

*Exhibit No.:*  
*Issue:* *Accounting Schedules*  
*Witness:* *Amanda C. McMellen*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Additional Supplemental Direct*  
*Testimony*  
*Case No.:* *TC-2002-1076*  
*Date Testimony Prepared:* *December 23, 2004*

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**ADDITIONAL SUPPLEMENTAL DIRECT TESTIMONY**

**OF**

**AMANDA C. McMELLEN**

**BPS TELEPHONE COMPANY**

**CASE NO. TC-2002-1076**

*Jefferson City, Missouri*  
*December 2004*

**BEFORE THE PUBLIC SERVICE COMMISSION**  
**OF THE STATE OF MISSOURI**

Staff of the Missouri Public Service Commission,	)	
	)	
Complainant	)	
	)	
v.	)	Case No. TC-2002-1076
	)	
BPS Telephone Company,	)	
	)	
Respondent.	)	

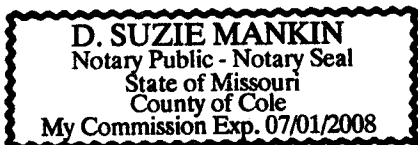
AFFIDAVIT OF AMANDA C. MCMELLEN


STATE OF MISSOURI	)	
	)	ss.
COUNTY OF COLE	)	

Amanda C. McMellen, being of lawful age, on her oath states: that she has participated in the preparation of the following Additional Supplemental Direct Testimony in question and answer form, consisting of 2 pages to be presented in the above case; that the answers in the following Additional Supplemental Direct Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of her knowledge and belief.

  
Amanda C. McMellen

Subscribed and sworn to before me this 23<sup>rd</sup> day of December 2004.



  
Notary

1                   **ADDITIONAL SUPPLEMENTAL DIRECT TESTIMONY**

2                                   **OF**

3                                   **AMANDA C. McMELLEN**

4                                   **BPS TELEPHONE COMPANY**

5                                   **CASE NO. TC-2002-1076**

6           Q.     Please state your name and business address.

7           A.     Amanda C. McMellen, 200 Madison Street, Suite 440, Jefferson City, MO  
8     65102.

9           Q.     Are you the same Amanda C. McMellen that has previously filed direct and  
10   supplemental direct testimony in this case?

11          A.     Yes, I am.

12          Q.     What is the purpose of this testimony?

13          A.     The purpose of this additional testimony is to provide the Commission with the  
14   Staff's revised revenue requirement recommendations regarding the Staff's earnings  
15   investigation of BPS Telephone Company (BPS or Company).

16          Q.     What Accounting Schedules are you sponsoring?

17          A.     I am sponsoring the same Accounting Schedules as stated in my initial direct  
18   testimony.

19          Q.     What Accounting adjustments are you sponsoring?

20          A.     I am sponsoring the same Accounting adjustments as stated in my  
21   supplemental direct testimony.

22          Q.     What changes have been made to the Staff's revenue requirement since the last  
23   testimony filing?

1           A.     Subsequent to the supplemental direct filing on October 15, 2004, a formula  
2 error was discovered in Schedule 11, Income Tax, contained within the Staff's filing. The  
3 correction of the formula error resulted in changes to Schedule 1 (Lines 4 through 12),  
4 Schedule 9 (Lines 38 through 42), Schedule 10 (Adjustment S-28) and Schedule 11 (Lines 3  
5 through 41).

6           Q.     What are the results of the Staff's updated earnings investigation of BPS?

7           A.     The Staff's revised revenue requirement shows an excess earnings amount of  
8 \$852,419. The Staff recommends that the Commission order a revenue reduction for BPS of  
9 that amount.

10          Q.     What was the earlier excess earnings amount?

11          A.     The earlier excess earnings amount, prior to the discovery of the error, was  
12 \$932,459.

13          Q.     Does BPS, to your knowledge, have any objection to the filing of this  
14 testimony?

15          A.     Legal counsel has advised me that they do not.

16          Q.     Does this conclude your additional supplemental direct testimony?

17          A.     Yes, it does.