ELLENSBURG TELEPHONE COMPANY   REDACTED
2009 Cost Study - Plant and Expense Allocations
12/31/2009

	Reg	Non Reg
Summary		
Labor Expense		
Plant		
Combined		

	2009 Subscriber Count	Customer & Billing Exp Allocation		
		Account	Description	Amount
Reg (total access with DSL subscribers)				
Non Reg (DSL & Wireless)		66234	OB&C-Other	
			OB&C Time Study	
			Less TRS	
Total		Total (B)		
Non Reg %	(A)	Non Reg ©		
		(A*B)		

	Investment			Depreciation		Other Expenses					
		Non				Account	Account	Account	Account	Account	Account
		Operating		Reserve	Expense	All GSE	HR only	All G&A	All E&P	Regulated	Regulated
Rate Base & Expense Allocations	Total					6120	6723	excl HR		7240	1437 & 4340
1 Total Other Expenses						1,546,008	102,188	1,560,609	688,650	352,589	57,932
2 Land & Buildings											
3 Furniture & Office Equipment											
4 Non Regulated portion of Furniture & Office Equip											
5 Vehicles & Other Work Equipment											
6 Non Regulated portion of Vehicles & Work Equip											
7 Other Communication Equipment											
8 Non Regulated portion of Other Communications Equip											
9 Computer Equipment											
10 Non Regulated portion of Computer Equipment											
11 Total General Support Investment											
12 Non Regulated portion of General Support			-	-	-						

Support Expenses - Non Regulated Portion
13 Account 6120   (Uses Combined)   -

14 Customer & Billing Adj (Uses subscriber count)   -

Coporate Expenses - Non Regulated Portion
15 Account 6723   (Uses labor)   -
16 Account 6700 excl 672 (Uses combined)   -   -

17 Property Taxes - Allocation of Reg/Non Reg
Account 7240   (Uses Plant)   -

18 Property Taxes   GSF NR
Remove Joint Use Nor   Pre-Adj   from Above
12/31/2009 TPIS

Joint Reg Portion Takes Total Property Taxes
 Minus Allocated Non Reg Portion
Tax Allocation   -

19 Non-Current Deferred Operating Taxes - Allocation of Reg / Non Reg
Acct 1437 or 4340   (Uses Plant)   -

20 Non-Current Deferred Operating Taxes   GSF NR
Remove Joint Use Nor   Pre-Adj   from Above
12/31/2009 TPIS

Joint Reg Portion Taxes Total Non-Current
 Deferred Oper Taxes Minus Allocated Non Reg Portion
Tax Allocation   -

Total Rate Base Adjustment   -
Total Expense Adjustment   -