

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

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

Docket No. 25-CNHT-185-KSF

REDACTED

DIRECT TESTIMONY AND EXHIBITS

OF

ROXIE MCCULLAR

ON BEHALF OF

KANSAS CORPORATION COMMISSION STAFF

February 13, 2025

TABLE OF CONTENTS

I. Introduction..... 1

II. Adjustment to FHCL..... 2

III. Jurisdictional Allocation 5

 A. Non-Regulated Allocation 5

 B. Intrastate Allocation..... 7

IV. Conclusion 8

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
12 Illinois. 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 experiences are shown on the attached Exhibit
18 RMM-1.

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

20 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 Cunningham Telephone
3 Company, Inc.'s ("Cunningham" or "Company") separations study used to allocate the
4 Kansas adjusted revenue requirement between the interstate and intrastate jurisdictions,¹
5 and Staff's adjustment to Cunningham's Federal High Cost Loop ("FHCL") support
6 amount included in the filing.

7 The Staff pro-forma adjustment I sponsor is listed in the table below:

Staff Adj. No.	Description	Total Company Kansas Regulated	Intrastate
IS-1	Staff adjustment to FHCL	\$71,038	\$71,038

8

9 **II. Adjustment to FHCL**

10 **Q. Are you proposing an adjustment to Cunningham's filed FHCL amount?**

11 A. Yes. On November 1, 2024, the Universal Service Administrative Company ("USAC")
12 released a report entitled "Federal Universal Service Support Mechanisms Fund Size
13 Projections for the First Quarter 2025."² Appendix HC01 of USAC's First Quarter 2025
14 Report shows Cunningham projected to receive \$77,744 of monthly FHCL support.

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 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 are expected to receive.

1 The use of the \$77,744 monthly support amount results in an annual projected FHCL
2 support amount of \$932,928 which is an increase of \$71,038 to the amount included in
3 Cunningham’s filing. Exhibit RMM-2, attached, shows the calculation of Staff
4 adjustment IS-1.

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

8 A. Yes, in prior RLEC proceedings the Commission accepted the use of the most recent
9 support projections by USAC as a known and measurable change.³

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

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

14 “The expense adjustment calculated pursuant to this subpart M shall be
15 added to interstate expenses and deducted from state expenses after
16 expenses and taxes have been apportioned pursuant to subpart D of part 36
17 of this chapter.”⁴

18 Therefore, the FHCL support amounts are equal to the expense that is deducted from the
19 intrastate jurisdiction and added to the interstate jurisdiction. Since the FHCL amounts

³ 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*.

⁴ 47 C.F.R. §54.1301(a).

1 represent costs that have been deducted from the intrastate jurisdiction and are now being
2 recovered in the interstate jurisdiction it is appropriate to recognize the removal of those
3 costs in the calculation of the intrastate revenue requirement.

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

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

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

11 A. The support adjustment recognizes costs that are being recovered in the interstate
12 jurisdiction. To recover these costs also from the KUSF would provide the Company with
13 a double recovery of its costs, which harms the Kansas ratepayers since the Kansas
14 ratepayer would be providing the recovery of these same costs through both their
15 interstate rates and their intrastate rates.

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

18 A. Yes. The Universal Service Order⁵ at ¶820 states:

19 "In any event, the statutory language envisions that both the federal and
20 state support mechanisms will support basic intrastate and interstate
21 services and, moreover, the statutory language plainly envisions that the
22 state mechanisms will be in addition to the federal mechanisms."

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

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

3 **III. Jurisdictional Allocation**

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

5 A. The Federal Communications Commission’s (“FCC”) Part 36 Jurisdictional Separations
6 Procedures allocates the costs of providing regulated service between the interstate and
7 intrastate jurisdictions.⁶ Basically, there are three major steps in the FCC separations
8 process. The first step is to separate the non-regulated costs from the regulated costs.⁷
9 The second step places the remaining “regulated” investments into the proper separation
10 “categories” or “subcategories”.⁸ The third step is to apply the appropriate separation
11 factors to each category or subcategory.

12 **A. Non-Regulated Allocation**

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

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

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

20 ...

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

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

⁷ 47 C.F.R. § 64.901.

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

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

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

14 (iii) When neither direct nor indirect measures of cost allocation can be
15 found, the cost category shall be allocated based upon a general allocator
16 computed by using the ratio of all expenses directly assigned or attributed
17 to regulated and nonregulated activities.⁹

18 **Q. How did Cunningham allocate amounts in joint use accounts between regulated and**
19 **non-regulated activities?**

20 A. Section 12 of Cunningham's filing included the cost allocation manual ("CAM") used by
21 the Company to calculate the allocators used to allocate the amounts in joint use accounts
22 between regulated and non-regulated activities. The Company's regulated and non-
23 regulated allocation procedures in the CAM are based on the principles discussed in
24 FCC's Part 64 Allocation of Costs.

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

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

3 A. Yes. I reviewed Cunningham's regulated and non-regulated allocators provided in
4 response to discovery.¹⁰ The company's regulated and non-regulated allocators were
5 calculated based on the procedures in the CAM.

6 **B. Intrastate Allocation**

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

8 A. Yes. I reviewed Cunningham's 2023 Cost Study that was provided in Section 12 of its
9 filing.

10 **Q. Is the Cost Study Cunningham provided in Section 12 of its filing support the**
11 **intrastate allocation factors used in Section 4 and Section 9 of its filing?**

12 A. No. Cunningham did provide the Cost Study that supports the intrastate allocation factors
13 used in Section 4 and Section 9 of its filing in response to discovery. The correct Cost
14 Study provided in response to discovery is attached as CONFIDENTIAL Exhibit
15 RMM-3.

16 The 2023 Cost Study prepared by Cunningham calculates the separation factors used to
17 allocate its total test year costs to the intrastate jurisdiction for the calculation of its
18 intrastate revenue requirement. The FCC separations procedures include specific
19 requirements as to how investments, reserves, and expenses (costs) must be allocated
20 between the interstate and intrastate jurisdictions.

¹⁰ Cunningham's Response to Staff Data Request Nos. 47, 73, 74, 75, and 76.

1 In addition to the 2023 Cost Study, in response to various discovery requests the
2 Company provided the workpapers supporting the development of the 2023 Cost Study
3 and the cost study adjustment amounts made to the book account balances.

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

6 A. Yes. The allocation factor for Account 6620, Services¹¹ is not the factor supported by the
7 Cost Study attached as CONFIDENTIAL Exhibit RMM-3. The Cost Study includes a
8 direct assignment of some of the expense in Account 6620, Services to the interstate
9 jurisdiction. The allocation factors included in Cunningham's filing did not include that
10 direct assignment.

11 The factors used in Staff's Schedules are the factors from the 2023 Cost Study attached
12 as CONFIDENTIAL Exhibit RMM-3.

13 **IV. Conclusion**

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

15 A. Yes.

¹¹ Section 9, Schedule 1, line 26 of Cunningham's filing and CONFIDENTIAL Exhibit RMM-3, page 10, lines 14 and 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 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
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	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

ADJUSTMENT TO FEDERAL HIGH COST LOOP SUPPORT

Description	Projected Monthly Amounts per USAC Report	Annualize	Projected Annual Amounts	Intrastate Percentage	Total Intrastate Adjustment
USAC Recent Projected Monthly High Cost Loop Support	\$77,744	12	<u>\$932,928</u>		
Total Annualized USAC Projected Support			\$932,928		
Less: Support Amount included in Section 9 of Company's filing			(\$861,890)		
Staff Adjustment to Company's Filed FHCL Amount			<u>\$71,038</u>	100%	\$71,038

Source:

USAC Projected Amounts from Appendix HC01 USAC's November 1, 2024 Report for the First Quarter 2025.

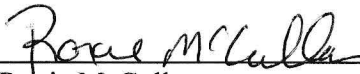
Response to Staff Data Request KCC-78.

Staff Exhibit RMM-3 is
CONFIDENTIAL

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 4th day of February, 2025.



Notary Public

My Appointment Expires:



CERTIFICATE OF SERVICE

25-CNHT-185-KSF

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony (Public) was served via electronic service this 13th day of February, 2025, to the following:

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