



Large Communications General Instructions Oregon Property Tax Report

When to file

File on or before **March 15, 2010**.

Where to file

Mail all schedules, reports, forms, and attachments to:

Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075

Extension of time for filing statement

The department is allowed by law [Oregon Revised Statute (ORS) 308.535] to extend the time for filing this statement for good cause. To receive an extension, send us a written request explaining your need for the extension. The extension request must be filed before the due date of your annual statement.

If a company fails to make a statement or furnish the required information, the law also allows the department to "inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of the company."

Penalties for failure to file or false or fraudulent statement

Your statement is considered delinquent if it is not filed by March 15 or by the extended date allowed by the department. The penalty for a delinquent statement is \$10 for each \$1,000 (or fraction thereof) of assessed value placed on the assessment roll of the department (ORS 308.030).

Willfully providing a false or fraudulent statement is perjury [ORS 308.990(4)] and "upon conviction, shall be punished as otherwise provided by law for such crime."

Additional information you must file

In addition to the schedules provided, **all companies** must file a copy of:

- The company's **complete** Annual Report filed with the Oregon Public Utility Commission and/or a federal regulatory body (if the company filed this annual report).
- The company's 10-K (and parent company's 10-K, if applicable) filed with the Securities and Exchange Commission.
- The annual report to stockholders (and parent company's annual report, if applicable), if not included in the 10-K.
- **For communications companies**, a copy of the wire and cable mileage summary by tax code as of January 1 (ORS 308.645).
- **For all companies**, the cover letter sent with this packet may also request information in addition to the data required on the standard schedule forms. Read the letter carefully. The additional data requested is an *integral part of your total reporting requirement*. You must provide us with this additional information [ORS 308.525(16)].

How to complete these Oregon schedules

1. Complete all schedules in this packet.
2. If you need more space than what's available on a schedule, attach additional sheets. You may attach additional schedules which use other formats, as long as you provide all information that we've requested.
3. If a schedule doesn't apply to you, leave it blank. Then attach a statement telling us why you don't need to complete the schedule.
4. Type or print your information on these schedules. If you print, please use ink.
5. Put brackets (< >) around negative ("deficit") amounts.
6. Keep a copy for your files.

Important reminders

- **Calendar Year Basis.** The Oregon report is for a full calendar year.
- **“The Year”** means the year covered by the report.
- **“The Close of the Year”** means the close of business on December 31.
- **“The Beginning of the Year”** means the beginning of business on January 1.

Oregon law

Oregon law (ORS 308.515) requires the department to make an annual assessment of designated utilities and companies. ORS 308.515(1) charges the department to assess any property having situs in this state:

“... and that, except as provided in subsection (3) of this section, is used or held for future use by any company in performing or maintaining any of the following businesses or services or in selling any of the following commodities, whether in domestic or interstate commerce or in any combination of domestic and interstate commerce, and whether mutually or for hire, sale or consumption by other persons: Railroad transportation; Railroad switching and terminal; Electric rail transportation; Private railcar transportation; Air transportation; Water transportation upon inland water of the State of Oregon; Air or railway express; Communication; Heating: Gas: Electricity; Pipeline; Toll bridge; or Private railcars...”

ORS 308.525 specifies what facts the companies should supply to the department. ORS 308.525(16) also allows the department to gather “Any other facts or information the department requires in the form of return prescribed by it.”

Substitute forms acceptable

The Department of Revenue will accept photocopies and replicas of this packet. If you need an additional packet, please call 503-945-8283, or download forms from our website, www.oregon.gov/DOR.

Electronic filing

Companies with complex tables, especially those with a large asset inventory or those with property located in many tax code areas throughout the state, are encouraged to submit data in an electronic format to save time and reduce errors.

Electronic schedules may be filed in place of hard-copy schedules. If you choose to file electronically, please sign the authorization for exchange of confidential information at the bottom of page 1 of your annual statement.

You may report your schedules in an electronic format that is compatible with Microsoft Office in Windows format (i.e., Excel spreadsheets, Access data, and Word documents).

Important: Please format your electronic data according to the format of the paper schedule or table and include all the information fields located in the annual statement schedules. Label the schedule so the department can readily identify which schedule you are submitting electronically. If you have questions regarding acceptable formats, please contact the assigned appraiser using the telephone number located on the attached cover letter.

Electronic forms in Microsoft Excel format are now located on our agency website at: www.oregon.gov/DOR/PTD/utilityform.shtml.

The data may be sent on CD-ROM along with the form or may be attached via an e-mail message to the address below the appraiser’s name provided on the cover letter. *If you submit the data using e-mail, there is a possibility that it may not remain secure in transit.* The Department of Revenue maintains that all information, on receipt, is confidential and shall not be released to third parties. During the course of transit, information may be considered insecure and may be intercepted by third parties.



Annual Statement for Large Communications

Must be postmarked by March 15, 2010

Department of Revenue use only	
Postmarked date	Date received
Extension date	

Declaration of property cost, operations, and other related information as of
January 1, 2010

Business name		Business e-mail address or website address	
Street address			Is this a change of address? <input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	ZIP code	

Statement required

Oregon law (ORS 308.520) requires that each company assessed by the Department of Revenue file an annual statement with the department on or before March 15. **Failure to file a complete statement** will subject the company to a late filing penalty (ORS 308.030). **This statement is subject to audit.**

Contact person for annual statement			
Name			Telephone number
Mailing address			Fax number
City	State	ZIP code	E-mail address

Contact person and mailing address for tax statements			
Name		Telephone number	
Mailing address		E-mail address	
City	State	ZIP code	

Taxpayer declaration

I declare under penalties of false swearing [ORS 305.990(4)] that this statement, including attached schedules, has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Full legal name (if incorporated)	
Owner is (indicate where individual, partnership, corporation, etc.)	
Signature of owner, officer, or authorized agent X	Date
Typed or printed name of officer or agent signing above	Title
Name of preparer (if other than taxpayer)	Telephone Number

I authorize the exchange of confidential information for this return, via e-mail.

Signature and title of owner, officer, or authorized agent _____ Title _____

Mail completed statement and schedules to: Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075

Be sure to read the instructions on the previous sheet

Schedule A—General Information

Instructions

1. Give the exact name by which the company was known in law at the close of the year.
2. If any change was made in the name of the company during the year, state all such changes and the dates on which they were made.
3. Give the location, including street and number, of the main business office of the company at the close of the year.
4. Give the names and office addresses of the general officers of the company at the close of the year. If there are receivers who are recognized as in the controlling management of the company, give their names, titles, and office locations.
5. Give the name and post office address of the chief officer or managing agent or attorney in fact in Oregon.
6. This information is being requested per ORS 308.525.

Name of company			Business identification number (BIN)	
Previous name of company during the year		Effective dates of previous name Thru		
State or country where company is organized	Nature of business	State	ZIP code	Area code and telephone number ()
Address of principal office (street and number)	City	State	ZIP code	Area code and telephone number ()

Title of general office	Name of officer:	Post office address:
President		
Secretary		
Auditor		
Superintendent		
General manager		

Name of the chief officer or managing agent or attorney in fact in Oregon				
Address (street and number)	City	State	ZIP code	Area code and telephone number ()

Indicate the nature of your operations by checking one or more of the following boxes:

Airlines:

- Scheduled passenger operations
- Freight operations
- Express operations
- Other: _____

Pipelines:

- Gas
- Oil

Water transportation:

- Large company
- Small company

Railroads:

- Class I
- Shortline
- Private car

Communications:

- | | |
|--|-------|
| <input type="checkbox"/> Mobile radio | _____ |
| <input type="checkbox"/> Wireless | _____ |
| <input type="checkbox"/> Tower aggregators | _____ |
| <input type="checkbox"/> Local exchange | _____ |
| <input type="checkbox"/> Wire and cable | _____ |
| <input type="checkbox"/> CLEC | _____ |
| <input type="checkbox"/> Cable telephone | _____ |
| <input type="checkbox"/> Data transmission | _____ |
| <input type="checkbox"/> ISP/IAP | _____ |
| <input type="checkbox"/> Cable television | _____ |
| <input type="checkbox"/> Satellite | _____ |

% of business

Electric generation:

- Generation transmission co-op
- Electric co-op
- Investor owned
- Wind generation
- PUD

Schedule B—General Information

1. Describe the communications services you provide, in detail.
2. Provide a copy of your corporate structure.
3. Are you affiliated with any other company? If so, who? What is the ownership percentage of the parent/subsidiary relationship?
4. **First time filers only.** If you are a first time filer with the Oregon Department of Revenue, we will need a copy of your company's balance sheets and income statements for the previous five years.

Schedule 1 – Balance Sheet

Line no.	Assets	GAAP Book Costs*	
		System	Oregon
1	Current assets		
2	Cash		
3	Accounts receivable		
4	Materials and supplies		
5	Prepayments, other		
6	Total current assets		
7	Property, plant, and equipment		
8	Land		
9	Property, plant, and equipment (include computer software)		
10	Property, plant, and equipment under construction (CWIP)		
11	Leasehold improvements		
12	Property held for future use		
13	Acquisition adjustment		
14	Total communication plant		
15	Less: accumulated depreciation		
16	Net communication plant		
17	Intangible**		
18	FCC licenses		
19	Other licenses		
20	Goodwill		
21	Other intangibles (describe)		
22	Total: intangible plant (lines 18-21)		
23	Less: accumulated amortization (FCC licenses only)		
24	Less: accumulated amortization (all other)		
25	Net: intangible plant		
26	Other assets (describe) _____		
27	Total assets (lines 6, 16, 25, and 26)		

Line no.	Liabilities and equity	GAAP Book Costs*	
		System	Oregon
28	Current liabilities		
29	Notes payable		
30	Accounts payable		
31	Customers' deposits		
32	Taxes payable		
33	Total current liabilities (lines 28-32)		
34	Long-term debt		
35	Other credits (specify, attach additional schedule)		
36	Equity		
37	Common stock		
38	Preferred stock		
39	Treasury stock		
40	Earned surplus		
41	Additional paid in capital		
42	Total equity (lines 37-41)		
43	Total liabilities and stockholders' equity (lines 33, 34, 35, and 42)		

* GAAP book cost is defined as historical or original cost.

**If intangibles are not reported in the Oregon column, the department will allocate those based upon the allocation formula.

**Schedule 2—Oregon Summary
Including Additions and Deletions
for Year Ending December 31
Oregon Assets Only**

Line no.	Assets	GAAP book cost*	Accumulated depreciation or amortization	Net book
1	Total communication plant property (from Schedule 1, line 14)			
2	Total intangible plant (from Schedule 1, line 22)			
3	Other assets (from Schedule 1, line 26)			
4	Total Oregon assets			
5	Additions (not included above)			
6	Materials and supplies (from Schedule 1, line 4)			
7	Contributions in aid of construction (CIAC)			
8	Leased real and personal property			
9	Leasehold improvements			
10	Other			
11	Total additions			
12	Deductions (included above)			
13	Licensed vehicles			
14	Locally assessed property:			
15	Other			
16	Total deductions			
17	Total net Oregon taxable assets			

*GAPP book cost is defined as historical or original cost.

Prepare detailed Schedules 3 to 5 only if publicly traded

Schedule 3—Short-Term Notes Payable

1. Report below the particulars indicated for short-term notes payable at the end of the year. List each note separately.
2. Include in column (f) the amount of any interest expense during the year on notes that were paid before the end of the year.
3. If collateral has been pledged as security to the payment of any note, describe such collateral.

Line no.	Name of payee and purpose for which note was given (a)	Date of note (b)	Date of maturity (c)	Amount at end of year (d)	Interest	
					Rate (%) (e)	Amount (f)
1						
2						
3						
4						
5						
6						
7						
8						
9	Total					

Line 9 to agree with Schedule 1, line 29.

Schedule 3a—Long-Term Notes Payable

Line no.	Payee (list each note separately) (a)	Date of issue (b)	Due date (c)	Rate of interest (d)	Amount outstanding at end of year (f)
10					
11					
12					
13					
14					
15					
16					
17					
18	Total				

Line 18 to agree with Schedule 1, line 34.

Schedule 4—Other Accounts Payable

1. Report below the amount of other accounts payable at the end of the year.
2. If any account receivable is set off against an account payable resulting in a new credit balance, such net credit balance should be shown.
3. Report in a footnote the particulars concerning any account on which interest is accrued.
4. Minor items may be grouped by classes showing the number of such items.

Line no.	Name of payee (a)	Amount end of year (b)
19		
20		
21		
22		
23		
24		
25		
26		
27	Total	

Line 27 to agree with Schedule 1, line 30.

Schedule 5—Taxes Payable

Line no.	Name of payee (a)	Balance end of year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	Total	

Line 10 to agree with Schedule 1, line 32.

Comments:

Schedule 5a—Operating Lease Schedule Future Contractual Obligations Allocations

Line no.	Year	Yearly Total System	Yearly Total Oregon
1	2010		
2	2011		
3	2012		
4	2013		
5	2014		
6	Thereafter		
7	Total		

Comments:

**Schedule 6—Income Statement
for Year Ending December 31**

Line no.	Item (a)	Amount for year (b)	
		System	Oregon*
Revenues			
1	Service revenues	\$	\$
2	Equipment revenues		
3	Other misc. revenues		
4	Uncollectible revenues		
5	Total operating revenues		
Expenses			
6	Repairs and maintenance expenses		
7	Cost of service		
8	Cost of equipment (COGS)		
9	Selling, general, and administrative expense		
10	Utilities		
11	Other misc. expense or deduction		
12	Depreciation and amortization expense		
13	Operating taxes—other than taxes on income (Schedule 7)		
14	Taxes on income—fed. and state income or corp. excise tax (Schedule 7)		
15	Total revenue deductions		
16	Net operating income		
Other income and expenses			
17	Miscellaneous income (Schedule 8)		
18	Miscellaneous income charges (Schedule 9)		
19	Interest expense		
20	Net income		

*Revenues—Customers whose billing address is located in Oregon will be considered Oregon revenue.

Schedule 7—Operating Taxes

List operating taxes to agree in total with the amounts reported in Schedule 6, lines 13 and 14.

Line no.	Item (a)	Amount for year (b)
	Taxes other than taxes on income	
1	Ad valorem taxes on property	
2	Annual franchise payments	
	Payroll taxes	
3	State unemployment insurance tax	
4	Federal insurance contributions act tax	
5	Federal unemployment insurance tax	
	Other state and local taxes (list separately)	
6		
7		
8		
	Other federal taxes (list separately)	
9		
10		
11		
12	Subtotal (must agree with Schedule 6, line 13)	
	Taxes on income (for corporations only)	
13	Federal income tax (if none, please explain)	
14	State corporation excise tax	
15	Subtotal (must agree with Schedule 6, line 14)	
16	Total Operating Taxes	

Schedule 8—Miscellaneous Income

Line no.	Source of income (a)	Total revenues (b)	Total expenses less taxes (c)	Total taxes (d)	Net misc. income (e)
17					
18					
19					
20					
21					
22	Total (must agree with Schedule 6, line 17)				

Schedule 9—Miscellaneous Income Charges

1. Report below the nature and amount of miscellaneous income deductions for the year.
2. Minor items may be grouped by class, showing the number of such items.

Line no.	Item (a)	Amount for year (b)
23	Amortization of debt discount and expense	
24	Other:	
25		
26		
27		
28		
29		
30		
31	Total (must agree with Schedule 6, line 18)	

Schedule 10

Common stock data—all companies

Reporting company: _____

Reporting for year ending December 31

1 Company: _____
 2 Trading symbol: _____
 3 Exchange: _____

Parent _____ Subsidiary _____

Common

	Month	High price	Low price	Average		
4	January					
5	February					
6	March				Stock not traded <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px auto;"></div>	
7	April					
8	May					
9	June					
10	July					
11	August					
12	September					
13	October					
14	November					
15	December					
16	Totals					

17 Number of shares outstanding

18 Source: Moody's Value Line Standard and Poor's Other

19 Company: _____
 20 Trading symbol: _____
 21 Exchange: _____

Parent _____ Subsidiary _____

Preferred

	Month	High price	Low price	Average		
22	January					
23	February					
24	March				Stock not traded <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px auto;"></div>	
25	April					
26	May					
27	June					
28	July					
29	August					
30	September					
31	October					
32	November					
33	December					
34	Totals					

35 Number of Shares Outstanding

36 Source: Moody's Value Line Standard and Poor's Other

Important Changes During Year Ending December 31

Please provide responses to each of the items below:

1. Changes in, and additions to franchise rights; the actual consideration given therefore and from whom acquired. If acquired without the payment of any consideration, state that fact.

2. Acquisition of other companies, reorganizations, merger, or consolidation with other companies; names of companies involved; particulars concerning the transactions.

3. Purchase or sale of an operating unit or system; plus associated property and transactions.

4. Important leaseholds acquired, given, assigned, or surrendered, giving effective dates, lengths of terms, terms, names of parties, rents, and other conditions.

5. Important extensions of system, giving location, new territory covered by system, and dates of beginning operations.

6. Changes in articles of incorporation or amendments to charter.

7. Additional matters (not elsewhere provided).



Contributions in Aid of Construction

Background:

Reports of investment in plant, may not include a "Contributions in Aid of Construction" account. Under Oregon law the Department of Revenue is required to include in the assessment of property all property used, or held for future use, whether acquired by contribution or otherwise. To permit compliance with this requirement, please provide the following data as of December 31 of the year for which this report is being filed:

	Oregon	System
Total contributions in aid of construction (include) nonrefundable customer advance for construction)	\$ _____	\$ _____
Accrued depreciation attributable to CIAC (if not known, it will be assumed to be equivalent on a percentage basis to that of other plant property reported)	_____	_____
Are the figures, reported above, the net after adjustment for retirement or other disposition of CIAC?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
If no, how much CIAC was retired or disposed of during the year which this report covers?	_____	_____
Are CIAC amounts included in any of the investment of depreciation figures or in distribution of investment by situs shown elsewhere in this report?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

If yes, in what accounts or schedules are they included? _____

Please provide an explanation of the method used to depreciate the CIAC assets. _____

Please provide an explanation of the method used to account for retirement or other disposition of CIAC assets. _____

Other explanatory notes or comments: _____

Oregon Fiber Optic Cable System Detail

1. Please attach a map of your fiber optic cable system in Oregon. Identify the cable routes, and location of regeneration and switching stations.

2. Have you sold or exchanged strands of cable, or capacity on any cable, to other users?

Yes No

If yes, please list on appropriate schedule following as sold or purchased.

3. Do you expect to expand or retire any of your fiber optic property in Oregon during the coming year?

Yes No

If yes, please explain.



Rented, Leased, or Chartered Property* Located in Oregon for Year Ending December 31

ORS 308.517(3)

Land or buildings that meet **all** of the following conditions shall be assessed in accordance with law by the assessor of the county in which such property is situated:

- (A) Situated outside of railroad rights-of-way or outside of railroad station ground reservations; and
- (B) Leased or rented by a lessor whose property is not subject to ORS 308.505 to 308.665 (Department of Revenue assessment); to a company whose property is subject to ORS 308.505 to 308.665 (Department of Revenue Assessment); and
- (C) Used as or in connection with airport facilities, general offices, ticket offices, business offices, warehouses, service centers, relay stations, garages, central exchanges, moorage grounds, well pump houses, or substation sites.

(Emphasis and parenthetical items added.)

Item	General description of property	Map and tax lot number or legal description of land if applicable**	Address or location of property	Use of property	Name of owner
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

⁽¹⁾ This schedule shall include all properties, real and personal, that are not owned but are leased, rented, chartered, or otherwise held for or used in performing a business, service or sale of a commodity enumerated in ORS 308.515. The schedule shall not include items of property that are subject to local assessment in accordance with ORS 308.517(3).

⁽²⁾ Railroads shall not include property or trackage that is reported under joint facility or trackage rights nor shall they report property or tracks that are reflected in their basic mileage statements.

⁽³⁾ Water transportation companies may omit watercraft if they are otherwise reported on pages 932-933.

**Deed record, department order or PCM may be referenced in lieu of total description.

Record of Sale, Merger, or Acquisition

If ownership has changed for any reason within the last year, please fill out the following questionnaire.

Information

Type of business _____

Did the type of business change because of the transaction? If yes, how? _____

Date of transaction _____

List the parties to the transaction

Buyer _____

Seller _____

What relationship to each other did the parties have prior to the transaction? _____

What was the consideration for the asset or assets which were transferred? _____

Describe any other consideration or conditions of the agreement (attach copies of contracts, agreements, etc.) _____

Was the entire operating unit involved in the transaction? If no, what was excluded? _____

What motivated the transaction? _____

How was the transaction allocated? (Please attach any schedules which detail the allocation.) _____

Were any licenses, franchises, or other operating authorizations included in the transaction? If yes, please describe and provide details of how allocated _____

Describe the market area(s) served _____

What is the population in the service area? _____

How many active subscribers are in the service area? _____

Example Company Apportionment Information (situs property)

As part of your filing requirement, you MUST file this schedule electronically in a standard spreadsheet format as described in the general instructions of this annual statement.

Company _____
 Company no. _____

County number	County	Tax code ¹ area ID	Tax code area number	County ¹ reference number	Company reference number	Leased capital (C) operating ² (O)	PCM number	Description	Location Street, city, or tax and map (required)	All costs are GAAP book cost*		
										Situs costs	System allocated property ³	Accumulated depreciation (if available)
01	Baker	1	223					Land	3215 SW 5th, Baker	100,000		
01	Baker	1	223	OR0060				Office Building	3215 SW 5th, Baker	50,000		
01	Baker	1	223	ORK001				Furniture	3215 SW 5th, Baker	2,000		
01	Baker	1	223	OR0001				Land	15 NW 5th, Baker	100,000		
01	Baker	1	223	OR0002				Office Building	15 NW 5th, Baker	50,000		
01	Baker	1	223	OR0003				Furniture	15 NW 5th, Baker	2,000		
01	Baker	1	223					CWIP		107,000		
01	Baker	1	223					M&S		7,000		
01	Baker	2	289					Furniture	3215 SW 5th, Baker	2,000		
01	Baker	2	289					Land	3215 SW 5th, Baker	100,000		
01	Baker	2	289					Office Building	15 NW 5th, Baker	50,000		
01	Baker	2	289					Furniture	15 NW 5th, Baker	2,000		
01	Baker	2	289					Wire				
02	Benton	3	1-5					Tower	2N 1E 12B--TL100	150,000		
02	Benton	3	1-5					Land	2N 1E 12B--TL100	25,000		
02	Benton	3	1-5					Switch Equipment	2N 1E 12B--TL100	250,000		
02	Benton	3	1-5					M&S		7,000		
	State subtotal									1,004,000		

Notes:

¹ Department will update and provide on next years' CD-ROM.

² If a cell tower site is leased please indicate the tower owner, building owner, and/or land owner.

³ This column represents assets in the state, but are not tracked by location. Examples may be small CWIP items, M&S, and purchase price adjustments. Reasonable efforts should be made to place in appropriate tax codes. Identify property type and amounts at the end of the listing.

County

- | | |
|----|-------------------|
| 01 | Baker |
| 02 | Benton |
| 03 | Clackamas |
| 04 | Clatsop |
| 05 | Columbia |
| 06 | Coos |
| 07 | Crook |
| 08 | Curry |
| 09 | Deschutes |
| 10 | Douglas |
| 11 | Gilliam |
| 12 | Grant |
| 13 | Harney |
| 14 | Hood River |
| 15 | Jackson |
| 16 | Jefferson |
| 17 | Josephine |
| 18 | Klamath |
| 19 | Lake |
| 20 | Lane |
| 21 | Lincoln |
| 22 | Linn |
| 23 | Malheur |
| 24 | Marion |
| 25 | Morrow |
| 26 | Multnomah |
| 27 | Polk |
| 28 | Sherman |
| 29 | Tillamook |
| 30 | Umatilla |
| 31 | Union |
| 32 | Wallowa |
| 33 | Wasco |
| 34 | Washington |
| 35 | Wheeler |
| 36 | Yamhill |
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