBER 31, 2009

Schedule PX-4B
11/08/11

Line No.	Description (1)	Reference (2)	Total (3)	Regulated (4)	Non-Regulated (5)
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Genrl Allocator Opr Exp:

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WHIDBEY TELEPHONE COMPANY
ALLOCATION OF ACCOUNT 2123 OFFICE EQUIPMENT & ACCOUNT 2124 GENERAL PURPOSE COMPUTERS
DECEMBER 31, 2009

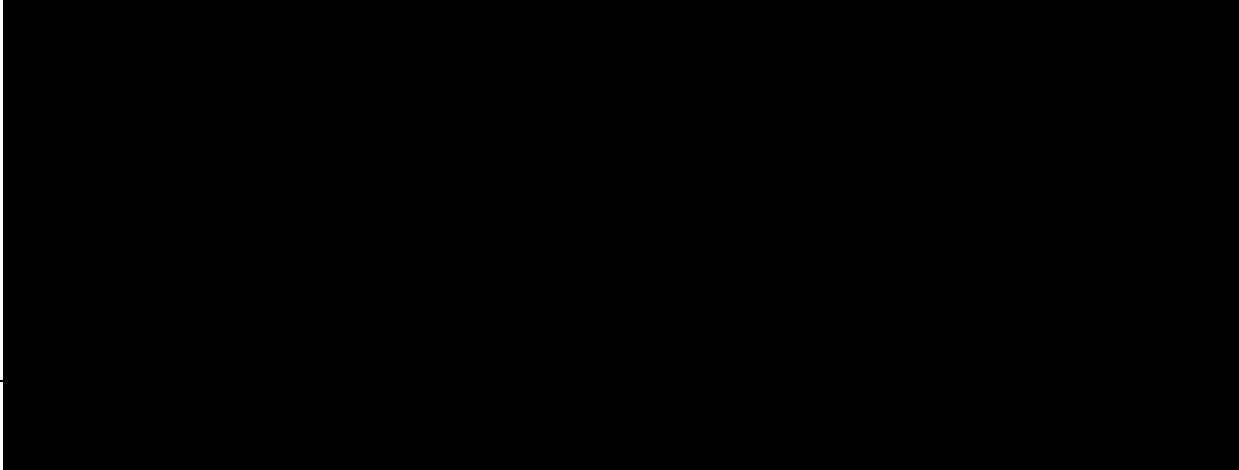
Schedule PX-5
11/08/11

Line No.	Description (1)	Reference (2)	Total (3)	Regulated (4)	Non-Regulated (5)
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Allocation Factors:

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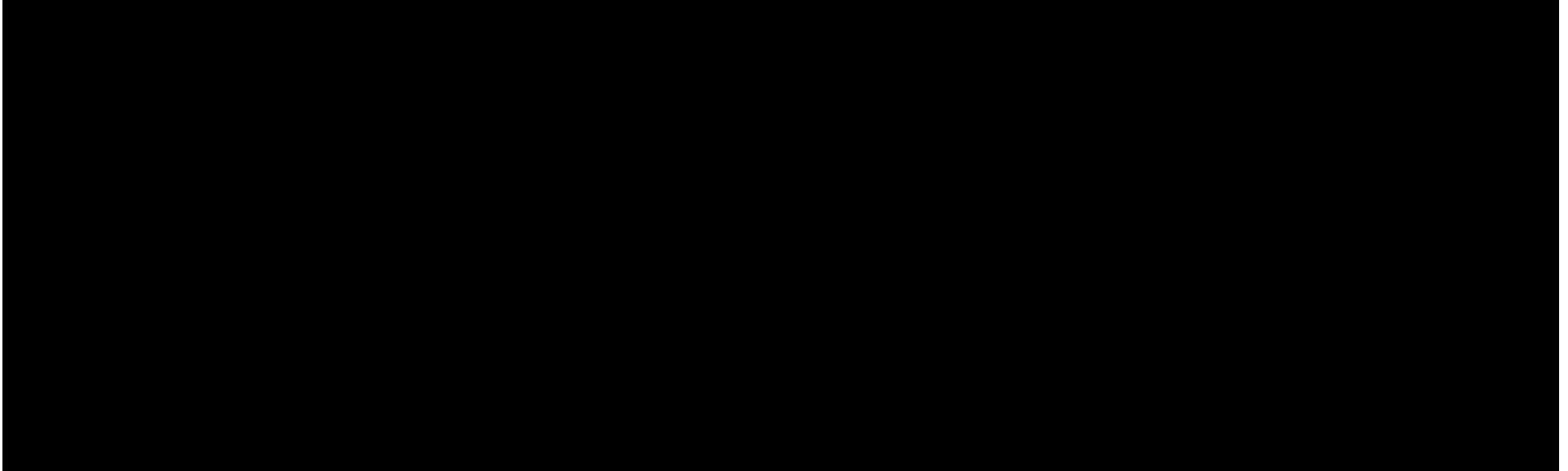
20 Total Indirectly Attributable A/C 2123 [REDACTED]
21 A/C 2124 General Purpose Computers - Common [REDACTED]

WHIDBEY TELEPHONE COMPANY
SUMMARY OF TELECOMMUNICATIONS PLANT
DECEMBER 31, 2009

Schedule PX-6
11/08/11

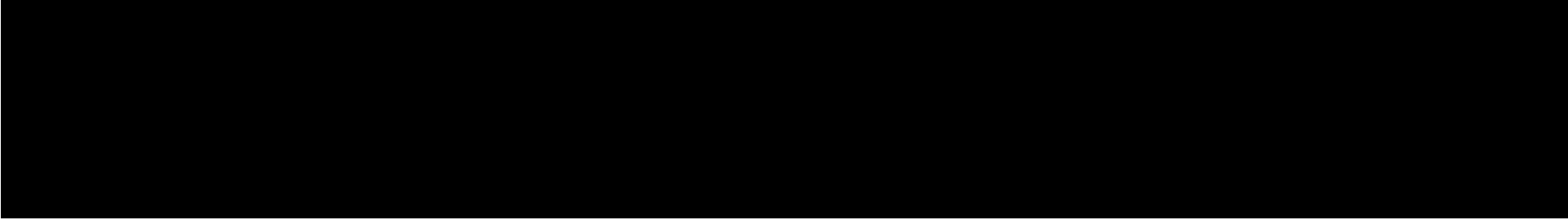
Line No.	Part 32 Accounts (1)	Part 32 Description (2)	TOTAL COMPANY			REGULATED			NON-REGULATED		
			Total (3) = (4 + 5)	Direct (4) = (7 + 10)	Allocated (5) = (8 + 11)	Total (6) = (7 + 8)	Direct (7)	Allocated (8)	Total (9) = (10 + 11)	Direct (10)	Allocated (11)

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27 Total TPIS [REDACTED]

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WHIDBEY TELEPHONE COMPANY
ALLOCATION OF ACCUMULATED DEPRECIATION AND AMORTIZATION
DECEMBER 31, 2009

Schedule PX-7
11/08/11

Line No.	Part 32 Accounts (1)	Part 32 Acct Title (2)	Allocation Basis (3)	Total Company (4)	Regulated (5)	Non-Regulated (6)
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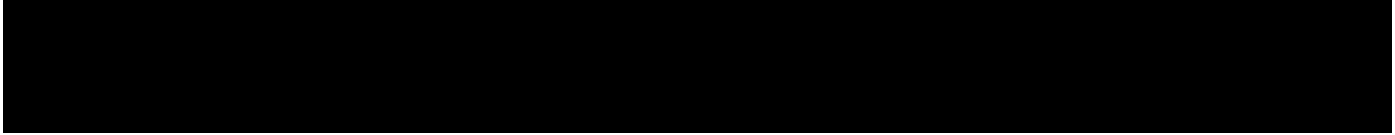
Note: Cols 5 & 6 are allocated based on the ratios of Cols 6 & 9 on the PX-6 times schedule I-2

WHIDBEY TELEPHONE COMPANY
ALLOCATION OF DEPRECIATION & AMORTIZATION EXPENSE
DECEMBER 31, 2009

Schedule PX-8
11/08/11

Line No.	Part 32 Accounts (1)	Part 32 Acct Title (2)	Allocation Basis (3)	Total Company (4)	Regulated (5)	Non-Regulated (6)

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Note: Cols 5 & 6 are allocated based on the ratios of Cols 6 & 9 on the PX-7 times schedule I-3

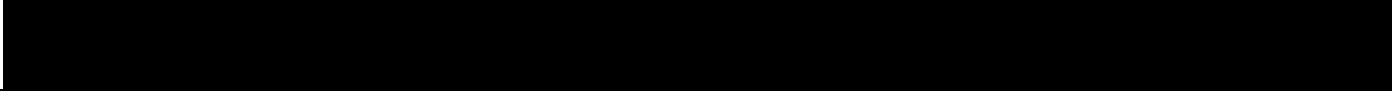
WHIDBEY TELEPHONE COMPANY
ALLOCATION OF OTHER LIABILITIES
DECEMBER 31, 2009

Schedule PX-9
11/08/11

Line No.	Description (1)	Reference (2)	Total (3)	Regulated (5)	Non-Regulated (6)
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Allocation Factors:

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Allocation:

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9 TOTAL

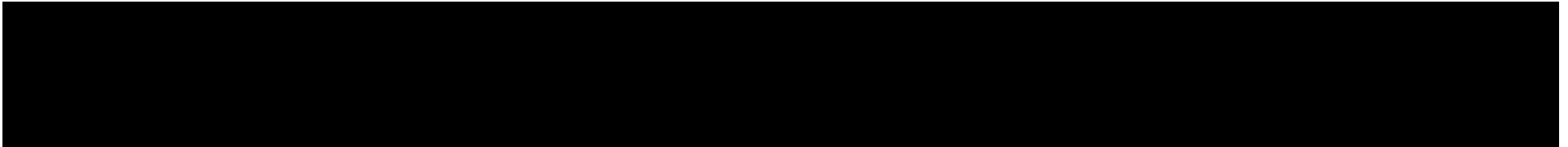


WHIDBEY TELEPHONE COMPANY
SUMMARY OF OPERATING EXPENSES
DECEMBER 31, 2009

Schedule PX-10
11/08/11

Line No.	Part 32 Accounts (1)	Part 32 Acct Title (2)	TOTAL COMPANY			REGULATED			NON-REGULATED		
			Total (3) = (4 + 5)	Direct (4) = (7 + 10)	Allocated (5) = (8 + 11)	Total (6) = (7 + 8)	Direct (7)	Allocated (8)	Total (9) = (10 + 11)	Direct (10)	Allocated (11)

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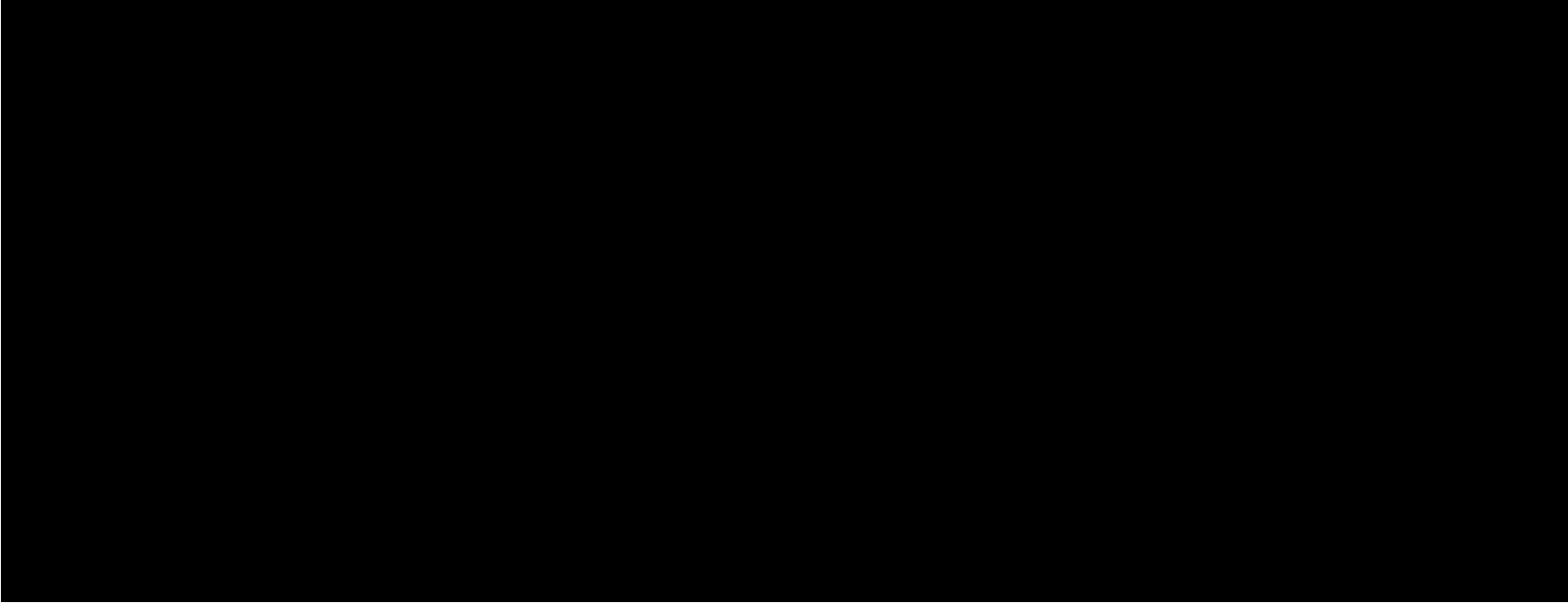
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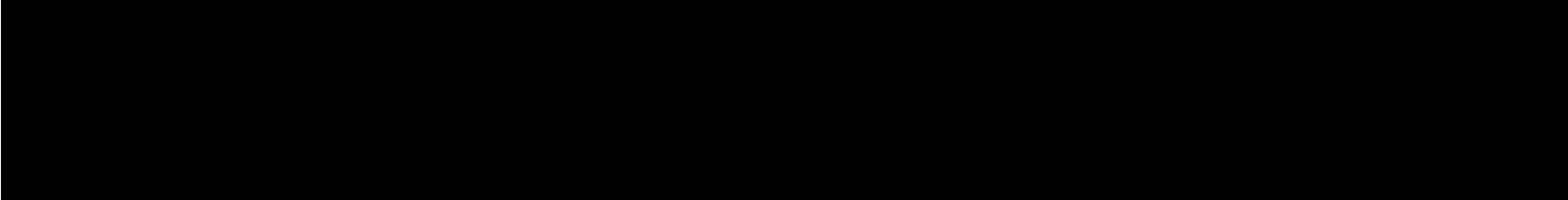
WHIDBEY TELEPHONE COMPANY
SUMMARY OF OPERATING EXPENSES
DECEMBER 31, 2009

Schedule PX-10
11/08/11

Line No.	Part 32 Accounts (1)	Part 32 Acct Title (2)	TOTAL COMPANY			REGULATED			NON-REGULATED		
			Total (3) = (4 + 5)	Direct (4) = (7 + 10)	Allocated (5) = (8 + 11)	Total (6) = (7 + 8)	Direct (7)	Allocated (8)	Total (9) = (10 + 11)	Direct (10)	Allocated (11)

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WHIDBEY TELEPHONE COMPANY
APPORTIONMENT OF OTHER OPERATING AND NONOPERATING INCOME & EXPENSES, INTEREST AND RELATED ITEMS, AND EXTRAORDINARY ITEMS
DECEMBER 31, 2009

Schedule PX-11
11/08/11

Line No.	Description (1)	Reference (2)	Total (3)	Regulated (4)	Non-Regulated (5)
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Telecommunications Plant:

7	[REDACTED]	[REDACTED]	[REDACTED]
8	[REDACTED]	[REDACTED]	[REDACTED]
9	[REDACTED]	[REDACTED]	[REDACTED]
10	[REDACTED]	[REDACTED]	[REDACTED]
11	[REDACTED]	[REDACTED]	[REDACTED]
12	[REDACTED]	[REDACTED]	[REDACTED]
13	[REDACTED]	[REDACTED]	[REDACTED]
14	[REDACTED]	[REDACTED]	[REDACTED]
15	[REDACTED]	[REDACTED]	[REDACTED]

16 Total Telecommunications Plant [REDACTED] [REDACTED]

Depreciation Reserves:

17	[REDACTED]	[REDACTED]	[REDACTED]
18	[REDACTED]	[REDACTED]	[REDACTED]
19	[REDACTED]	[REDACTED]	[REDACTED]
20	[REDACTED]	[REDACTED]	[REDACTED]

21 Total Depreciation Reserve [REDACTED] [REDACTED]

WHIDBEY TELEPHONE COMPANY
 SUMMARY OF COSTS ASSIGNED TO REGULATED AND NONREGULATED
 DECEMBER 31, 2009

Schedule PX-12
 11/08/11

Line No.	Part 32 Accounts (1)	Description (2)	Reference (3)	Total Company (4)	Regulated (5)	Non-Regulated (6)
		[REDACTED]				
22		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
23		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
24		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
25		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
26		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
27		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
28		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
29		Total	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
		Other Income:				
30		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
31		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
32		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
33		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
34		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
35		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
36		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
37		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
38		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
39		Total	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]