

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

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

Docket No. 19-GNBT-505-KSF

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

October 11, 2019

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I. Introduction and Purpose of Testimony

Q. Please state your name and business address?

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

Q. What is your present occupation?

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

Q. Please describe your educational and professional background.

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

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

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

Q. On whose behalf are you testifying?

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 The Golden Belt Telephone
3 Association, Inc.'s ("Golden Belt" or "Company") separations study used to allocate
4 the adjusted revenue requirement between the interstate and intrastate jurisdictions.¹
5 These allocations are done using separation factors calculated according to the
6 Federal Communications Commission's ("FCC") Part 36 Separations Procedures.²

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

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

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

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.

² 47 C.F.R. § 36 ("FCC Jurisdictional Separations Procedures").

³ 47 CFR § 64.901.

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

3 **Q. Did you review the separations cost study provided by the Company in its June**
4 **5, 2019, filing?**

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

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

14 In addition to the 2018 Cost Study (KUSF), the Company also provided the
15 workpapers supporting the development of the 2018 Cost Study (KUSF) and the 2018
16 Cost Study Golden Belt filed with National Exchange Carrier Association
17 (“NECA”).⁶

⁴ 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.

⁵ 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).

⁶ Golden Belt’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

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 Account 6710, Executive and Planning Expense is not
7 the factor from the 2018 Cost Study (KUSF). Additionally, the intrastate allocation
8 factors for Account 7340, Allowance for Funds Used During Construction, and
9 Account 7370, Contributions and Fees are erroneously shown as 0%.⁷

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

12 **III. Golden Belt Adjustment IS-1 to FHCL**

13 **Q. How did Golden Belt calculate its adjustment to FHCL test year amounts?**

14 A. Golden Belt's filing updated the FHCL amount to the latest known Universal Service
15 Administrative Company ("USAC")⁸ projections at the time its application was filed.

16 Golden Belt's FHCL adjustment annualizes USAC's Third Quarter 2019 projected
17 monthly FHCL amount. Appendix HC01 of USAC's Third Quarter 2019 Report

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)).

⁷ Golden Belt's response to Staff Data Request No. 54.

⁸ 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.

1 shows that Golden Belt was projected to receive \$225,550 of monthly FHCL support,
2 for an annual projected amount of \$2,706,602.⁹

3 **Q. Are you proposing an adjustment to Golden Belt's filed FHCL amount?**

4 A. No. On August 2, 2019, the USAC released a report entitled "Federal Universal
5 Service Support Mechanisms Fund Size Projections for the Fourth Quarter 2019."
6 Appendix HC01 of USAC's Fourth Quarter 2019 Report shows that Golden Belt is
7 still projected to receive \$225,550 of monthly FHCL support for an annual projected
8 amount of \$2,706,602.¹⁰

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.¹¹

⁹ Golden Belt's Adjustment IS-1 in Section 9 of Golden Belt's June 5, 2019 filing. USAC's May 2, 2019, report entitled "Federal Universal Service Support Mechanisms Fund Size Projections for the Third Quarter 2019."

¹⁰ Golden Belt's Response to Staff Data Request No. 89(a).

¹¹ 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.”¹²

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.

¹² 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.

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

10 A. Yes. The Universal Service Order¹³ at ¶820 states:

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

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

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

19 A. Yes.

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

Schedule RMM-1

Responses to Staff Data Request

Nos. 48, 54, and 89.

Note: In an effort to conserve resources, Staff has excluded the attachments to the Response to Staff Data Request No. 48. Staff can provide the complete Response upon request.

Request No: 48

GNBT

Date: 6/14/19

**Kansas Corporation Commission
Information Request**

Request No: 54

Company Name GOLDEN BELT TELEPHONE ASSOCIATION. GNBT
Docket Number 19-GNBT-505-KSF
Request Date July 10, 2019
Date Information Needed July 19, 2019

RE: Section 9, Schedule 1

Please Provide the Following:

Please explain why the company is using a 0.0000 intrastate allocation factor in column (g) for Account 7340, Allowance for Funds Used During Construction, and Account 7370, Contributions and Fees, on lines 36 and 37 of Section 9, Schedule 1.

Submitted By Roxie McCullar

Submitted To Daniel Meszler

Response:

This allocation was erroneously calculated. The intrastate allocation factor for Account 7340, Allowance for Funds Used During Construction should be 0.659593. The intrastate allocation factor for Account 7370, Contributions and Fees should be 0.600224.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: 

Date: 7/17/19

**Kansas Corporation Commission
Information Request**

Request No: 89

Company Name GOLDEN BELT TELEPHONE ASSOCIATION. GNBT
Docket Number 19-GNBT-505-KSF
Request Date August 15, 2019
Date Information Needed August 26, 2019

RE: FHCL Support

Please Provide the Following:

Appendix HC01 of USAC's August 2, 2019 Fourth Quarter 2019 Fund Projections show the Company will receive \$225,550 per month of High Cost Loop Support.

a. Has the Company received notification from USAC showing it will receive a different amount of Federal High Cost Loop Support for the fourth quarter of 2019 than that shown in the August 2, 2019 report? If yes, please provide a copy of the documentation from USAC?

b. Are the USAC projected support amounts in the "Federal Universal Service Support Mechanisms Fund Size Projections for the Fourth Quarter 2019" based on the Company's calendar year 2018 NECA cost study filed in July 2019 or a supplemental cost study filing as allowed in Section 36.612 of the FCC Rules (47 CFR 36.612)? If the USAC projected support is based on a supplemental filing please provide the date of the filing and the 12-month period for which the latest USAC projected support amounts are based.

Submitted By Roxie McCullar

Submitted To Stacey Brigham

Response:

A) No

B) USAC projected support is based on FYE June 2018 data.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: _____

Date: 8/26/19

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	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
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

Previous Experience						
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	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
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

Previous Experience						
Year	State	Commission	Docket	Company	Description	On Behalf of
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
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

Previous Experience						
Year	State	Commission	Docket	Company	Description	On Behalf of
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 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

Previous Experience						
Year	State	Commission	Docket	Company	Description	On Behalf of
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
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

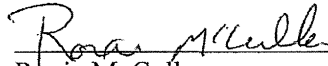
Previous Experience						
Year	State	Commission	Docket	Company	Description	On Behalf of
2004	Kansas	Kansas Corporation Commission	04-CGTT-679-RTS	Council Grove Telephone Company	Cost Study Issues & Support Fund Adjustments	Kansas Corporation Commission Staff
2004	Kansas	Kansas Corporation Commission	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
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

Previous Experience						
Year	State	Commission	Docket	Company	Description	On Behalf of
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

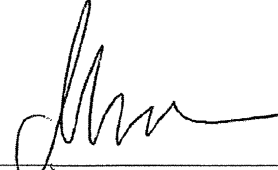
STATE OF ILLINOIS)
) ss.
COUNTY OF Sangamon)

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
Consultant for Staff
Kansas Corporation Commission
of the State of Kansas

SUBSCRIBED AND SWORN to before me this 10th day of October, 2019.



Notary Public

My Appointment Expires:



CERTIFICATE OF SERVICE

19-GNBT-505-KSF

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 11th day of October, 2019, to the following:

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