

Cass County Telephone Company
Proposed Basic Accounting Treatment
Pursuant to Missouri Public Service Commission Accounting Authority Order

Entry	Part 32 Account	Account Description	Debit	Credit
1	32.1500	Other Jurisdictional Assets	\$4,100,000	
	32.4130	Other Current Liabilities		\$4,100,000
		To establish liability for credits and payment to customers pursuant to MoPSC Order resolving earnings investigation.		
2	32.4130	Other Current Liabilities	\$350,000	
	32.5001	Local Service Revenues		\$350,000
		To record initial credits of Local Customers based on MoPSC Order.		
4	32.4130	Other Current Liabilities	\$3,750,000	
	32.1350	Cash		\$3,750,000
		To recognize subsequent cash payments made to Local and Access customers upon closing of sale of the company.		
5	32.5001	Local Service Revenues	\$150,000	
	32.5084	State Access Revenues	\$20,833	
		Other Jurisdictional Assets		\$170,833
		To recognize monthly amortization of credits and payments made in advance to customers over a 24 month amortization period		