

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

In the Matter of the Application and  
Request of United Telephone Association,  
Inc. for an Increase in its Cost-Based  
Kansas Universal Service Fund Support.

Docket No. 20-UTAT-032-KSF

DIRECT TESTIMONY AND EXHIBITS

OF

ROXIE MCCULLAR

ON BEHALF OF

KANSAS CORPORATION COMMISSION STAFF

December 13, 2019

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1           **I.           Introduction and Purpose of Testimony**

2           **Q.       Please state your name and business address?**

3           A.       My name is Roxie McCullar. My business address is 8625 Farmington Cemetery  
4               Road, Pleasant Plains, Illinois 62677.

5           **Q.       What is your present occupation?**

6           A.       Since 1997, I have been employed as a consultant with the firm of William Dunkel  
7               and Associates and have regularly provided consulting services in regulatory  
8               proceedings throughout the country.

9           **Q.       Please describe your educational and professional background.**

10          A.       I am a Certified Public Accountant licensed in the state of Illinois. I am a Certified  
11          Depreciation Professional through the Society of Depreciation Professionals. I  
12          received my Master of Arts degree in Accounting from the University of Illinois in  
13          Springfield. I received my Bachelor of Science degree in Mathematics from Illinois  
14          State University in Normal.

15          **Q.       Have you prepared an exhibit that describes your qualifications?**

16          A.       Yes. My qualifications and previous experiences are shown on the attached Appendix  
17          A.

18          **Q.       On whose behalf are you testifying?**

19          A.       I am testifying on behalf of the Staff of the Kansas Corporation Commission  
20          ("Staff").

1   **Q.     What is the purpose of your testimony?**

2   A.     The purpose of this testimony is to address my review of United Telephone  
3           Association, Inc.’s (“United” or “Company”) separations study used to allocate the  
4           adjusted revenue requirement between the interstate and intrastate jurisdictions.<sup>1</sup>  
5           These allocations are done using separation factors calculated according to the  
6           Federal Communications Commission’s (“FCC”) Part 36 Separations Procedures.<sup>2</sup>  
7           I also support Staff Adjustment IS-1 which is an increase of \$120,639 to United’s  
8           filed Federal High Cost Loop support amount.

9           **II.       Analysis of Separations Cost Study**

10   **Q.     Please briefly explain the FCC separation procedures.**

11   A.     The FCC separations process allocates the costs of providing regulated service  
12           between the interstate and intrastate jurisdictions. For rate-of-return regulated  
13           carriers, these allocated costs are the basis of setting regulated prices and federal  
14           support amounts. Basically, there are three major steps in the FCC separations  
15           process. The first step is to separate the non-regulated costs from the regulated costs.<sup>3</sup>  
16           The second step places the remaining “regulated” investments into the proper

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<sup>1</sup> The Supreme Court in *Smith v. Illinois Bell Tel. Co.*, 282 U.S. 133, 148 (1930) held: “The separation of intrastate and interstate property, revenues, and expenses of the company is important not simply as a theoretical allocation to two branches of the business; it is essential to the appropriate recognition of the competent governmental authority in each field of regulation.” The FCC Jurisdictional Separations Procedures (47 C.F.R. § 36) establish the separations process that apportions regulated costs between the intrastate and interstate jurisdiction. These apportionments are based on relative use, a prescribed fixed allocator, or direct assignment. The Company’s separation study is the result of these FCC Jurisdictional Separations Procedures.

<sup>2</sup> 47 C.F.R. § 36 (“FCC Jurisdictional Separations Procedures”).

<sup>3</sup> 47 CFR § 64.901.

1 separation “categories” or “subcategories”.<sup>4</sup> The third step is to apply the appropriate  
2 separation factors to each category or subcategory.<sup>5</sup>

3 **Q. Did you review the separations cost study provided by the Company in its July**  
4 **24, 2019, filing?**

5 A. Yes. I reviewed United’s 2018 Cost Study (KUSF) that was provided in Section 12 of  
6 United’s July 24, 2019, filing to determine if it complied with the Part 36 Separations  
7 Procedures set out by the FCC.

8 The 2018 Cost Study (KUSF) prepared by United calculates the separation factors  
9 used to allocate its total test year costs to the intrastate jurisdiction for the calculation  
10 of its intrastate revenue requirement. The FCC separations procedures include  
11 specific requirements as to how investments, reserves, and expenses (costs) must be  
12 allocated between the interstate and intrastate jurisdictions.

13 In addition to the 2018 Cost Study (KUSF), I also review the Company provided  
14 workpapers supporting the development of the 2018 Cost Study (KUSF) and the 2018  
15 Cost Study United filed with National Exchange Carrier Association (“NECA”).<sup>6</sup>

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<sup>4</sup> The separations of the remaining “regulated” costs between the interstate and intrastate jurisdictions are controlled by the rules established by the Federal-State Joint Board and set forth in Part 36 of the FCC rules. The Federal-State Joint Board is a board that consists of both FCC and state commissioners.

<sup>5</sup> Separation factors are frozen as of July 1, 2001. *Jurisdictional Separations and Referral to the Federal-State Joint Board*, CC Docket No. 80-286, *Report and Order*, FCC 01-162 (rel. May 22, 2001).

<sup>6</sup> United’s response to Staff Data Request No. 48. NECA was established in Part 69 of the Code of Federal Regulations “to prepare and file access charge tariffs on behalf of all telephone companies that do not file separate tariffs or concur in a joint access tariff of another telephone company for all access elements.” (FCC Rules, 47 C.F.R. § 69.601(a)).

1 **Q. Are you recommending any changes to the allocation factors included in the**  
2 **Company's filing?**

3 A. Yes. The allocation factor for Account 3100, Accumulated Depreciation on Schedule  
4 1 of Section 4 of the Company's filing is not the factor from the 2018 Cost Study  
5 (KUSF).

6 Also, in Section 9, Schedule 1 the Customer Operations Expense Account 6610,  
7 Marketing Expense, Account 6620, Directory Expense, and Account 6620, Services  
8 Expense is not the combined factor from the 2018 Cost Study (KUSF).

9 The factors used in Staff's Schedules are the factors from the 2018 Cost Study  
10 (KUSF).

11 **III. Adjustment to FHCL**

12 **Q. How did United calculate its adjustment to FHCL test year amounts?**

13 A. United's filing updated the FHCL amount to the latest known Universal Service  
14 Administrative Company ("USAC")<sup>7</sup> projections at the time its application was filed.

15 United's FHCL adjustment annualizes USAC's Third Quarter 2019 projected  
16 monthly FHCL amount. Appendix HC01 of USAC's Third Quarter 2019 Report  
17 shows that United was projected to receive \$187,837 of monthly FHCL support, for  
18 an annual projected amount of \$2,254,053.<sup>8</sup>

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<sup>7</sup> Universal Service Administrative Company ("USAC") is the administrator of the FUSF and one of its responsibilities is the distribution of the FHCL support amounts. Sixty days prior to the start of each quarter, USAC publishes a projection of the support amounts the eligible companies will receive.

<sup>8</sup> United's Adjustment IS-1 in Section 9 of the July 24, 2019 filing. USAC's May 2, 2019, report entitled "Federal Universal Service Support Mechanisms Fund Size Projections for the Third Quarter 2019."

1   **Q.     Are you proposing an adjustment to United’s filed FHCL amount?**

2   A.     Yes. Based on the more recent USAC projection, I am proposing a \$120,639 increase  
3         in the FHCL support amount included in United’s filed intrastate amount.<sup>9</sup>

4         On November 1, 2019, the USAC released a report entitled “Federal Universal  
5         Service Support Mechanisms Fund Size Projections for the First Quarter 2020.”  
6         Appendix HC01 of USAC’s First Quarter 2020 Report shows that United is projected  
7         to receive \$197,891 of monthly FHCL support for an annual projected amount of  
8         \$2,374,692.

9   **Q.     Is the adjustment to include the latest USAC projection consistent with the**  
10         **support adjustments accepted by this Commission in previous rural local**  
11         **exchange carriers (RLEC) proceedings?**

12   A.     Yes, in prior RLEC proceedings the Commission accepted the use of the most recent  
13         support projections by USAC as a known and measurable change.<sup>10</sup>

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<sup>9</sup> Schedule RMM-1 shows the calculation of this adjustment.

<sup>10</sup> Southern Kansas Telephone Company proceeding (Docket No. 01-SNKT-544-AUD), the September 10, 2001, *Order Setting Revenue Requirements* and the October 29, 2001, *Order Denying Petition for Reconsideration and Setting Depreciation Expense*; Home Telephone Company proceeding (Docket No. 02-HOMT-209-AUD), in the “Summary of Adjustments to Operating Income,” attached to the August 7, 2002, *Order Setting Revenue Requirements*; S&T Telephone Cooperative Association proceeding (Docket No. 02-S&TT-390-AUD), in the “Summary of Adjustments to Operating Income,” attached to the October 15, 2002, *Order Setting Revenue Requirements*; Wheat State Telephone Company proceeding (Docket No. 03-WHST-503-AUD), the September 29, 2003, *Order*; Golden Belt Telephone Association proceeding (04-GNBT-130-AUD), the June 1, 2004, *Order* and the July 19, 2004, *Order Clarifying June 1, 2004, Order and Denying Petition for Reconsideration*; United Telephone Association, Inc.’s proceeding (04-UTAT-690-AUD), the November 30, 2004, *Order*.

1   **Q.     Why is it appropriate to include the FHCL support amounts in the calculation of**  
2       **the intrastate revenue requirement?**

3   A.     Subpart M of the FCC Part 54 “Universal Service” discusses “High Cost Loop  
4       Support for Rate-of-Return Carriers.” Section 54.1301(a) states:

5               “The expense adjustment calculated pursuant to this subpart M shall be  
6               added to interstate expenses and deducted from state expenses after  
7               expenses and taxes have been apportioned pursuant to subpart D of  
8               part 36 of this chapter.”<sup>11</sup>

9       Therefore, the FHCL support amounts are equal to the expense that is deducted from  
10      the intrastate jurisdiction and added to the interstate jurisdiction. Since the FHCL  
11      amounts represent costs that have been deducted from the intrastate jurisdiction and  
12      are now being recovered in the interstate jurisdiction it is appropriate to recognize the  
13      removal of those costs in the calculation of the intrastate revenue requirement.

14   **Q.     Why is the Federal loop support shown as state revenue in both the Company’s**  
15       **and Staff’s schedules, if it is a state expense reduction?**

16   A.     Whether the FHCL support is shown as a state revenue addition or a state expense  
17       reduction, it still has the same overall impact on the intrastate revenue requirement.  
18       Since this support amount has been traditionally shown as a state revenue amount in  
19       the filings, there is no reason to change the presentation of this support amount on the  
20       schedules.

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<sup>11</sup> 47 C.F.R. §54.1301(a).



1   **Q.     Why is the Federal support amount necessary to consider in the KUSF**  
2       **proceeding?**

3   A.     The support adjustment recognizes costs that are being recovered in the interstate  
4       jurisdiction. To recover these costs also from the KUSF would provide the Company  
5       with a double recovery of its costs, which harms the Kansas ratepayers since the  
6       Kansas ratepayer would be providing the recovery of these same costs through both  
7       their interstate rates and their intrastate rates. Additionally, this double recovery  
8       would harm contributors to the KUSF since the KUSF would be supporting the same  
9       costs recovered from Federal support.

10   **Q.     Is it right for the State to consider the Federal support mechanism when setting**  
11       **the State support amount?**

12   A.     Yes. The Universal Service Order<sup>12</sup> at ¶820 states:

13                “In any event, the statutory language envisions that both the federal  
14                and state support mechanisms will support basic intrastate and  
15                interstate services and, moreover, the statutory language plainly  
16                envisions that the state mechanisms will be in addition to the federal  
17                mechanisms.” (emphasis added)

18       Therefore, the KUSF is in addition to the Federal support amount. It is proper to  
19       recognize the Federal support amounts the Company receives.

20   **Q.     Does this conclude your direct testimony?**

21   A.     Yes.

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<sup>12</sup> ¶820 *Report and Order* in CC Docket Nos. 96-45 (FCC 97-157) released May 8, 1997 (“Universal Service Order”)

## ADJUSTMENT TO FEDERAL UNIVERSAL SERVICE SUPPORT

| Description  | Projected Monthly<br>Amounts per<br>USAC Report | Annualize | Projected<br>Annual<br>Amounts | Intrastate<br>Percentage | Total<br>Intrastate<br>Adjustment |
|--|---|-----------|--------------------------------|--------------------------|-----------------------------------|
| USAC Recent Projected Monthly High Cost Loop Support           | \$197,891                                       | 12        | \$2,374,692                    |                          |                                   |
| Less: Support Amount included in Section 9 of Company's filing |   |           | <u>(\$2,254,053)</u>           |                          |                                   |
| <b>Staff Adjustment to Company's Filed FHCL Amount</b>         |   |           | <b>\$120,639</b>               | <b>100%</b>              | <b>\$120,639</b>                  |

Source:

USAC Projected Amounts from Appendix HC01 USAC's November 1, 2019 Report for the First Quarter 2020.

**Before the  
FEDERAL COMMUNICATIONS COMMISSION  
Washington, D.C.**

**UNIVERSAL SERVICE ADMINISTRATIVE COMPANY**

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**Federal Universal Service Support Mechanisms Fund Size  
Projections for First Quarter 2020**

UNIVERSAL SERVICE  
ADMINISTRATIVE COMPANY  
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WASHINGTON, D.C. 20005  
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November 1, 2019

**UNIVERSAL SERVICE ADMINISTRATIVE COMPANY**  
High Cost Support Projected by State by Study Area  
First Quarter 2020

| Study Area Name                      | Revenue Type | Cost Type | ETC | Eligible | ILEC Cap Cap Factors | Frozen High Cost Monthly Support | Standing Rock Monthly Support | Alaska Plan Monthly Support | Connect America Fund I/CC Monthly Support | HCL Monthly Support | CAF BLS Monthly Support | SVS Monthly Support | Rural Broadband Experiments | Connect America Fund Phase II Monthly Support | Alternative Cost America Model Monthly Support | Connect America Fund Phase II Auction Monthly Support | Alternative Cost America Model II Monthly Support | Total High Cost Monthly | Total High Cost Quarterly |
|--------------------------------------|--------------|-----------|-----|----------|----------------------|----------------------------------|-------------------------------|-----------------------------|---|---------------------|-------------------------|---------------------|-----------------------------|---|--|---|---|-------------------------|---------------------------|
| BLUE VALLEY TELECOM                  | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 58,948                                 | \$ 161,372          | \$ 191,781              | \$ 20,549           | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 432,650              | \$ 1,297,951.34           |
| COLUMBUS TELEPHONE                   | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 13,037                                 | \$ 24,744           | \$ 32,723               | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 70,504               | \$ 211,512.75             |
| COUNCIL GROVE TEL CO                 | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 6,733                                  | \$ 111,611          | \$ 92,199               | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 210,543              | \$ 631,629.62             |
| CUNNINGHAM TEL CO                    | R            | C         | Y   | Y        | 0,959,213            | \$ -                             | \$ -                          | \$ -                        | \$ 7,607                                  | \$ 113,329          | \$ 65,578               | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 186,514              | \$ 559,541.68             |
| ELKHART TEL CO INC                   | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 25,784                                 | \$ 54,149           | \$ 53,135               | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 133,068              | \$ 399,203.50             |
| GOLDEN BELT TEL ASSN                 | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 26,201                                 | \$ 229,566          | \$ 164,378              | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 420,145              | \$ 1,260,436.18           |
| GORHAM TEL CO                        | R            | C         | Y   | Y        | 0,708,675            | \$ -                             | \$ -                          | \$ -                        | \$ 10,896                                 | \$ 30,807           | \$ 42,024               | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 83,727               | \$ 251,181.64             |
| HAVILAND TEL CO                      | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 3,209                                  | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ 450,555                                     | \$ -  | \$ -  | \$ 453,764              | \$ 1,361,292.21           |
| H & B COMMUNICATIONS                 | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 18,710                                 | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ 68,607   | \$ 87,317               | \$ 261,950.16             |
| HOMIE TEL CO                         | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 29,235                                 | \$ 113,257          | \$ 106,650              | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 249,139              | \$ 747,415.57             |
| J.B.N. TEL CO INC                    | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 6,490                                  | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 6,490                | \$ 19,470.00              |
| KANOKLA TEL ASSN-KS                  | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 15,483                                 | \$ 183,323          | \$ 123,368              | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 322,174              | \$ 966,520.52             |
| LA HARPE TEL CO INC                  | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 11,172                                 | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ 33,563   | \$ 44,735               | \$ 134,205.60             |
| MADISON TEL, LLC                     | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 4,890                                  | \$ 34,514           | \$ 23,754               | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 63,158               | \$ 189,473.64             |
| MOKAN DIAL INC-KS                    | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 16,731                                 | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ 34,288   | \$ 51,019               | \$ 153,057.75             |
| MOONDRIDGE TEL CO                    | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 21,766                                 | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ 110,850                                     | \$ -  | \$ -  | \$ 132,606              | \$ 397,817.64             |
| MUTUAL TEL CO                        | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 9,900                                  | \$ 34,131           | \$ 25,996               | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 70,027               | \$ 210,081.67             |
| PEOPLES TELECOM LLC                  | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 10,142                                 | \$ 64,614           | \$ 62,895               | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 137,651              | \$ 412,954.40             |
| PIONEER TEL ASSN INC                 | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 94,062                                 | \$ 94,423           | \$ 264,203              | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 452,688              | \$ 1,358,064.73           |
| CRAWFORD TEL COOP                    | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 39,339                                 | \$ 236,005          | \$ 292,405              | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 567,749              | \$ 1,703,247.09           |
| RAINBOW TELECOM                      | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 25,235                                 | \$ 113,510          | \$ 91,421               | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 230,166              | \$ 690,498.69             |
| RURAL TEL SERVICE CO                 | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 90,414                                 | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ 1,005,919                                      | \$ 1,096,333            | \$ 3,288,999.60           |
| S & T TEL COOP ASSN                  | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 14,916                                 | \$ 247,960          | \$ 154,202              | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 417,078              | \$ 1,251,233.11           |
| S & A TEL CO INC                     | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 5,026                                  | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ 58,509                                      | \$ -  | \$ -  | \$ 63,535               | \$ 190,604.40             |
| S. CENTRAL TEL - KS                  | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 10,188                                 | \$ 124,326          | \$ 86,628               | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 221,142              | \$ 663,425.04             |
| SOUTHERN KANSAS TEL                  | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 17,913                                 | \$ 103,002          | \$ 131,029              | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 251,944              | \$ 755,832.56             |
| SUNFLOWER TEL CO                     | P            | C         | Y   | Y        | 1,000,000            | \$ 7,039                         | \$ -                          | \$ -                        | \$ 2,119                                  | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 9,158                | \$ 27,474.00              |
| TRI-COUNTY TEL ASSN                  | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 15,097                                 | \$ 254,964          | \$ 185,288              | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 455,349              | \$ 1,366,047.17           |
| TWIN VALLEY TEL INC                  | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 62,730                                 | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ 610,660  | \$ 673,390              | \$ 2,020,169.73           |
| UNITED TEL ASSN                      | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 8,212                                  | \$ 197,891          | \$ 178,923              | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 385,026              | \$ 1,155,078.84           |
| UTC OF KANSAS                        | P            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ 1,375,111                                   | \$ -  | \$ -  | \$ 1,375,111            | \$ 4,125,331.80           |
| WAMEGO TEL CO INC                    | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 81,051                                 | \$ 81,615           | \$ 363,630              | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 526,296              | \$ 1,578,888.42           |
| WHEAT STATE TEL INC                  | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 23,685                                 | \$ 156,299          | \$ 157,629              | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 337,613              | \$ 1,012,840.33           |
| WILSON TEL CO INC                    | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 8,078                                  | \$ 112,168          | \$ 164,320              | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 284,566              | \$ 853,698.57             |
| ZENDA TEL COMPANY                    | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 7,293                                  | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ 28,999                                      | \$ -  | \$ -  | \$ 36,292               | \$ 108,846.60             |
| TOTAH COMMUNICATIONS                 | R            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ 12,413                                 | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ 158,744                                     | \$ -  | \$ -  | \$ 171,157              | \$ 513,470.25             |
| SOUTHWESTERN BELL-KS                 | P            | C         | Y   | Y        | 1,000,000            | \$ -                             | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ 1,578,531                                  | \$ -   | \$ -  | \$ -  | \$ 1,578,531            | \$ 4,735,591.80           |
| SKYBEAM, LLC                         | X            | X         | Y   | Y        | N/A                  | \$ -                             | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ 5,135                    | \$ -  | \$ -   | \$ -  | \$ -  | \$ 5,135                | \$ 15,403.77              |
| NEX-TECH, LLC                        | X            | X         | Y   | Y        | 1,000,000            | \$ 1,342                         | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 1,342                | \$ 4,026.00               |
| H&B CABLE SERVICE, INC.              | X            | X         | Y   | Y        | N/A                  | \$ 1,026                         | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 1,026                | \$ 3,078.00               |
| EPIC TROUGH COMPANY                  | X            | X         | Y   | Y        | N/A                  | \$ 78,915                        | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 78,915               | \$ 236,745.00             |
| NEX-TECH WIRELESS, LLC               | X            | X         | Y   | Y        | N/A                  | \$ 939,887                       | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 939,887              | \$ 2,819,661.00           |
| UNITED WIRELESS COMMUNICATION INC    | X            | X         | Y   | Y        | N/A                  | \$ 128,420                       | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 128,420              | \$ 385,260.00             |
| USCOC OF NEBRASKA/KANSAS LLC         | X            | X         | Y   | Y        | N/A                  | \$ 381,251                       | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 381,251              | \$ 1,143,753.00           |
| CELLULAR NETWORK PARTNERSHIP DB      | X            | X         | Y   | Y        | N/A                  | \$ 96,103                        | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 96,103               | \$ 288,309.00             |
| WESTLINK COMMUNICATIONS, LLC         | X            | X         | Y   | Y        | N/A                  | \$ 65,071                        | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 65,071               | \$ 195,213.00             |
| WILDFLOWER TELECOMMUNICATIONS, I     | X            | X         | Y   | Y        | N/A                  | \$ 4,389                         | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 4,389                | \$ 13,167.00              |
| BIG RIVER TELEPHONE COMPANY          | X            | X         | Y   | Y        | N/A                  | \$ 10,497                        | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 10,497               | \$ 31,491.00              |
| NE COLORADO CELLULAR, INC. D/B/A V/I | X            | X         | Y   | Y        | N/A                  | \$ 3,012                         | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 3,012                | \$ 9,036.00               |
| SAT COMMUNICATIONS LLC               | X            | X         | Y   | Y        | N/A                  | \$ 636                           | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ -  | \$ -  | \$ 636                  | \$ 1,908.00               |
| IDEATEX TELCOM LLC                   | X            | X         | Y   | Y        | N/A                  | \$ -                             | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ 51,557                                      | \$ -  | \$ -  | \$ 51,557               | \$ 154,672.02             |
| AMG TECHNOLOGY INVESTMENT GROU       | X            | X         | Y   | Y        | N/A                  | \$ -                             | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ 311,248  | \$ -  | \$ 311,248              | \$ 933,742.74             |
| MERCURY WIRELESS KANSAS, LLC         | X            | X         | Y   | Y        | N/A                  | \$ -                             | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ 11,093   | \$ -  | \$ 11,093               | \$ 33,279.30              |
| TWIN VALLEY COMMUNICATIONS, INC      | X            | X         | Y   | Y        | N/A                  | \$ -                             | \$ -                          | \$ -                        | \$ -                                      | \$ -                | \$ -                    | \$ -                | \$ -                        | \$ -  | \$ -   | \$ 380  | \$ -  | \$ 380                  | \$ 1,140.24               |

Roxie McCullar, CPA, CDP  
8625 Farmington Cemetery Road  
Pleasant Plains, IL

Roxie McCullar is a regulatory consultant, licensed Certified Public Accountant in the state of Illinois, and a Certified Depreciation Professional through the Society of Depreciation Professionals. She is a member of the American Institute of Certified Public Accountants, the Illinois CPA Society, and the Society of Depreciation Professionals. Ms. McCullar has received her Master of Arts degree in Accounting from the University of Illinois-Springfield as well as her Bachelor of Science degree in Mathematics from Illinois State University. Ms. McCullar has 20 years of experience as a regulatory consultant for William Dunkel and Associates. In that time, she has filed testimony in over 50 state regulatory proceedings on depreciation issues and cost allocation for universal service and has assisted Mr. Dunkel in numerous other proceedings.

### Education

Master of Arts in Accounting from the University of Illinois-Springfield, Springfield, Illinois

12 hours of Business and Management classes at Benedictine University-Springfield College in Illinois, Springfield, Illinois

27 hours of Graduate Studies in Mathematics at Illinois State University, Normal, Illinois

Completed Depreciation Fundamentals training course offered by the Society of Depreciation Professionals

#### Relevant Coursework:

- |   |  |
|---|--|
| - Calculus                              | - Discrete Mathematics                   |
| - Number Theory                         | - Mathematical Statistics                |
| - Linear Programming                    | - Differential Equations                 |
| - Finite Sampling                       | - Statistics for Business and Economics  |
| - Introduction to Micro Economics       | - Introduction to Macro Economics        |
| - Principles of MIS                     | - Introduction to Financial Accounting   |
| - Introduction to Managerial Accounting | - Intermediate Managerial Accounting     |
| - Intermediate Financial Accounting I   | - Intermediate Financial Accounting II   |
| - Advanced Financial Accounting         | - Auditing Concepts/Responsibilities     |
| - Accounting Information Systems        | - Federal Income Tax                     |
| - Fraud Forensic Accounting             | - Accounting for Government & Non-Profit |
| - Commercial Law                        | - Advanced Utilities Regulation          |
| - Advanced Auditing                     | - Advanced Corp & Partnership Taxation   |

### Current Position: Consultant at William Dunkel and Associates

Participation in the proceedings below included some or all of the following:

Developing analyses, preparing data requests, analyzing issues, writing draft testimony, preparing data responses, preparing draft questions for cross examination, drafting briefs, and developing various quantitative models.

| Previous Experience |                |   |                  |                                     |   |   |
|---------------------|----------------|---|------------------|-------------------------------------|---|---|
| Year                | State          | Commission  | Docket           | Company                             | Description                                 | On Behalf of  |
| 2019                | Kansas         | Kansas Corporation Commission                                       | 19-ATMG-525-RTS  | Atmos Energy                        | Natural Gas Depreciation Issues             | Kansas Corporation Commission Staff                         |
| 2019                | Kansas         | Kansas Corporation Commission                                       | 19-GNBT-505-KSF  | Golden Belt Telephone Association   | Cost Study Issues, Support Fund Adjustments | Kansas Corporation Commission Staff                         |
| 2019                | Arizona        | Arizona Corporation Commission                                      | E-01933A-19-0028 | Tucson Electric Power Company       | Electric Depreciation Issues                | The Utilities Division Staff Arizona Corporation Commission |
| 2019                | North Carolina | North Carolina Utilities Commission                                 | E-22, SUB 562    | Dominion Energy North Carolina      | Electric Depreciation Issues                | Public Staff - North Carolina Utilities Commission          |
| 2019                | Utah           | Public Service Commission of Utah                                   | 19-057-03        | Dominion Energy Utah                | Natural Gas Depreciation Issues             | Division of Public Utilities                                |
| 2019                | Kansas         | Kansas Corporation Commission                                       | 19-EPDE-223-RTS  | Empire District Electric Company    | Electric Depreciation Issues                | Kansas Corporation Commission Staff                         |
| 2019                | Arizona        | Arizona Corporation Commission                                      | T-03214A-17-0305 | Citizens Telecommunications Company | Arizona Universal Service Fund              | The Utilities Division Staff Arizona Corporation Commission |
| 2018                | Kansas         | Kansas Corporation Commission                                       | 18-KGSG-560-RTS  | Kansas Gas Service                  | Natural Gas Depreciation Issues             | Kansas Corporation Commission Staff                         |
| 2018                | Kansas         | Kansas Corporation Commission                                       | 18-KCPE-480-RTS  | Kansas City Power & Light Company   | Electric Depreciation Issues                | Kansas Corporation Commission Staff                         |
| 2018                | Rhode Island   | Rhode Island and Providence Plantations Public Utilities Commission | 4800             | SUEZ Water                          | Water Depreciation Issues                   | Division of Public Utilities and Carriers                   |
| 2018                | Rhode Island   | Rhode Island and Providence Plantations Public Utilities Commission | 4770             | Narragansett Electric Company       | Electric & Natural Gas Depreciation Issues  | Division of Public Utilities and Carriers                   |
| 2018                | North Carolina | North Carolina Utilities Commission                                 | E-7, SUB 1146    | Duke Energy Carolinas, LLC          | Electric Depreciation Issues                | Public Staff - North Carolina Utilities Commission          |

| Previous Experience |                |  |                                     |                                   |   |  |
|---------------------|----------------|--|-------------------------------------|-----------------------------------|---|--|
| Year                | State          | Commission                                       | Docket                              | Company                           | Description   | On Behalf of   |
| 2017                | DC             | District of Columbia Public Service Commission   | FC1150                              | Potomac Electric Power Company    | Electric Depreciation Issues  | District of Columbia Public Service Commission                       |
| 2017                | North Carolina | North Carolina Utilities Commission              | E-2, SUB 1142                       | Duke Energy Progress, LLC         | Electric Depreciation Issues  | Public Staff - North Carolina Utilities Commission                   |
| 2017                | Washington     | Washington Utilities & Transportation Commission | UE-170033 & UG-170034               | Puget Sound Energy                | Electric & Natural Gas Depreciation Issues                                  | Washington State Office of the Attorney General, Public Council Unit |
| 2017                | Florida        | Florida Public Service Commission                | 160186-EI & 160170-EI               | Gulf Power Company                | Electric Depreciation Issues  | The Citizens of the State of Florida                                 |
| 2016                | Kansas         | Kansas Corporation Commission                    | 16-KGSG-491-RTS                     | Kansas Gas Service                | Natural Gas Depreciation Issues   | Kansas Corporation Commission Staff                                  |
| 2016                | DC             | District of Columbia Public Service Commission   | FC1139                              | Potomac Electric Power Company    | Depreciation Issues   | District of Columbia Public Service Commission                       |
| 2016                | Arizona        | Arizona Corporation Commission                   | E-01933A-15-0239 & E-01933A-15-0322 | Tucson Electric Power Company     | Electric Depreciation Issues  | The Utilities Division Staff Arizona Corporation Commission          |
| 2016                | Georgia        | Georgia Public Service Commission                | 40161                               | Georgia Power Company             | Addressed Depreciation Issues   | Georgia Public Service Commission Public Interest Advocacy Staff     |
| 2016                | DC             | District of Columbia Public Service Commission   | FC1137                              | Washington Gas & Light            | Depreciation Issues   | District of Columbia Public Service Commission                       |
| 2015                | Kansas         | Kansas Corporation Commission                    | 16-ATMG-079-RTS                     | Amos Energy                       | Natural Gas Depreciation Issues   | Kansas Corporation Commission Staff                                  |
| 2015                | Kansas         | Kansas Corporation Commission                    | 15-TWVT-213-AUD                     | Twin Valley Telephone, Inc.       | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff                                  |
| 2015                | Kansas         | Kansas Corporation Commission                    | 15-KCPE-116-RTS                     | Kansas City Power & Light Company | Electric Depreciation Issues  | Kansas Corporation Commission Staff                                  |

| Previous Experience |            |  |                 |   |   |  |
|---------------------|------------|--|-----------------|---|---|--|
| Year                | State      | Commission                                     | Docket          | Company                                     | Description   | On Behalf of                                   |
| 2015                | Kansas     | Kansas Corporation Commission                  | 15-MRGT-097-AUD | Moundridge Telephone Company, Inc.          | Cost Study Issues & Support Fund Adjustments                                | Kansas Corporation Commission Staff            |
| 2014                | Kansas     | Kansas Corporation Commission                  | 14-S&TT-525-KSF | S&T Telephone Cooperative Association, Inc. | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff            |
| 2014                | Kansas     | Kansas Corporation Commission                  | 14-WTCT-142-KSF | Wamego Telecommunications Company, Inc.     | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff            |
| 2013                | Kansas     | Kansas Corporation Commission                  | 13-PLTT-678-KSF | Peoples Telecommunications, LLC             | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff            |
| 2013                | New Jersey | State of New Jersey Board of Public Utilities  | BPU ER12121071  | Atlantic City Electric Company              | Electric Depreciation Issues  | New Jersey Rate Counsel                        |
| 2013                | Kansas     | Kansas Corporation Commission                  | 13-JBNT-437-KSF | J.B.N. Telephone Company, Inc.              | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff            |
| 2013                | Kansas     | Kansas Corporation Commission                  | 13-ZENT-065-AUD | Zenda Telephone Company, Inc.               | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff            |
| 2013                | DC         | District of Columbia Public Service Commission | FC1103          | Potomac Electric Power Company              | Depreciation Issues   | District of Columbia Public Service Commission |
| 2012                | Kansas     | Kansas Corporation Commission                  | 12-LHPT-875-AUD | LaHarpe Telephone Company, Inc.             | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff            |
| 2012                | Kansas     | Kansas Corporation Commission                  | 12-GRHT-633-KSF | Gorham Telephone Company                    | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff            |



| Previous Experience |        |  |                  |   |   |  |
|---------------------|--------|--|------------------|---|---|--|
| Year                | State  | Commission                                     | Docket           | Company                                     | Description   | On Behalf of                                   |
| 2012                | Kansas | Kansas Corporation Commission                  | 12-S&TT-234-KSF  | S&T Telephone Cooperative Association, Inc. | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff            |
| 2011                | DC     | District of Columbia Public Service Commission | FC1093           | Washington Gas & Light                      | Depreciation Issues   | District of Columbia Public Service Commission |
| 2011                | Kansas | Kansas Corporation Commission                  | 11-CNHT-659-KSF  | Cunningham Telephone Company, Inc.          | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff            |
| 2011                | Kansas | Kansas Corporation Commission                  | 11-PNRT-315-KSF  | Pioneer Telephone Association               | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff            |
| 2010                | Kansas | Kansas Corporation Commission                  | 10-HVDT-288-KSF  | Haviland Telephone Company, Inc.            | Cost Study Issues & Support Fund Adjustments                                | Kansas Corporation Commission Staff            |
| 2009                | Kansas | Kansas Corporation Commission                  | 09-BLVT-913-KSF  | Blue Valley Tele-Communications, Inc.       | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff            |
| 2009                | DC     | District of Columbia Public Service Commission | FC1076           | Potomac Electric Power Company              | Depreciation Issues   | District of Columbia Public Service Commission |
| 2008                | Kansas | Kansas Corporation Commission                  | 09-MTLT-091-KSF  | Mutual Telephone Company                    | Cost Study Issues & Support Fund Adjustments                                | Kansas Corporation Commission Staff            |
| 2007                | Kansas | Kansas Corporation Commission                  | 08-MRGT-221-KSF  | Moundridge Telephone Company                | Cost Study Issues & Support Fund Adjustments                                | Kansas Corporation Commission Staff            |
| 2007                | Kansas | Kansas Corporation Commission                  | 07-PLTT-1289-AUD | Peoples Telecommunications, LLC             | Cost Study Issues & Support Fund Adjustments                                | Kansas Corporation Commission Staff            |
| 2007                | Kansas | Kansas Corporation Commission                  | 07-MDTT-195-AUD  | Madison Telephone, LLC                      | Cost Study Issues & Support Fund  | Kansas Corporation Commission Staff            |

| Previous Experience |        |   |                  |   |   |                                     |
|---------------------|--------|---|------------------|---|---|-------------------------------------|
| Year                | State  | Commission  | Docket           | Company                                   | Description<br>Adjustments  | On Behalf of                        |
| 2007                | Kansas | Kansas Corporation Commission                     | 06-RNBT-1322-AUD | Rainbow Telecommunications Assn., Inc.    | Cost Study Issues & Support Fund Adjustments                                | Kansas Corporation Commission Staff |
| 2006                | Kansas | Kansas Corporation Commission                     | 06-WCTC-1020-AUD | Wamego Telecommunications Company, Inc.   | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff |
| 2006                | Kansas | Kansas Corporation Commission                     | 06-H&BT-1007-AUD | H&B Communications, Inc.                  | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff |
| 2006                | Kansas | Kansas Corporation Commission                     | 06-ELKT-365-AUD  | Elkhart Telephone Company, Inc.           | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff |
| 2005                | Kansas | Kansas Corporation Commission                     | 05-SCNT-1048-AUD | South Central Telephone Association, Inc. | Cost Study Issues & Support Fund Adjustments                                | Kansas Corporation Commission Staff |
| 2005                | Utah   | Public Service Commission of Utah                 | 05-2302-01       | Carbon/Emery Telecom, Inc.                | Cost Study Issues & Depreciation Issues                                     | Utah Committee of Consumer Services |
| 2005                | Kansas | Kansas Corporation Commission                     | 05-TTHT-895-AUD  | Totah Communications, Inc.                | Cost Study Issues & Support Fund Adjustments                                | Kansas Corporation Commission Staff |
| 2005                | Maine  | Public Utilities Commission of the State of Maine | 2005-155         | Verizon                                   | Depreciation Issues   | Office of Public Advocate           |
| 2005                | Kansas | Kansas Corporation Commission                     | 05-TRCT-607-KSF  | Tri-County Telephone Association          | Cost Study Issues & Support Fund Adjustments                                | Kansas Corporation Commission Staff |
| 2005                | Kansas | Kansas Corporation Commission                     | 05-CNHT-020-AUD  | Cunningham Telephone Company, Inc.        | Cost Study Issues & Support Fund Adjustments                                | Kansas Corporation Commission Staff |

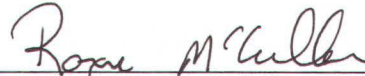
| Previous Experience |        |                               |                  |   |  |                                     |
|---------------------|--------|-------------------------------|------------------|---|--|-------------------------------------|
| Year                | State  | Commission                    | Docket           | Company                                     | Description                                  | On Behalf of                        |
| 2005                | Kansas | Kansas Corporation Commission | 05-KOKT-060-AUD  | KanOkla Telephone Association, Inc.         | Cost Study Issues & Support Fund Adjustments | Kansas Corporation Commission Staff |
| 2004                | Kansas | Kansas Corporation Commission | 04-UTAT-690-AUD  | United Telephone Association, Inc.          | Cost Study Issues & Support Fund Adjustments | Kansas Corporation Commission Staff |
| 2004                | Kansas | Kansas Corporation Commission | 04-CGTT-679-RTS  | Council Grove Telephone Company             | Cost Study Issues & Support Fund Adjustments | Kansas Corporation Commission Staff |
| 2004                | Kansas | Kansas Corporation Commission | 04-GNBT-130-AUD  | Golden Belt Telephone Association           | Cost Study Issues & Support Fund Adjustments | Kansas Corporation Commission Staff |
| 2004                | Kansas | Kansas Corporation Commission | 03-TWVT-1031-AUD | Twin Valley Telephone, Inc.                 | Cost Study Issues                            | Kansas Corporation Commission Staff |
| 2003                | Kansas | Kansas Corporation Commission | 03-HVDT-664-RTS  | Haviland Telephone Company                  | Cost Study Issues & Support Fund Adjustments | Kansas Corporation Commission Staff |
| 2003                | Kansas | Kansas Corporation Commission | 03-WHST-503-AUD  | Wheat State Telephone Company, Inc.         | Cost Study Issues & Support Fund Adjustments | Kansas Corporation Commission Staff |
| 2003                | Kansas | Kansas Corporation Commission | 03-S&AT-160-AUD  | S&A Telephone Company                       | Cost Study Issues                            | Kansas Corporation Commission Staff |
| 2002                | Kansas | Kansas Corporation Commission | 02-JBNT-846-AUD  | JBN Telephone Company                       | Cost Study Issues                            | Kansas Corporation Commission Staff |
| 2002                | Kansas | Kansas Corporation Commission | 02-S&TT-390-AUD  | S&T Telephone Cooperative Association, Inc. | Cost Study Issues                            | Kansas Corporation Commission Staff |
| 2002                | Kansas | Kansas Corporation Commission | 02-BLVT-377-AUD  | Blue Valley Telephone Company, Inc.         | Cost Study Issues                            | Kansas Corporation Commission Staff |
| 2001                | Kansas | Kansas Corporation Commission | 01-PNRT-929-AUD  | Pioneer Telephone Association, Inc.         | Cost Study Issues                            | Kansas Corporation Commission Staff |

| Previous Experience |          |                               |                 |   |   |                                     |
|---------------------|----------|-------------------------------|-----------------|---|---|-------------------------------------|
| Year                | State    | Commission                    | Docket          | Company                                 | Description   | On Behalf of                        |
| 2001                | Kansas   | Kansas Corporation Commission | 01-BSST-878-AUD | Bluestem Telephone Company              | Cost Study Issues   | Kansas Corporation Commission Staff |
| 2001                | Kansas   | Kansas Corporation Commission | 01-SFLT-879-AUD | Sunflower Telephone Company, Inc.       | Cost Study Issues   | Kansas Corporation Commission Staff |
| 2001                | Kansas   | Kansas Corporation Commission | 01-CRKT-713-AUD | Craw-Kan Telephone Cooperative, Inc.    | Cost Study Issues   | Kansas Corporation Commission Staff |
| 2001                | Kansas   | Kansas Corporation Commission | 11-RNBT-608-KSF | Rainbow Telecommunications Association  | Cost Study Issues, Allocation of FTTH Equipment, & Support Fund Adjustments | Kansas Corporation Commission Staff |
| 2001                | Kansas   | Kansas Corporation Commission | 01-SNKT-544-AUD | Southern Kansas Telephone Company, Inc. | Cost Study Issues   | Kansas Corporation Commission Staff |
| 2001                | Kansas   | Kansas Corporation Commission | 01-RRLT-518-KSF | Rural Telephone Service Company, Inc.   | Cost Study Issues   | Kansas Corporation Commission Staff |
| 2000                | Illinois | Illinois Commerce Commission  | 98-0252         | Ameritech                               | Cost Study Issues   | Government and Consumer Intervenors |

**VERIFICATION**

STATE OF KANSAS                     )  
  ) ss.  
COUNTY OF SHAWNEE            )

Roxie McCullar of William Dunkel & Associates, being duly sworn upon her oath deposes and states that she is a Consultant for the Kansas Corporation Commission of the State of Kansas; that she has read and is familiar with the foregoing *Direct Testimony*, and that the statements contained therein are true and correct to the best of her knowledge, information and belief.



\_\_\_\_\_  
Roxie McCullar  
Consultant for Staff  
Kansas Corporation Commission  
of the State of Kansas

SUBSCRIBED AND SWORN to before me this 11<sup>th</sup> day of December, 2019.





\_\_\_\_\_  
Notary Public

My Appointment Expires: 6-30-22

## **CERTIFICATE OF SERVICE**

20-UTAT-032-KSF

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 13th day of December, 2019, to the following:

COLLEEN JAMISON  
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TECUMSEH, KS 66542  
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/s/ Vicki Jacobsen  
Vicki Jacobsen