

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

An Investigation of the Fiscal and)	
Operational Reliability of Cass County)	
Telephone Company and New Florence)	Case No. TO-2005-0237
Telephone Company, and Related Matters)	
of Illegal Activity.)	

**RESPONSE TO STAFF'S SUGGESTIONS
TO THE COMMISSION**

Comes now Cass County Telephone Company ("Cass County") and New Florence Telephone Company ("New Florence") (collectively "the Companies") and for their Response to Staff's Suggestions to the Commission filed April 18, 2005, state to the Missouri Public Service Commission ("Commission") as follows:

1. On April 18, 2005, Staff filed its Suggestions in this case suggesting that the Commission leave the case open until the Staff has completed its investigation and filed its report with the Commission.
2. In paragraph 14 of Staff's Suggestions, Staff states that it "has encountered difficulties in obtaining information needed for the investigation." The Staff goes on to say that "some of the information the Staff is receiving is not being received as quickly as the Commission's discovery rules anticipate." Cass County and New Florence are concerned that Staff's comments imply that Cass County and New Florence have not been cooperative in responding to Staff's requests for information, and accordingly, feel compelled to respond to this implication.
3. Cass County and New Florence offer the following information:
 - a. As of April 29, 2005, Staff had sent 175 data requests to Cass County and New

Florence, and between April 5 and April 27, 61 new data requests were received from Staff. The Companies have delivered to Staff over twenty (20) three-ring binders of information. Many of these data requests ask for information from 1996 to the present and some request copies of each and every document prepared by the Companies in the scope of their business.

b. Attached to this pleading is a matrix of the data requests received by Cass County and New Florence in this investigation case and the status of the Companies' responses. As noted, Cass County and New Florence have responded to 143 of these 175 data requests. Only seven (7) of the requests for information were not answered by the due date or the time stated by the Companies in timely notifications of additional time needed to respond. At the present time, there are only four (4) data requests outstanding that are the subject of unresolved objections. Finally, the attached matrix does not include the 33 data requests sent to Cass County (BISR-2005-0041) and the 48 data requests sent to New Florence (BISR-2005-0044) before Case No. TO-2005-0237 was opened that have been answered, nor does it include the more than 65 items listed in the Commission's subpoenas issued to LEC, LLC which responses are in the process of being prepared.

c. Also during this time period, employees of the Companies have had to update several ongoing data requests sent to the Companies before this investigatory docket was opened, respond to data requests from the Universal Service Administrative Company ("USAC"), and respond to data requests from the Kansas Corporation Commission ("KCC").

d. There are three (3) Company employees who are primarily responsible for answering these data requests. This is in addition to their administrative, supervisory and/or customer service responsibilities. On average, employees have logged 156 hours per week for the past several weeks replying to Staff data requests.

e. In the month of April there were on-site visits on eight (8) days, all occurring in a 15 work-day period. On-site visits require the Companies to provide on-site answers to questions, locate documents, make copies, etc., taking time that employees could otherwise spend responding to other data requests and attending to their normal duties. The on-site workload often translates into full-time work for at least three (3) manager-level positions and part to full-time work for two (2) or three (3) more employees. During this time, previous data requests do not get completed and the twenty-day clock starts running on new data requests that are received. Staff anticipates being on-site for at least a couple of weeks in May. Not only does the employees' "normal" work not get the attention it should during these visits, employees fall behind in responding to Staff's previously issued written data requests.

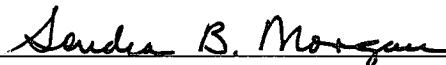
4. The Commission should be aware that the data production process has been further hampered by the threat of potential sanctions or actions against individual company employees that were contained in the Order initiating this investigation. These concerns have led to the need to impose more stringent procedures regarding contacts between the LEC employees and the Staff than are normally observed in order to protect the individual employee's personal legal rights.

5. The employees of Cass County have spent countless hours attempting to provide the information requested as quickly as possible and are simply overwhelmed by the size and scope of this unprecedented audit. Responding to this many data requests calling for so much information in the twenty (20) days contemplated by the Commission's discovery rules is simply not possible. Cass County has attempted to notify the Staff of the additional time required to respond in an orderly fashion and to work with the Staff to provide information on-site when copying the information requested would be unduly burdensome. However, the number,

frequency and scope of the Staff data requests have severely strained the resources of these relatively small Companies. Thus, Staff's implication that the Companies have failed to respond to requests for information in a timely fashion is simply not true and unfairly prejudices the Companies.

Wherefore, Cass County and New Florence request that the Commission consider their Response to Staff's Suggestions and recognize that the Companies are providing the information requested by Staff in as timely a fashion as is possible under the circumstances.

Respectfully submitted,



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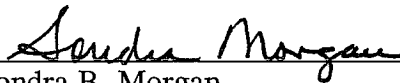
Attorneys for CassTel Telephone Company
and New Florence Telephone Company

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the above and foregoing document was sent by U.S. Mail, postage prepaid, hand-delivered or sent by electronic transmission on this 3d day of May, 2005, to the following parties:

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Sondra B. Morgan

NEW FLORENCE TELEPHONE COMPANY
Summary of Staff Data Requests

DR No.	Rcvd.	TO-2005-0237 Summary of Info.	Due	Status
DW0038	2/28/2005	New Florence External Audit Workpapers - Request access to the audit workpapers of Warinner, Gesinger & Associates, LLC that support the Independent Auditor's Report for the Financial Statements of New Florence Telephone Company, Inc. for the years ended December 31, 2003 and 2002.	3/20/2005	Objected
DW0040	2/28/2005	New Florence Audit Work Papers - Mize, Houser & Company - Request access to all audit workpapers of Mize, Houser & Company that support the Independent Auditor's Report for the Financial Statements of New Florence Telephone Company, Inc. for the entire period of the audit engagement until the withdrawal of the firm from the engagement. Work Papers for Investment, Reserves and Adjustments to NECA for Federal USF - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a copy of the financial work papers for investment, reserves and adjustments in sufficient detail to substantiate year-end levels reported to NECA for Federal USF purposes. These work papers should include detailed breakdowns for Accounts 3100, 4340 and 6560 into 2210, 2220, 2230 and 2410 components. This should also include a reconciliation of all account balances stated on the High Cost Data Collection form vs. the financial statements as stated in the MoPSC Annual Report.	3/20/2005	Objected
AM0060	3/7/2005	Contracts, Agreements or Leases with Any Affiliate - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a schedule of any written contracts, agreements or leases the Company has with any affiliate.	4/28/2005	Complete
AM0061	3/7/2005	Documents Supporting DR# 61 - Please provide actual written contracts, agreements or leases listed in the schedule to DR#61.	4/28/2005	Provided Onsite 4/20/05
AM0061.1	3/8/2005	Detailed Electronic General Ledger - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a copy in an electronically searchable format of the Detailed General Ledger (as provided in the response to Data Request No. 34 in BISR-2005-0044 for 2002).	4/28/2005	Onsite 4/20/05
AM0062	3/7/2005	Audited Financial Statements - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a copy of the audited financial statements to include any letter from the external auditor concerning internal control over financial reporting (as provided in the response to Data Request No. 2 in BISR-2005-0044 for 2002 and 2003).	4/28/2005	Complete
AM0063	3/7/2005	External Auditor Management Letter - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a copy of any Management Letter prepared by the Company's external auditor.	4/28/2005	Complete
AM0064	3/7/2005		4/28/2005	Complete

TO-2005-0237 Summary of Info.					DR No.	Rcvd.	Due	Status
Continuing Property Records Information - Please provide the requested information for the years 2001, 2002, 2003 and 2004: (a) Did the Company prepare a reconciliation of continuing property records to the controlling general ledger plant accounts? If so, please provide a copy of the reconciliation and (b) Identify by account all additions and retirements made by the Company. Provide a listing of work orders identifying the invoices for each project relating to these additions.					AM0065	3/7/2005	4/28/2005	Provided 3/23/05 Onsite
Inventory/Review of Continuing Property Records - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Has the Company conducted an inventory/review of its entire continuing property records (CPR)? If so, when was the most recent inventory/review completed and who took the inventory? Explain the methodology used to complete the inventory? Please provide a copy of the final report.					AM0066	3/7/2005	4/28/2005	Complete
Expense Summary Matrix for USF - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a copy of the Company's expense summary matrix summary (to include the methodology used) that provides the rents and benefits amounts used for USF.					AM0067	3/7/2005	4/28/2005	Complete
Cost Study Used for NECA USF Filing - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a copy of the Company's Cost Study that was used in the development of the NECA USF filing. Please include sourcing of internal program allocations if not displayed on the cost study output. Further, include an explanation and work papers for adjustments, treatment of non-regulated costs by account in sufficient detail to reconcile between the financial records and investment, expense and other tax amounts input to the separations cost study.					AM0068	3/7/2005	4/28/2005	Complete
Work Paper(s) to Identify Loops for USF Purposes - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a copy of the summary work paper(s), which identify loops for USF purposes, i.e. Total Loops and Category 1.3 Loops.					AM0069	3/7/2005	4/28/2005	Complete
Work Paper(s) for Year-End Levels for Federal USF Purposes - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a copy of any of the financial work papers in sufficient detail to substantiate year-end levels reported to the Commission for Federal USF purposes.					AM0070	3/7/2005	4/28/2005	Complete
Information Provided to NECA for USF Request - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide any documentation, reports, filings, calculations, etc. that was provided to NECA to substantiate the Company's USF request.					AM0071	3/7/2005	4/28/2005	Complete
Communications with USAC, NECA and the FCC - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide copies of communications from USAC, NECA and the FCC concerning USF funds for Cass County. This is an on-going data request.					AM0072	3/7/2005	4/28/2005	Provided Onsite 4/27/05

DR No.	Rev'd.	TO 2005-0237 Summary of Info.	Due	Status
		Internal Control Procedures - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Identify the internal control procedures and actual managerial and accounting oversight functions utilized by the Company to make additions to its plant investment and to maintain existing company facilities. The process description should include, but not be limited to, approval of additions to plant investment, vendor selection, procurement of equipment procedures, approval and oversight function of vendor selection, approval and oversight function of taking of possession of equipment and construction activity, approval and oversight function of invoicing and payment processing of equipment and construction activity, approval and oversight function of inputting the invoice of vendor charges and equipment purchases for construction activity and operation and maintenance costs of existing facilities; and the actual payment of these goods and services received through vendor charges and equipment purchases. Provide the above by year, identifying any changes to the process that have occurred over time.		Provided onsite 4/19/05
AM0073	3/7/2005	Guidelines for New Plant and O&M Function - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide any and all written manuals, guidelines and/or documents that would give guidelines to the need, design, engineering, procurement, construction oversight and receipt of new plant and operation and maintenance function of New Florence Telephone.	4/28/2005	Provided onsite 4/19/05
AM0074	3/7/2005	Internal Control for Management Oversight Function - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Identify and describe the internal control function(s) employed by New Florence Telephone or any entity such as Local Exchange Company, LLC to monitor, manage, control, and/or provide general overall management oversight functions.	4/28/2005	Provided onsite 4/19/05
AM0075	3/7/2005	Documents Supporting DR# 75 - Please provide a copy of any written internal control procedures listed in DR#75.	4/28/2005	Provided onsite 4/19/05
AM0075.1	3/8/2005	Projects Provided by Haug Construction - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Identify each and every construction and operation and maintenance project that Haug Construction provided to New Florence Telephone since these utility properties were acquired from the predecessor company. Provide work order number, amount of project and date of construction or maintenance and date of completion. Identify by type of plant such as outside plant (poles and cable), central office, etc.		Complete
AM0076	3/7/2005	Meeting with USF Consultant - Please arrange for a meeting with the USF cost consultant.	4/28/2005	Complete
AM0077	3/7/2005	Board of Directors Minutes - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a copy of the minutes to all New Florence Telephone Company Board of Directors meetings.	4/28/2005	Provided Onsite 4/20/05
AM0086	3/8/2005	Accounting Manual - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a copy of New Florence Telephone Company's accounting manual.	4/28/2005	Complete
AM0087	3/8/2005		4/28/2005	Complete

TO-2005-0237 Summary of Info.				
DR No.	Rcvd.		Due	Status
		Affiliate Transaction Procedure - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Explain the procedure employed by New Florence Telephone Company to determine that transactions between non-regulated affiliates and the regulated telephone companies were in compliance with the FCC chapter 32 rules.		
AM0088	3/8/2005		4/28/2005	Provided Onsite 4/20/05
		Shared Services - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide copies of all backup documentation that supported the shared services billed from LEC, LLC to New Florence Telephone Company.		
AM0089	3/8/2005		4/28/2005	Complete
		Documentation for Checks Written by LEC, LLC - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide copies of all backup documentation (including invoices from vendors) for checks written by LEC, LLC on behalf of New Florence Telephone Company.		
AM0090	3/8/2005		4/28/2005	Complete
		Outside Services - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a listing (by name) of all consultants, outside contractors, etc. that were not employees of New Florence Telephone Company but received compensation either directly by the telephone company or through a non-regulated affiliate.		
AM0091	3/8/2005		4/28/2005	Provided Onsite 4/20/05
		Check Registers - Please provide the requested information for the years 2001, 2002, 2003 and 2004: Provide a copy of the registers of New Florence Telephone Company.		
AM0092	3/8/2005		4/28/2005	Complete
		DR 92.1 new Florence Check Register Invoice Copies - Please provide copies of invoices that support the checks listed in the attachment. The Staff received the invoice copies on March 22, 2005 during fieldwork in Peculiar, MO.		
AM0092.1	3/23/2005		4/28/2005	Complete
		Customer Billing Data - Please provide the New Florence Telephone Company (electronically) customer billing data for 2002, 2003 and 2004. This should include customer name, billing address, account number and a billing and payment summary by month.		
AM0093	3/8/2005		4/28/2005	Complete
		Haug Construction - Re: Staff's data request #7 in internal PSC staff review number BISR-2005-0044. Please provide the engineering/design sheets and/or diagrams associated with the following construction work provided by Haug Construction, Inc.: Job#NF-2208 (invoice #1000) Job #NF-2207 (invoice #1001) Job #NR-2230 (invoice #1002) Job # Drops (invoice #1004) Job #NF-2202 (invoice #1005) Job #NF-2233 (invoice #1006) Job #NF-3232 (invoice #1007) Job #NF-3202 (invoice #1008) Job #NF-3230 (invoice #1009) Job #Maintenance L C200 (invoice #1010) Job # (invoice #1011) Job # Drops (invoice #1012) Job # (invoice #1013)		
AM0094	3/14/2005		4/28/2005	Complete
		N/A -Attached is a compiled list of account balances that were recorded in New Florence Telephone Company ILEC Commission 2003 Annual Report and amended 2003 Annual Report submitted April 21, 2004 and March 15, 2005 respectively. Please explain the reasons that caused the Company to file the amended annual report and reconcile the differences between the account balances for the two reports.		
PH0095	3/21/2005		4/10/2005	Provided onsite 4/18/05

TO-2005-0237 Summary of Info.				
DR No.	Rev'd.		Due	Status
		Master Business Plans and Budgets -Please provide the Company's long term and short term, master business plans, construction budget, and departmental budgets developed by or for Tiger Telephone and New Florence Telephone for calendar years 1999 through 2004. In addition, please provide the following information: • Description of the Company's master business plan and budget process. • The detail behind each document, for example o If the Company's budgeted annual vehicle expense is \$50,000, how was that amount determined? o If the Company's business plans establish that the Company will replace a certain number of its digital electronic switching circuits or spend 1 million dollars on its cable and wire facilities, how was this determined? • Company policy and procedures concerning its business plans and budgets. • Who is responsible for the development of the business plan and budget? • What type of coordination procedures is set up for each business plan and budgets? • Who has the final approval authority for each business plan and budget? • Within each areas/department, who is responsible for insuring that the objectives/goals of the business plan and budget are achieved?		
PH0100	3/28/2005		4/17/2005	Sent to Trip 4/29/05
		Cash Management Policy and Procedures -Please provide the cash management policy and procedures for transaction between New Florence Telephone Company and LEC LLC and its affiliates.	4/17/2005	Sent to Trip 4/29/05
PH0103	3/28/2005		4/17/2005	
		Bank Statements and Reconciliations - Please provide a complete copy of or make available the bank statements and associated bank reconciliations by month for the years 2002 to present for New Florence Telephone Company.	4/17/2005	Complete
AM0107	3/28/2005		4/17/2005	
		General Ledger Supporting Journals -Please provide a copy of all journals, including transactions, supporting New Florence Telephone Company's general ledger for the years 2002, 2003 and 2004.	4/17/2005	Complete
AM0109	3/28/2005		4/17/2005	
		Internal review/Audit for Risk Assessment -1) At any time since February 2004, has New Florence Telephone Company conducted any internal reviews or audits to perform risk assessments of its exposure to harm due to allegations of criminal activity contained within federal indictments or other federal materials concerning Cass County's managers and owners? If yes, please provide the completed review/audit reports and all supporting materials related to these documents. 2) If such a review/audit is being currently conducted, or if one is conducted in the future during the pendency of this proceeding, please provide the review/audit reports and all supporting materials when the review/audit is complete	4/18/2005	Provided Onsite 4/20/05
AM0113	3/29/2005		4/18/2005	

TO-2005-0237 Summary of Info.					DR No.	Recd.		Due	Status
Notes Receivable- For any notes receivable issued by New Florence Telephone from 2001-2004 reflecting monies borrowed by affiliated entities of New Florence, or borrowed by stockholders of New Florence or of affiliated entities, please provide the following information: 1) the date the note was issued by New Florence; 2) the identities of the entity or entities borrowing the funds; 3) the intended use of the proceeds by the borrowing party, and all documentation in New Florence's possession concerning the purpose and terms of the notes; 4) the interest rate charged by New Florence associated with each notes receivable; 5) the date the principal balance was due associated with each notes receivable; 6) the amount of principal currently outstanding on each note, if applicable; and 7) the amount and date of any write-offs of these notes receivable by New Florence from 2001 to current					AM0114	3/29/2005		4/18/2005	Sent to Trip 4/29/05
NA- In reference to the 2002 annual reports and statements of revenue submitted to the Missouri Public Service Commission: (a)Please reconcile the Missouri jurisdictional revenue reported in the annual report with the operating revenue reported on the statement of revenue for: New Florence Telephone Company Annual Report \$685,896 and Statement of Rev \$296,211 (b)Identify by USOA where the revenue dollar differences between the annual report and statement of revenue were posted for New Florence Telephone Company.					AM0117	4/5/2005		4/25/2005	Provided onsite 4/18/05
Work Performed by Outreach Construction- Please provide a copy of all contracts, standard pricing sheets, work orders numbers and invoices for work performed for New Florence by Outreach Construction.					AM0129	4/12/2005		5/2/2005	Sent to Trip 4/29/05
Standard Unit Pricing by Haug Construction- Please provide a copy of any standard unit pricing sheets used for New Florence construction or maintenance projects by Haug Construction for the period 2000 to 2004.					AM0130	4/12/2005		5/2/2005	Sent to Trip 4/29/05
RE: Construction Design Drawings. What engineering firm, New Florence Telephone or employee within LEC, LLC creates the exchange construction design drawings to include tabulated stated quantities for New Florence Telephone.					AM0131	4/12/2005		5/2/2005	
Management Representation Letter- Please provide a copy of New Florence's signed written Management Representation Letter and any "updating representation letter" to its external auditors for the years 1999 through 2004.					AM0137	4/15/2005		5/17/2005	
Letter of Audit Inquiry to External Auditor- Please provide a copy of any letter of audit inquiry from New Florence's legal counsel to its external auditor for the period 1999 through 2004.					AM0138	4/15/2005		5/17/2005	
Communications with External Auditors Regarding Affiliated Transactions- Please provide any communications from New Florence's management or Tiger Telephone to its external auditors regarding whether they or other related parties were involved in transactions that would be considered with a related party or affiliated transaction.					AM0139	4/15/2005		5/17/2005	Sent to Trip 4/29/05

TO-2005-0237 Summary of Info.				
DR No.	Rev'd.		Due	Status
AM0142	4/20/2005	Access to Payroll Information- Please provide access to New Florence Telephone Company employee time sheets, payroll calculations, copies of W-2s issued to employees (from present back to 1996 if applicable and available) on site (Peculiar, MO). Staff may request copies of a sample of time sheets and documents based upon its review.	5/17/2005	Provided Onsite 4/20/05
		Facilities Owned or Leased by New Florence- (a.) Please provide a tour of facilities owned or leased by New Florence Telephone Company (from present back to 1996 if applicable and available) and/or an explanation of where and what facilities exist that are allocated between LEC, LLC and New Florence Telephone Company. (b.) Please provide the calculations to support the allocation of facilities between the affiliate entities and the amounts charged to New Florence Telephone Company for the leased space.		
AM0143	4/20/2005		5/17/2005	
		Re: Response to Staff BISR-2005-0044 DR No. 33:- Please provide all documentation showing the construction activity price "proxies" used or relied upon New Florence Telephone to determine that prices charged by affiliates for construction related activities were appropriate		
AM0152	4/26/2005		5/16/2005	
		Reports Related to Operations- Please provide a listing of all monthly, quarterly or annual reports (summary, analytical, financial, managerial, etc...) that are related to New Florence Telephone Company operations produced by New Florence Telephone Company, LEC, LLC or any other affiliate. Please include a sample of each report with this response.		
AM0154	4/26/2005		5/16/2005	
AM0175	4/26/2005	Finalized Budgets- Provide a copy of the finalized New Florence Budgets for 2001 – 2005. When available, please provide the 2006 budget.	5/16/2005	
AM0176	4/26/2005	Network Map- Provide the current network map for New Florence.	5/16/2005	

CASS COUNTY TELEPHONE COMPANY

DR No.	Revd.	Summary of Info.	Due	Status
KN0001	2/22/2005	Customer Billing - Provide a sample bill	3/14/2005	Complete
KN0002	2/22/2005	Customer Billing - Provide job descriptions of all employees performing customer billing activities.	3/14/2005	Complete
KN0003	2/22/2005	Customer Billing - Provide written procedures, documentation supporting the billing process, which includes implementation of a rate change.	3/14/2005	Complete
KN0004	2/22/2005	Customer Billing - Provide the billing cycle and collection cycle flow charts with descriptions.	3/14/2005	Complete
KN0005	2/22/2005	Customer Billing - Provide a report that analyzes current bill print and mailing costs.	3/14/2005	Complete
KN0006	2/22/2005	Customer Billing - Provide documentation of the number of bills tested by month for 2002, 2003 and 2004.	3/14/2005	Complete
KN0007	2/22/2005	Customer Billing - Provide documentation of billing errors by month for 2002, 2003 and 2004.	3/14/2005	Complete
KN0008	2/22/2005	Customer Billing - Provide documentation of customer billing employee training by month for 2002, 2003 and 2004.	3/14/2005	Complete
KN0009	2/22/2005	Customer Billing - Provide all evaluations of outsourcing the billing process.	3/14/2005	Complete
KN0010	2/22/2005	Customer Billing - Provide a copy of the Customer Billing department's budget for 2002, 2003 and 2004.	3/14/2005	Complete
KN0011	2/22/2005	Credit and Collections - Provide documented policies and procedures for all credit and collection activities.	3/14/2005	Complete
KN0012	2/22/2005	Credit and Collections - Provide documentation of all performance monitoring reports of credit and collections activities.	3/14/2005	Complete
KN0013	2/22/2005	Credit and Collections - Provide job descriptions of all employees performing credit and collections activities.	3/14/2005	Complete
KN0014	2/22/2005	Credit and Collections - Provide a monthly record of payment options, including fee charges and paid commissions for 2002, 2003 and 2004.	3/14/2005	Complete
KN0015	2/22/2005	Credit and Collections - Provide documentation of the number of bills paid via each payment option and the associated revenue by month for 2002, 2003 and 2004.	3/14/2005	Complete
KN0016	2/23/2005	Credit and Collections - Provide documentation of the percentage of payments administered per payment option.	3/15/2005	Complete
KN0017	2/23/2005	Credits and Collections - Provide a copy of collection notices, letters, etc. used by the company and/or any outside collection agencies.	3/15/2005	Complete
KN0018	2/23/2005	Credit and Collections - Provide documentation of the number and dollar amount of customer deposits segmented by all customer classifications for 2002, 2003 and 2004. (Should include name of customer, current address, date and amount of deposit, date and amount of interest paid and the earliest possible refund date.)	3/15/2005	Complete
KN0019	2/23/2005	Credit and Collections - Provide documentation of the number and dollar amount of customer deposits refunded for 2003 and 2004. The amount of interest should be separated.	3/15/2005	Complete
KN0020	2/23/2005	Credits and Collections - Provide a report of the number and dollar amount of returned checks received by month for 2002, 2003 and 2004.	3/15/2005	Complete

DR No.	Rcvd.	Summary of Info.	Due	Status
KN0021	2/23/2005	Credit and Collections - Provide a copy of all contracts with outside collections agencies for 2002, 2003 and 2004.	3/15/2005	Complete
KN0022	2/23/2005	Credit and Collections - Provide documentation of uncollectible write-offs by customer classification for 2002, 2003 and 2004.	3/15/2005	Complete
KN0023	2/23/2005	Credit and Collections - Provide a copy of the department's budget for 2002, 2003 and 2004.	3/15/2005	Complete
KN0024	2/23/2005	Disconnection/Reconnection - Provide documented policies and procedures regarding delinquent disconnects/reconnects.	3/15/2005	Complete
KN0025	2/23/2005	Disconnection/Reconnection - Provide job descriptions of all employees performing delinquent disconnect/reconnect activities.	3/15/2005	Complete
KN0026	2/23/2005	Credit and Collections - Provide the monthly report of scheduled and completed delinquent disconnect activities for 2002, 2003 and 2004.	3/15/2005	Complete
KN0027	2/23/2005	Credit and Collections - Provide the monthly report of scheduled and completed reconnect activities due to delinquent disconnect for 2002, 2003 and 2004.	3/15/2005	Complete
KN0028	2/23/2005	Credit and Collections - Provide copies of all analysis performed during 2002, 2003 and 2004 regarding the Company's evaluation of outsourcing the disconnect/reconnect activities.	3/15/2005	Complete
KN0029	2/23/2005	Credit and Collections - Provide a copy of the department's budget for 2002, 2003 and 2004.	3/15/2005	Complete
KN0030	2/23/2005	Call Center - Provide monthly staffing levels by job title for the Call Center for 2002, 2003 and 2004.	3/15/2005	Complete
KN0031	2/23/2005	Call Center - Provide all monthly overtime reports for Call Center employees for 2002, 2003 and 2004.	3/15/2005	Complete
KN0032	2/23/2005	Call Center - Provide a list of all reports associated with the Call Center used during 2002, 2003 and 2004.	3/15/2005	Complete
KN0033	2/23/2005	Call Center - Provide a copy of the department's budget for 2002, 2003 and 2004.	3/15/2005	Complete
KN0034	2/23/2005	General Document - Provide the company's short-range and long-range plans.	3/15/2005	Complete
KN0035	2/23/2005	General Document - Provide the bank deposit records generated by customer payments for 2002, 2003 and 2004.	3/15/2005	Complete
LH0036	2/25/2005	Quality of Service Review - This information will be reviewed on site.	3/23/2005	Ongoing
DW0037	2/28/2005	Cass County External Audit Workpapers - 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.	3/20/2005	Objected
DW0039	2/28/2005	External Audit Work Papers - Mize, House & Company - Request access to all audit workpapers of Mize, House & 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.	3/20/2005	Objected

DR No.	Rcvd.	Summary of Info.	Due	Status
AM0041	3/7/2005	Work Papers for Adjustments Reported to NECA for Federal USF - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide a copy of the financial work papers for investment, reserves and adjustment in sufficient detail to substantiate year-end levels reported to NECA for Federal USF purposes. These work papers should include detailed breakdowns for Accounts 3100, 4340 and 6560 into 2210, 2220, 2230 and 2410 components. This should also include a reconciliation of all account balances stated on the High Cost Data Collection form vs. the financial statements as stated in the MoPSC Annual Report	4/28/2005	Complete
AM0042	3/7/2005	Written Contracts, Agreements or Leases with Any Affiliate - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide a schedule of any written contracts, agreements or leases the Company has with any affiliate.	4/28/2005	Complete
AN0042.1	3/8/2005	Documents Supporting DR# 42 - Please provide actual written contracts, agreements or leases listed in the schedule to DR#42.	4/28/2005	Complete
AM0043	3/7/2005	Detailed Electronic General Ledger - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide a copy in an electronically searchable format of the Detailed General Ledger.	4/28/2005	Complete
AM0044	3/7/2005	Audited Financial Statements - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide a copy of the audited financial statements to include any letter from the external auditor concerning internal control over financial reporting (as provided in the response to Data Request No. 2 in BISR-2005-0041 for 2002).	4/28/2005	Complete
AM0045	3/7/2005	Management Letter from External Auditor - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide a copy of any Management Letter prepared by the Company's external auditor.	4/28/2005	Complete
AM0046	3/7/2005	Continuing Property Records Information - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: (a) Did the Company prepare a reconciliation of continuing property records to the controlling general ledger plant accounts? If so, please provide a copy of the reconciliation and (b) Identify by account all additions and retirements made by the Company. Provide a listing of work orders identifying the invoices for each project relating to these additions.	4/28/2005	Complete
AM0047	3/7/2005	Inventory/Review of Continuing Property Records - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Has the Company conducted an inventory/review of its entire continuing property records (CPR)? If so, when was the most recent inventory/review completed and who took the inventory? Explain the methodology used to complete the inventory? Please Provide a copy of the final report.	4/28/2005	Complete

DR No.	Rcvd.	Summary of Info.	Due	Status
AM0048	3/7/2005	Expense Summary Matrix for USF - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide a copy of the Company's expense summary matrix summary (to include the methodology used) that provides the rents and benefits amounts used for USF.	4/28/2005	Complete
AM0049	3/7/2005	Cost Study Used in the NECA USF Filing - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide a copy of the Company's Cost Study that was used in the development of the NECA USF filing. Please include sourcing of internal program allocations if not displayed on the cost study output. Further, include an explanation and work papers for adjustments, treatment of non-regulated costs by account in sufficient detail to reconcile between the financial records and investment, expense and other tax amounts input to the separations cost study.	4/28/2005	Complete
AM0050	3/7/2005	Work Paper(s) to Identify Loops for USF - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide a copy of the summary work paper(s), which identify loops for USF purposes, i.e. Total Loops and Category 1.3 Loops.	4/28/2005	Complete
AM0051	3/7/2005	Work Paper(s) for Federal USF Year-End Levels - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide a copy of any of the financial work papers in sufficient detail to substantiate year-end levels reported to the Commission for Federal USF purposes.	4/28/2005	Complete
AM0052	3/7/2005	Information Provided to NECA for USF Request - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide any documentation, reports, filings, calculations, etc. that was provided to NECA to substantiate the Company's USF request.	4/28/2005	Complete
AM0053	3/7/2005	Communications with USAC, NECA and FCC Concerning USF - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide copies of communications from USAC, NECA and the FCC concerning USF funds for Cass County. This is an on-going data request.	4/28/2005	Provided on Site 04/26/05
AM0054	3/7/2005	Internal Control Procedures - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Identify the internal control procedures and actual managerial and accounting oversight functions utilized by the Company to make additions to its plant investment and to maintain existing company facilities. The process description should include, but not be limited to, approval of additions to plant investment, vendor selection, procurement of equipment procedures, approval and oversight function of vendor selection, approval and oversight function of taking of possession of equipment and construction activity, approval and oversight function of invoicing and payment processing of equipment and construction activity, approval and oversight function of inputting the invoice of vendor charges and equipment purchases for construction activity and operation and maintenance costs of existing facilities; and the actual payment of these goods and services received through vendor charges and equipment purchases. Provide the above by year, identifying any changes to the process that have occurred over time.	4/28/2005	Provided onsite 4/19/05

DR No.	Rcvd.	Summary of Info.	Due	Status
AM0055	3/7/2005	Guidelines for New Plant and O&M Function - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide any and all written manuals, guidelines and/or documents that would give guidelines to the need, design, engineering, procurement, construction, oversight and receipt of new plant and operation and maintenance function of Cass County Telephone.	4/28/2005	Provided onsite 4/19/05
AM0056	3/7/2005	Internal Controls for the Management Oversight Function -Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Identify and describe the internal control function(s) employed by Cass County Telephone or any entity such as Local Exchange Company, LLC to monitor, manage, control, and/ or provide general overall management oversight functions.	4/28/2005	Provided onsite 4/19/05
AM0056.1	3/8/2005	Documents Supporting DR# 56 - Please provide a copy of any written internal control procedures listed in DR# 56.	4/28/2005	Provided onsite 4/19/05
AM0057	3/7/2005	Projects Provided by Haug Construction - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Identify each and every construction and operation and maintenance project that Haug Construction provided to Cass County Telephone since these utility properties were acquired from GTE or any other predecessor company. Provide work order number, amount of project and date of construction or maintenance and date of completion. Identify by type of plant such as outside plant (poles and cable), central office, etc.	4/28/2005	Complete
AM0058	3/7/2005	Plant and Reserve Balance - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide all plant and reserve balances by account.	4/28/2005	Completed on site 4/21/05
AM0059	3/7/2005	Meeting with USF Cost Consultant - Please arrange for a meeting with the USF cost consultant.	4/28/2005	
AM0078	3/8/2005	Board of Directors Minutes - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide a copy of the minutes to all Cass County Telephone Company Board of Directors meetings.	4/28/2005	Provided onsite 4/20/05
AM0079	3/8/2005	Accounting Manual - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Please provide a copy of Cass County Telephone Company's accounting manual.	4/28/2005	Complete
AM0080	3/8/2005	Affiliate Transaction Procedures - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Please explain the procedure employed by Cass County Telephone Company to determine that transactions between non-regulated affiliates and the regulated telephone companies were in compliance with the FCC chapter 32 rules.	4/28/2005	Provided onsite 4/19/05
AM0081	3/8/2005	Shared Services - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Please provide copies of all backup documentation that supported the shared services billed from LEC, LLC to Cass County Telephone Company.	4/28/2005	Complete

DR No.	Rcvd.	Summary of Info.	Due	Status
AM0082	3/8/2005	Documentation for Checks written to LEC, LLC - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Please provide copies of all backup documentation (including invoices from vendors) for checks written by LEC, LLC on behalf of Cass County Telephone Company. Outside Services - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Please provide a listing (by name) of all consultants, outside contractors, etc. that were not employees of Cass County Telephone Company but received compensation either directly by the telephone company or through a non-regulated affiliate.	4/28/2005	Complete
AM0083	3/8/2005	Check Registers - Please provide the requested information for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003 and 2004: Provide a copy of the check registers of Cass County Telephone Company.	4/28/2005	Complete
AM0084	3/8/2005	Customer Billing Data - Please provide Cass County Telephone Company (electronically) customer billing data for 2002, 2003 and 2004. This should include customer name, account number and a billing and payment summary by month. Please reconcile the billing with the revenues recorded on monthly financial statements.	4/28/2005	Complete
AM0085	3/8/2005	N/A -Please provide a copy of all of the indenture agreements between Cass County Telephone Company and its current creditors.	4/28/2005	Complete
DM0096	3/24/2005	N/A -Does Local Exchange Company, LLC currently hold any debt? If so, please provide the indenture agreements for this debt.	4/13/2005	Complete
DM0097	3/24/2005	Workorder Review -Please provide for the Staff's on-site review the support for workorder numbers PE637, PE951 and PE006.	4/13/2005	Complete
BH0098	3/25/2005	Review of Workorders -Please provide the following workorders for the Staff's on-site review: CL611, CL810, CR810, CR811, DR610, DR3202, EL810, EL811, GC710, GC711, PE010, PE024, PE026, PE811, PE904, PE1201, WC620, WC810	4/14/2005	Complete
BH0099	3/25/2005		4/14/2005	Complete
PH0101	3/28/2005	Master Business Plans and Budgets -Please provide the Company's long term and short term, master business plans, construction budget, and departmental budgets developed by or for Cass County Telephone for calendar years 1996 through 2004. In addition, please provide the following information: • Description of the Company's master business plan and budget process. • The detail behind each document, for example o If the Company's budgeted annual vehicle expense is \$50,000, how was that amount determined? o If the Company's business plans establish that the Company will replace a certain number of its digital electronic switching circuits or spend 1 million dollars on its cable and wire facilities, how was this determined? • Company policy and procedures concerning its business plans and budgets. • Who is responsible for the development of the business plan and budget? • What type of coordination procedures is set up each business plan and budgets? • Who has the final approval authority for each business plan and budget? • Within each areas/department, who is responsible for in	4/17/2005	Sent to Trip 4/29/05
PH0102	3/28/2005	Cash Management Policy -Please provide the cash management policy and procedures for any transactions between Cass County Telephone and LEC LLC and its affiliates.	4/17/2005	Sent to Trip 4/29/05

DR No.	Rcvd.	Summary of Info.	Due	Status
		Accounting Procedures for Accounts Payable -Please demonstrate in writing the accounting procedures Cass County Telephone Company uses in recording and processing accounts payable transactions. Explain in detail the steps used in processing a typical invoice of support services (i.e. Invoice No. CASS 03583 in Response to Data Request No. 0029 in Case No. BISR-2005-0041) rendered by LEC, LLC to Cass County Telephone Company and how the transactions are posted in the Company's books of account (general ledger, accounts payable journal, etc). In addition, please provide copies of documented procedures, if any, in reporting accounting transactions in the Company's books.	4/17/2005	Sent to Trip 4/29/05
AM0104	3/28/2005	Accounting Software Manual -Please provide a copy or make available the operational/technical manual for Cass County Telephone Company's current accounting software system.	4/17/2005	Complete
AM0105	3/28/2005	Bank Statements and Reconciliations -Please provide a complete copy of or make available the bank statements and associated bank reconciliations by month for the years 2002 to present for Cass County Telephone Company.	4/17/2005	Complete
AM0106	3/28/2005	General Ledger Supporting Journals -Please provide a copy of all journals, including transactions, supporting Cass County Telephone Company's general ledger for the years 2002, 2003 and 2004.	4/17/2005	Provided Onsite 4/28/05
AM0108	3/28/2005	Haug Construction -Please provide the following: a. A copy of invoices from Haug Construction Company to Cass County Telephone Company for the period 2002 to present. b. Access to any related information associated with this construction provided by Haug Construction Company that would aid in the identification and location of such services, i.e. work-orders, engineering diagrams and/or other technical information. (Staff will select a sample of Haug Construction Company invoices upon receipt and request copies of applicable work-orders.)	4/18/2005	Complete
AM0110	3/29/2005	Internal Review/Audit for Risk Assessment -1) At any time since February 2004, has Cass County Telephone Company conducted any internal reviews or audits to perform risk assessments of its exposure to harm due to allegations of criminal activity contained within federal indictments or other federal materials concerning Cass County's managers and owners? If yes, please provide the completed review/audit reports and all supporting materials related to these documents. 2) If such a review/audit is being currently conducted, or if one is conducted in the future during the pendency of this proceeding, please provide the review/audit reports and all supporting materials when the review/audit is complete.	4/18/2005	Provided onsite 4/18/05
AM0111	3/29/2005	Overland Data Center -Re: the response to Staff Data Request No. 17 in Case No. BISR-2005-0041, please provide the following information: 1) Why did Cass County Telephone Company cease using Overland Data Center's services for data support services after June 2002? Please provide all documentation relating to and supporting Cass County's decision not to use Overland Data Center's services from that date forward. 2) What have been Cass County Telephone's total data support outside consultant costs for the following periods: July-Dec. 2002, calendar year 2003, calendar year 2004?	4/18/2005	Sent to Trip 4/29/05
AM0112	3/29/2005		4/18/2005	Sent to Trip 4/29/05

DR No.	Rcvd.	Summary of Info.	Due	Status
AM0115	4/5/2005	2002 Cost Allocation Manual Time Studies and Allocations- In reference to the 2002 Cass County Telephone LP Cost Allocation Manual page 4: (a) Please provide copies of time studies completed for 2002, 2003, 2004. (b) Provide support for the determination of allocation percentages applied to regulated and non-regulated activities for 2002, 2003 and 2004 (For example, how was the A/C 2124-general purpose computers percentage rate of .9672 for 2001 and .9633 for 2002 determined? How was the A/C 6124-general purpose computers expense percentage rate of .963895 for 2002 determined? Why is it different than the percentage rate for A/C 2124? Please show calculations.)	4/25/2005	
AM0116	4/5/2005	2002 Annual Reports and Statements of Revenue- In reference to the 2002 annual reports and statements of revenue submitted to the Missouri Public Service Commission: (a) Please reconcile the Missouri jurisdictional revenue reported in the annual report with the operating revenue reported on the statement of revenue for: 1. Cass County Telephone Company: Annual Report \$11,916,969 and Statement of Rev \$4,700,810 2. CassTel Long Distance Annual Report \$682,112 and Statement of Rev \$433,720 (b) Identify by USOA where the revenue dollar differences between the annual report and statement of revenue were posted for: 1. Cass County Telephone Company 2. CassTel Long Distance	4/25/2005	Provided onsite 4/18/05
BH0118	4/7/2005	Information missing from Continuing Property Records (CPR)- Original cost can not be determined for all property because certain information is missing from the CPR. Please provide (1) the "Amt." for retirements (the number of units retired) for the following accounts: 2212.000, 2232.100, 2232.200, 2411.000, 2421.100, 2422.100, 2423.100 and 2431.000 (2) The cost per unit for an item in Account 2212.00 (EXCG 1687) described as "OT Juris Assets - Switching".	4/27/2005	Provided onsite 4/18/05
BH0119	4/8/2005	CPR headings for buried cable accounts- (1) Please provide a brief description or definition of the following headings: line, sheet, description (BFO8, BMUD1x2x1.5, etc.), type, amount, xx, and reel. (2) Please explain the difference between price per unit and cost per unit.	4/28/2005	Completed on site 4/12/05
BH0120	4/8/2005	Accounting for cable- Please provide a description of how the Company is accounting for the spools or reels of cable being stored at 260 W. 1st Street.	4/28/2005	Provided onsite 4/18/05
AM0121	4/12/2005	Re: The unsigned "restated management service agreement" -Re: the unsigned "restated management service agreement" provided by Cass County Telephone in response to Staff BISR-2004-0041 Data Request No. 6: A) Please provide the "Schedule A" referenced within page three, Article II of that attachment. B) Provide any earlier or later revisions to Schedule A that were issued between Cass County Telephone and LEC, LLC before or after the date that the unsigned restated management service agreement was created or agreed to. C) Were the fees contained within Schedule A ever "renegotiated through mutual consent of the parties," as allowed under Article II of the restated management service agreement? If the answer is yes, when did this renegotiation occur? Please provide any existing documentation outlining the terms of the renegotiated fees.	5/2/2005	Sent to Trip 4/29/05

DR No.	Rcvd.	Summary of Info.	Due	Status
		Re: the response to Staff BISR Data Request No. 12- Re: the response to Staff BISR-2005-0041 Data Request No. 12: A) Prior to 2002, was a competitive bidding process used to select Haug Construction to perform construction work for Cass County Telephone? If the answer is no, please provide details and supporting documentation demonstrating the process used to select vendors such as Haug Construction prior to 2002. B) Please provide documentary support for the statement in the response to BISR DR # 12 that "the company has used in lieu of competitive bidding the prices used by larger utility companies who competitively bid their construction activities." The documentation provided should, at a minimum, list the companies used by Cass County Telephone in this comparative analysis, the prices paid by such companies for construction services, and the relationship of those prices to those charged by Haug Construction to Cass County Telephone for construction services.		Sent to Trip 4/29/05
AM0122	4/12/2005		5/2/2005	
		Re: the response to Staff BISR Data Request No. 17- For the services provided to Cass County Telephone by Overland Data Center as outlined in the invoices attached to Staff BISR-2005-0041 Data Request No. 17, please provide any contract, memorandum of understanding or other document that governed the terms and conditions under which Overland Data Center provided the services its charged Cass County Telephone for in the invoices attached to BISR-2005-0041 Data Request No. 17.	5/2/2005	Sent to Trip 4/29/05
AM0123	4/12/2005		5/2/2005	
		Work Performed by Outreach Construction- Please provide a copy of all contracts, standard pricing sheets, work orders numbers and invoices for work performed for Cass County by Outreach Construction.	5/2/2005	Sent to Trip 4/29/05
AM0124	4/12/2005		5/2/2005	
		Standard Unit Pricing Sheets Provided by Haug Construction- Please provide a copy of any standard unit pricing sheets used for Cass County construction or maintenance projects by Haug Construction for the period 2000 to 2004.	5/2/2005	Sent to Trip 4/29/05
AM0125	4/12/2005		5/2/2005	
		RE: Construction Design Drawings. - What engineering firm, Cass County Telephone or employee within LEC, LLC creates the exchange construction design drawings to include tabulated staked quantities for Cass County Telephone.	5/2/2005	Sent to Trip 4/29/05
AM0126	4/12/2005		5/2/2005	
		RE: Owner(s) of Outreach Construction- Please provide the names of the owner(s) of Outreach Construction and any relationship of those owner(s) to Cass County Telephone.	5/2/2005	Sent to Trip 4/29/05
AM0127	4/12/2005		5/2/2005	

DR No.	Rcvd.	Summary of Info.	Due	Status
		Per the Stipulation and Agreement in Cass No. TM-95-163. Modernization/Quality of Service- Per the Stipulation and Agreement in Cass No. TM-95-163. Modernization/Quality of Service. Cass County agrees to modernize all six exchanges to meet the elements for basic local and interexchange telecommunications service as identified in 4 CSR 240-32.100, by December 31, 1997, except for the elimination of party lines in the Creighton exchange, which will take place in the first quarter of 1998. By December 31, 1995, Cass County will file a modernization plan for the years 1996, 1997 and 1998 detailing the work to be done. Cass County shall file quarterly reports providing the information identified in Schedule 1 beginning with the first quarter of 1996. Provide a copy of the referenced modernization plan for years 1996, 1997 and 1998 detailing the work to be done. Additionally, provide a copy of all quarterly reports filed beginning the first quarter of 1996.		
AM0128	4/12/2005	Property Unit Catalog and Continuing Property Records- Please provide the current property unit catalog and continuing property records for both inside and outside plant	5/2/2005	Sent to Trip 4/29/05
GG0132	4/14/2005	Management Representation Letter - Please provide a copy of Cass County's signed written Management Representation Letter and any "updating representation letter" to its external auditors for the years 1996 through 2004.	5/17/2005	Sent to Trip 4/29/05
AM0133	4/15/2005	Letter of Audit Inquiry - Please provide a copy of any letter of audit inquiry from Cass County's legal counsel to its external auditor for the period 1996 through 2004.	5/17/2005	
AM0134	4/15/2005	Communications to External Auditors Regarding Affiliated Transactions- Please provide any communications from Cass County's management or its partners to its external auditors regarding whether they or other related parties were involved in transactions that would be considered with a related party or affiliated transaction.	5/17/2005	Sent to Trip 4/29/05
AM0135	4/15/2005	RE: Work Order No. PE026- Please provide reason for this construction project to include all estimates, stack sheets, sketches, invoices, material reports, engineering inspection reports, etc for this work order.	5/17/2005	Sent to Trip 4/29/05
AM0136	4/15/2005	Access to Payroll Information- Please provide access to Cass County Telephone Company employee time sheets, payroll calculations, copies of W-2s issued to employees (from present back to 1996 if applicable and available) on site (Peculiar, MO). Staff may request copies of a sample of time sheets and documents based upon its review.	5/17/2005	Provided Onsite 4/20/05
AM0140	4/20/2005	Facilities Owned or Leased by Cass County- (a.) Please provide a tour of facilities owned or leased by Cass County Telephone Company (from present back to 1996 if applicable and available) and/or an explanation of where and what facilities exist that are allocated between LEC, LLC and Cass County Telephone Company. (b.) Please provide the calculations to support the allocation of facilities between the affiliate entities and the amounts charged to Cass County Telephone Company for the leased space.	5/17/2005	Sent to Trip 4/29/05

DR No.	Rcvd.	Summary of Info.	Due	Status
AM0144	4/21/2005	Bank Account Transactions- Please provide a detailed explanation of the \$50,000 transactions listed on the Community Bank account number 1011200 for bank statements 5/31/2003 and 8/31/2003. There is one \$50,000 transaction during each month and are listed under the check listing section, however no check number or other identification of transaction is identified for these transactions.	5/17/2005	Sent to Trip 4/29/05
AM0145	4/21/2005	Plant Engineer/Inspector- Please provide the name of the previous plant engineer/inspector that was terminated December 2004 by Cass County Telephone? Provide current contact information if available and the reason of termination.	5/17/2005	Sent to Trip 4/29/05
AM0146	4/25/2005	Canceled Checks- Please provide a copy or original canceled checks from Community Bank account number 1011200 for the check numbers 14918 and 14942. Also, provide the canceled check(s) associated with LEC, LLC invoice number 03580 in the amount of \$927,216.67.	5/15/2005	Sent to Trip 4/29/05
AM0147	4/25/2005	Debit Memo from 12/31/04 Bank Statement- Please provide a detailed explanation of the 12/09/2004 debit memo in the amount of \$2,000,000 that appears on the Community Bank 12/31/2004 bank statement. Information should include but not be limited to who requested the transaction, if the amount was transferred into another account, give account information or if not directly transferred who received the funds, how the funds were used and provide all documentation that supports the transaction. Re: Response to Staff DR No. 44- Re: Response to Staff DR No. 44, page 12 of 2003 Audited Financial Statements: A) Did Cass County Telephone meet all of its loan restrictive covenants in 2004, taking into account the recent cut-off of USF and NECA support? If the answer is "no," please specify the covenants that were not met. B) Again taking into account the cut-off of USF and NECA support, does Cass County Telephone expect to meet all of its loan restrictive covenants in 2005? If the answer is "no," please specify the covenants that Cass County Telephone does not expect to meet.	5/15/2005	Sent to Trip 4/29/05
AM0148	4/26/2005	Accounts Receivable-Affiliates - Re: Cass County Telephone's Accounts Receivable-Affiliates balance as of the end of the year 2003: A) When was this receivable booked? What Cass County affiliate does this receivable apply to? B) What economic transaction gave rise to booking this receivable? What goods/services did Cass County Telephone provide to its affiliate in relation to this receivable? When did this transaction occur? C) Has any part of this receivable been paid by the affiliate since year-end 2003? If "yes," please provide the dates of each payment, and the current outstanding balance of this receivable. If "no," when does Cass County Telephone expect to receive payment of this receivable? D) To date, has any portion of this receivable been written off as uncollectible by Cass County Telephone? If "yes," please provide the date and the amount of any write-offs.	5/16/2005	
AM0149	4/26/2005		5/16/2005	

DR No.	Rcvd.	Summary of Info.	Due	Status
		Re: Response to Staff DR No. 44-- Re: Response to Staff DR No. 44, page 15 of 2003 Audited Financial Statements: A) Please provide the amount of annual billings from LEC, LLC for services provided to Cass County Telephone for the years 1998-2003, separately, in the following formats: 1) prior to restatement to remove the portion of the billings related to profit margin; and 2) after restatement to remove the portion of the billings related to profit margin. B) Prior to this restatement, please describe in general terms the methodology used by LEC, LLC to determine the amount of profit to charge to Cass County Telephone for provision of services.	5/16/2005	
AM0150	4/26/2005	Re: Response to Staff DR No. 44-- Re: Response to Staff DR No. 44, page 15 of 2003 Audited Financial Statements: Besides services from LEC LLC, did Cass County Telephone receive services from any other affiliated entities that charged Cass County Telephone a profit margin for those goods and services? If "yes," please list the affiliates, the goods and services provided, and the dates Cass County Telephone received those goods and services.	5/16/2005	
AM0151	4/26/2005	Reports Related to Operations- Please provide a listing of all monthly, quarterly or annual reports (summary, analytical, financial, managerial, etc...) related to Cass County Telephone Company operations that are produced by Cass County Telephone Company, LEC, LLC or any other affiliate. Please include a sample of each report with this response.	5/16/2005	
AM0153	4/26/2005	GVNW Management Agreement- Re the Management Agreement between GVNW and LEC, LLC, page 3, section 3.3: Please provide, on an ongoing basis, all monthly "Statement of Services," and any attached documentation, submitted by GVNW to LEC, LLC to support requests for payment as provided for under this section of the Management Agreement.	5/16/2005	
AM0155	4/26/2005	GVNW Management Agreement- Re the Management Agreement between GVNW and LEC, LLC, page 4, section 4.1(c): A) Please provide a copy of the "Second Restated Management Service Agreement" referenced in this section in final and executed form. B) If there are any differences in content or wording between the final, executed agreement and the draft version attached as "Exhibit A" to the GVNW/LEC, LLC Management Agreement, please provide an additional copy of the Second Restated Agreement in highlight/strike-out format to delineate the differences in content or wording between the two versions.	5/16/2005	
AM0156	4/26/2005	2005 Budgets and Business Plan- Please provide copies of Cass County Telephone's: A) 2005 Construction Budget B) 2005 Operating Budget C) 2005 Business Plan	5/16/2005	
AM0157	4/26/2005	GVNW Management Agreement- Re: Exhibit A to the Management Agreement between GVNW and LEC, LLC, page 3, section 4, "Fees and Form of Payment:" Does this section call for differences in the calculation of or the timing of the payments due LEC LLC from Cass County Telephone, compared to the payment arrangements in effect before the "Second Restated Management Service Agreement" took effect? If "yes," please describe the differences in the terms for calculation of the payments and/or timing of the payments.	5/16/2005	
AM0158	4/26/2005		5/16/2005	

DR No.	Rcvd.	Summary of Info.	Due	Status
		GVNW Management Agreement- Re Exhibit A to the Management Agreement between GVNW and LEC, LLC, page 3, Section 5 "Partnership Distributions," in which it is stated that Cass County Telephone shall "maintain or accrue reserves of at least \$2,500,000" in order to ensure sufficient cash is available to distribute to partners for individual income tax liabilities: A) Does Cass County Telephone currently have cash on hand of \$2,500,000 or more in able to meet this requirement? B) If "no," what steps does CasTel plan to take to ensure this requirement is met prior to the first time estimated tax payments are due from the partners (borrowing, expense reductions, etc.)?	5/16/2005	
AM0159	4/26/2005		5/16/2005	
AM0160	4/26/2005		5/16/2005	
		Management Structure- Please explain the management structure of Cass County for the period Mr. Matzdorff was the CEO of Spectra Communications and Vice President – Missouri for CenturyTel of Missouri? Provide the number of hours and amounts charged to Cass County for Mr. Matzdorff's services for the period 2000 – 2005.	5/16/2005	
AM0161	4/26/2005		5/16/2005	
		Support Costs- Define the term "support costs" as used in Cass County's General Ledger. Provide examples of support costs and the total amount of support costs for Cass County for 2003 and 2004. How is it determined what Cass County account support costs are charged to?	5/16/2005	
AM0162	4/26/2005		5/16/2005	
		NA- Provide a copy of the finalized Cass County Budget for 2001 – 2005. When available, please provide the 2006 budget.	5/16/2005	
AM0163	4/26/2005		5/16/2005	
		Buried Cable Lease- Provide a description (to include network map) and reason for Cass County's buried cable lease.	5/16/2005	
AM0164	4/26/2005		5/16/2005	
		RE: Data Request No. 54- RE: Data Request No. 54 – Attachment 2 (Reference Guide – Accounting – Title: Budgeting Guide) Please provide a copy of all revisions to this procedure to include Exhibit E. If copies of the revisions to the procedure cannot be located, provide for the periods 1999 through 2004 Exhibit E for each year.	5/16/2005	
AM0165	4/26/2005		5/16/2005	
		RE: Data Request No. 54 – Attachment 2 (Reference Guide – Accounting – Title: Budgeting Guide) Provide a copy of the Budget Balance Report for Cass County for the years ending 2000 through 2005. -	5/16/2005	
AM0166	4/26/2005		5/16/2005	
		RE: Data Request No. 54 – Attachment 2 (Reference Guide – Accounting – Title: Budgeting Guide). Provide a copy of the Initialed Expense Detail Reports by Budget Code for each month for the years 2000 through 2005.	5/16/2005	
AM0167	4/26/2005		5/16/2005	
		RE: Data Request No. 54 – Attachment 2 (Reference Guide – Accounting – Title: Budgeting Guide) – Construction Budget Process. Provide a copy of the historical data regarding drops, maintenance, etc. that was provided to the Network Director and the Outside Plant Manager by the 4th Wednesday of July for the years 2000 through 2005.	5/16/2005	
AM0168	4/26/2005		5/16/2005	
		RE: Data Request No. 54 – Attachment 2 (Reference Guide – Accounting – Title: Budgeting Guide) – Construction Budget Process. Provide a copy of the finalized Construction Budget to include the Chief Financial Officer's NECA projections for the years 2000 through 2005.	5/16/2005	
AM0169	4/26/2005		5/16/2005	

DR No.	Rcvd.	Summary of Info.	Due	Status
		RE: Data Request No. 54 – Attachment 2 (Reference Guide – Accounting – Title: Budgeting Guide). Provide any notes, memorandums, emails, etc. that were developed to determine the progress and performance of the budget by the Budget Committee for the years 2000 – 2005.	5/16/2005	
AM0170	4/26/2005			
AM0171	4/26/2005	RE: Data Request No. 56 - Please indicate the specific dollar levels and a chart which indicates which managers had "higher-level approval".	5/16/2005	
		Documentation for Contracts, Invoices, etc.- Please provide a copy of all documentation to include contracts, services rendered bid for services invoices, etc. for Alexicon, Inc., MATZCO, LLC, Outreach Communications, South Holt Communications, Videonet, Pegasus, LLC, Pegasus Management, Local Exchange Carriers, LLC., FSE Consulting, Fairfax Telecommunications, Garden City Bancshares, Inc., Kansas City Consultants LLC, Williams Holdings, LLC, Willmart, LLC and Lexicom, Inc.		
AM0172	4/26/2005		5/16/2005	
		RE: BISR-2005-0041 – Data Request No. 12- (1) Provide a copy of Cass County's bidding procedures prior to 2002. (2) Provide a copy of any evaluation, study etc. that demonstrates or concludes that competitive bidding for Cass County is in "most cases inappropriate, inefficient and/or cost prohibitive." (3) What projects still require competitive bidding? (3) Provide a copy and methodology of the prices used by larger utility companies for 2002 to present who competitively bid their construction activities.		
AM0173	4/26/2005		5/16/2005	
		RE: Question No. 16 – John Van Eschen Letter dated August 20, 2004- Were any of the assets of Cass County Telephone pledged as collateral for the LEC, LLC's outstanding note payable to CoBank? Has Cass County Telephone paid directly or indirectly through the allocation process any of the LEC, LLC's payments related to CoBank for LEC, LLC's outstanding note payable? If so, how much was paid for the period 2000 - 2005 and to what accounts were these costs charged.		
AM0174	4/26/2005		5/16/2005	