

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

	ADJUSTED LINK BAL PER BOOKS 12/31/2008	DISTRIBUTION PER BOOKS		DISTRIBUTION	
		Non Regulated	Regulated	Non Regulated	Regulated
9 2110 LAND & SUPPORT ASSETS					
10 2110.10 Land					WS #1
11 2110.20 Buildings					WS #1
12 2110.30 Furniture					WS #3
13 2110.40 Gen. Purpose Computer					WS #3
14 2110.50 Motor Vehicles & OWE					WS #2
15 2110.60 Ofc Eq - Co Communications					WS #3
16					
17 Total Land & Support Assets					
18 2210 CENTRAL OFFICE EQUIPMENT					
19 2210.10 Digital Switching Eq					
20 2220.10 Operator Systems					
21 2230.10 Transmission Equipment					
22					
23 Total Central Office Equipment					
24 2310 INFORM. ORIG./TERM. ASSETS					
25 2310.10 Public Telephone Equip.					
26					
27 Total Information Orig/Term Eq					
28 2410 CABLE & WIRE FACILITIES					
29 2410.10 Poles & Antenna Support					
30 2410.20 Aerial Cable					
31 2410.30 Underground Cable					
32 2410.31 Underground Cable Fiber					
33 2410.50 Buried Cable					
34 2410.70 Conduit System					
35					
36 Total Cable & Wire Facilities					
37 2680 AMORTIZABLE ASSETS					
38 2681 Capital Leases					
39 2682 Leasehold Improvements					
40 2690 Intangibles					
41					
42 Total Amortizable Assets					
43					
44 TOTAL					
					TB LINK
45					
46 1220 Materials & Supplies					
47 1402 Rural Tele Bank Stock - Class B					LN 44
48 2002 Property Held For Future Use					Analysis
49 2003 Telephone Plant Under Constr					Analysis
50 DISTRIBUTION OF LAND & BUILDING					LN10+11
51 DISTRIBUTION OF COE & CWF					LN23+36

REDACTED

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

		ADJUSTED LINK BAL PER BOOKS 12/31/2008	<u>DISTRIBUTION PER BOOKS</u> Non Regulated
2110 LAND & SUPPORT ASSETS			
69	2110.10 Land		
70	2110.20 Buildings	LN 11	
71	2110.30 Furniture	LN 12	
72	2110.40 Gen. Purpose Computer	LN 13	
73	2110.50 Motor Vehicles & OWE	LN 14	
74	2110.60 Ofc Eq - Co Communications	LN 15	
75			
76	Total Land & Support Assets		
77 2210 CENTRAL OFFICE EQUIPMENT			
78	2210.10 Digital Switching Eq	LN 19	
79	2220.10 Operator Systems	LN 20	
80	2230.10 Transmission Equipment	LN 21	
81			
82	Total Central Office Equipment		
83 2310 INFORM. ORIG./TERM. ASSETS			
84	2310.10 Public Telephone Equip.	LN 25	
85			
86	Total Information Orig/Term Eq		
87 2410 CABLE & WIRE FACILITIES			
88	2410.10 Poles & Antenna Support	LN 29	
89	2410.20 Aerial Cable	LN 30	
90	2410.30 Underground Cable	LN 31	
91	2410.31 Underground Cable Fiber	LN 32	
92	2410.50 Buried Cable	LN 33	
93	2410.70 Conduit System	LN 34	
94			
95	Total Cable & Wire Facilities		
96			
97	3200 ACCUM DEPR PHFU	Analysis	
98 3400-2680 AMORTIZABLE ASSETS			
99	2681 Capital Leases		
100	2682 Leasehold Improvements		
101	2690 Intangibles		
102			
103	Total Amortizable Assets		
104			
105	TOTAL	TB LINK	
106			
107	4040 Customer Deposits	Direct	

REDACTED

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

		ADJUSTED	<u>DISTRIBUTION PER BOOKS</u>	
		BAL PER BOOKS	Non	Regulated
		12/31/2008	Regulated	
2110 LAND & SUPPORT ASSETS				
124	2110.10 Land			
125	2110.20 Buildings			LN 11
126	2110.30 Furniture			LN 12
127	2110.40 Gen. Purpose Computer			LN 13
128	2110.50 Motor Vehicles & OWE			LN 14
129	2110.60 Ofc Eq - Co Communications			LN 15
130				
131	Total Land & Support Assets			
132 2210 CENTRAL OFFICE EQUIPMENT				
133	2210.10 Digital Switching Eq			LN 19
134	2220.10 Operator Systems			LN 20
135	2230.10 Transmission Equipment			LN 21
136				
137	Total Central Office Equipment			
138 2310 INFORM. ORIG./TERM. ASSETS				
139	2310.10 Public Telephone Equip.			LN 25
140				
141	Total Information Orig/Term Eq			
142 2410 CABLE & WIRE FACILITIES				
143	2410.10 Poles & Antenna Support			LN 29
144	2410.20 Aerial Cable			LN 30
145	2410.30 Underground Cable			LN 31
146	2410.31 Underground Cable Fiber			LN 32
147	2410.50 Buried Cable			LN 33
148	2410.70 Conduit System			LN 34
149				
150	Total Cable & Wire Facilities			
151 2680 AMORTIZABLE ASSETS				
152	2681 Capital Leases			
153	2682 Leasehold Improvements			
154	2690 Intangibles			
155				
156	Total Amortizable Assets			
157				
158	2002 PLANT HELD FOR FUTURE USE			Analysis
159	1406 NONREGULATED			
160	2006 NONOPERATING			
161				
162	TOTAL			TB LINK

REDACTED

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

	DISTRIBUTION	ADJUSTED LINK BALANCES PER BOOKS	NON REGULATED	REGULATED
171				
172				
173				
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176				
177				
178				
179				
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214				

REDACTED

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

	DISTRIBUTION	ADJUSTED LINK BALANCES PER BOOKS	NON REGULATED	REGULATED
215				
216				
217				
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251				

REDACTED

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

	DISTRIBUTION	ADJUSTED LINK BALANCES PER BOOKS	NON REGULATED	REGULATED
252 A/C 6620 SERVICES EXPENSES:				
253 Telephone Operator Service	Dist on Ln20			
254 Direct Assignment	Direct			
255 Published Direct. Listing:				
256 Alphabetical	Direct			
257 Classified	Direct			
258 Foreign	Direct			
259 All Other				
260 Cat 1 - Local Bus. Ofc. Expense				
261 EU Svc Order Processing	Direct			
262 EU Payment & Collection	WS #6			
263 EU Billing Inquiry	Direct			
264 IX Svc Order Processing	Direct			
265 IX Payment & Collection	Direct			
266 IX Billing Inquiry	Direct			
267 Coin Collection	Direct			
268 Cat 2 - Customer Svc. Expenses				
269 Toll Ticket Processing	Direct			
270 Billing & Collecting	WS #6			
271 CABS	Direct			
272 EU Access	Direct			
273 Cat 3 - All Other Cust. Svc.	LN 342			
274 Direct Assignment	Direct			
275 TOTAL CUSTOMER OPERATIONS				
276 A/C 6710 EXEC & PLANNING EXPENSE:				
277 6710.10 Executive Expense	NOTE 1			
278 6711.00 Directors Fees	Direct			
279 Direct Assignment	Direct			
280 TOTAL EXECUTIVE EXPENSE				
281 A/C 6720 GENERAL AND ADMINISTRATIVE EXPENSE:				
282 6720.10 Accounting & Finance	NOTE 1			
283 6720.11 Accounting Services - Direct	Direct			
284 6720.12 General Accounting	NOTE 1			
285 6720.30 Insurance	NOTE 1			
286 6720.50 Relief & Pensions	NOTE 1			
287 6720.55 Miscellaneous	NOTE 1			
288 6720.60 Telephone	NOTE 1			
289 6720.70 Dues	Direct			
290 6720.80 Subscriptions	Direct			
291 6720.90 Office Utilities	NOTE 1			
292 6722.10 Dividend Expense	NOTE 1			
293 6722.20 Regulatory	Direct			
294 6722.30 External Relations	NOTE 1			
295 6722.40 Public Relations	NOTE 1			
296 6724 Information Management	NOTE 1			
297 6725 Attorney Fees	Direct			
298 6720.40 Other General & Admin Expense	NOTE 1			
299 TOTAL GENERAL & ADMIN EXPENSE				
300 TOTAL CORPORATE OPERATIONS				
301				

REDACTED

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

	DISTRIBUTION	ADJUSTED LINK BALANCES PER BOOKS	NON REGULATED	REGULATED
302 EQUAL ACCESS EXPENSES	Direct			
303				
304 TOTAL OPERATING EXPENSES				
305				
306 TOTAL CASH OPERATING EXPENSES				
307 DISTRIBUTION				
308				
309 A/C 7210 Operating ITC	Dist on Ln44			
310 A/C 7200.20 Operating Federal Income	WS #6			
311 A/C 7230 Operating State and Local	WS #6			
312 A/C 7240.1 State Excise Tax	WS #6			
313 A/C 7200.40 Property Taxes	Dist on Ln44			
314 A/C 7240.3 Operating Other Taxes	Direct			
315 A/C 7240.4 Regulatory Fees	Direct			
316 A/C 7200.50 Provision for Def. Inc. Taxes	Dist on Ln44			
317 A/C 7200.51 Deferred FIT - Investments	Direct			
318 A/C 7200.60 Amort of Excess Def Taxes	Dist on Ln44			
319 A/C 7500 Interest on Funded Debt	Dist on Ln44			
320 A/C 7500 Other Interest Deductions	Dist on Ln44			
321 A/C 7500 Amort of Disc on LT Debt	Dist on Ln44			
322 A/C 7540 Interest on Customer Deposits	Direct			
323 A/C 7340 Allowance for Funds Used	Dist on Ln44			
324 A/C 7300.30 Misc Inc Charges-Contributions	Dist on Ln44			
325				
326 TOTAL EXPENSES				
327 CUSTOMER SERVICE CAT 1 & 2 ALLOCATION				
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

HOOD CANAL TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION - REVISED
SUPPORT FOR ACCTS 2111 LAND & 2121 BUILDING
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

Source 2210/2230/2810

WS #1

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
<u>UNION HEADQUARTERS & CO</u>				
Central Office				
COE Room				
Battery Room				
Generator Room				
Power Board				
MDF Room				
Wire Client Test Box				
Cable Vault Room				
Office				
Manager Office (A)				
Vault				
Entry Way				
Customer Service Office (50%)				
General Office #1 (1)				
General Office #2 (2)				
Plant				
Plant Administration (2)				
TOTAL SQUARE FEET				
DISTRIBUTION				
ALLOCATION ADJ BAL PER BOOKS:				
Land				
Building				
<u>OFFICE PAYROLL DOLLARS -</u>				
Office				
Distribution				
Manager				
(A) Distribution				
Total Payroll				
(1) Total Distribution				

REDACTED

HOOD CANAL TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION - REVISED
SUPPORT FOR ACCTS 2111 LAND & 2121 BUILDING
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

Source 2210/2230/2810

WS #1

	<u>DIMENSIONS</u>	<u>TOTAL FOOTAGE</u>	<u>NON-REG FOOTAGE</u>	<u>REGULATED FOOTAGE</u>
<u>HCTC WAREHOUSE</u>				
Conference Room (1)				
Equipment Storage #1 (2)				
Equipment Storage #2 (2)				
Record Storage (1)				
General Office #1 (1)				
General Office #2 (1)				
General Office #3 (2)				
Mail Room (1)				
Parking Main Level - Plant Vehicles (2)				
Parking Basement - Heavy Equip (2)				
TOTAL SQUARE FEET				
DISTRIBUTION				
ALLOCATION ADJ BAL PER BOOKS:				
Land				
Building				
<u>PLANT PAYROLL DOLLARS -</u>				
Plant				
Distribution				
Manager				
Distribution				
Total Payroll				
(2) Total Distribution				
		<u>TOTAL</u>	<u>NON-REG</u>	<u>REGULATED</u>
TOTAL ALLOCATED LAND				
TOTAL ALLOCATED BUILDING				

REDACTED

HOOD CANAL TELEPHONE COMPANY
PART X - NONREGULATED/REGULATED ALLOCATION - REVISED
SUPPORT FOR ACCTS 2111 LAND & 2121 BUILDING
FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

Source 2210/2230/2810

WS #1

OFFICE PAYROLL DOLLARS -

Office
Distribution
Manager
(A) Distribution
Total Payroll
(1) Total Distribution

PLANT PAYROLL DOLLARS -

Plant
Distribution
Manager
Distribution
Total Payroll
(2) Total Distribution

TOTAL COMPANY

Total
Distribution

REDACTED

HOOD CANAL TELEPHONE COMPANY
 PART X - NONREGULATED/REGULATED ALLOCATION - REVISED
 SUPPORT FOT ACCT 2112 MOTOR VEHICLES
 FOR THE STUDY YEAR ENDED DECEMBER 31, 2009

Source 3508/2010/2015/2810

WS #2

<u>DESCRIPTION</u>		<u>TOTAL</u>	<u>NON-REG</u>	<u>REGULATED</u>
1999	Ford Econoline Van	(2) Plant		
1999	Inf reel truck	(2) Plant		
1999	Ford F450	(2) Plant		
2002	1988 Ford	(2) Plant		
2003	Ford Focus	(3) Marketing		
2000	Ford F150	(2) Plant		
2004	Ford F350 Boom Truck	(2) Plant		
2005	Ford Van (Ryan)	(2) Plant		
2005	Ford Escape (Neil)	(2) Plant		
2006	Ford Truck Econline	(2) Plant		
2006	Ford Truck F150	(2) Plant		
2006	Yukon	(2) Plant		
2006	Bucket Truck	(2) Plant		
2008	Ford F550 - Construction Crew	(2) Plant		
2008	Ford F150 and Canopy	(2) Plant		
2008	Ford F450 Cab & Chassis	(2) Plant		
2008	Mack CH613 T/A Dump Truck	(2) Plant		
	All Other Vehicles, Trailers & OWE	(2) Plant		

TOTAL

PLANT PAYROLL -

Plant
Distribution
(1) Manager
Distribution
Total Payroll
(2) Total Distribution
Marketing
(3) Distribution

REDACTED

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

OFFICE PAYROLL -

Office	
Distribution	
<hr/>	
Manager	
Distribution	
<hr/>	
Total Payroll	
Total Distribution	

REDACTED

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

WS #6

		TOTAL	NON REGULATED	REGULATED
5000.10 Local Service Revenue	Linked			
5000.20 Other Local Service Revenue	Linked			
5200.50 Directory Revenue	Linked			
5200.70 Other Revenue	Linked			
Billed Toll (SP+RC)		2910		
SLC Billed		2008		
7990.08 Computer repair Income	Linked			
7990.10 Payphone Income	Linked			
7990.11 CPE Revenues	Linked			
7990.12 Inside Wiring Revenues	Linked			
7990.13 Sales of business systems	Linked			
7990.14 Other Non Reg Revenues	Linked			
7990.15 Sales of cellular systems	Linked			
7990.16 Construction contracts	Linked			
7990.19 Internet Revenues	Linked			

TOTAL

DISTRIBUTION

REDACTED

Client: Hood102 - Hood Canal Telephone Company
 Engagement: CS2009 - HOCS105 Hood Canal Cost Study 2009
 Period Ending: 12/31/2009
 Trial Balance: 0005 - TB Telephone
 Workpaper: 1555 - Cost Study AJEs Report

Account	Description	W/P Ref	Debit	Credit
Cost Study AJEs JE # 1		1605		
Reclassify Accum Depr, Deferred Taxes and Depreciation Expense to remove nonregulated investment from Central Office				
3100.21	Accum depr - central office switching			
3100.23	Accum depr - central office transmission			
4350.10	Non current non operating deferred income tax			
7990.35	Non reg depreciation			
1406.65	Accum depr - Nonregulated CLEC			
3100.21	Accum depr - central office switching			
4340.00	Deferred FIT			
6560.SWITCH	Depreciation - Switching			
Total				
Cost Study AJEs JE # 2		2310		
Adjust CLEC usage of switch and adjust to CPR totals				
1406.60	Nonregulated CLEC Equipment			
2230.10	Central office transmission			
2210.10	Central office switching - digital			
2210.10	Central office switching - digital			
Total				
Cost Study AJEs JE # 3		2626		
Reclassify, for study purposes, directory distribution				
6620.CLASS	Directory Services - Classified			
6620.20	Directory expenses - Alpha			
Total				
Cost Study AJEs JE # 4		2635		
To reclassify cost of taking trouble reports and doing billing work per time study				
6530.35	Network testing exp			
6620.60	Customer billing - Other B&C			
6620.30	Customer services - EU Service Order Processing			
Total				
Cost Study AJEs JE # 5		2635		
To reclassify, for study purposes, commercial office expense				
6620.BI	Customer Services - EU Billing Inquiry			
6620.PC	Customer Services - EU Pmt & Collections			
6620.30	Customer services - EU Service Order Processing			
Total				
Cost Study AJEs JE # 6		2655		
To reclassify Martin's expenses				
2110.40	Computers			
6620.30	Customer services - EU Service Order Processing			
6620.50	Customer billing - Toll			
6620.70	Carrier access billing			
6120.20	Office equip exp			
6210.10	Central office switching exp			
6620.10	Operator services			
6620.60	Customer billing - Other B&C			
6720.10	Accounting & Finance			
Total				
Cost Study AJEs JE # 7		2645		
To reclassify Scatter Creek expenses				
6620.30	Customer services - EU Service Order Processing			
6620.50	Customer billing - Toll			
6620.70	Carrier access billing			
6620.60	Customer billing - Other B&C			
Total				
Cost Study AJEs JE # 8		2645		
To reclassify, for study purposes, revenue accounting expenses				
6620.50	Customer billing - Toll			

REDACTED

Client: Hood102 - Hood Canal Telephone Company
 Engagement: CS2009 - HOCS105 Hood Canal Cost Study 2009
 Period Ending: 12/31/2009
 Trial Balance: 0005 - TB Telephone
 Workpaper: 1555 - Cost Study AJEs Report

Account	Description	W/P Ref	Debit	Credit
6620.60	Customer billing - Other B&C			
Total				
Cost Study AJEs JE # 9		1508/2680		
To reclassify regulatory fees and TRS payment				
6620.TRS	Customer Services - Cat 3 TRS			
7200.FCC	Other Taxes - FCC Regulatory Fee			
7200.WUTC	Other Taxes - WUTC Regulatory Fee			
6210.10	Central office switching exp			
6720.40	Other expenses			
6720.40	Other expenses			
Total				
Cost Study AJEs JE # 10		1610		
To remove nonoperating portion of fixed charges for study purposes.				
7300.41	Other non operating income			
7500.10	Interest on long term debt - RUS			
7500.30	Other interest			
Total				
Cost Study AJEs JE # 11		1508		
To reclassify dues				
6720.DUES	Dues			
6720.40	Other expenses			
Total				
Cost Study AJEs JE # 12		2615		
To reclassify Qwest Misc Invoices				
6620.10	Operator services			
5200.70	Other oper rev			
6620.60	Customer billing - Other B&C			
Total				
Cost Study AJEs JE # 13		2310		
Reclassify Air Conditioner from Other comm equip to COE				
2210.10	Central office switching - digital			
2110.60	Other communication equip			
Total				
Cost Study AJEs JE # 14		2188		
To record imputed operating and deferred FIT				
7990.40	Non reg federal income taxes			
7200.20	Federal income taxes			
7200.50	Deferred federal income taxes			
Total				
Cost Study AJEs JE # 15		1508		
To remove LNP costs				
7990.CS	Nonregulated Cost Study			
6210.10	Central office switching exp			
Total				
Cost Study AJEs JE # 16		2670		
Adjust JSP direct cost study expenses to actual				
6720.10	Accounting & Finance			
6720.15	Accounting & Finance - Interstate			
Total				
Cost Study AJEs JE # 17		0846		
Remove nonregulated portion of rent payment				
7990.CS	Nonregulated Cost Study			
6120.10	Land & building exp			

REDACTED

Client: Hood102 - Hood Canal Telephone Company
 Engagement: CS2009 - HOCS105 Hood Canal Cost Study 2009
 Period Ending: 12/31/2009
 Trial Balance: 0005 - TB Telephone
 Workpaper: 1555 - Cost Study AJEs Report

Account	Description	W/P Ref	Debit	Credit
Total				
Cost Study AJEs JE # 18		2110		
Post Deferred FIT for cost study purposes, not on books				
4340.00	Deferred FIT			
4350.10	Non current non operating deferred income tax			
CSADJ	Cost Study Purposes			
Total				
Cost Study AJEs JE # 19		2525		
Reclassify voided invoice and CLEC portion of directory				
1120.30	Cash in bank - general			
7990.CS	Nonregulated Cost Study			
6620.20	Directory expenses - Alpha			
6620.20	Directory expenses - Alpha			
Total				
Cost Study AJEs JE # 20		2199		
Remove nonreg and deferred tax portion from the Deferred Compensation account				
4310.00	Deferred Compensation			
CSADJ	Cost Study Purposes			
Total				
Cost Study AJEs JE # 21		2425		
Reclassify WO#2003.10-077 Deer Creek to CATV				
1190.50	Advances - Hood Canal Cablevision			
2410.30	Underground cable			
Total				
Cost Study AJEs JE # 22		2425		
Reclassify Nat'l Cable TV invoices to CATV				
1190.50	Advances - Hood Canal Cablevision			
1190.50	Advances - Hood Canal Cablevision			
2410.40	Buried cable			
2410.40	Buried cable			
Total				
Cost Study AJEs JE # 23		2008		
Adjust USAC contribution to match NECA report				
6540.00	Access Expense - USAC			
CSADJ	Cost Study Purposes			
Total				

REDACTED