

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

**In the Matter of the Application of Moundridge
Telephone Company for Kansas Universal
Service Fund Support.** | **Docket No. 25-MRGT-222-KSF**

DIRECT TESTIMONY AND EXHIBITS
OF
ROXIE MCCULLAR
ON BEHALF OF
KANSAS CORPORATION COMMISSION STAFF

March 27, 2025

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1 **I. Introduction**

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

3 A. My name is Roxie McCullar. My business address is 8625 Farmington Cemetery Road,
4 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 and
7 Associates and have regularly provided consulting services in regulatory proceedings
8 throughout the country.

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

10 A. I have over 25 years of experience consulting in regulatory rate cases in numerous
11 jurisdictions nationwide. I am a Certified Public Accountant licensed in the state of Illinois.
12 I am a Certified Depreciation Professional through the Society of Depreciation
13 Professionals. I received my Master of Arts degree in Accounting from the University of
14 Illinois in Springfield. I received my Bachelor of Science degree in Mathematics from
15 Illinois State University in Normal.

16 **Q. Have you prepared an exhibit that lists your previous experiences?**

17 A. Yes. My qualifications and previous experience are shown on the attached Exhibit RMM-1.

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

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

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

2 A. The purpose of this testimony is to address my review of Moundridge Telephone
3 Company's (Moundridge or Company) allocation of the non-regulated costs from the
4 regulated costs, separations study used to allocate the Kansas adjusted revenue requirement
5 between the interstate and intrastate jurisdictions,¹ and the imputation of a portion of the
6 Federal Alternative Connect America Cost Model (A-CAM) support amount to the Kansas
7 jurisdiction.

8 **II. Federal A-CAM Support**

9 **Q. Are you proposing an adjustment to Moundridge's Federal A-CAM support allocated**
10 **to the Kansas jurisdiction?**

11 A. No. Moundridge's filing includes an allocation of \$610,102 of the Federal A-CAM support
12 to the Kansas jurisdiction. This allocation is based on the calculated amount of legacy
13 Federal high-cost loop support (FHCL) Moundridge would have received if it had not
14 elected to receive Federal A-CAM support.

15 **Q. Can you provide a brief overview of the Federal model-based support offered to rate-**
16 **of-return carriers?**

17 A. Yes. For the federal support starting in 2017 the Federal Communication Commission
18 (FCC) gave rate-of-return carriers the option to (1) accept model-based support called
19 Alternative Connect America Model (A-CAM I) support for the ten-year period 2017-2026

¹ 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.

1 or (2) continue receiving legacy FHCL support along with Connect America Fund
2 Broadband Loop Support (CAF-BLS).² For federal support starting in 2019 the FCC gave
3 rate-of-return carriers an option to accept new model-based Alternative Connect America
4 Model support (A-CAM II or Revised A-CAM I) for the ten-year period 2019-2028.³ For
5 federal support starting in 2024 the FCC gave rate-of-return carriers an option to accept
6 Enhanced Alternative Connect America Model support (E-ACAM) for the fifteen-year
7 period 2024-2038.⁴

8 **Q. How is the legacy FHCL support determined?**

9 A. The legacy FHCL provides support to local exchange carriers (LECs) that have loop costs
10 above the national average.

11 The cost of the line or loop to the customer's premise is recovered in both the interstate
12 and intrastate jurisdictions.⁵ Pursuant to FCC Part 36 Separations, 25% of the loop costs
13 are allocated to the interstate jurisdiction and recovered through rates for interstate services.
14 The remaining 75% of the loop costs are allocated to the intrastate jurisdiction.⁶ However,
15 for an RLEC with loop costs above the national average loop cost, an additional percentage

² FCC 16-33, Report and Order, Order and Order on Reconsideration, and Further Notice of Proposed Rulemaking in WC Docket No. 10-90, released March 30, 2016 (*2016 Rate-of-Return Reform Order*).

³ FCC 18-176, Report and Order, Further Notice of Proposed Rulemaking, and Order on Reconsideration in WC Docket No. 10-90, released December 13, 2018 (*December 2018 Rate-of-Return Reform Order*).

⁴ FCC 23-60, Report and Order, Notice of Proposed Rulemaking, and Notice of Inquiry in WC Docket No. 10-90, released July 24, 2023 (*Enhanced A-CAM Order*).

⁵ This section is referring to joint use loop costs defined as Exchange Line Cable and Wire Facilities Subcategory 1.3 in 47 C.F.R. § 36.154(a), and Exchange Line Circuit Equipment Excluding Wideband in 47 C.F.R. § 36.126(b)(1)(iii). The loop costs associated with private lines and WATS lines are directly assigned to either the interstate or intrastate jurisdiction based on the traffic those lines carry and those costs are not included in the joint use loop costs (47 C.F.R. § 36.154(a)).

⁶ The separation joint use loop allocator is 25% interstate and 75% intrastate, 47 C.F.R. § 36.154(c) and 47 C.F.R. § 36.126(c)(3). The 75% intrastate allocation is before the recognition of any high cost loop expense adjustments, 47 C.F.R. § 54.1301(a).

1 of the loop costs are allocated to the interstate jurisdiction and recovered through the FHCL
2 support mechanisms.⁷

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

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

7 “The expense adjustment calculated pursuant to this subpart M shall be
8 added to interstate expenses and deducted from state expenses after
9 expenses and taxes have been apportioned pursuant to subpart D of part 36
10 of this chapter.”⁸

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

16 **Q. Please discuss how the RLEC’s acceptance of the Federal A-CAM support impacts**
17 **the Federal support of Kansas jurisdictional costs.**

18 A. The Federal Alternative Connect America Model (A-CAM) support replaces both the
19 legacy FHCL support and the Federal CAF-BLS. The Federal CAF-BLS supports interstate
20 jurisdictional costs so does not impact the Kansas jurisdictional costs.⁹ However, the

⁷ 47 C.F.R. 54.1301(a). The legacy FHCL support amounts calculations include adjustments for FCC’s budget control caps.

⁸ 47 C.F.R. §54.1301(a).

⁹ Federal CAF-BLS is “essentially equivalent to ICLS” (interstate common line support) (¶166 *Report and Order* in WC Docket No. 10-90 (FCC 16-33) released March 30, 2016 (“2016 Rate-of-Return Reform Order”).

1 portion of the Federal A-CAM support that supports Kansas jurisdictional loop costs
2 should be included in the determination of the Company's cost-based KUSF support.

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

4 A. The support adjustment recognizes costs that are being included in the interstate
5 jurisdiction. To not recognize this Federal support in the KUSF proceeding would result in
6 the Company recovering these costs from the cost-based KUSF, which would provide the
7 Company with an intrastate recovery of costs that are in the interstate jurisdiction.

8 **Q. Has Moundridge elected to receive Federal A-CAM support?**

9 A. Yes. Moundridge accepted the Federal A-CAM support starting in 2017. More recently,
10 Moundridge has accepted Federal E-ACAM support which started in 2024 and is expected
11 to continue to 2038.

12 Since the KUSF support resulting from this proceeding is cost-based, it is appropriate to
13 allocate a portion of the Federal Enhanced A-CAM support to the Kansas jurisdiction.

14 **Q. Moundridge's filing allocates a portion of the Federal A-CAM support to the Kansas
15 jurisdiction based on the calculation of the legacy FHCL support. Do you agree with
16 this allocation method?**

17 A. Yes. Since Federal E-ACAM support replaces both the legacy FHCL support and the CAF-
18 BLS, it is appropriate to allocate a portion of the E-ACAM support to the Kansas
19 jurisdiction based on the estimated amount of legacy FHCL Moundridge would be
20 expected to receive if it had not accepted Federal E-ACAM support.

1 I have reviewed Moundridge’s calculation and supporting workpapers of the \$610,102
2 estimated amount of legacy FHCL Moundridge would be expected to receive if it had not
3 accepted Federal A-CAM support. I agree that the Moundridge calculation follows FCC
4 Part 54 and NECA procedures regarding the calculation of legacy FHCL amount.¹⁰

5 **III. Jurisdictional Allocation**

6 **Q. Please briefly explain the FCC jurisdictional separation procedures.**

7 A. The FCC’s Part 36 Jurisdictional Separations Procedures allocates the costs of providing
8 regulated service between the interstate and intrastate jurisdictions.¹¹ Basically, there are
9 three major steps in the FCC separations process. The first step is to separate the non-
10 regulated costs from the regulated costs.¹² The second step places the remaining
11 “regulated” investments into the proper separation “categories” or “subcategories”.¹³ The
12 third step is to apply the appropriate separation factors to each category or subcategory.

13 **A. Non-Regulated Allocation**

14 **Q. Please briefly explain the FCC principles regarding the allocation of regulated and** 15 **non-regulated costs.**

16 A. The principles discussed in FCC’s Part 64 Allocation of Costs are used to address the
17 potential for regulated operations to subsidize non-regulated operations. Specifically, the
18 FCC allocation of regulated and non-regulated costs in relevant parts states:

¹⁰ FCC Rules, 47 C.F.R. § 54.1305. National Exchange Carrier Association (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)).

¹¹ 47 C.F.R. § 36 (“FCC Jurisdictional Separations Procedures”).

¹² 47 C.F.R. § 64.901.

¹³ 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.

1 (b) In assigning or allocating costs to regulated and nonregulated
2 activities, carriers shall follow the principles described herein.

3 ...

4 (2) Costs shall be directly assigned to either regulated or nonregulated
5 activities whenever possible.

6 (3) Costs which cannot be directly assigned to either regulated or
7 nonregulated activities will be described as common costs. Common costs
8 shall be grouped into homogeneous cost categories designed to facilitate
9 the proper allocation of costs between a carrier's regulated and
10 nonregulated activities. Each cost category shall be allocated between
11 regulated and nonregulated activities in accordance with the following
12 hierarchy:

13 (i) Whenever possible, common cost categories are to be allocated based
14 upon direct analysis of the origin of the cost themselves.

15 (ii) When direct analysis is not possible, common cost categories shall be
16 allocated based upon an indirect, cost causative linkage to another cost
17 category (or group of cost categories) for which a direct assignment or
18 allocation is available.

19 (iii) When neither direct nor indirect measures of cost allocation can be
20 found, the cost category shall be allocated based upon a general allocator
21 computed by using the ratio of all expenses directly assigned or attributed
22 to regulated and nonregulated activities.¹⁴

23 **Q. How did Moundridge allocate amounts in joint use accounts between regulated and**
24 **non-regulated activities?**

25 A. Confidential Section 12 of Moundridge's filing included the cost allocation manual (CAM)
26 used by the Company to calculate the allocators used to allocate the amounts in joint use
27 accounts between regulated and non-regulated activities. The Company's regulated and
28 non-regulated allocation procedures in the CAM are based on the principles discussed in
29 FCC's Part 64 Allocation of Costs.

¹⁴ 47 C.F.R. § 64.901 ("FCC Part 64 Allocation of Costs").

1 **Q. Did you review the Moundridge's regulated and non-regulated allocators based on**
2 **the procedures provided in the CAM?**

3 A. Yes. I reviewed Moundridge's regulated and non-regulated allocators and supporting
4 workpapers provided in response to discovery. The regulated and non-regulated allocators
5 were calculated based on the procedures in the CAM.

6 **B. Intrastate Allocation**

7 **Q. Did you review the separations cost study provided by Moundridge in its filing?**

8 A. Yes. I reviewed Moundridge's 2023 Cost Study that was provided in Confidential Section
9 15 of its filing. Based on my review, the 2023 Cost Study provided follows FCC
10 separations procedures.

11 The 2023 Cost Study prepared by Moundridge calculates the separation factors used to
12 allocate its total test year costs to the intrastate jurisdiction for the calculation of its
13 intrastate revenue requirement. The FCC separations procedures include specific
14 requirements as to how investments, reserves, and expenses (costs) must be allocated
15 between the interstate and intrastate jurisdictions.

16 In addition to the 2023 Cost Study, in response to various discovery requests the
17 Moundridge provided the workpapers supporting the development of the 2023 Cost Study
18 and the cost study adjustment amounts made to the book account balances.

19 **Q. Are you recommending any changes to the allocations of costs to the Kansas**
20 **jurisdiction included in Moundridge's filing?**

21 A. Yes. The allocation of \$264,149 to Kansas jurisdiction for Account 2690, Intangibles in
22 Section 4(i), line 56, column (h) is not supported by the 2023 Cost Study provided in

1 Confidential Section 15. The 2023 Cost Study supports a 0.426575 allocator to the Kansas
2 jurisdiction which means \$182,395 of the subject to separations amount of \$427,580 in
3 Account 2690, Intangibles should be allocated to the Kansas jurisdiction.

4 **IV. Conclusion**

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

6 **A. Yes.**

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 25 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 of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2024	Indiana	Indiana Utility Regulatory Commission	46120	Northern Indiana Public Service Company	Electric Depreciation Issues	Indiana Office of Utility Consumer Counselor
2024	DC	District of Columbia Public Service Commission	FC1176	Potomac Electric Power Company	Electric Depreciation Issues	District of Columbia Public Service Commission
2024	Kansas	Kansas Corporation Commission	24-GIMT-459-GIT	Generic Telephone	RLEC Depreciation Rates	Kansas Corporation Commission Staff
2024	North Carolina	North Carolina Utilities Commission	E-22, Sub 694	Dominion Energy North Carolina	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2024	North Carolina	North Carolina Utilities Commission	G-9, Sub 837	Piedmont Natural Gas, LLC	Natural Gas Depreciation Issues	Public Staff - North Carolina Utilities Commission
2024	Kansas	Kansas Corporation Commission	24-KGSG-610-RTS	Kansas Gas Service	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2024	Arizona	Arizona Corporation Commission	T-03214A-23-0250	Citizens Telecommunications of the White Mountains, Inc.	Arizona Universal Service Fund	The Utilities Division Staff Arizona Corporation Commission
2024	Delaware	Delaware Public Service Commission	23-0601	Artesian Water Company	Water Depreciation Issues	Delaware Public Service Commission
2024	Kansas	Kansas Corporation Commission	24-TTHT-343-KSF	Totah Communications, Inc.	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2023	Kansas	Kansas Corporation Commission	24-SCNT-131-KSF	South Central Telephone Association	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2023	Kansas	Kansas Corporation Commission	23-EKCE-775-RTS	Evergy Kansas Metro, Inc., Evergy Kansas South, Inc., and Evergy Kansas Central, Inc.	Electric Depreciation Issues	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2023	North Carolina	North Carolina Utilities Commission	E-7, SUB 1276	Duke Energy Carolinas, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2023	North Carolina	North Carolina Utilities Commission	E-2, SUB 1300	Duke Energy Progress, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2023	Kansas	Kansas Corporation Commission	23-ATMG-359-RTS	Atmos Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2022	Alaska	Regulatory Commission of Alaska (RCA)	U-22-034	Chugach Electric Association, Inc.	Electric Depreciation Issues	Attorney General's Regulatory Affairs and Public Advocacy Section (RAPA)
2022	Kansas	Kansas Corporation Commission	22-COST-546-KSF	Columbus Communications Services, LLC	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2022	Washington	Washington Utilities & Transportation Commission	UE-220066 & UG-220067	Puget Sound Energy	Electric & Natural Gas Depreciation Issues	Regulatory Staff - Washington Utilities & Transportation Commission Public
2022	North Carolina	North Carolina Utilities Commission	G-39, SUBS 46 and 47	Cardinal Pipeline Company, LLC	Natural Gas Depreciation Issues	Public Staff - North Carolina Utilities Commission
2022	Alaska	Regulatory Commission of Alaska (RCA)	U-21-070/U-21-071	Golden Heart Utilities and College Utilities Corporation	Water and Wastewater Depreciation Issues	Attorney General's Regulatory Affairs and Public Advocacy Section (RAPA)
2021	Kansas	Kansas Corporation Commission	22-CRKT-087-KSF	Craw-Kan Telephone Cooperative, Inc.	Non-Regulated Allocations, State Allocations, Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2021	North Carolina	North Carolina Utilities Commission	G-5, SUB 632	Public Service Company of North Carolina	Natural Gas Depreciation Issues	Public Staff - North Carolina Utilities Commission

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2021	Kansas	Kansas Corporation Commission	21-BHCG-418-RTS	Black Hills Energy	Natural Gas Depreciation Issues	Kansas Corporation Commission Staff
2021	Florida	Florida Public Service Commission	20210015-EI	Florida Power & Light Company	Electric Depreciation Issues	Office of Public Counsel
2020	DC	District of Columbia Public Service Commission	FC1162	Washington Gas & Light	Natural Gas Depreciation Issues	District of Columbia Public Service Commission
2020	DC	District of Columbia Public Service Commission	FC1156	Potomac Electric Power Company	Electric Depreciation Issues	District of Columbia Public Service Commission
2020	North Carolina	North Carolina Utilities Commission	E-2, SUB 1219	Duke Energy Progress, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2020	Kansas	Kansas Corporation Commission	20-BLVT-218-KSF	Blue Valley Tele-Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2020	Utah	Public Service Commission of Utah	18-035-36	Rocket Mountain Power	Electric Depreciation Issues	Division of Public Utilities
2020	North Carolina	North Carolina Utilities Commission	E-7, SUB 1214	Duke Energy Carolinas, LLC	Electric Depreciation Issues	Public Staff - North Carolina Utilities Commission
2019	Kansas	Kansas Corporation Commission	20-UTAT-032-KSF	United Telephone Association	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
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

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
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 The Utilities Division Staff
2019	Arizona	Arizona Corporation Commission	T-03214A-17-0305	Citizens Telecommunications Company	Arizona Universal Service Fund	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
2017	DC	District of Columbia Public Service Commission	FC1150	Potomac Electric Power Company	Electric Depreciation Issues	District of Columbia Public Service Commission
2017	Kansas	Kansas Corporation Commission	17-RNBT-555-KSF	Rainbow Telecommunications Association, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
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 Counsel Unit

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
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	Atmos 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
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, Support Fund Adjustments	Kansas Corporation Commission Staff
2014	Kansas	Kansas Corporation Commission	14-WTCT-142-KSF	Wamego Telecommunications Company, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2013	Kansas	Kansas Corporation Commission	13-PLTT-678-KSF	Peoples Telecommunications, LLC	Cost Study Issues, 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, Support Fund Adjustments	Kansas Corporation Commission Staff
2013	Kansas	Kansas Corporation Commission	13-ZENT-065-AUD	Zenda Telephone Company, Inc.	Cost Study Issues, 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, Support Fund Adjustments	Kansas Corporation Commission Staff
2012	Kansas	Kansas Corporation Commission	12-GRHT-633-KSF	Gorham Telephone Company	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2012	Kansas	Kansas Corporation Commission	12-S&TT-234-KSF	S&T Telephone Cooperative Association, Inc.	Cost Study Issues, 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, Support Fund Adjustments	Kansas Corporation Commission Staff
2011	Kansas	Kansas Corporation Commission	11-PNRT-315-KSF	Pioneer Telephone Association	Cost Study Issues, 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

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
2009	Kansas	Kansas Corporation Commission	09-BLVT-913-KSF	Blue Valley Tele-Communications, Inc.	Cost Study Issues, 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 Adjustments	Kansas Corporation Commission Staff
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, Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-H&BT-1007-AUD	H&B Communications, Inc.	Cost Study Issues, Support Fund Adjustments	Kansas Corporation Commission Staff
2006	Kansas	Kansas Corporation Commission	06-ELKT-365-AUD	Elkhart Telephone Company, Inc.	Cost Study Issues, 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

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
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
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

Previous Experience of Roxie McCullar

Year	State	Commission	Docket	Company	Description	On Behalf of
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
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	01-RNBT-608-KSF	Rainbow Telecommunications Association	Cost Study Issues, 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

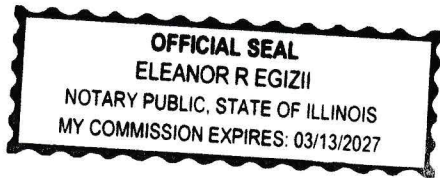
VERIFICATION

STATE OF ILLINOIS)
) ss.
COUNTY OF Sangamon)

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

SUBSCRIBED AND SWORN to before me this 25th day of March, 2025.



EupR Egizi
Notary Public

My Appointment Expires: 03/13/2027

CERTIFICATE OF SERVICE

25-MRGT-222-KSF

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 27th day of March, 2025, to the following:

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