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December 28, 2000

OF COUNSEL RICHARD T. CIOTTONE

Mr. Dale Hardy Roberts Missouri Public Service Commission P.O. Box 360 Jefferson City, MO 65102

Re: Oregon Farmers Mutual Telephone Company

Case No. TT-2001-328

DEC 2 8 2000 P

Dear Mr. Roberts:

DAVID V.G. BRYDON

GARY W. DUFFY

PAUL A. BOUDREAU

SONDRA B. MORGAN CHARLES E. SMARR DEAN L. COOPER

JAMES C. SWEARENGEN

WILLIAM R. ENGLAND, III

JOHNNY K. RICHARDSON

Enclosed for filing on behalf of Oregon Farmers Mutual Telephone Company, please find an original and eight (8) copies of a Recommendation Concerning True-Up Audit and Hearing.

Would you please see that this filing is brought to the attention of the appropriate Commission personnel. If there are any questions regarding this matter, please direct them to me at the above address. I thank you in advance for your cooperation in this matter.

Sincerely,

W. R. England III

WRE/da Enclosures

cc: Office of Public Counsel

Michael Dandino Timothy Goodger Robert Schoonmaker Robert Williams

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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In the Matter of the Access Tariff Filing of Oregon Farmers Mutual Telephone Company

Case No. T

RECOMMENDATION CONCERNING TRUE-UP AUDIT AND HEARING

Comes now Oregon Farmers Mutual Telephone Company (Company) and for its recommendation concerning true-up audit and hearing in the above-referenced matter, states to the Missouri Public Service Commission (Commission) as follows:

- 1. On December 20, 2000, the Commission issued its Order Suspending Tariff, Directing Notice, Directing Filing, Scheduling Prehearing Conference, and Establishing Protective Order in the above-referenced matter which, among other things, directed the Company to submit a pleading setting out its recommendation concerning a true-up audit and hearing no later than December 28, 2000.
- 2. The Company proposes that the appropriate test period should be the twelve month period ended June 30, 2000, and that the following post-test year items be considered as a known and measurable change:

Rate case expense (through completion of the case)

Postage (as of 1/1/2001)

Rate case expense, in all likelihood, will be a material cost factor and the 3. Commission has traditionally recognized such in the determination of utility's cost of service. Although all rate case expenses will not be fully known prior to completion of the case, actual costs through April, 2001 should be available for verification and a reasonable estimate of the remaining costs to complete the case should be easily developed. Postage expense should be

known as of January 1, 2001. Therefore, the Company does not believe a separate true-up hearing will be necessary other than the evidentiary hearing already set. If there are issues with respect to the above listed items that need to be resolved by the Commission, the Company would suggest that those issues be heard at the same time other issues are heard during the evidentiary hearing in this matter.

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WHEREFORE, the Company requests the Commission to issue its order finding that 1) the appropriate test year in the above-referenced is the twelve months ending June 30, 2000; 2) that said test year be updated for the known and measurable items enumerated in paragraph 2 above; and 3) that a separate true-up hearing (other than the evidentiary hearing to be held in this matter) is unnecessary for purposes of determining the appropriateness of including the above enumerated known and measurable items in the Company's test year cost of service.

Respectfully submitted,

W. R. England, III

Mo. Bar 23975

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Attorneys for Oregon Farmers Mutual Telephone Company

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the above and foregoing document was mailed or hand-delivered, this 23 day of December, 2000 to:

General Counsel Missouri Public Service Commission P.O. Box 360 Jefferson City, MO 65102

Michael Dandino Office of Public Counsel P.O. Box 7800 Jefferson City, MO 65102

W. R. England,