

REDACTED

Summary	Reg	Non Reg	2009 Subscriber Count	Customer & Billing Exp Allocation		
				Account	Description	Amount
Labor Expense						
	Reg (total access with DSL subscribers)				66234 OB&C-Other	
	Non Reg (DSL & Wireless)				MACC Adj	
					TRS Adj	
					Cus Serv Adj	
Plant						
	Total				Total (B)	
Combined			Non Reg %	(A)	Non Reg ©	(A*B)

Rate Base & Expense Allocations	Investment		Depreciation		Other Expenses					
	Total	Non Operating	Reserve	Expense	Account All GSE	Account HR only	Account All G&A excl HR	Account All E&P	Account Regulated	Account Regulated
1 Total Other Expenses					6120	6723			7240	1437 & 4340
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		-	-	-						
<b>Support Expenses - Non Regulated Portion</b>										
13 Account 6120 (Uses Combined)					-					
14 Customer & Billing Ad (Uses subscriber count)										-
<b>Corporate Expenses - Non Regulated Portion</b>										
15 Account 6723 (Uses labor)						-				
16 Account 6700 excl 672 (Uses combined)							-	-		
<b>Property Taxes - Allocation of Reg/Non Reg</b>										
17 Account 7240 (Uses Plant)										-
<b>Property Taxes</b>										
Remove Joint Use Nor										
12/31/2009 TPIS										44,387,375
Joint Reg Portion Take		-								
Minus Allocated Non Reg Portion										
Tax Allocation										-
<b>Non-Current Deferred Operating Taxes - Allocation of Reg / Non Reg</b>										
19 Acct 1437 or 4340 (Uses Plant)										-
<b>Non-Current Deferred Operating Taxes</b>										
Remove Joint Use Nor										
12/31/2009 TPIS										44,387,375
Joint Reg Portion Tax		-								
Deferred Oper Taxes Minus Allocated Non Reg Portion										
Tax Allocation										-
Total Rate Base Adjustment										-
Total Expense Adjustment										-