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March 10, 2005

Mr. Nathan Williams
Senior Counsel
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102


Re: Cass County Telephone Company, Case No. TO-2005-0237;
Objections to Staff Data Requests Nos. 37 and 39.

Dear Nathan:

Attached please find Cass County Telephone Company's objections to Staff Data Requests Nos. 37 and 39 requesting access to the workpapers of its auditors. If you have any questions regarding these objections, please call our office.

Sincerely,

BRYDON, SWEARENGEN & ENGLAND, P.C.

By: 
Sondra B. Morgan

Enclosures
cc: Office of Public Counsel
Mr. David Winter
Mr. Robert Schoonmaker

Missouri Public Service Commission

Data Request

Data Request No.	0037
Company Name	Cass County Telephone Company-ILEC(Telephone)
Case/Tracking No.	TO-2005-0237
Date Requested	02/28/2005
Issue	Other - Other
Requested From	Sondra Morgan
Requested By	David Winter
Brief Description	Cass County External Audit Workpapers
Description	Request access to the audit workpapers of Warinner, Gesinger & Associates, LLC that support the Independent Auditor's Report for the Financial Statements of Cass County Telephone Company Limited Partnership for the years ended December 31, 2003 and 2002.
Due Date	03/20/2005

Objection	Cass County Telephone Company objects to Staff Data Request No. 37 requesting the audit workpapers of Warinner, Gessinger & Associates, LLC for the years ended December 31, 2003 and 2002 on the grounds that the auditors' workpapers are privileged and protected from discovery pursuant to § 326.322.2, RSMo (Supp. 2004).
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Missouri Public Service Commission

Data Request

Data Request No.	0039
Company Name	Cass County Telephone Company-ILEC(Telephone)
Case/Tracking No.	TO-2005-0237
Date Requested	02/28/2005
Issue	Other - Other
Requested From	Sondra Morgan
Requested By	David Winter
Brief Description	External Audit Work Papers - Mize, Houser & Company
Description	Request access to all audit workpapers of Mize, Houser & Company that support the Independent Auditor's Report for the Financial Statements of Cass County Telephone Company Limited Partnership for the entire period of the audit engagement until the withdrawal of the firm.
Due Date	03/20/2005

Objection	Cass County Telephone Company objects to Staff Data Request No. 39 requesting the audit workpapers of Mize, Houser & Company for the entire period of the audit engagement on the grounds that the auditors' workpapers are privileged and protected from discovery pursuant to § 326.322.2, RSMo (Supp. 2004).
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