Exhibit No.:

Issue:

Test Year, Revenues,

Deregulated Items, Income Taxes, Other Miscellaneous

Expenses

Witness:

Rebecca L. Rucker

Sponsoring Party:

MoPSC Staff

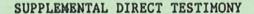
Case No.:

TR-91-336

MISSOURI PUBLIC SERVICE COMMISSION UTILITY SERVICES DIVISION

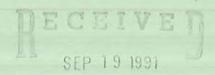
CHOCTAW TELEPHONE COMPANY

CASE NO. TR-91-336



OF

REBECCA L. RUCKER



ACCOUNTING DEPT. PUBLIC SERVICE COMMISSION

Jefferson City, Missouri September, 1991

SUPPLEMENTAL DIRECT TESTIMONY

OF

REBECCA L. RUCKER

CHOCTAW TELEPHONE COMPANY

CASE NO. TR-91-336

- Q. Please state your name and business address.
- A. Rebecca L. Rucker, P. O. Box 360, Jefferson City, Missouri 65102.
- Q. Are you the same Rebecca L. Rucker that has previously filed direct testimony in Case No. TR-91-336?
 - A. Yes, I am.
- Q. What is the purpose of your supplemental direct testimony?
- A. The purpose of my supplemental direct testimony is to address changes made to the Staff's direct filed case, and discuss the Staff's rationale for making such changes. My discussion will encompass the reasons the Staff initiated further investigation of the books and records of Choctaw Telephone Company (Choctaw or Company) after filing its direct case, and the Staff's ongoing concerns regarding Choctaw.
- Q. What was your role in the audit performed of Choctaw for Case No. TR-91-336?
- A. I served as "lead auditor" for Case No. TR-91-336.

 Staff witness Anne M. Weddle and myself were the two auditors assigned to this audit. As lead auditor, I was in charge of

 directing the audit activities in the field for Choctaw. As such, I directed and reviewed the work of Staff witness Weddle in all of her assigned areas. I reported to Staff witness James D. Schwieterman, Assistant Manager of the Accounting Department, and Mark L. Oligschlaeger, Manager of the Accounting Department, during the course of the audit on its progress and results. Messrs. Schwieterman and Oligschlaeger were fully involved in the formulation of the Staff's positions reflected in both the Staff's direct filing and in this supplemental direct testimony.

- Q. Why did the Staff initiate further investigation of the Company's books and records subsequent to its direct filing, the prehearing conference which resulted in a unanimous Stipulation and Agreement between Choctaw, Staff, the Office of Public Counsel and Southwestern Bell, and the presentation of the Stipulation and Agreement to the Commission?
- A. The Staff received information that led to serious questions regarding the truthfulness and accuracy of information provided by the Company to the Staff during its audit.
- Q. Had the Staff questioned the reliability of the Company's books and records during its audit?
- A. Yes. However, the Staff's concerns at that time related to the proper accounting treatment of revenues, expenses, and investment and the commingling of personal items in the Company's books and records. The Staff during its audit and at the time of direct testimony did not have reason to question the truthfulness of the Company's supporting documentation for its case.

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0. Did the Staff address concerns regarding the reliability of Choctaw's books and records in its direct case?

Yes, it did. During its audit the Staff found Choctaw's record keeping to be inadequate, and thus performed a detailed voucher analysis designed to determine that only legitimate business transactions were included in the Staff's determination of the Company's revenue requirement. Staff witness Weddle described the Staff's voucher review and the results thereof in her direct testimony in this proceeding.

Has the Company recognized that it has record keeping problems?

Yes, the Company has also recognized its record keeping problems. Company witness Larry Van Ruler stated in his direct testimony that the financial reporting of the Company was totally inadequate. Mr. Van Ruler also stated that the Company is implementing several accounting recommendations he made to the Company to improve its financial reporting, and that in the future the Company keep adequate support for accounting entries, keep personal expenses separate from Company expenses, and extend the scope of its outside accountant's monthly bookkeeping to include preparation of monthly financials, monthly general ledger, proper booking of revenues and expenses, etc. An overall discussion detailing many of the Company's financial problems and the Company's proposed solutions to these matters can be found in Mr. Van Ruler's direct testimony.

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- Q. If the Staff addressed its concerns regarding the reliability of the Company's books and records in its direct filing, why did it initiate further investigation?
- Inherent in the Staff's initial review of A. the Company's vouchers was the assumption that the information provided by the Company was truthful. As a standard practice, the Staff has always relied upon the truthfulness of Company records communications in performing its ratemaking audits, and has done so in past audits of various regulated companies. The Staff therefore relied on the truthfulness of the information it received from the Company in determining which items in the books and records were legitimate business transactions and which were personal or non-business expenses. The Staff made a physical review of Company which often resulted in follow-up questions clarification either through oral or written communication with the Company. During the audit, the Staff's investigation concentrated on the adequacy of support for various expenditures, not whether the support provided was truthful. Subsequent to the Staff's direct filing, the Staff has been provided information that leads it to doubt and to question the truthfulness of information provided by the Company. As a result, the Staff set about to verify the truthfulness of the information and support provided by the Company.
- Q. What have been the results of the Staff's investigation to date?
- A. The Staff contacted or attempted to contact various businesses and individuals to whom the Company had made payments in

the test year, and for which the payments were included in the Staff's direct case, to further verify that the expenses were indeed legitimate business expenses and not expenses of a personal or non-business nature that were being paid by the Company. As a result of these efforts, the Staff has determined that two purported business expenses claimed by Choctaw for rate recovery were non-business related and/or personal expenses of the owner. To make this determination, the Staff reviewed billing information received directly from the businesses which conflicted with information given to the Staff by the Company. As a result, the Staff has serious concerns as to the truthfulness and legitimacy of all the information provided by the Company to the Staff during its audit.

- Q. What personal or non-business expenses were discovered to be included in the Company's books and records and in the Company's case for rate recovery?
- A. The Staff has discovered that expenses paid to a company named F.C. Ziegler (Ziegler) within the test year are not legitimate business expenses, and that Mr. John West's personal residence electric bills are being paid by Company funds. Mr. West is the General Manager of Choctaw.
- Q. Were these expenses included in the Staff's direct case?
 - A. Yes.
- Q. Did the Company assure the Staff that these were business expenses?

A. Yes.

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Q. What evidence was given to the Staff by the Company during the audit have to support its assertion that the Ziegler expenses paid with Company funds were legitimate business expenses?

A. The Company provided the Staff with invoices with the F.C. Ziegler logo on them for the rebuilding of contact relays (a piece of telephone equipment in the central office), and for contact and metal cleaner. Copies of these invoices are attached as Schedule 1.

Q. What evidence has the Staff subsequently obtained that indicates the payments to Ziegler were not legitimate business expenses?

A. The Staff contacted Ziegler to ascertain whether the company actually performed the type of work detailed on the invoices which Choctaw provided. Ziegler indicated it had not. Ziegler stated that they were in the church goods business, and that they sold church items such as religious pamphlets and clergy wear, among various other items. The Staff also asked Ziegler if they did any type of metal work. Ziegler responded that the Company performs metal work on church pews, but that they did not do any type of metal work for telephone companies. At this point, the Staff faxed Ziegler a copy of four of the invoices included in Schedule 1 to determine if these were Ziegler's invoices. Ziegler said that the logo at the top of the invoice was the F.C. Ziegler logo, but that the invoice itself was not the company's invoice and that these invoices were not prepared by Ziegler. Ziegler provided the Staff with a notarized letter stating that the invoices were not prepared by Ziegler, that

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Ziegler does not do the type of work indicated on the invoices, and that Ziegler is in the church goods business. A copy of the notarized letter is attached as Schedule 2.

The Staff also requested that Ziegler trace the vouchers which the Company had paid to Ziegler to determine if the Company's vouchers matched the payments received by Ziegler. Ziegler was able to match one of the Company's voucher payments to their customer billing records. Ziegler provided the Staff with a copy of the original Ziegler invoice, which is attached as Schedule 3. Ziegler then ran a customer billing history of this account. The account was listed under the name of a church, St. Albans Episcopal in Bolivar, Missouri, and had received various payments from a "West". customer billing history is attached as Schedule 4. compared Ziegler's customer billing history with the Company's general ledger entries and found more occurrences where the Company's voucher, including both the voucher number and the amount of the voucher, matched entries made on Ziegler's customer billing history. Attached as Schedules 5-12 are the pages from the Company's general ledger detailing each voucher transaction, the Company's voucher and related invoices and the corresponding entry from Ziegler's customer billing history. The corresponding items are highlighted.

Q. What evidence does the Staff have to support its assertion that Mr. John West's personal residence electric bill is paid with Company funds and was included by Choctaw in its case for rate recovery?

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Supplemental Direct Testimony of Rebecca L. Rucker

A. The Company provided the Staff with copies of the Company's purported electric bills from Empire District Electric Company (Empire) for 1990. On May 1, the Staff received from the Company a copy of the voucher made out to Empire which had four electric bills attached. The Staff verified that the total of the four electric bills was equal to the amount of the voucher, and that the voucher traced to the Company's 1990 General Ledger. The Company assured the Staff, verbally, that these bills were all for Company buildings: the office, the dial building, the warehouse, and the trailer. Copies of the billing period ending March 12, 1990 voucher to Empire and the related electric bills are attached as Schedule 13. Note that the address for each electric bill could not be read in the copies given to the Staff.

On September 12, 1991, the Staff requested Choctaw to provide the Empire vouchers for 1990 for the Staff's review again. On this occasion, only three electric bills were attached to each Empire voucher. The total of the three electric bills did not equal the amount of the voucher. The Staff made copies of these vouchers and the attached electric bills. Copies of the billing period ending March 12, 1990 Empire voucher and the related bills which the Staff received on this date are attached as Schedule 14. The Staff made sure that the address on each bill could be read.

The Company provided the Staff with the following addresses of the buildings utilized by the Company:

221	W.	Main	Office
204	W.	Main	Dial building
112	S.	Elm	Trailer

The Staff compared the copies of the bill received on September 12, 1991 to the copies they received on May 1, 1991. The three bills at the aforementioned addresses matched three of the four bills originally provided to the Staff. Refer to Schedules 6 and 7.

At this point, the Staff requested Choctaw's billing information and Mr. John West's personal residence billing information from Empire. Empire faxed the Staff copies of the bill summaries for March, 1990 through August, 1991. Empire had four different electric bills for Choctaw and John West. The Staff compared the four electric bills it got on May 1, 1991 with the billing information received from Empire and determined that the billing information received from Empire was the same as the information on the bills received May 1. Three of the electric bills were for the addresses listed above, and the fourth was for 109 Park Drive, Halltown, Missouri, Mr. John West's personal residence. This billing information is attached as Schedule 15.

- Q. In the direct testimony of Mr. Van Ruler, he stated that the Company was aware of commingling of business and personal funds and that all personal items had been removed. He also stated that the commingling of business and personal items would not occur in the future. Have you found evidence to the contrary?
- A. Yes. The above information concerning the electric bills included in the Company's books and records indicates that commingling of personal and business expenses continued after the date of Choctaw's direct filing.

- Q. Given the discrepancies in the Company's books and records that the Staff discovered during its audit and its ongoing investigation, what is the Staff's revenue requirement recommendation in this case?
- A. The Staff is recommending a zero revenue requirement for Choctaw in its supplemental direct case. This recommendation is premised upon the Staff's concerns on the lack of truthfulness of the Company's supporting documentation, and the resulting lack of reliance the Staff can place in Choctaw's books and records. The Staff's findings can only be as accurate as the information received from the Company. Since the Staff has discovered discrepancies in the Company's records and consequently cannot rely on any of the information which the Company has provided, the Staff does not believe that it can determine a reliable or meaningful specific revenue requirement figure. The Staff would recommend to the Commission that no revenue requirement, positive or negative, be determined at this time, since any type of revenue requirement determination would be arbitrary and not supported by adequate record keeping.
- Q. Has the Staff attempted to recalculate the revenue requirement provided in the Staff's direct case to reflect the recent findings of the Staff?
- A. The Staff has calculated a revenue requirement figure reflecting certain assumptions necessitated by the Staff's findings considering the truthfulness of the Company's books and records.

However, as stated above, the Staff is still recommending a 'zero' revenue requirement in this case.

The Staff's recalculated revenue requirement resulted in a negative revenue requirement of <\$23,339>. The Staff has removed from its direct case all items which the Staff considers in light of the record keeping discrepancies to be questionable (i.e., unsupported or unverified). However, this revenue requirement is not the product of a full and comprehensive investigation of the truthfulness and reliability of all of Choctaw's books and records. Due to the time constraints caused by the expedited schedule for small telephone rate cases, the Staff did not have sufficient time to undertake a thorough review of all the Company's documentary support backing its rate filing to the degree necessitated by the Staff's recent findings concerning the Ziegler and Empire vouchers. possibility exists that the Staff's recalculated revenue requirement may include items for which the supporting documentation is not truthful or reliable. Likewise, legitimate business expenses may have been disallowed using the Staff's criteria for questionable items. Under these unique and unusual circumstances, the Staff believes a recommendation of a zero revenue requirement is appropriate and warranted. Under no circumstances should the Commission authorize a rate increase for Choctaw, until an opportunity is had for a full and thorough review of the veracity of its books and records.

Q. What criteria has the Staff established in determining its recalculated revenue requirement?

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- A. The Staff arrived at its recalculated revenue requirement by removing any items that the Staff believes are questionable.
 - Q. What does the Staff mean by the term "questionable"?
- A. The Staff considers an item questionable if the Company has not provided adequate support for the expenditure, or if the Company has provided support for the expenditure but the Staff believes that it could still be an item of a personal or non-business nature that has not been verified to be a legitimate business expense.
- Q. Has the Staff verified that all of the expenses it disallowed in its recalculated revenue requirement are not legitimate business expenses?
- A. No. However. given the recently discovered discrepancies in the Company's records, the Staff believes it is justified in disallowing any expenses which it considers questionable. In the Staff's direct case, the Staff gave the Company the "benefit of the doubt" on various expense items for which some but less than full support was provided. Given the existing conditions, the Staff has disallowed any expense items which it considers questionable, that could be of a personal nature. Therefore, the Staff's recalculated revenue requirement is based on the deletion of any questionable items.
- Q. Has the Staff verified that all of the expenses that are incorporated in the recalculated revenue requirement are legitimate business expenses?

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Company's records, the Staff has no confidence that all the expenses reflected in its recalculated revenue requirement are legitimate business expenses. The items which the Staff has reflected in its recalculated revenue requirement were allowed when the Staff performed its initial voucher analysis. As stated previously, when the Staff performed its initial voucher analysis the Staff assumed that the supporting documentation with which it was supplied was truthful. While the documentation and support for these items in the voucher analysis appeared to be adequate at face value, the Staff's experience with the Ziegler invoices shows that full faith in the level of support provided is not warranted in the case of Choctaw. Now the Staff has serious concerns as to the legitimacy of any of the costs included in its direct filed case as well as its recalculated revenue requirement. The Staff has reflected approximately \$45,000 of these type of expenses in both its direct filed case and its recalculated revenue requirement calculation. See Schedule 2 attached to Ms. Weddle's supplemental direct testimony for a listing of items allowed in the Staff's direct case which are still reflected in the recalculated revenue requirement.

Given the aforementioned discrepancies in the

Due to normal materiality standards, the Staff also only reviewed vouchers which were \$100 or more during its audit. Although the items less than \$100 may seem immaterial individually, the sum of the items which the Staff has not reviewed total approximately \$5,300. Refer to Schedule 2 attached to Ms. Weddle's supplemental

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direct testimony for a listing of the items which have not been reviewed by the Staff during its audit.

- Q. What is Schedule 16 attached to your supplemental direct testimony?
- A. Schedule 16 is the Staff's recalculated revenue requirement. The Staff has included it as an attachment to my supplemental direct testimony for informational purposes only, and the schedule is marked as such. As stated earlier, the Staff is not purporting to support this recalculated revenue requirement; the Staff is recommending a zero revenue requirement.
- Q. Does the Staff intend to investigate the discrepancies in the Company's supporting documentation further?
- A. Yes. The Staff intends at a later point in time to fully investigate the legitimacy, validity, and truthfulness of the Company's records in another docket.
- Q. What does the Staff intend to do in regards to the aforementioned investigation?
- A. The Staff plans to do a thorough review of Choctaw's books and records and to verify the transactions entered into the Company's books and records as well as the documentation supporting the entries.
- Q. What specific changes were made to the Staff's direct case in preparing its recalculation of the revenue requirement?
- A. I will address the specific changes made to the items which I addressed in my direct testimony, which were test year, revenues, deregulated items, income taxes, and other miscellaneous

expenses. Staff witness Weddle will address the specific changes made to the items she addressed in her direct testimony, which were payroll, payroll taxes, employee pensions/benefits, voucher analysis, and other miscellaneous expenses.

- Q. Did the Staff make any changes from the Staff's test year used in its direct case?
- A. No. The Staff received additional information relating to some expense items that were included in the Staff's original filed test year as updated through June 30, 1991, and revised these items as appropriate.
- Q. Which expense items changed during the Staff's update period ending June 30, 1991?
- A. The Staff's payroll annualization and payroll related annualizations changed to include additional payroll. Ms. Weddle will discuss the details in her supplemental direct testimony.
- Q. Did the Staff make any changes to its revenue adjustments which were made in its direct case?
- A. Yes. The Staff eliminated Income Statement adjustment S-1.1. This adjustment disallowed the negative balance in the Company's Coin Payphone account, which represents the shortfall of money collected by the Company for long distance calls made from its public payphones and the actual long distance bills received from its long distance carriers.

The Staff had further discussions with the Company regarding the revenue deficiency from payphone service, such as the Company charging for local calls to cover this deficiency. However,

to institute a local service charge would require the Company to install additional equipment to the Company's payphones, which would cost a considerable amount. Neither the Staff nor the Company knows how much would be collected from local service calls, but the Staff does not believe the materiality of this adjustment warrants further investigation.

- Q. Did the Staff make any changes to its deregulated adjustments?
- A. Yes. The Staff eliminated adjustments S-16.1 and S-18.1. These adjustments allocated a portion of the expenses relating to deregulated activities, specifically call completion services and CABS billing expenses. After further discussions with the Company, the Staff determined that it had erroneously assumed that a portion of call completion services and CABS billing expenses were associated with deregulated activities. Therefore, the Staff has not included these adjustments in its recalculated revenue requirement.
- Q. Did the Staff make any changes to its other miscellaneous expenses?
- A. Yes. The Staff changed adjustment S-22.5 and added adjustment S-7.5.
- Q. Please explain the change the Staff made to adjustment S-22.5.
- A. Adjustment S-22.5 in the direct case represented the Staff's normalization over a three year period of the Company's rate case expense incurred through the presentation of the Stipulation and

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Agreement to the Commission. The Staff has not reflected any rate case expense in its recalculated revenue requirement because the Staff's revenue requirement calculation, excluding rate case expense. is a negative revenue requirement. The Staff's position is that a Company should not receive a rate increase for the sole purpose of recovering rate case expense.

- Did the Staff make any changes to its income tax calculation, as depicted on Accounting Schedule 8 in the direct filing?
- Yes. The Staff removed its adjustment to net income A. before taxes for taxable meals. Since the Staff has not reflected any of the Company's business meals expense in its recalculated revenue requirement, there is no longer a 20% add back of business meals to arrive at taxable income. Additionally, the Staff's book depreciation expense and tax depreciation expense were revised consistent with the Staff's revised plant balances.
 - Does this conclude your supplemental direct testimony?
 - A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the matter of Choctaw Telephone Company) for authority to file tariffs increasing) rates for telephone service provided to customers in the Missouri service area of the Company.)
AFFIDAVIT OF REBECCA L. RUCKER
STATE OF MISSOURI)) ss COUNTY OF COLE)
Rebecca L. Rucker, of lawful age, on her oath states: that she has participated in the preparation of the foregoing supplemental direct testimony in question and answer form, consisting of \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Rebecca L. Rucker
Subscribed and sworn to before me thisday of September, 1991.
Joyse Mure Notary Public My Commission expires Oune 18, 1993
Coope County, State of Marrowith Convention County State of Marrowith Convention Francisco Acres and Convention Francisco Ac

CASE NO.: TR-91-336

WITNESS: Rebecca L. Rucker

TYPE EXHIBIT: Accounting

Schedule Supplemental Direct

SCHEDULE 1 CONTAINS

**HIGHLY CONFIDENTIAL ** MATERIAL



F. C. ZIEGLER CO.

OVER 60 YEARS OF FINE SERVICE

8-23-91

Missouri Publick Sewien Comm Att. Back Pucker 301 West High ST. Ram 530 Jetherson City, Mo 65/01

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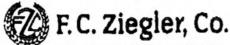
Mours Jajan Dreudent

Subscribed and Sworn to before the This September 23, 1991

My Commission Spines Serve 10, 1992 Peri Vaix

Nolany Public:

SCHEDULE 2



Area Code: 918 Phone: 587-4131 415 East 12th TULSA, OKLAHOMA 74120-4263 TOLL FREE (800) 331-4117

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F.C. ZIEGLER CO. P.O. BOX 3124 TULSA, OKLA. 74101-3124

INVOICE

BILL >

ST ALBAN EPISCOPAL CH-BOLIVAR

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C/O 221 W MAJN C/O P O BOX 13

HALLTOWN

TO C/O

ST ALDAN EPISCOPAL CH-BOLIVAR

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2	1-1/2 X 12 ADVENT CANDLES S	ET 1,00	28.500	28.50
33-B05	BURNER 1-7/16 TO 1-1/2 E	A 4,00	16.500	66.00
315	10"LIGHT OF CHRIST CANDLE E	A 1,000	13,800	13.80
	SUB TOTAL			273,30
	SHIPPING & INSURANCE CHARGES			3,17
	TOTAL DUE			276.47

th. Becky Rucker

F.C. ZIEOLER CO.

CUSTONER DETAIL ACTIVITY -- HISTORY

DATE- 8/23/91 REF# AR-05-10 TIME-15:59:13 PAGE 1

FROM CUSTOMERS 1199 THRU 1199 ALL DATES

CUST NO CUSTOMER MANE

1199 ST ALBAN EPISCOPAL CH-BOLIVAR

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1776	PYNT	26884	9/85/90	9/15/91	20.68CR	.00	20.68CR	PAYMENT: CHECK NO 001776	
1776	PYNT	29538	9/05/91	9/05/90	20.16CR	.04	28.16CR	PAYMENT: CHECK NO 801776	
31634	INAC	31634	9/21/90	10/21/91	87.45	.10	87.45	ORD: 31494 P/O:21880 WALSH	HET 30 DAYS
11839	PYXT	31634	9/25/91	9/25/90	87.45CR	.01	87.45CR	PAYMENT: CHECK NO \$11839	
32942	INVC	32942	10/10/90	11/19/91	41.70	2.40	44.10	ORD: 32878 P/0: Z1367 FR MEST	NET 30 DAYS
11914	PYNT	32942	11/07/94	11/07/90	44.18 CR	.00	44.10CR	PAYMENT: CHECK NO (111914)	
37477	INVC	37477	12/17/90	1/16/91	273.30 .	3.17	276.47	ORD: 37326 P/0:Z3614	KET 30 DAYS
12019	PYNT	37477	1/04/91	1/04/91	276.47CR	.00	276.47CR	PAYMENT: CHECK NO 112019	
40828	INVE	40828	1/22/91	2/21/91	98.40	.00		ORD: 41357 P/D: 24866 WEST	MET 30 DAYS
6713	PYHT	40828	3/18/91	3/18/91	90.40 CR	.00	90.40 CR	PAYMENT: CHECK NO 106703	
41343	INVE	41343	1/29/91	2/28/91	295.45	.00	295.45	ORD: 41899 P/O: 24865 WALSH	HET 30 DAYS
12139	PYNT	41343	2/22/91	2/22/91	295.45CR	.00	295.45CR	PAYMENT: CHECK NO 012139	
42425	INAC	42425	2/13/91	3/15/91	57.50	5.30	62.89	ORD: 43089 P/0:24988	NET 30 DAYS
12139	PYXT	42425	2/22/91	2/22/91	62.80 CR	.00	62.80 CR	PAYMENT: CHECK NO 812139	
46255	INVC	46255	3/25/91	4/24/91	49.30	. 00	49.30	ORD: 46398 P/D:Z6285 JOHN	KET 30 DAYS
6748	PYNT	46255	4/15/91	4/15/91	49.31 CR	.08	49.30 CR	PAYMENT: CHECK NO 106708	

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Rev 4.1
                               F.C. ZIEOLER CO.
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Order/Invoice Inquiry
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                                                                 80 65664
INVOICER: 46255
                   INVC. DATE: 3/25/91 LOCATION: 02
                                                          TYPE: REGULAR
P/0:26285 JOHN
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                  PICK DATE:
CHTRA:
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                             On Account
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(F1) to next order (F2) previous order (F8) to exit

(CR) to Continue.

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F.C. ZIEGLER CO.
                                                           15-04-02
Rev 4.1
                                     26/
                                                           TIME 16:07 TERM 2
Order/Invoice Inquiry
-----ST ALBAN EPISCOPAL CH-BOLIVAR ------ST ALBAN EPISCOPAL CH-BOLIVAR -
                                      SHIP TO: C/O 221 N MAIN
BILL TO: C/O 221 N MAIN
                                               C/O P D BOX 13
        C/O P O BOX 13
                                                HALL TOWN
                                                                NO 65664
                         NO 65664
        HALLTOW
                                                         TYPE: REBULAR
                  INVC. DATE:10/18/90 LOCATION: 02
INVOICES: 32942
P/0:Z1367 FR WEST REQ SHIP: 0/00/08 SHIP VIA:
                                                         STATUS: Invoiced
                                        DRDER#: 32878
                                                         ORIBIN: 0/E D/O: 20
                  PICK DATE:
CHTRA:
                                               RTY SHIP UNIT PRICE EXTENDED
                 LOC DESCRIPTION
 STOCK MUMBER
                                                            6.950
                                                                       41.70
                  2 CATHOLIC CHRISTIANITY -
                                                 6.000
1 PP-CC
                                                                        2.40
                             Miscellaneous charge
                             NON-TAXABLE OKLAHOMA SALES
                                                                         . 80
                             Total
                                                                       44.10
                                                                       44.10
                             On Account
```

Rev 4.1	F.C. ZIEGLER CD.	
Order/Invoice Ing	uiry Z6/	TIME 16:07 TERM 2
ST ALBAN	EPISCOPAL CH-BOLIVAR	ST ALBAM EPISCOPAL CH-BOLIVAR -
BILL TO: C/O 221	N MAIN SHIP TO:	C/O 221 N MAIN
C/0 P 0 1		C/O P 0 BOX 13
HALLTON	MD 65664	HALL TOWN MO 65664
INVOICE#: 40828	INVC. DATE: 1/22/91 LOCATION: (02 TYPE: REGULAR
P/0:24866 NEST	REQ SHIP: 0/00/00 SHIP VIA:	STATUS: Invoiced
	PICK DATE: ORDERS:	
STOCK NUMBER	LOC DESCRIPTION 0	TY SHIP UNIT PRICE EXTENDED
1 APH	2 JERONE BIBLE CONNENTARY	1.401 69.950 69.95
I AAM	2 BIRTHDAY CARD	1.000 1.500 1.50
I ANR-5	2 ASSORTED DRION CARDS	
I AMR-5	2 CALENDAR	1.000 9.950 9.95
	NON-TAXABLE OXLAHOM	A SALES
	Total	90.40
	On Account	90.46

(F1) to next order (F2) previous order (F8) to exit

(CR) to Continue_

FROM CUSTOMERS 1199 THRU 1199 ALL DATES

ALL DAT		.5 117	7 THRO 1	177			SEP 1 1 1991 SEP 1 1 1991	
CUST NO	0	USTONER	NAME			NE	CE	
1199	\$	T ALBAN	EPISCOPAL	CH-BOLIVAR		H	SEP 1 1 1991	
DOC #	TYPE	APPLY#	DOC DATE	DUE DATE	SALE ANT	ADDON ANT	TOTAL ANT DOCUMENT REFERENCE 20 GROS RATHENES SHORK NO 001776 ACCOUNT LE PORTALITE CHECK NO 001776 LIC SER 87.45 ORD: 31494 P/D: 21880 HALSH 87.45CR PAYMENT: CHECK NO 011839	TERMS
1776	PYMT	28884	9/05/90	9/05/90	20.68CR	.00	20-68.08 PAPATENT SHOOK NO 001776	
1776	PYMT	29538	9/05/90	9/05/90	20.16CR	.00	ACCOUNTERFORMENT: CHECK NO 001776	
31634	INVC	31634	9/21/90	10/21/90	87.45	alla	LIC SE 87.45 ORD: 31494 P/0: Z1880 HALSH	NET 30 DAYS
11839	PYNT	31634	9/25/90	9/25/90	87.45CR	586	87.45CR PAYMENT: CHECK NO 811839	
32942	INVC	32942	10/10/90	11/09/90	41.70	2.40	44.10 ORD: 32878 P/0: Z1367 FR WES	T NET 30 DAYS
11914	PYNT	32942	11/07/90	11/07/90	44.10 CR	.00	44.10CR PRYMENT: CHECK NO 011914	
37477	INVC	37477	12/07/90	1/06/91	273.30	3.17	276.47 ORD: 37326 P/0: Z3614	NET 30 DAYS
12019	PYHT	37477	1/04/91	1/04/91	276.47CR	.00	276.47CR PAYMENT: CHECK NO 812019	
40828	INVC	40828	1/22/91	2/21/91	90.40	.00	90.40 ORD: 41357 P/O: Z4866 WEST	NET 30 DAYS
6703	THYP	40828	3/18/91	3/18/91	90.40 CR	.00	90.40CR PAYMENT: CHECK NO 006703	
41343	INVC	41343	1/29/91	2/28/91	295.45	.00	295.45 ORD: 41899 P/O: Z4865 WALSH	NET 30 DAYS
12139	THYP	41343	2/22/91	2/22/91	295.45CR	.00	295.45CR PAYMENT: CHECK NO 012139	
42425	INVC	42425	2/13/91	3/15/91	57.50	5.30	62.80 ORD: 43009 P/0: Z4988	NET 30 DAYS
12139	PYNT	42425	2/22/91	2/22/91	62.80 CR	.00	62.80 CR PAYMENT: CHECK NO 812139	
46255	INVC	46255	3/25/91	4/24/91	49.30	.00	49.30 ORD: 46398 P/0: Z6285 JOHN	NET 30 DAYS
6788	PYNT	46255	4/15/91	4/15/91	49.30 CR	.00	49.30CR PAYMENT: CHECK NO 006708	

F.C. ZII	EGLER CO	1199 Ending Custo I Invoice Dates are	HISTORY 18	WO!CE	REPORT		DATE	- 9/10/91 - 9:58:29	REF# PRGE	1S-05-09 3
Beginning Cus	stoner	1199 Ending Custo	mer 1199							
History Orders	with al	I Invoice Dates are	included							
3 I DG-CP8		02 3° BRASS BURMER 02 G. ANGELICA MIN. 02 M MHEAT HOST 1- 02 N MHEAT HOST 2- 02 CONCELEBRATED HI 02 90 HR FUEL M/BM 02 43496 GIFT CARD: 02 MAME CARDS 02 ASSORTED CARDS 02 ASSORTED PAPER 02 ASSORTED LAMINA		EŔ	1.000	6.050	6.0)5		.00
4 1 CV750GA		02 G. ANGELICA MIN	E 750MI	CS	1.000	39.300	39.1	80		.00
5 I CR1-1/8	NN-8	02 W WHEAT HOST 1-	1/8 1000/80X	BOX	1.000	11.200	11.:	20		.00
6 1 CA2-3/4	N.	02 W WHEAT HOST 2-	3/4 50-BOX	803	1.000	4.400	4.	40		.00
7 I CA5		02 CONCELEBRATED H	OST 25/BOX	80%	1.000	9.750	9.	75		.00
3 1 DG-CF90		02 90 HR FUEL W/BW		002	2.000	69.300	138.	5Û		.00
9 1 *60		82 43498 GIFT CARD	5	EA	7.000	.150	1.0	15		.00
10 1 ANR-5		02 MAME CARDS		EA	6.000	.508	3.1	0		.00
11 [ANR-5		02 ASSORTED CARDS		EA	9.000	.500	4.5	50		.00
12 1 *GE-5		02 ASSORTED PAPER	CARDS	EA	19.000	.200	3.5	30		.00
13 I *JB-5		#2 ASSURTED LAMINA	TED CARDS	EA	15.000	. 450	6.3	5		. 0 Û
					SUBTOTAL		295.	15		.00
					.ON ACCOUNT		295.4	5		
INVC 4: 42425	SHIP	VIA: PO : Z4988	CUST # :	1199	ST ALSAN EPISC	OPAL CH-BOLIVAN	SHIP TO:	ST ALBAN	EPISCOF	AL CH-BOLIVAR
TYPE : REGULAR	3		SALESMAN:	2	C/O 221 W MAI)			C/O 221	N MAIN	
DATE : 2/13/9	i cust	PO : Z4988	ORDER 1 :	43009	C/O P O BOX 13			C/0 P 0	BOX 13	
LINE ITEM CODE		DESCRIPTION 02 CMOS OIL CAMBLE 02 CF170 GIL REFILE		U/M	OTY SHIPPED	UNIT PRICE	EXT. PRIC	E DISCX	EXT. CO	ST MARGIN
1 1 ×0G		02 CHOS OIL CAMOLE	SLEEVE	EA	1.000	5 000	5.0	0		.00
2 1 ADG		02 CF170 GIL REFILE	.\$	02	1.000	52.500	52.5	:0		.00
					SUBTOTAL		57.5	0		00
			NC.	FOUN	D		5.3	0		
				·····	.ON ACCOUNT		62.8	8		
INVC 1: 46255	SHIP	VIA: PO : 26285 JOHN	CUST :	1199	ST ALBAM EPISC	OPAL CH-BOLIVAR	SHIP TO:	ST ALSAN	EPISCOP	AL CH-BOLIVAR
TYPE : REGULAR	:		SALESMAN:	2	C/O 221 W MAIN			C/O 221	M KAIN	
DATE : 3/25/9	1 CUST	PO : 26285 JOHN	ORDER 1 :	46398	C/O P O BOX 13			C/0 P 0	BOX 13	
					HALLTOWN	MO 65664	0/0: 2	HALLTONN		MO 65664
LINE ITEM CODE		DESCRIPTION 02 G. ANGELICA WINE 02 1991 EPISCOPAL D		U/M	DTY SHIPPED	UNIT PRICE	EXT. PRIC	E DISCX	EXT. CO	ST MARGIN
1 I CV750GA		02 G. ANGELICA WINE	750M1	23	1.069	39.800	39.3	0		00
2 1 FM1931-L	DC-E	02 1991 EPISCOPAL D	ESK CALENDAR	EA	1.000	9.500	9.5	ŋ		00
					SUBTOTAL		49.3	0		00
					ON ACCOUNT		49.3	0		

HISTORY INVOICE REPORT

DATE- 9/10/91 REF# 15-05-09 TIME- 9:58:29 PAGE 1

Beginning Customer 1199 Ending Customer 1199 History Orders with all Invoice Dates are included

#: 28256 : REGULAR : 7/24/90													
7/24/90			SALESMAN:	2	C/0 221 W M	AIN				C/0 221	H MAI	X	
	CUST	PO : 2734 JOHN	ORDER # :	28129	C/0 P 0 B0X	13				C/0 P 0	BOX 1	3	
					HALLTOWN		10 65664	0/0:	2	HALLTON	ı	MO	65664
ITEM CODE		DESCRIPTION		U/1	OTY SHIPP	ED U	NIT PRICE	EXT.	PRICE	DISCZ	EXT.	cost	MARGIN
1 *10		02 ST MICHAEL IN PEN	TER	EA	1.00) 0	25 958		35.99	5		.00	
I *PP		2 CATHOLIC CHRISTIA	X	EA	1.00)0	6.950		6.9	•		.00	
1 68-92717		02 HOME PLAQUE		EA	2.00	10	5.950		11.90)		.00	
1 GB-W2723		VZ AS FUR HE & MY HU	DSE PLAN	IUE ER	1.01	10	5.950		5.75			.00	
1 *MX-5		NO OLON OREETING UN	KUS	EH.	4.01	10	1 006		4.00	,		.00	
1 405-4		22 ZAZA SCRULL		EA	1.51	10	2.500		1.50			.00	
1 478-2		AT ACCOUNTED DADES DO	1-5	EH CA	3.00	30	.450		1.0			.00	
1 400-5		o concies these by	HTER CHRUS	EM	2.0	10	1.000		3.41			.00	
1 MIZIZO-00		NO CHALL LOG COUCLES		EW.	3.00	10	1.290		2.00			.00	
1 -41-4		I ST CESTOURE CROCE	•	EN	2.00	10	3 200		16.00			.00	
1 -AK-4		12 51 DERIKUDE CKUSS		E	1.00	10	124 646	,	70 00			.00	
1 401		S TOO-MED		EH	1.00	10	7.500	1	7 50			.00	
1 400		NA HAME CORR		EH.	1.00	10	1 500		10.00			.90	
: *#K-:		2 RAME CHANG		th	20.00	;0	. 2.01)	,	10.00			.00	
					SUBIGIAL			•	78.70			.00	
#: 29884	SHIP	VIA:	CUST # :	1199	ST ALBAN EP	SCOP	AL CH-BOLIVAR	SHIP	TO:	ST ALBAN	EPIS	COPAL	CH-BOL IVAR
. REGULAR	THET	DO - 010345 DESCOR	00050 4 -	20744	C/0 P 0 POY	10				0.70 2.21	BUA 1	2	
0/00/30	0001	. 1,000	UNF	23.44	HALLTOWN		HO 55664	0/0:	20	HALLTONA	1	MO	65664
ITEM CODE		DESCRIPTION		U/1	OTY SHIPPE	D 0	NIT PRICE	EXT.	PRICE	DISCE	EXT.	COST	MARG1 X
I GB-#2717		2 HOME PLAQUE		ER	1.00	0	5.950		5.95			.00	
1 68-42723		2 AS FOR ME & MY HO!	SE PLAC	WE EA	2.00	0	5.950		11.90			.00	
					SUBTOTAL	0.			17.85			.00	
			*		10 -12	in	24		2.83	1			
					ON ACCOUNT	/			20.68	1			
4: 29538	SHIP	VIA:	CUST # :	1199	ST ALBAN EP	SCOP	AL CH-BOLIVAR	SHIP	TO:	ST ALBAN	EPIS	COPAL	CH-BOL IVAR
: REGULAR			SALESMAN:	2	C/0 221 W MA	IX				C/O 221	# MAI	×	
: 3/20/30	CUST	PO : 2986	ORDER 1 :	29416	C/O P 0 SOX	13				C/0 P 0	BOX 1	3	
					HALLTONN		NO 65664	0/0:	2	HALLTOWN		MO	65664
ITEM CODE		DESCRIPTION		U/P	OTY SHIPPE	D U	NIT PRICE	EXT.	PRICE	DISCZ	EXT.	COST	MARG1 N
i 68-W2717	- 1	2 HOME PLAQUE		EA	1.00	0	5.950		5.95			.00	
1 GB-W2723		2 AS FOR ME & MY HOL	JSE PLAC	NJE EA	2.00	0	5.950		11.90			.00	
					SUBTOTAL .	2			17.85	:		.00	
			***		0 -200	A	2C		2.31				
					ON ACCOUNT	/	3		20.16				
4. 31634	CHIP	UT 6.	CHST # .	1199	ST ALBAN EPI	SCOP	AL CH-BOLIVAR	SHIP	TO:	ST ALBAN	EPIS	COPAL	CH-BOL IVAR
: REGULAR			SALESMAN:	2	C/0 221 W RA	IN				C/O 221	H MAI	×	
: 9/21/90	CUST	PO : Z1890 WALSH	ORDER # :	31494	C/O F 0 BOX	13				C/0 P 0	BOX 1	3	
					HALLTONN		70 55664	0/0:	2	HALLTONN		MO	65664
		DESCRIPTION DESCRIPTION DESCRIPTION								1 .			
TIEN COLE				• • •	**** *****		111 1 1110			****	C	0001	
	#: 28884 E: REGULAR E: 8/86/90 E ITEM CODE I GB-W2717 2 1 GB-W2723 #: 29538 E: REGULAR E: 3/20/90 E ITEM CODE I GB-W2717 2 1 GB-W2723	#: 29884 SHIP	#: 28884 SHIP VIA: : REGULAR : 8/06/90 CUST PO : R10365 DEACOM ITEM CODE DESCRIPTION I GB-W2717 02 HOME PLAQUE 2 1 GB-W2723 02 AS FOR ME & MY HOM E : 8/20/90 CUST PO : 2986 ITEM CODE DESCRIPTION I GB-W2717 02 HOME PLAQUE 2 1 GB-W2723 02 AS FOR ME & MY HOM A: 31634 SHIP VIA:	#: 28884 SHIP VIA: CUST #: REGULAR SALESMAM: 1 8/86/90 CUST PO : R10365 DEACOM ORDER #: ITEM CODE DESCRIPTION I GB-W2717 02 HOME PLAQUE 1 GB-W2723 02 AS FOR ME # MY HOUSE PLAG #: 29538 SHIP VIA: CUST #: REGULAR SALESMAM: 1 3/20/90 CUST PO : 2986 ORDER #: ITEM CODE DESCRIPTION I GB-W2717 02 HOME PLAQUE 1 GB-W2717 02 HOME PLAQUE 2 1 GB-W2723 02 AS FOR ME # MY HOUSE PLAG ###################################	#: 29884 SHIP VIA: CUST # : 1199 : REGULAR SALESMAM: 2 : 8/86/90 CUST PO : R10365 DEACOM ORDER # : 28744 ITEM CODE DESCRIPTION U/M I G8-W2717 02 HOME PLAQUE EA 1 GB-W2723 02 AS FOR ME & MY HOUSE PLAQUE EA E : 29538 SHIP VIA: CUST # : 1199 E : REGULAR SALESMAM: 2 E : 3/20/90 CUST PO : 2986 ORDER # : 29416 ITEM CODE DESCRIPTION U/M I G8-W2717 02 HOME PLAQUE EA I TEM CODE DESCRIPTION U/M I G8-W2717 02 HOME PLAQUE EA I G8-W2723 02 AS FOR ME & MY HOUSE PLAQUE EA WOI-FORM MOI-FORM MOI-FORM	## 29884 SHIP VIA: CUST # : 1199 ST ALBAN EP1 E : REGULAR	## 28884 SHIP VIA: CUST # : 1199 ST ALBAM EPISCOP REGULAR	# : 28884 SHIP VIA: CUST # : 1199 ST ALBAM EPISCOPAL CH-BOLIVAR REGULAR	# 2884 SHIP VIA: CUST # : 1199 ST ALBAM EPISCOPAL CH-BOLIVAR SHIP REGULAR	## 28884 SHIP VIA: CUST # : 1199 ST ALBAM EPISCOPAL CH-BOLIVAR SHIP TO:	### 29884 SHIP VIA: CUST # : 1199 ST ALBAM EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAM REGULAR SALESHAM: 2 C/O 221 M MAIM C/O 201 E : 8/86/90 CUST PO : R10365 DEACOM ORDER # : 28744 C/O P O BOX 13 C/O P O HARLTOWN HO 55664 D/O: 20 HARLTOWN ITEM CODE DESCRIPTION U/M DTY SHIPPED UNIT PRICE EXT. PRICE DISCX I GB-W2717 ### 02 HOME PLAQUE EA 1.000 5.950 5.95 2 1 GB-W2723 ### 02 AS FOR ME # MY HOUSE PLAQUE EA 2.000 5.950 11.90 SUBTOTAL 17.85 CH: 29538 SHIP VIA: CUST # : 1199 ST ALBAM EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAM E : REGULAR SALESMAM: 2 C/O 221 M MAIM C/O 221 E : 3/20/90 CUST PO : 2986 ORDER # : 29416 C/O P O BOX 13 C/O P O HARLTOWN HO 65664 D/O: 2 HARLTOWN E ITEM CODE DESCRIPTION U/M DTY SHIPPED UNIT PRICE EXT. PRICE DISCX I GB-W2717 ### 02 HOME PLAQUE EA 1.000 5.950 5.95 2 1 GB-W2723 ### 02 AS FOR ME # MY HOUSE PLAQUE EA 2.000 5.950 11.90 SUBTOTAL 17.85 MOTOURD SUBTOTAL 17.86 MOTOURD SUBTOR	## 28884 SHIP VIA: CUST # : 1199 ST ALBAM EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAM EPISCOPAL CH-BO	### COST # : 1199 ST ALBAN EPISCOPAL CH-BOLIVAR SHIP TO: ST ALBAN EPISCOPAL REGULAR

		F.C.	ZIEGLE	R CO	1100 Fadina Custo	HISTORY	INVOICE	E REPORT			DAT				# 13-	
8e	qii	nning	Custor	er	1199 Ending Custo	oner 1199					, .,				•	
					I Invoice Dates are											
,	,	20 00			62 CATUM IC CURIC	TIANITU N	11106 F					•				
2	1	4112			02 CATHOLIC CHRIST 02 DECLARATION ON 02 THE GRACE/LORD 02 2-1 FRUIT/SPIR! 02 CARDS 02 1991 EPISCOPOL	FINALLY - UN	ILSA E	A .	1.000	6.750	27	. 80			.00	
4	1	*DC			02 THE GRACE / ORD	TEGIG DE U	OFF E	^	1.000	1.750	,	.75			.00	
5	;	104			12 2-1 FRUIT/SPIP!	IT TIC TAC T	UL E	4	1.000	2.750	,	. 73 EA			.00	
6	i	*IX			A2 CARDS	11 120 140 1	F		24 000	500	12	00			.00	
7	1	FK199	I-LDC-	Ε	02 1991 EPISCOPAL	DESK CALEND	AR FI	4	1 000	9 500	12	50			.00	
	•			-		TECH THEEN		SURTOTA	1		97	45			00	
		****		0010												
INVC	1	329	42	SHIP	VIA: PO : 21367 FR WEST	CUST #	: 1199	ST ALEA	N EPISC	OPAL CH-BOLIVAR	SHIP T	0: ST	ALBAN	EPIS	COPAL	CH-BOL IVE
IYFE		REGUI	LHK	AUAT	00 . 710/7 CD UEN	SALESMAN	. 2	C/O 221	H HAIN			C/0	221	M WEI	×	
HIL		10710	U/ 9V	LU31	PU : 21367 FK MESI	UKDEK #	: 32878	5 C/U P 0	BOX 13			C/0	PQ	BOX 1	3	
								HALLTON	N	70 65654	0/0: 2	O HAL	LTOWN		MC	65664
INE	11	EN CO	DE		DESCRIPTION 02 CATHOLIC CHRIST		U/	H OTY S	HIPPED	UNIT PRICE	EXT. PR	ICE DI	SCZ	EXT.	COST	MARG1 N
1	1	PP-CC			02 CATHOLIC CHRIST	IANITY - CH	ILSH E	1	6.000	5.950	41	.78			.00	
								SUBTOTA	1.1.		41	.70			.00	
							AUI - VC	A	his	Mrz.	2	40				
								ON ACC	OUNT!		44	.10				
		27.47	,,	eurb	uta.	CUCT A				ADA: AN BALLINA					*****	AU DAI 111
NVL	*	5/4/	60	2515	VIN.	C05: 4		SI BERN	M EPISC	OPAL CH-BOLIVAR	SHIP I	1: 51	RLBAN	EPIS	CUPAL	CH-BOL 10
YPE	:	KEDUL	.HK	CHET	00 . 70/14	SHLESHAR		0/0 221	W MAIN			\$70	221	H MAI	X	
HIE	:	12/0/	77.70	CUEI	VIA: PO : 23614	UKDEK #	: 37326	C/U F U	60X 13			C/0	PO	BOX 1	3	
								HALLIUM		NO 65664	970: 2	HAL	LIUNN		AU	65664
INE	11	EN COL	3(DESCRIPTION		U/	H OTY SE	HIPPED	UNIT PRICE	EXT. PR	CE DI	SCZ i	EXT.	COST	MARGIN
1	1	223915	-7		02 ADVENT MREATH T	OF ONLY W/P	LUG EA		1.000	165.000	165	00			CO	
2	I	*CC			82 1-1/2 X 12 ADVE	NT CANDLES	SE	T	1.000	28.500	28	54			.00	
3	1	FR03-8	805		02 BURNER 1-7/16 T	0 1-1/2	Es		4 008	16 500	56	nn			.00	
4	ī	ER315			82 10 LIGHT OF CHE	IST CANDLE	FA		1 868	13 800	13	98			.00	
	-				02 10 LIGHT OF CHR		•	SURTOTAL	1		273	30			.00	
						,	V	-	de	m	3	17			. • •	
						. "		ON ACC	OUNCE	ny		47				
	•										276					
HUC																
	#:	4082	8	SHIP	 VIA:								ALBAN	EPIS	COPAL	CH-BOL IVA
YPE	*:	4082 REGUL	8 :	SHIP	VIA:								ALBAN 221	EPIS	COPAL N	CH-BOL 1VA
YPE ATE	* :	40 82 REGUL 1/22	8 : .AR 2/91 :	SHIP CUST	VIA: PO : Z4866 WEST								ALBAN 221 I	EPIS MAI	COPAL N 3	CH-BOL IVA
YPE	* :	40 82 REGUL 1/22	28 : .AR 2/91 :	SHIP	VIA: PO : Z4866 WEST	CUST # SALESMAN: ORDER #	: 1199 : 2 : 41357	ST ALBAN C/O 221 C/O P O HALLTONN	N EPISCO N MAIN BOX 13	OPRL CH-BOLIVAR	SHIP TO	C/O C/O HALI	ALBAN 221 I P O I	EPIS W MAI	COPAL N 3	CH-BOL 1VA 65664
YPE	#: ::	40 82 REGUL 1/22	28 : .AR 2/91 :	SHIP	VIA: PO : Z4866 WEST	CUST # SALESMAN: ORDER #	: 1199 : 2 : 41357	ST ALBAN C/O 221 C/O P O HALLTONN	N EPISCO N MAIN BOX 13	OPRL CH-BOLIVAR	SHIP TO	C/O C/O HALI	ALBAN 221 I P O I LTOWN	EPIS W MAI BOX 1	COPAL N 3 MO	CH-BOLIVA 65664
YPE NATE NATE	#: :: :: ::	40 82 REGUL 1/22	28 : .AR 2/91 :	SHIP	VIA: PO : Z4866 WEST	CUST # SALESMAN: ORDER #	: 1199 : 2 : 41357	ST ALBAN C/O 221 C/O P O HALLTONN	N EPISCO N MAIN BOX 13	OPRL CH-BOLIVAR	SHIP TO	C/O C/O HALI	ALBAN 221 I P O I TOWN	EPIS H HAI BOX 1	COPAL N 3 MO COST	CH-BOL IVA 65664 Margin
YPE VATE	1: :: ::	40 82 REGUL 1/22	28 : .AR 2/91 :	SHIP	VIA: PO : Z4866 WEST	CUST # SALESMAN:	: 1199 : 2 : 41357	ST ALBAN C/O 221 C/O P O HALLTONN	N EPISCO N MAIN BOX 13	OPRL CH-BOLIVAR	SHIP TO	C/O C/O HALI	ALBAN 221 I P O I LTOWN	EPIS W MAI BOX 1	COPAL N 3 MO COST .00	CH-BOLIVA 65664 MARGIN
YPE NATE	#: :: !!	40 82 REGUL 1/22	28 : .AR 2/91 :	SHIP	VIA: PO : Z4866 WEST	CUST # SALESMAN:	: 1199 : 2 : 41357	ST ALBAN C/O 221 C/O P O HALLTONN	N EPISCO N MAIN BOX 13	OPRL CH-BOLIVAR	SHIP TO	C/O C/O HALI	ALBAN 221 I P O I LTOWN	EPIS W MAI BOX 1	COPAL N 3 MO COST .00 .00 nn	CH-BOL IVA 65664 MARGIN
YPE VATE	#: :: :: :: ::	40 82 REGUL 1/22	28 : .AR 2/91 :	SHIP	VIA: PO : Z4866 WEST	CUST # SALESMAN:	: 1199 : 2 : 41357	ST ALBAN C/O 221 C/O P O HALLTONN	N EPISCO N MAIN BOX 13	OPRL CH-BOLIVAR	SHIP TO	C/O C/O HALI	ALBAN 221 I P O I LTOWN	EPIS W MAI BOX 1	COPAL N 3 MO COST .00	CH-BOL IVA 65664 MARGIN
INE 1 2 3 4	1: :: :: :: :: ::	40 82 REGUL 1/22	28 : .AR 2/91 :	SHIP	VIA: PO : Z4866 WEST	CUST # SALESMAN:	: 1199 : 2 : 41357	ST ALBAN C/O 221 C/O P O HALLTONN	N EPISCO N MAIN BOX 13	OPRL CH-BOLIVAR	SHIP TO	C/O C/O HALI	ALBAN 221 I P O I LTOWN	EPIS W MAI BOX 1	COPAL N 3 MO COST .00 .00 .00 .00 .00	CH-BOL IVA 65664 MARGIN
1 2 3 4	1 1 1 1	40 82 REGUL 1/22 EH COD APH ANK-5 ANK-5	28 : .AR 2/91 :	SHIP	VIA: PO: Z4866 NEST DESCRIPTION 02 JEROME BIBLE CO 02 BIRTHDAY CARD 02 ASSORTED ORION 02 CALENDAR	CUST 4 SALESMAN: ORDER #:	: 1199 : 2 : 41357 U/ EA EA EA	ST ALBAN C/O 221 C/O P O HALLTOWN M 9TY SH	M EPISCO M MAIM BOX 13 M HIFFED 1.000 1.000 9.000 1.000	OPAL CH-BOLIVAR MO 65664 UNIT PRICE 59.950 1.500 1.008 9.950	SHIP TO D/O: 2 EXT. PR: 69 1. 99 90.	CE DIS 50 00 95 40 40	SC7. E	EXT.	.00 .00 .00 .00	MARGIN .
1 2 3 4	I ? I I I I I I I I I I I I I I I I I I	4082 REGUL 1/22 EH COD APH AAM *NR-5	:8 : .AR :2/91 :	SHIP	VIA: PO: Z4866 NEST DESCRIPTION 02 JEROME BIBLE CO 02 BIRTHDAY CARD 02 ASSORTED ORION 02 CALENDAR	CUST # SALESMAN: ORDER # :	: 1199 : 2 : 41357 U/ EA EA EA	ST ALBAR C/O 221 C/O P O HALLTOWN M 9TY SH .SUBTOTAL .ON ACCO	H EPISCO M MAIN BOX 13 M HIFFED 1.000 1.000 9.000 1.000	DPRL CH-BOLIVAR MO 65664 UNIT PRICE	SHIP TO D/O: 2 EXT. PR. 69 1. 9. 90.	CE DIS 95 50 00 95 40 40	SC7. E	EXT.	.00 .00 .00 .00	MARGIN
1 2 3 4	I ? I I I I I I I I I I I I I I I I I I	4082 REGUL 1/22 EH COD APH AAM *NR-5	:8 : .AR :2/91 :	SHIP	VIA: PO: Z4866 NEST DESCRIPTION 02 JEROME BIBLE CO 02 BIRTHDAY CARD 02 ASSORTED ORION 02 CALENDAR	CUST # SALESMAN: ORDER # :	: 1199 : 2 : 41357 U/ EA EA EA	ST ALBAR C/O 221 C/O P O HALLTOWN M 9TY SH .SUBTOTAL .ON ACCO	H EPISCO M MAIN BOX 13 M HIFFED 1.000 1.000 9.000 1.000	DPRL CH-BOLIVAR MO 65664 UNIT PRICE	SHIP TO D/O: 2 EXT. PR. 69 1. 9. 90.	CE DIS 95 50 00 95 40 40	SC7. E	EXT.	.00 .00 .00 .00	MARGIN
1 2 3 4	I ? I I I I I I I I I I I I I I I I I I	4082 REGUL 1/22 EH COD APH AAM *NR-5	:8 : .AR :2/91 :	SHIP	VIA: PO: Z4866 NEST DESCRIPTION 02 JEROME BIBLE CO 02 BIRTHDAY CARD 02 ASSORTED ORION 02 CALENDAR	CUST # SALESMAN: ORDER # :	: 1199 : 2 : 41357 U/ EA EA EA	ST ALBAR C/O 221 C/O P O HALLTOWN M 9TY SH .SUBTOTAL .ON ACCO	H EPISCO M MAIN BOX 13 M HIFFED 1.000 1.000 9.000 1.000	DPRL CH-BOLIVAR MO 65664 UNIT PRICE	SHIP TO D/O: 2 EXT. PR. 69 1. 9. 90.	CE DIS 95 50 00 95 40 40	SC7. E	EXT.	.00 .00 .00 .00	MARGIN
1 2 3 4	I ? I I I I I I I I I I I I I I I I I I	4082 REGUL 1/22 EH COD APH AAM *NR-5	:8 : .AR :2/91 :	SHIP	VIA: PO: Z4866 NEST DESCRIPTION 02 JEROME BIBLE CO 02 BIRTHDAY CARD 02 ASSORTED ORION 02 CALENDAR	CUST # SALESMAN: ORDER # :	: 1199 : 2 : 41357 U/ EA EA EA	ST ALBAR C/O 221 C/O P O HALLTOWN M 9TY SH .SUBTOTAL .ON ACCO	H EPISCO M MAIN BOX 13 M HIFFED 1.000 1.000 9.000 1.000	DPRL CH-BOLIVAR MO 65664 UNIT PRICE	SHIP TO D/O: 2 EXT. PR. 69 1. 9. 90.	CE DIS 95 50 00 95 40 40	SC7. E	EXT.	.00 .00 .00 .00	MARGIN
LINE 1 2 3 4 NVC YPE ATE	1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1	4082 REGUL 1/22 EM COD APH *NR-5 *NR-5	28 : AR 2/91 : SE	CUST	VIA: PO : Z4866 NEST DESCRIPTION 02 JEROME BIBLE CO 02 BIRTHDAY CARD 02 ASSORTED ORION 02 CALENDAR VIA: PO : Z4865 NALSH	CUST # SALESMAN: ORDER # : OMMENTARY CARDS CUST # : SALESMAN: ORDER # :	: 1199 : 2 : 41357 U/ EA EA EA : 1199 : 2 : 41899	ST ALBAN C/O 221 C/O P O HALLTOWN M GTY SH .SUBTOTAL .ON ACCO ST ALBAN C/O 221 C/O P O HALLTOWN	H EPISCO W MAIN BOX 13 HIFFED 1.000 1.000 9.000 1.000 DUNT EPISCO W MAIN BOX 13	MO 65664 UNIT PRICE 59.958 1.500 1.008 9.950 DPAL CH-BOLIVAR	SHIP TO D/O: 2 EXT. PR. 69. 1. 9. 90. 90. SHIP TO	CE DIS 95 50 00 95 40 40 1: ST F C/O C/O HALL	SCZ E	EPISO MAI)	COST .00 .00 .00 .00 .00 .00 .00 .00 .00 .0	HARGIN CH-BOL IVA
LINE 1 2 3 4 NVC YPE ATE	1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1	4082 REGUL 1/22 EM COD APH *NR-5 *NR-5	28 : AR 2/91 : SE	CUST	VIA: PO : Z4866 NEST DESCRIPTION 02 JEROME BIBLE CO 02 BIRTHDAY CARD 02 ASSORTED ORION 02 CALENDAR VIA: PO : Z4865 NALSH	CUST # SALESMAN: ORDER # : OMMENTARY CARDS CUST # : SALESMAN: ORDER # :	: 1199 : 2 : 41357 U/ EA EA EA : 1199 : 2 : 41899	ST ALBAN C/O 221 C/O P O HALLTOWN M GTY SH .SUBTOTAL .ON ACCO ST ALBAN C/O 221 C/O P O HALLTOWN	H EPISCO W MAIN BOX 13 HIFFED 1.000 1.000 9.000 1.000 DUNT EPISCO W MAIN BOX 13	MO 65664 UNIT PRICE 59.958 1.500 1.008 9.950 DPAL CH-BOLIVAR	SHIP TO D/O: 2 EXT. PR. 69. 1. 9. 90. 90. SHIP TO	CE DIS 95 50 00 95 40 40 1: ST F C/O C/O HALL	SCZ E	EPISO MAI)	COST .00 .00 .00 .00 .00 .00 .00 .00 .00 .0	HARGIN CH-BOL IVA
LINE 1 2 3 4 NVC TYPE PATE	1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1	4082 REGUL 1/22 EM COD APH *NR-5 *NR-5	28 : AR 2/91 : SE	CUST	VIA: PO: Z4866 NEST DESCRIPTION 02 JEROME BIBLE CO 02 BIRTHDAY CARD 02 ASSORTED ORION 02 CALENDAR	CUST # SALESMAN: ORDER # : OMMENTARY CARDS CUST # : SALESMAN: ORDER # :	: 1199 : 2 : 41357 U/ EA EA EA : 1199 : 2 : 41899	ST ALBAN C/O 221 C/O P O HALLTOWN M GTY SH .SUBTOTAL .ON ACCO ST ALBAN C/O 221 C/O P O HALLTOWN	H EPISCO W MAIN BOX 13 HIFFED 1.000 1.000 9.000 1.000 DUNT EPISCO W MAIN BOX 13	MO 65664 UNIT PRICE 59.958 1.500 1.008 9.950 DPAL CH-BOLIVAR	SHIP TO D/O: 2 EXT. PR. 69. 1. 9. 90. 90. SHIP TO	CE DIS 95 50 00 95 40 40 1: ST F C/O C/O HALL	SCZ E	EPISO MAI)	COST .00 .00 .00 .00 .00 .00 .00 .00 .00 .0	HARGIN CH-BOL IVA

			. 011 11. 10	ynı		,	"					
THACTCES. DULE	CUST # BILL TO HAME:		CUST	OMER P O 1	DRDER	DATE	ORDER TYPE	PICK DATE	SM LO	C DEP	T/OPE	R TA
16465 2/23/90	1199 ST ALBAH EPISCOPAL Description	CH-BOLIV	RR R760	0	16863	2/23/90	REGULAR		2 7	!	21	Ε
												ORD
1 CV750GR	G. ANGELICA WINE 750M	1 1	23	1.000	35.500	35.5	.00	0 .	.00			
2 MB2C800	AEEKTA LOTUSTILE CUNO	LES	CS	1.000	36.900	36.9	0 .00	0 .	.00			
3 •SF	B350 CRUETS		E A	1.000	53.000	53.0	00.00	0 .	00			
	G. ANGELICA VINE 750M VEEKLY POLARLITE CAND B350 CRUETS		ON ACCOU			125.4	10		00			
NVOICES DATE	CUST # BILL TO MAME:	•••••	CUSTO	MER P D	ORDER	DATE	ORDER TYPE	PICK DATE	SM LO	DE DEP	T/OPER	R TA
LINE STOCK &	1199 ST ALBAH EFISCOFAL Description	U.	M CIY II	SHIP	FRICE	EXT. PRICE	UNIT COST	EXT. COS	ST H	IARGIN	QTY	ORD
1 223863	PASCHAL CANDLESTICK		A	1.000	170.000	170.0	0 .00	0 .	00			
2 WE30415	PASCHAL CANCLE #4 ORM	AMENTED I	C	1.000	7-2.950	72.9	5 .00	0 .	50			
3 1804-807	EURNER 1-13/16 TO 7-1.	/16	A	1.000	25.000	25.0	0 .00	. 0	00			
	PASCHAL CANDLESTICK PASCHAL CANCLE #4 ORM CURNER 1-13/16 TO 2-1.		ON ACCOU	INT		257.9	5		JJ			
NVOICE# DATE	CUST # BILL TO NAME:		CUSTO	MER P D	#RADERO	DATE	ORDER TYPE	PICK DATE	SM LO	C DEFT	/OPEF	R TA
21311 4/17/70	1199 ST ALBAN EPISCOPAL	CH-BOLIVE	R R7601	JOHN	21101	4/17/90	REGULAR		2 2		11	E
	DESCRIPTION									ARSIN	QTY	DRD
1 .ZZ-REFINISH	3 TIER SANCFUS BELL MALTESE CROSS FOR BELL		A	1.000	200.000	200.0	0 .00	0 .	00			
Z *ZZ-SPECIAL	MALTESE CROSS FOR BELL	١ ١	R	1.000	75.000	75.0	.00	0 .	00			
:			OH ACCOL	INT		275.0	0		00			
STRC BESTOUR	CUST # BILL TO NAME:	•••••	CUSTO	MER P C	CRDER#	DATE	ORDER TYPE	PICK DATE	SM LO	C DEPT	/OPER	R TA
25549 6/21/90	1199 ST RESEN EPISCOPAL	CH-BOLIVE	R 2190		26385	6/21/90	REGULAR		2 2	: :	?	£
.c. ZIEGLER CO.		HISTORY S	SALES ORE	ERS REPOR	1		DATE- 7/0	2/90 REF	1 15-	05-09		
							TIME-17:0	7:10 PAG	E 011	1		
	ER 1000 ENDING CUSTOME H ALL INVOICE DATES ARE I											
LINE STOCK #	DESCRIPTION	U.	n qiy io	SHIP	PRICE	EXT. PRICE	UNIT COST	EXT. COS	ı a	ARGIN	QTY	ORE
Tine stock &		OVERS 6	A		17.850		0 .00	0.	00			
1 .00	2250-2 7/8 GLASS FOLL					44 6	5 .00	0 .	00			
1 •CC 2 ¥8334	CANDLES SHORT 4'S SFE	512 8	COX		44.650							
1 *DD 2 W8334 3 BG2820-C	CANDLES SHORT 4'S SFE CRACKLE 14-DAY SLOBE	512 E	Я	2.000	35.750	71.5	0 .00	0 .	00			
1 *DD 2 WB334 3 BG2B20-C 4 SU-586	CANDLES SHORT 4'S SFE CRACKLE 14-DAY SLOBE I 24° CANDLELIGHTER	512 CRYSTAL I	A A	2.000 1.000	35.750 42.000	71.5 42.0	0 .00	0 .	00			
1 *DD 2 ¥8334 3 EG2820-C	CANDLES SHORT 4'S SFE CRACKLE 14-DAY SLOBE	512 CRYSTAL I	A A	2.000 1.000 4.000	35.750 42.000 1.800	71.5 42.0 7.2	0 .00 0 .00 0 .00	0 .	00 00 00			
1 *CD 2 WB334 3 CG2C2C-C 4 SU-SC6 5 *FN-4	CANDLES SHORT 4'S SFE CRACKLE 14-DAY SLOBE I 24° CANDLELIGHTER	512 E CRYSTAL E	A A In Subtotal .	2.000 1.000	35.750 42.000 1.800	71.5 42.0	0 .00 0 .00 0 .00	0 .	00			

CASE NO.: TR-91-336
WITNESS: Rebecca L. Rucker
TYPE EXHIBIT: Accounting

Schedule Supplemental Direct

SCHEDULE 5 CONTAINS

HIGHLY CONFIDENTIAL MATERIAL

CASE NO.: TR-91-336

WITNESS: Rebecca L. Rucker
TYPE EXHIBIT: Accounting

Schedule Supplemental

Direct

SCHEDULE 6 CONTAINS

HIGHLY CONFIDENTIAL MATERIAL

EN —	DESCRIPTION		JNL TY REF	DATE	BAL FWD	DEBITS	CREDITS	BALANO
7110	Executive Costs	(continued)						
110	executive costs	AMERICAN EXPRESS	9 CD 112	24 01/05/90		13.20		
		UNPAID SALARIES DUE	8 A2 22	12/31/90		3600.00		
		UNPAID SALARIES DUE	8 A2 22	12/31/90		16080.00		
						21323.20		21323.2
210	^ti_a • Fi							
210	Accounting & Fi	ROY THOMAS CEA	2 CD 112	00 00/00/00	0.00	4624 47		
		ROY E THOMAS CPA	3 CD 113 2 CD 114			4634.17 2249.30		
		ROY THOMAS CPA	2 CD 114					
		ROY THOMAS CPA	2 CD 115			2382.43		
		ROY THOMAS CPA	2 CD 116			2318.84		
		TCA INC	2 CD 116			2369, 39 503, 36		
		ROY THOMAS CPA	2 CD 116					
		ROY THOMAS CPA	2 CD 117			2395.08 2621.60		
		ROY THOMAS CPA	2 CD 118			2605.06		
		TCA INC	2 CD 118			256.88		
		ROY THOMAS CPA INC	5 CD 118			2457.14		
		ROY THOMAS COA INC	2 CD 119			2515.95		
		1ST NAT'L BANK	9 CD 1142			12.00		
		ROY THOMAS CPA INC	2 CD 1200			2638.01		
		RECLASSIFY PAYMENTS	8 A2 11	12/31/90		5000.01	28471.97CR	
					•	29959.21	28471.97CR	
						1487.24	2011111101	1487.2
280 (Other General &	Administr			0.00			
		VOID CHECK	2 CD 2416	01/01/90			250.00CR	
		NOID CHECK	5 CD 5633	01/01/90			200,00CR	
		NOID CHECK	2 CD 2884	01/01/90			3. OOCR	
		AOID CHECK	2 CD 4001	01/01/90			1852, 09CR	
		VOID CHECK	2 CD 4051	01/01/90			13.04CR	
		NOID CHECK	2 CD 5083	01/01/90			60, OOCR	
		POSTMASTER	1 CD 1123	£ 01/09/90		25.00		
		1ST BANKCARD CENTER	1 CD 1124			277.34		
		ROSEBUD NEWS	1 CD 1125			124.25		
		POSTMASTER	1 CD 1128	1 01/18/90		26.25		
		PAYROLL DISTRIBUTION	3 GJ 1	01/31/90		4097.55		
		AMERICAN EXPRESS	3 CD 1128			321.63		
		AMERICAN EXPRESS	3 CD 1128			474.75		
		KOLAI	3 CD 1130			32.70		
		VALCOM	3 CD 1130			29.73		
		SAM'S	3 CD 1132			102.10		
		SAM'S	3 CD 1132			164.89		
		POSTMASTER	3 CD 1133			20.00		
		SAY'S	3 CD 1133	7 02/24/90		164.97		- 4
		PAYROLL DISTRIBUTION	5 PR 1	02/28/90		3716.23		
		ATARRAM PURAFAA	2 CD 1137	9 03/08/90		14.00		
		AIRBORNE EXPRESS	L 05 1101					
		POSTMASTER	2 CD 1138			25.00		
				0 03/08/90				

	31 10.20		U.C.	in lesebione of	t-patty	•	L 31, 133
EN .	DESCRIPTION		JNL TY REF	DATE	BAL FWD DEBITS	CREDITS	BALANC
7280	Other General (Administr (continued)					
		OSCO DRUG	2 CD 11929		52, 98		
		POSTMASTER	2 CD 11930		25,00		
		OSCO DRUG	2 CD 11955		93.23		
		TELECON USA	2 CD 11958		7.53		
		NOV PAYROLL DIST	5 PR 1	11/30/90	1824.74		
		MENA	9 CD 11223		134.46		
		1ST BANKCARD CENTER				277.34CR	
		1ST BANKCARD CENTER			201.75		
		PAYROLL DISTRIBUTION		01/31/90	4570.47		
		AMERICAN EXPRESS	9 CD 11284		144.31		
		AMERICAN EXPRESS	9 CD 11285	02/03/90		321.63CR	
		AMERICAN EXPRESS	9 CD 11285	05/03/30		474.75CR	
		PAYROLL DISTRIBUTION	10 A3 02	02/28/90	3712.47		
		AMERICAN EXPRESS	9 CD 11365	03/08/90	24.00		
		1ST BANKCARD CENTER			78.10	0.0000000000000000000000000000000000000	
	A	F C-11EGLER CO	9 CD 11404	03/16/90	2007	123. VOCR	
		PAYROLL DISTRIBUTION MBNA	9 CD 11438	03/31/90	3907.29	202 1000	
					26.10	223. 18CR	
		AMERICAN EXPRESS			29.40		
		PAYROLL DISTRIBUTION		04/30/90	3976, 01	212 2002	
		AMERICAN EXPRESS	9 CD 11505		***	343.79CR	
		AMERICAN EXPRESS	9 CD 11506	05/08/90	291.98		
		MINA	9 CD 11507	05/08/90		392.00CR	
		PAYROLL DISTRIBUTION		05/31/90	4317.23		
		AMERICAN EXPRESS	9 CD 11589			263.47CR	
		PAYROLL DISTRIBUTION		06/30/90	3829.33		
		AMERICAN EXPRESS	9 CD 11656		82.91		
		1ST BANKCARD CENTER				306.70CR	
		PAYROLL DISTRIBUTION		07/31/90	4090.58		
		AMERICAN EXPRESS	9 CD 11721			353.32CR	
		AMERICAN EXPRESS	9 CD 11722		225.93		
		1ST BANKCARD CENTER				220.41CR	
		1ST BANKCARD CENTER	9 CD 11728	08/07/90	146.50		
		PAYROLL DISTRIBUTION	10 A3 08	08/31/90	4478.66		
		AMERICAN EXPRESS	9 CD 11792	09/07/90	147.67		
		PAYROLL DISTRIBUTION	10 A3 03	09/30/90	4415.50		
		AMERICAN EXPRESS	9 CD 11856	10/01/90	94.68		
		PAYROLL DISTRIBUTION	10 A3 10	10/31/90	4294.71		
		KENYA	9 CD 11920	11/05/30		130.00CR	
		MBNA	9 CD 11320	11/05/90	18.43		
		AMERICAN EXPRESS	9 CD 11922	11/05/90		78.56CR	
		PAYROLL DISTRIBUTION	10 A3 11	11/30/90	4198.93		
		AMERICAN EXPRESS	2 CD 11967	12/06/90	119.66		
		MBNA	2 CD 11368	12/06/90	52.37		
		AMERICAN EXPRESS	2 CD 11969	12/06/90	216.70		
		POSTKASTER	2 CD 11970	12/06/90	45.00		
		POSTMASTER	& CD 11971	12/08/90	50.00		
		POSTMASTER	2 CD 11979	12/10/30	50.00		
		BEN FRANKLIN'S CALIC	2 CD 11986	12/11/90	46.72		
		SAM'S	2 CD 11990	12/12/90	121.29		
		IST NAT'L BANK	2 CD 11998	12/14/90	1500.00		
		POSTMASTER	2 CD 12041	12/31/90	25.00		
		DEC PAYROLL DIST	5 FR 1	12/31/90	1630, 86		

	CUST # BILL TO HAME:		CUSTON	ER P O #	ORDER	DATE	ORDER 1	TYPE PI	CK DAT	E SM	LOC DEP	T/OPE	R TA
	1199 ST ALBAH EPISCOPAL CO DESCRIPTION												
1 CV750GR	G. ANGELICA WINE 750MI WEEKLY POLARLITE CANDLE	CS		1.000	35.500	35.5	0	.000		.00			
2 M85C800	MEEKLY POLARLITE CAMPLE	s cs		1.000	36.900	36.9	0	.000		.00			
3 •SF	8350 CRUETS	EASUB		1.000	53.000	53.0	0	.000		.00			
		90E	ACCOUN	T	1	125.9				.00			
HVOICE# DATE	CUST # BILL TO MARE:				•••••			•••••	CK DAT	E SM	LOC DEP	T/OPE	R T
21210 4/12/00	TIES ET ALBAN ESTECASA: CI	U_001 11100	007/2	ucct	21100	4/17/00	סכרווו מנ			,	2	71	
	DESCRIPTION .											QTY	OR
1 223863	PASCHAL CANDLESTICK PASCHAL CANCLE #4 ORNAM	ER		1.000	170.000	170.0	0	.000		.00			
2 WB30415	PASCHAL CANCLE #4 ORHAM	ENTED PC		1.000	7.2.950	72.9	5	.000		.00			
3 FR04-80/	BURNER 1-13/16 TO 2-1/1	5 ER	10701	1.000	25.000	25.0	0 E	.000		.00			
	:	SUB	ACCOUN	ī		257.9	5						
NVOICE# DATE	CUST & BILL TO MAME:								CK DAT	E SM	LOC DEP	T/OPE	R T
21311 4/17/70 LINE STOCK #	1199 ST ALBAN EPISCOPAL CO DESCRIPTION	H-BOLIVAR U/M (R7601	NHOC 91H2	ZIIOI PRICE	4/17/90 EXT. PRICE	REGULAR UNIT	COST	EXT. C	2 OST	2 MARGIN	21 QTY	OR
1 *ZZ-REFINISH	3 TIER SANCFUS BELL MALTESE CROSS FOR BELL	EA		1.000	200.000	200.0	0	.000		.00			
Z .ZZ-SPECIAL	MALTESE CROSS FOR BELL	FA	10701	1.000	75.000	275.0	D O	.000		.00			
:	:	UN	ACCOUN	T		275.0	0						
STRC #3310VK	CUST # BILL TO NAME:		custon	ER P C #	CRDER#	DATE	ORDER 1	YPE PI	CK DAT	E SM	LOC DEF	T/OPE	R T
25548 6/21/90	1199 ST ALBAN EFISCOPAL C	H-SOLIVAR	2170		26385	6/21/90	REGULAR	1		2	2	2	ſ
.C. ZIEGLER CO.	H	ISTORY SALE	S ORDE	RS REPOR	ī		DATE-	7/02/	90 R	EF#	IS-05-09		
.C. ZIEGLER CO.		ISTORY SALI	S ORDE	RS REPOR	ī			7/02/					
BEGINNING CUSTON	H TER 1000 ENDING CUSTOMER TH ALL INVOICE DATES ARE INC	19999	S ORDE	RS REPOR	ī								
BEGINNING CUSTON	TER 1000 ENDING CUSTOMER	19999 LUDED				EXT. PRICE	TIME-	17:07:	10 P	AGE	0111		OR
BEGINMING CUSTON ISTORY ORCERS WIT LINE STOCK #	TER 1000 EHOINS CUSTOMER TH ALL INVOICE DATES ARE INC	19999 LUDED U/M (01 YTÇ			35.7	TIME-	17:07: COST	10 P	DST .00	0111 Margin		OR
BEGINMING CUSTOM ISTORY ORCERS WIT LINE STOCK # 1 *DD 2 WB334	TER 1000 ENDING CUSTOMER TH ALL INVOICE DATES ARE INCO DESCRIPTION 2250-2 7/8 GLASS FOLLOW CANDLES SHORT 4'S SFE	19999 LUDED U/H (ERS EA 512 EOX	01 YTŞ	SHIP 2.000 1.000	PRICE 17.850 44.650	35.7 44.6	TIME- UNIT	.000	10 P	0ST .00	0111 Margin		OR
BEGINNING CUSTOR ISTORY ORDERS WIT LINE STOCK # 1 *DD 2 WB334 3 CG2820-C	TER 1000 ENDING CUSTOMER TH ALL INVOICE DATES ARE INCO DESCRIPTION 2250-2 7/8 GLASS FOLLOW CANDLES SHORT 4'S SFE CRACKLE 14-DAY SLOSE CR	19999 LUDED U/H (ERS EA 51% BOX YSTAL EA	11Y TO	SHIP 2.000 1.000 2.000	PRICE 17.850 44.650 35.750	35.7 44.6 71.5	TIME- UNIT 0.5	.000 .000	10 P	05T .00 .00 .00	0111 Margin		OR
BEGINMING CUSTOM ISTORY ORCERS WIT LINE STOCK # 1 *DD 2 WB334	TER 1000 ENDING CUSTOMER TH ALL INVOICE DATES ARE INCO DESCRIPTION 2250-2 7/8 GLASS FOLLOW CANDLES SHORT 4'S SFE	19999 LUDED U/H (ERS EA 512 EOX	11	SHIP 2.000 1.000 2.000 1.000	PRICE 17.850 44.650	35.7 44.6 71.5 42.0	TIME- UNIT	.000	10 P	0ST .00	0111 Margin		OR

.....ON ACCOUNT.....

201.05

SCHEDULE 7-3

CASE NO.: TR-91-336

WITNESS: Rebecca L. Rucker

TYPE EXHIBIT: Accounting

Schedule Supplemental Direct

SCHEDULE 8 CONTAINS

HIGHLY CONFIDENTIAL MATERIAL

WITNESS: Rebecca L. Rucker

TYPE EXHIBIT: Accounting

Schedule Supplemental Direct

SCHEDULE 9 CONTAINS

1 1

DESCRIPT	ION	JNL T	Y REF	DATE	HAL FIAD	DEBITS	CREDITS	BALANC
	Office Equipment (continued)							
100 Central	AFCO		D 11583	06/05/90		201 00		
	VCS		D 11592	06/08/90		204.89 228.37		
	NORTH SUPPLY CO		D 11624	06/26/90		357.46		
	NORTH SUPPLY CO		0 11627	06/28/90		23.03		
	JUNE PRYROLL DIST	5 P		06/30/90		201.41		
	DON ADAMS		D 11643	07/02/90				
	VCI		0 11647			450.00		
				07/05/90		228, 37		
	F C ZIEGLER CO		0 11689	07/19/90		201.05		
	PETTY CASH		11706	07/31/90		612.33		
	JULY PAYROLL DIST	5 P		07/31/90		91.63		
	F C ZIEGLER CO		11717	08/06/90		278. 90	10000	
	F C TIEGLER CO				The hitelesses	40.84		
	NORTH SUPPLY CO		11778	08/29/90		179.15		
	AUGUST PAYROLL DIST	5 P		08/31/90		120.97		
	VCI		11608			228.37		
	F C ZIEGLER		11839	09/24/90		87. 45		
	SEPT PAYROLL DIST			09/30/90		110.28		
	REVERSE STATE UNEMP			01/31/90			0. 41CR	
	REVERSE STATE UNERP			02/28/90			0.12CR	
	REVERSE STATE UNEMP	9 6	3 (05/31/90			0.44CR	
	REVERSE STATE UNEKP	9 6	5	06/30/90			0.31CR	
	REVERSE STATE UNEMP	9 6	1 4	07/31/90			0.13CR	
	REVERSE STATE WEND	9 6	1 3	08/31/90			0. 1BCR	
	REVERSE STATE UNEMP	3 5.	3 [09/30/90			0.17CR	
	STEVE TAYLOR	5 C	11884	10/22/30		90.00		
	NORTH SUPPLY CO	5 C	11867	10/25/90		347.80		
	OCT PAYROLL DIST	8. 21	1	10/31/90		88.27		
	REC OF THE WEST	5 CI	11303	11/02/90		399.00		
	NOV PAYROLL DIST	5 P	1 5	11/30/90		21.54		
	AMERICAN EXPRESS	9 0	11224	01/05/90		33.88		
	1ST BANKCARD CENTER		11247	01/11/90			199.72CR	
	AFC0		11263	01/18/90			815.96CR	
	PAYROLL DISTRIBUTION			01/31/90		658, 25	***************************************	
	PAYROLL DISTRIBUTION	10 A		01/31/90		304.28		
	PAYROLL DISTRIBUTION	10 A		02/28/90		77.04		
	KISNA		11370	03/08/30			148.00CR	
	PREMATIC		11371	03/08/90			36. 90CR	
	AFCO		11378	03/08/30			417. 93CR	
	AFC0		11414	03/29/90			417. 93CR	
	AFC0		11453	04/12/30			398. 03CR	
	1ST BANKCARD CENTER		11508	05/08/90			163. OOCR	
	PAYROLL DISTRIBUTION	10 A3		05/31/90		298.07	163.000	
	AFCO		11583	06/05/90		£ 30, V/	204.89CR	
	VCS							
	PRYROLL DISTRIBUTION		11592	06/08/90		201 11	228. 37CR	
	VCI	10 A3		06/30/90		201.64	000 2700	
			11647	07/05/90			228.37CR	
	PAYROLL DISTRIBUTION	10 A3		07/31/90		90.45		
	REPHA EQUIPMENT CO		11715	08/06/90		406.00		
	PAYROLL DISTRIBUTION	10 A3		08/31/90		121.55		
	VCI		11808	03/10/90		*** **	228.37CR	
	PAYROLL DISTRIBUTION	10 A3		09/30/90		278.08		
	PAYROLL DISTRIBUTION	10 A3		10/31/90		431.80		
	HEARA	9 CD	11920	11/05/90		57.95		

F.C. ZIEGLER CO.

CUSTOMER DETAIL ACTIVITY -- HISTORY

DATE- 8/23/91 REF# AR-05-10 TIME-15:59:13 PAGE 1

FROM CUSTOMERS 1199 THRU 1199 ALL DATES

CUST NO CUSTOMER NAME

1199 ST ALBAN EPISCOPAL CH-BOLIVAR

DOC #	TYPE	APPLYS	DOC DATE	DUE DATE	SALE ANT	ADDON ANT	TOTAL ANT	DOCUMENT REFERENCE	TERMS
1776	PYNT	28884	7/85/98	7/15/91	29.69CR		20.60CR	PAYHENT: CHECK NO 001776	
1776	PYNT	29588	9/05/98	9/05/90	20.16CR	.00	20.16CR	PAYMENT: CHECK NO 191776 4	
31634	INVC	31634	9/21/90	10/21/90	87.45		87.45	ORD: 31494 P/0:21880 WALSH	NET 30 DAYS
11839	PYNT	31634	9/25/91	9/25/90	87.45CR	.00	87.45CR	PAYMENT: CHECK NO \$11839	
32942	INVC	32942	18/10/90	11/19/91	41.70	2.40	44.10	ORD: 32878 P/0: 21367 FR HEST	NET 30 DAYS
11914	PYNT	32942	11/07/98	11/07/90	44.18 CR	.00	44.10CR	PAYMENT: CHECK NO (111914)	
37477	INVC	37477	12/17/90	1/96/91	273.30 .	3.17	276.47	ORD: 37326 P/0:23614	HET 30 DAYS
12019	PYXT	37477	1/04/91	1/04/91	276.47CR	.00	276.47CR	PAYMENT: CHECK NO 112019	
40828	INVC	40 828	1/22/91	2/21/91	98.40	.00	90.40	ORD: 41357 P/0: Z4866 WEST	NET 30 DAYS
6713	PYNT	49 828	3/18/91	3/18/91	90.40 CR	.00	90.40 CR	PAYMENT: CHECK NO JO 6703	
41343	INVC	41343	1/29/91	2/28/91	295.45	.00		ORD: 41899 P/O: 24865 WALSH	NET 30 DAYS
12139	PYNT	41343	2/22/91	2/22/91	295.45CR	.00	295.45CR	PAYMENT: CHECK NO 012139	
42425	INVC	42425	2/13/91	3/15/91	57.50	5.30	62.80	ORD: 43089 P/0:Z4988	MET 30 DAYS
12139	PYNT	42425	2/22/91	2/22/91	62.80 CR	.00	62.80CR	PAYMENT: CHECK NO 812139	
46255	INVC	46255	3/25/91	4/24/91	49.30	.00		ORD: 46398 P/D: Z6285 JOHN	NET 30 DAYS
6788	PYNT	46 255	4/15/91	4/15/91	49.31 CR	.00	49.30 CR	PAYMENT: CHECK NO \$06708	

HISTORY INVOICE REPORT

DATE- 9/10/91 REF# 13-05-09 TIME- 9:58:29 PAGE 1

Beginning Customer 1199 Ending Customer 1199 History Orders with all Invoice Dates are included

INVC	#: 28256	SHIP	VIA: PO : 2794 JOHN	CUST # :	1199	ST ALBAN EPISC	COPAL CH-BOLIVAR	SHIP TO:	ST ALBAI	M EPISCOPA	L CH-BOLIVA
475	: KEUUCHK	CHCT	00 . 2704 TOUN	ODGCD A	20100	C/O 221 M AHIA			C/0 221	M UHIM	
415	1724790	C05!	PU : 2/74 JUNA	URUER # .	20127	UNITALIA	30 65664	1.10. 2	UALL TABL	80V 12	10 45444
INE	ITEM CODE		DESCRIPTION 02 ST MICHAEL IN PEN 02 CATHOLIC CHRISTIA 02 HOME PLAQUE		9/1	OTY SHIPPED	UNIT PRICE	EXT. PRIC	E DISCZ	EXT. COS	MARGIN
1	1 460		02 ST MICHAEL IN PEN	TER	EA	1.000	35 950	35.9	5	.0)
2	[+PP		02 CATHOLIC CHRISTIA	K	EA	1.000	5.950	6.9	5	.0)
3	1 68-#2717		02 HOME PLAQUE		EA	2.008	5 950	11.9	0	.0)
4	I GB-W2723		82 AS FOR ME & MY HO	USE PLAC	UE EA	1.000	5.950	5.9	5	.01)
5	1 *NR-5		02 AS FOR ME & MY HO 02 ORION GREETING CA 02 2424 SCROLL 02 LAMINATED CARD 98 02 ASSORTED PAPER PR 02 CRUCIFIX 02 SMALL LOG CRUCIFII 02 ST GERTRUDE CROSS 02 100-ALB 02 HANGER 02 NAME CARDS	ROS	EA	4.000	1.000	4.0	0	.0)
6	[AGB-4		92 2424 SCROLL		EA	1.000	2.500	2.5	σ.	. 01)
7	1 *38-5		02 LAMINATED CARD 98	7-5	EA	3.000	.450	1.3	5	.01)
8	I *GE-5		82 ASSORTED PAPER PR	AYER CARDS	EA	6.000	.220	1.20	0	.00	1
9	1 HI2129-00		02 CRUCIFIX		EA	3.000	1.200	3.6)	.01)
10	I *HI-4		02 SMALL LOG CRUC!FI	x	EA	4.000	.500	2.00)	.00	
1:	1 ANR-4		92 ST GERTRUDE CROSS		EA	2.000	3.000	16.00)	.00	
12	I *SL		02 100-ALS		EA	1.000	170.000	170.00	3	.00	i i
13	1 *SL		02 HANGER		EA	1.000	7 500	7.50)	.00	
14	I AND-E		02 NAME CARDS		EA	20 000	549	10.00	1	.00	
•			TE MINE VIMEV		•"	SHRIUTAL		278 9	1	.00	
						ON ACCOUNT		278 90	1	.**	
HUC YPE	#: 29884 : REGULAR	SHIP	VIA: PO : R10365 DEACON	SALESMAN:	1199 2 28744	ST ALBAN EPISC C/O 221 W MAIN C/O P O POY 13	OPAL CH-BOLIVAR	SHIP TO:	ST ALBAN C/O 221	MEPISCOPAL MIMAIN BOY 13	. CH-BOL [VA
M. C	. 0/10//4	COST	TO . RIVOUS PERSON	ONVEN T.	20. 44	HALLTOWN	HO 55664	0/0: 20	HALLTOWN	1 1	0 65664
INE	ITEM CODE		DESCRIPTION 02 HOME PLAQUE		U/Y	OTY SHIPPED	UNIT PRICE	EXT. PRICE	DISCI	EXT. COST	MARGIN
1	I GB-W2717		02 HOME PLAQUE		EA	1.000	5.950	5.99	,	00	
2	1 68-42723		02 HOME PLAQUE 02 AS FOR ME & MY HO	USE PLAG	UE EA	2.000	5.950	11.90		.00	
						SUBTOTAL	m	17.89	,	.00	
				- House			my	2.83	3		
						ON ACCOUNT		Car West	fate die	1	
NVC	1 : 29538	SHIP	VIA:			ST ALBAN EPISC		SHIP TO:	ST ALBAN	EPISCOPAL	CH-BOL IVAS
	: REGULAR			SALESMAN:	2	C/0 22! W HAIN			C/0 221		
		CUST	PO : 2986						C/0 P 0		
							MO 65664				0 65664
INE	ITEM CODE		DESCRIPTION		U/M	OTY SHIPPED	UNIT PRICE	EXT. PRICE	DISCZ	EXT. COST	MARGIN
	I GB-W2717		02 HOME PLAQUE			1.000	5.950	5.95		.00	
	1 GB-W2723		02 AS FOR HE & MY HOL	ISE. PLAQ	UE EA	2.000		11.90		.00	
-						SUBTOTAL.	, , , , ,	17.85		.00	
						Mes	onli	2.31			
						ON ACCOUNT	3		Victorial I		
NVC	1 : 31634	SHIP	VIA:	CUST # :	1199	ST ALBAN EPISC	OPAL CH-BOLIVAR	SHIP TO:	ST ALBAN	EPISCOPAL	CH-BOL I VAR
	: REGULAR			SALESMAN:		C/O 221 H MAIN			C/O 221		
		CUST	PO : 21880 WALSH						C/0 P 0		
M) L	. // 26/ /4	COUT	. C. CIVVV MILVII	Auren 1			70 65664				0 65664
	**** ***=		AFAARIATIATI			ATIL 3115555		FII			
	I +OK		DESCRIPTION								
1	411K		02 CATHOLIC STUDY BIE	(1 %	EA	1.000	29.950	29.95		.00	

WITNESS: Rebecca L. Rucker

TYPE EXHIBIT: Accounting

Schedule Supplemental Direct

SCHEDULE 11 CONTAINS

04/15/91 16:16			Choctaw Telephone	Company		Dec 31, 199
SEN DESCRIPTION		JAL TY	REF DATE	HAL FAD	DEBITS CREDITS	BALANC
2100 Central Office E	nuinment (continued)					
	¥CO	S CD :	11583 06/05/90		204.89	
	CS	5 CD			228.37	
	NORTH SUPPLY CO	2 CD			357. 46	
1	NORTH SUPPLY CO	S CD			29.03	
	TIME PAYROLL DIST	5 PR :			201.41	
1	DON ADAMS	S CD	1643 07/02/90		450.00	
,)CI	5 CD 1	1647 07/05/90		228, 37	
,	C ZIEGLER CO	5 CD ;	1689 07/19/90		201.05	
	PETTY CASH	2 CD 1	1706 07/31/90		612.33	
	TULY PAYROLL DIST	5 PR 1			91.63	
				A STATE OF THE STA		
	C ZIEGLER CO	E CD 1			40.84	
	KORTH SUPPLY CO				179. 15	
	NUGUST PAYROLL DIST				120. 97	
	CI		1808 09/10/90		228. 37	- 2
	C 71EGLER		1839 09/24/90		87. 45	
	EPT PAYROLL DIST				110.28	
	EVERSE STATE UNEMP		0 01/31/90		0.410	
	EVERSE STATE UNEAR				0.120	
	EVERSE STATE UNEMP				0.440	
	EVERSE STATE UNEND				0.310	
	EVERSE STATE UNEMP				0.130	
	EVERSE STATE UNEMP REVERSE STATE UNEMP	9 63 3			0.180	
	TEVE TAYLOR	9 6J 2 5 CD 1			0.170	К
	DRTH SUPPLY CO	5 CD 1			90.00 347.80	
	CT PAYROLL DIST	E PR 1			88. 27	
	EC OF THE WEST	5 CD 1			399.00	
	DV PAYROLL DIST	5 FR 1			21.54	
	MERICAN EXPRESS	9 CD 1			33.88	
		9 CD 1			199.720	R
	FCO	9 CD 1			815.960	
	AYROLL DISTRIBUTION			6	38.25	
	AYROLL DISTRIBUTION				304.28	
	AYROLL DISTRIBUTION				77. (4	
	ena	9 CD 1			148.000	R
P	REMATIC .	9 CD 1	1371 03/08/90		36, 300	R
A	FCO	5 CD 1	1378 03/08/90		417.930	R
A	FC0	9 CD 1	1414 03/29/90		417.930	R
A	FCO	9 CD 1	1453 04/12/30		398, 030	R
	ST BANKCARD CENTER	9 CD 1	1508 05/08/90		163. OCC	R
	AYROLL DISTRIBUTION			2	98.07	
		9 CD 1	1583 06/05/90		204.890	R
	CS	9 CD 1	1592 06/08/90		228.370	R
	AYROLL DISTRIBUTION			5	01.64	
	CI	9 CD 1			228.370	R
	RYROLL DISTRIBUTION				90.45	
	LPHA EQUIPMENT CO	9 CD 1			06.00	
	RYROLL DISTRIBUTION			1	21.55	
	CI	9 CD 1			228.370	2
		10 A3 05			78.08	
		10 A3 10			31.80	
N.	SANS.	9 CD 1	1920 11/05/90		57.95	

HISTORY INVOICE REPORT

DATE- 9/10/91 REF# IS-05-09 TIME- 9:58:29 PAGE 1

Beginning Customer 1139 Ending Customer 1139 History Orders with all Invoice Dates are included

	‡ : 28256	SHIP	VIA:	CUST # :	1199	ST ALSAN EPISC	OPAL CH-BOLIVAR	SHIP	10:	ST ALBAN	EPIS	COPAL	CH-BOL IVA
YPE	: REGULAR			SALESMAN:	2	C/0 221 W MAIN				C/0 221	H HAL	H	
ATE	: 7/24/90	CUST	PO : 2794 JOHN	ORDER # :	28129	C/O P O 80X 13				C/0 P 0	80X 1	3	
			PO : Z794 JOHN			HALLTOHN	110 65664	0/0:	2	HALLTON	1	HO	65664
INE	ITEM CODE		DESCRIPTION 02 ST HICHAEL IN P 02 CATHOLIC CHRIST 02 HOME PLAQUE		13/1	TOTY SHIPPED	UNIT PRICE	EXT.	PRICE	E DISCZ	EXT.	COST	MARGIN
1	I ALO		02 ST MICHAEL IN P	ENTER	EA	1.000	35 950		35.99	5		.00	
2	I *PP		02 CATHOLIC CHRIST	[AN]	EA	1.000	5.950		6.95	5		.00	
3	1 68-W2717		02 HOME PLAQUE		EA	2.000	5.950		11.90)		.00	
4	I GB-#2723		12 AS FOR ME & MY	HOUSE PLAN	QUE EA	1.400	5.950		5.99	5		.00	
5	1 *NR-5		02 ORION GREETING	CARDS	EA	4.000	1.000		4.00)		.00	
6	I *GB-4		92 2424 SCROLL		EA	1.000	2.500		2.50)		.00	
7	1 *18-5		02 LANINATED CARD	987-5	EA	3.900	.450		1.35	5		.00	
8	I *GE-5		02 ASSURTED PAPER	PRAYER CARDS	EA	6.000	. 200		1.20	1		.00	
9	I HI2120-00		02 CRUCIFIX		EA	3.000	1.290		3.60)		.00	
10	1-18* 1		42 SMALL LOG CRUC!	FIX	EA	4.000	.500		2.90	1		.00	
11	1 ANR-4		02 ST GERTRUDE CRO	38	EA	2.000	3.000		6.00)		.00	
12	[ASL		02 100-AL8		EA	1.000	179.000	13	70.00	1		.00	
13	I *SL		02 HANGER		EA	1.000	7 500		7.50)		.00	
14	[ANR-S		12 NAME CAROS		EA	29.000	.500		0.00	1		.00	
						SUBTOTAL		27	8.90)		.00	
			02 HOME PLAQUE 02 AS FOR ME & MY 02 ORION GREETING 02 2424 SCROLL 02 LANINATED CARD 02 ASSORTED PAPER 02 CRUCIFIX 02 SMALL LOG CRUCIO 02 ST GERTRUDE CRO 02 100 -ALB 02 HANGER 02 NAME CAROS			ON ACCOUNT	422		Section 2	***			
ייי	4. 29884	SHIP	U14-	CHST #	1199	ST OF BON EPISC	IPA: CH-ROI TUAR	SHIP	TO:	ST OF ROM	FPISC	COPOL	CH-BOL LU
PF	· REGIII AR	•	••••	SAL FORAN	2	C/O 221 W MAIN	77 TO VIII DVE 17 TI	*****		C/0 221	W HAT	4	
TF	8/06/90	CUST	PO - RIBBAS DEACON	U80ES 4 .	28744	C/O P G BOX 13				C/0 P 0	ROX 13	3	
	. 47437.74	0001	VIA: PO : RIB365 DEACOM	0110 En 1 .		HALLTOWN	MO 55664	0/0:	20	HALLTOWN	1	10	65664
INE	ITEN CODE		DESCRIPTION		U/8	OTY SHIPPED	UNIT PRICE	EXT. F	RICE	DISCZ	EXT.	COST	MARGIN
INE	ITEM CODE 1 08-42717		DESCRIPTION 12 HOME PLAQUE		U/M EA	OTY SHIPPED	UNIT PRICE	EXT. F	RICE	DISCZ	EXT.	COST	MARGIN
INE 1	ITEM CODE I 08-W2717 I 08-W2723		DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1	HOUSEPLAG	U/M EA QUE EA	1.000 1.000 2.000	UNIT PRICE 5.950 5.950	EXT. F	RICE 5.95	DISCX	EXT.	.00	MARGIN
INE 1 2	ITEM CODE I GB-W2717 I GB-W2723		DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1	HOUSE PLAG	U/M EA GUE EA	1.000 1.000 2.000 SUBIOTAL	UNIT PRICE 5.950 5.950	EXT. F	RICE 5.95	DISCX	EXT.	.00 .00	MARGIN
INE 1 2	ITEM CODE I 08-W2717 I 08-W2723		DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1	HOUSE PLAG	U/M EA GUE EA	1.000 1.000 2.000 SUBTOTAL	UNIT PRICE 5.950 5.950	EXT. F	RICE 5.95 1.90 7.85	DISCX	EXT.	.00 .00 .00	MARGIN
INE 1 2	ITEM CODE [08-W2717 [08-W2723		DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY I	HOUSE PLAG	U/M EA GUE EA	OTY SHIPPED 1.000 2.000 SUBTOTAL	UNIT PRICE 5.950 5.950	EXT. F	RICE 5.95 1.90 7.85 2.83	DISCX	EXT.	.00 .00 .00	MARGIN
INE 1 2	ITEM CODE I 08-W2717 I 08-W2723		DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1	HOUSE PLAG	U/M EA GUE EA	OTY SHIPPED 1.000 2.000 SUBTOTAL	UNIT PRICE 5.950 5.950	EXT. F	RICE 5.95 1.90 7.85 2.83	DISCX	EXT.	.00 .00 .00	MARGIN
INE 1 2	ITEM CODE I 08-W2717 I 08-W2723		DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1	HOUSE PLAG	U/M EA GUE EA	OTY SHIPPED 1.000 2.000 SUBTOTAL	UNIT PRICE 5.950 5.950	EXT. F	RICE 5.95 1.90 7.85 2.83	DISCX	EXT.	.00 .00 .00	MARGIN CH-BOL [V
INE 1 2	ITEM CODE I 08-W2717 I 08-W2723 #: 29538 : REGULAR	SHIP	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY I	HOUSE PLAG	U/M EA GUE EA	OTY SHIPPED 1.000 2.000 SUBTOTAL O ACCOUNT ST ALBAN EPISCO	UNIT PRICE 5.950 5.950 	EXT. F	RICE 5.95 1.90 7.35 2.83 0.68	DISCX ST ALBAN C/O 221	EXT.	, UF HL	MARGIN CH-BOL IV
INE 1 2	ITEM CODE I 08-W2717 I 08-W2723 #: 29538 : REGULAR	SHIP	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1	HOUSE PLAG	U/M EA QUE EA 1199 2 29416	OTY SHIPPED 1.000 2.000 SUBTOTAL O .OH ACCOUNT ST ALBAN EPISCO C/O 22! W MAIN C/O P O BOX 13	UNIT PRICE 5.950 5.950 	EXT. F	RICE 5.95 1.90 7.35 2.83 0.68	ST ALBAN C/O 221 C/O P 0	EXT.) 	CU-BOL 1 4
INE 1 2 NVC YPE ATE	17EM CODE 1 08-W2717 1 08-W2723 #: 29538 : REGULAR : 3/20/30	SHIP CUST	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1 VIA: PO : Z986	CUST # : SALESMAN: ORDER # :	U/M EA GUE EA 1199 2 27416	ST ALBAN EPISCO C/O 221 W MAIN C/O P O BOX 13 HALLTOWN	UNIT PRICE 5.950 5.950 5.950 DPAL CH-BOLIVAR HO 65664	SHIP	RICE 5.35 1.90 7.35 2.83 0.68 TO:	ST ALBAN C/O 221 C/O P O HALLTONN	EXT.	HO	65664
INE 1 2 NVC YPE ATE	#: 29538 : REGULAR : 3/20/30	SHIP	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY I	CUST # : SALESMAN: ORDER # :	U/M EA GUE EA 1199 2 29416	SUBTOTAL SUBTOTAL O .OM ACCOUNT ST ALBAN EPISCO C/O 221 W MAIN C/O P O BOX 13 HALLTOWN	UNIT PRICE 5.950 5.950 DPAL CH-BOLIVAR HO 65664 UNIT PRICE	SHIP D/O:	PRICE 5.95 1.90 7.85 2.83 20.68 TO:	ST ALBAN C/O 221 C/O P O HALLTOWN	EXT.	MO COST	65664
INE 1 2 2 NVC YPE ATE	17EM CODE 1 08-W2717 1 08-W2723 #: 29538 : REGULAR : 3/20/30 ITEM CODE 1 08-W2717	SHIP CUST	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY I	CUST # : SALESMAN:	U/M EA GUE EA 1199 2 29416 U/M EA	STALBAN EPISCO C/O P O BOX 13 HALLTOWN OTY SHIPPED 1.000	UNIT PRICE 5.950 5.950 DPAL CH-80LIVAR MO 65664 UNIT PRICE 5.950	SHIP D/O:	RICE 5.95 1.90 7.85 2.83 00.68 TO:	ST ALBAN C/O 221 C/O P O HALLTOWN	EXT.	MO COST	65664
INE 1 2 2 NVC YPE ATE INE 1	17EM CODE 1 08-W2717 1 08-W2723 #: 29538 : REGULAR : 3/20/30 ITEM CODE 1 08-W2717	SHIP CUST	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY I	CUST # : SALESHAH: ORDER # :	U/M EA GUE EA L199 2 19416 U/M EA	STY SHIPPED 1.000 2.000 SUBTOTAL TO OH ACCOUNT ST ALBAN EPISCO C/O 221 W MAIN C/O P O BOX 13 HALLTOWN OTY SHIPPED 1.000 2.000	UNIT PRICE 5.950 5.950 DPAL CH-BOLIVAR HO 65664 UNIT PRICE 5.950 5.950	SHIP D/O: EXT. F	RICE 5.35 1.90 7.35 2.83 20.68 TO:	ST ALBAN C/O 221 C/O P G HALLTONN	EXT.	COST .00	65664
INE 1 2 2 NVC YPE ATE INE 1	17EM CODE 1 08-W2717 1 08-W2723 #: 29538 : REGULAR : 3/20/30 ITEM CODE 1 08-W2717	SHIP CUST	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY I	CUST # :: SALESMAN: ORDER # ::	U/M EA GUE EA L199 2 29416 U/M EA	SUBTOTAL ST ALBAN EPISCO C/O 221 W MAIN C/O P O BOX 13 HALLTOWN OTY SHIPPED 1.000 2.000 SUBTOTAL	UNIT PRICE 5.950 5.950 DPAL CH-BOLIVAR HO 65664 UNIT PRICE 5.950 5.950	SHIP 0/0:	RICE 5.95 1.90 7.85 2.83 00.68 TO: 2 RICE 5.95 1.90 7.85	ST ALBAN C/O 221 C/O P O HALLTONN	EXT.	MO COST	65664
INE 1 2 NVC YPE ATE	17EM CODE 1 08-W2717 1 08-W2723 #: 29538 : REGULAR : 3/20/30 ITEM CODE 1 08-W2717	SHIP CUST	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY I	CUST # : SALESMAN: ORDER # :	U/M EA GUE EA 1199 2 29416 U/M EA	STY SHIPPED 1.000 2.000 SUBTOTAL TO OH ACCOUNT ST ALBAN EPISCO C/O 221 W MAIN C/O P O BOX 13 HALLTOWN OTY SHIPPED 1.000 2.000	UNIT PRICE 5.950 5.950 DPAL CH-BOLIVAR HO 65664 UNIT PRICE 5.950 5.950	SHIP D/O:	RICE 5.35 1.90 7.35 2.83 20.68 TO:	ST ALBAN C/O 221 C/O P O HALLTONN	EXT.	COST .00	65664
INE 1 2 NVC YPE ATE 1 2	#: 29538 : REGULAR : 3/20/30 ITEM CODE [GB-W2717] GB-W2717] GB-W2723	SHIP	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY I	CUST # : SALESMAN: ORDER # :	U/M EA GUE EA L199 2 29416 U/M EA AUE EA	SUBTOTAL ST ALBAN EPISCO C/O 22! W MAIN C/O P O BOX 13 HALLTOWN OTY SHIPPED 1.000 2.000 SUBTOTAL ON ACCOUNT	UNIT PRICE 5.950 5.950 DPAL CH-80LIVAR MO 65664 UNIT PRICE 5.950 5.950	SHIP D/0:	RICE 5.35 1.90 7.35 2.83 0.68 TO: 2 RICE 5.95 1.90 7.85 2.31 0.16	ST ALBAN C/O 221 C/O P O HALLTOWN	EXT.	COST .00 .00	65664 MARGIN
INE 1 2 NVC YPE ATE 1 2	#: 29538 #: 29538 #: 3/20/30 ITEM CODE I GB-M2717 I GB-M2717 I GB-M2717 I GB-M2723	SHIP	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY I	CUST # :: HOUSE PLAG CUST # :: HOUSE PLAG NO CUST # ::	U/M EA GUE EA 1199 2 29416 U/M EA AUE EA	ST ALBAN EPISCO SUBTOTAL ST ALBAN EPISCO C/O 221 W MAIN C/O P O BOX 13 HALLTOWN OTY SHIPPED 1.000 2.000 SUBTOTAL D ON ACCOUNT ST ALBAN EPISCO	UNIT PRICE 5.950 5.950 DPAL CH-BOLIVAR MO 65664 UNIT PRICE 5.950 5.950	SHIP	RICE 5.95 1.90 7.85 2.83 0.68 TO: 2 RICE 5.95 1.90 7.85 2.31	ST ALBAN C/O 221 C/O P O HALLTOWN DISCX	ENT. EPISO N MAIN BOX 13	COST .00 .00	65664 MARGIN
INE 1 2 INE 1 2 XVC YPE	#: 29538 #: 29538 #: 3/20/30 ITEM CODE I GB-M2717 I GB-M2717 I GB-M2717 I GB-M2723	SHIP	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1 VIA: PO : Z986 DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1	CUST # : SALESMAN: CUST # : SALESMAN: CUST # : SALESMAN:	U/M EA GUE EA 1199 2 23416 U/M EA AUE EA 1199 2	ST ALBAN EPISCO 2.000 SUBTOTAL ST ALBAN EPISCO C/O 221 W MAIN C/O P O BOX 13 HALLTOWN OTY SHIPPED 1.000 2.000 SUBTOTAL D ST ALBAN EPISCO C/O 221 W MAIN C/O P O BOX 13 HALLTOWN	UNIT PRICE 5.950 5.950 DPAL CH-BOLIVAR MO 65664 UNIT PRICE 5.950 5.950 5.950	SHIP	RICE 5.95 1.90 7.85 2.83 0.68 TO: 2 RICE 5.95 1.90 7.85 2.31 0.16	ST ALBAN C/O 221 C/O P O HALLTONN DISCX ST ALBAN C/O 221	EXT. EPISON MAIN BOX 13 EXT.	COPAL (65664 MARGIN
INE 1 2 NVC YPE 1 2	#: 29538 #: 29538 #: 3/20/30 ITEM CODE I GB-M2717 I GB-M2717 I GB-M2717 I GB-M2723	SHIP	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY I	CUST # : SALESMAN: CUST # : SALESMAN: CUST # : SALESMAN:	U/M EA GUE EA 1199 2 23416 U/M EA WE EA 1199 2 31494	OTY SHIPPED 1.000 2.000 SUBTOTAL TO ST ALBAN EPISCO C/O 221 W MAIN C/O P O BOX 13 HALLTOWN OTY SHIPPED 1.000 2.000 SUBTOTAL TO ST ALBAN EPISCO C/O 221 W MAIN C/O P O BOX 13	UNIT PRICE 5.950 5.950 DPAL CH-BOLIVAR HO 65664 UNIT PRICE 5.950 5.950	SHIP	RICE 5.95 1.90 7.35 2.83 0.68 TO: 2 RICE 5.95 1.90 7.85 2.31 0.16	ST ALBAN C/O 221 C/O P O HALLTONN DISCX ST ALBAN C/O 221 C/O P O	ENT. EPISO M MAIN BOX 13 EPISO M MAIN BOX 13	COST .00 .00 .00	65664 HARGIN
INE 1 2 AVC PPE 1 2	#: 29538 #: 29538 #: 3/20/30 ITEM CODE I GB-M2717 I GB-M2717 I GB-M2717 I GB-M2723	SHIP	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1 VIA: PO : Z986 DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1	CUST # : SALESMAN: CUST # : SALESMAN: CUST # : SALESMAN:	U/M EA GUE EA 1199 2 23416 U/M EA WE EA 1199 2 31494	OTY SHIPPED 1.000 2.000 SUBTOTAL TO ST ALBAN EPISCO C/O 221 W MAIN C/O P O BOX 13 HALLTOWN OTY SHIPPED 1.000 2.000 SUBTOTAL TO ST ALBAN EPISCO C/O 221 W MAIN C/O P O BOX 13	UNIT PRICE 5.950 5.950 DPAL CH-BOLIVAR MO 65664 UNIT PRICE 5.950 5.950 5.950	SHIP	RICE 5.95 1.90 7.35 2.83 0.68 TO: 2 RICE 5.95 1.90 7.85 2.31 0.16	ST ALBAN C/O 221 C/O P O HALLTONN DISCX ST ALBAN C/O 221 C/O P O	ENT. EPISO M MAIN BOX 13 EPISO M MAIN BOX 13	COST .00 .00 .00	65664 HARGIN
INE I 2 NVC YPE ATE INE INE	#: 29538 #: 29538 #: 3/20/30 ITEM CODE I GB-M2717 I GB-M2717 I GB-M2717 I GB-M2723	SHIP CUST SHIP CUST	DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1 VIA: PO : Z986 DESCRIPTION 02 HOME PLAQUE 02 AS FOR ME & MY 1	CUST # : SALESMAN: CUST # : SALESMAN: ORDER # :	U/M EA GUE EA 1199 2 27416 U/M EA AUE EA 1199 2 31494	ST ALBAN EPISCO C/O 221 W MAIN OTY SHIPPED 1.000 SUBTOTAL OTY SHIPPED 1.000 2.000 SUBTOTAL TO ACCOUNT ON ACCOUNT OF O BOX 13 HALLTOWN ST ALBAN EPISCO C/O 221 W MAIN C/O F O BOX 13 HALLTOWN	UNIT PRICE 5.950 5.950 DPAL CH-80LIVAR HO 65664 UNIT PRICE 5.950 5.950 5.950	SHIP D/O: SHIP D/O: EXT. P	RICE 5.35 1.90 7.85 2.83 00.68 TO: 2 RICE 5.95 1.90 7.85 2.31 00.16	ST ALBAN C/O 221 C/O P O HALLTONN DISCX ST ALBAN C/O 221 C/O P O	EXT. EPISON MAIN BOX 13 EXT.	COST .00 .00 .00 .00 .00 .00 .00 .00 .00 .0	65664 HARGIN CH-BOL (VI

WITNESS: Rebecca L. Rucker

TYPE EXHIBIT: Accounting

Schedule Supplemental Direct

SCHEDULE 13 CONTAINS

WITNESS: Rebecca L. Rucker

TYPE EXHIBIT: Accounting
Schedule
Supplemental
Direct

SCHEDULE 14 CONTAINS

WITNESS: Rebecca L. Rucker
TYPE EXHIBIT: Accounting

Schedule Supplemental Direct

SCHEDULE 15 CONTAINS

Choctaw Telephone Case: TR-91-336 December 31,1990

Revenue Requirement

Lin	e		10.22%	
			Return	
		77.55.55		
	(A)		(B)	
1	Net Orig Cost Rate Base (Sch 2)	s	270,262	
2	Rate of Return		10.22%	
***	No. 0	*******	27 /24	
3	Net Operating Income Requirement	\$	27,621	
4	Net Income Available (Sch 8)	s *******	46,610	
5	Additional NOIBT Needed	\$	(18,989)	
6	Income Tax Requirement (Sch 10)			
7	Required Current Income Tax	\$	1,022	
8	Test Year Current Income Tax	\$	5,372	
***	***********	*******	*******	
9	Additional Current Tax Required	\$	(4,350)	
10	Required Deferred ITC	\$	0	
11	Test Year Deferred ITC	\$	0	
12	Additional Deferred ITC Required	\$	0	
***	*********************	*******	******	
13	Total Additional Tax Required	\$	(4,350)	
***	**************	*******	******	
14	Gross Revenue Requirement	s	(23,339)	
****	************	********	******	

FOR INFORMATIONAL PURPOSES ONLY

Choctaw Telephone Case: TR-91-336 December 31,1990

Rate Base

Lin	e Description	Алк	ount	
	(A)		(B)	
1	Total Plant in Service (Sch 3)	\$	594,683	
	Subtract from Total Plant			
2	Depreciation Reserve (Sch 5)	\$	327,122	
3	Net Plant in Service	\$	267,561	
	Add to Het Plant in Service			
4	Cash Working Capital (Sch)	\$	0	
5	Materials and Supplies-Exempt		3,626	
6	Prepaid Insurance		0	
	Subtract from Net Plant			
7	Federal Tax Offset 0.0000 %	\$	0	
8	State Tax Offset 0.0000 %		0	
9	City Tax Offset 0.0000 %		0	
10	Interest Expense Offset 0.0000 %		0	
11	Customer Deposits		925	
12	Contribution in aid of Construction		0	
13	Deferred Income Taxes-Depreciation		0	
14	Total Rate Base	\$	270,262	

FOR INFORMATIONAL PURPOSES ONLY

Accounting Schedule: 3 RLR

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Choctaw Telephone Case: TR-91-336 December 31,1990

Total Plant in Service

Line			His	souri	Ju	risdictiona	l	Ad	justed	
No	Acct	Description	Jur	isdictional	Ad	justment		Jui	risdictional	
		(A)		(B)		(C)			(0)	
	Detail	Accounts								
1	2110.000	Land & Support Assets	\$	1,849	\$	0	P-1	\$	1,849	
2	2111.000	Land		0		0			0	
3	2112.000	Motor Vehicles		35,446		0	P-2		35,446	
4	2113.000	Aircraft		0		0			0	
5	2114.000	Special Purpose Vehicles		0		0			0	
6	2115.000	Garage Work Equipment		0		0			0	
7	2116.000	Other Work Equipment		17,626		0	P-3		17,626	
8	2121.000	Buildings		22,721		0	P-4		22,721	
9	2122.000	Furni ture		3,965		2,221	P-5		6,186	
10	2123.000	Office Equipment		0		0			0	
11	2124.000	General Purpose Computers		0		0			0	
					•••					
12		Total	\$	81,607	\$	2,221		\$	83,828	

FOR INFORMATIONAL PURPOSES ONLY

Choctaw Telephone Case: TR-91-336 December 31,1990

Total Plant in Service

ine	Acct	Description	Missouri Jurisdictional		risdictional justment			justed risdictional	
		(A)	(B)		(C)			(D)	
	Operat	ing Plant Accounts							
13	2210.000	Central Office - Switching	\$ 192,590	\$	4,214	P-6	\$	196,804	
14	2211.000	Analog Electronic Switching	0		0			0	
15	2212.000	Digital Electronic Switching	0		0			0	
16	2215.000	Electro - Mechanical Switching	0		0			0	
17	2220.000	Operator Systems	0		0			0	
18	2230.000	Central Office - Transmission	0		0			0	
19	2231.000	Radio Systems	0		0			0	
20	2232.000	Circuit Equipment	0		0			0	
21	2310.000	Information Origination/Termination	0		0			0	
22	2311.000	Station Apparatus	20,719		(20,719)	P-7		0	
23	2321.000	Customer Premises Wiring	11,935		(11,935)	P-8		0	
24	2341.000	Large Private Branch Exchanges	0		0			0	
25	2351.000	Public Telephone Terminal Equipment	6,000		0	P-9		6,000	
26	2362.000	Other Terminal Equipment	0		0			0	
27	2410.000	Cable & Wire Facilities	0		0			0	
28	2411.000	Poles	635		0	P-10		635	
29	2421.000	Aerial Cable	9,223		0	P-11		9,223	
30	2422.000	Underground Cable	1,353		0	P-12		1,353	
31	2423.000	Buried Cable	280,167		10,283	P-13		290,450	
32	2424.000	Submarine Cable	0		0			0	
33	2425.000	Deep Sea Cable	0		0			0	
34	2426.000	Intrabuilding Network Cable	0		0			0	
35	2431.000	Aerial Wire	5,372		0	P-14		5,372	
36	2441.000	Conduit Systems	0		0			0	
37		Total	\$ 527,994	\$	(18, 157)		\$	509,837	
	Amorti	zable Assets							
38	2680.000	Amortizable Tangible Assets	\$ 0	\$	0		\$	0	
39	2681.000	Capital Leases	0		0			0	
40	2682.000	Leasehold Improvements	0		0			0	
		Organization	1,018	41	0	P-14		1,018	
42		Total	s 1,018	s	0		\$	1,018	
			***********				===		
43	Total	Plant In Service	\$ 610,619	\$	(15,936)		\$	594,683	

FOR INFORMATIONAL PURPOSES ONLY

Accounting Schedule: 4

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Choctaw Telephone Case: TR-91-336 December 31,1990

Adjustments to Total Plant

Adj No Description		Total Co Adjustment		Juris justment	
		•••••••••••••••••••••••••••••••••••••••	•••••		••••
******		***********	*****	****	
Buildings **************	P-4	*******	*****	*****	
1. To capitalize items company inc (AW)	correctly expensed.				
***************************************	*******	******	*****	*****	
Furni ture ************************************	P-5	******	*****	2,221	
 To remove monthly payments for contract. 	fax machine and service		\$	(952)	
(AW)					
To include entire cost of fax m (AW)	achine.		s	999	
 To capitalize items company inc (AW) 	orrectly expensed.		\$	2,174	
*******	**********	******	*****	*****	
entral Office - Switching	P-6	********	\$	4,214	
 To capitalize items company inc (AH) 	orrectly expensed.		\$	391	
To capitalize labor, benefits, (AW)	taxes, and vehicle clearing.		\$	3,823	
********		********	*****	******	
tation Apparatus ***************	P-7	*******	\$	(20,719)	
1. To remove deregulated plant.			s	(20,719)	
(RLR)					

FOR INFORMATIONAL PURPOSES ONLY

Choctaw Telephone Case: TR-91-336 December 31,1990

Adjustments to Total Plant

Adj No Description		Total Co Adjustment	Adj	ustment
Customer Premises Wiring	P-8		\$	(11,935)
1. To remove deregulated plant (RLR)	•		s	(11,935)
Buried Cable	P-13		\$	10,283
1. To correct error for reclas	sification of checks.		\$.	(1,000)
2. To capitalize items incorre (AW)	ctly expensed.		\$	1,924
 To capitalize labor, benefit (AW) 	ts, taxes, and vehicle clearing.		s	9,359

FOR INFORMATIONAL PURPOSES ONLY

Choctaw Telephone Case: TR-91-336 December 31,1990

Depreciation Reserve

ine			His	souri	Juriso	dictional		Adj	usted	
0	Acct	Description	Jur	isdictional	Adjust	ment		Jur	isdictional	
		(A)		(B)	((C)			(D)	
	Detail	Accounts								
1	2110.000	Land & Support Assets	\$	0	\$	0		\$	0	
2	2111.000	Land		0		0			0	
3	2112.000	Motor Vehicles		18,408		0	R-1		18,408	
4	2113.000	Aircraft		0		0			0	
5	2114.000	Special Purpose Vehicles		0		0			0	
6	2115.000	Garage Work Equipment		0		0			0	
7	2116.000	Other Work Equipment		17,611		0	R-2		17,611	
8	2121.000	Buildings		15,334		0	R-3		15,334	
9	2122.000	furniture		2,852		0	R-4		2,852	
10	2123.000	Office Equipment		0		0			0	
11	2124.000	General Purpose Computers		0		0			0	
				• • • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • • • • • •				
12		Total	\$	54,205	\$	0		\$	54,205	

FOR INFORMATIONAL PURPOSES ONLY

Choctaw Telephone Case: TR-91-336 December 31,1990

Depreciation Reserve

Line No	Acct	Description	Missouri Jurisdictiona	Jurisdi i Adjustm		ı		justed risdictional	
		(A)	(8)	(0)			(D)	
	0perat	ing Plant Accounts							
13	2210.000	Central Office - Switching	\$ 98,052	\$	0	R-5	\$	98,052	
14	2211.000	Analog Electronic Switching	0		0			0	
15	2212.000	Digital Electronic Switching	0		0			0	
16	2215.000	Electro - Mechanical Switching	0		0			0	
17	2220.000	Operator Systems	0		0			0	
18	2230.000	Central Office - Transmission	0		0			0	
19	2231.000	Radio Systems	0		0			0	
20	2232.000	Circuit Equipment	0		0			0	
21	2310.000	Information Origination/Termination	0		0			0	
22	2311.000	Station Apparatus	17,740	(17,740)	R-6		0	
23	2321.000	Customer Premises Wiring	8,521		(8,521)	R-7		0	
24	2341.000	Large Private Branch Exchanges	0		0			0	
25	2351.000	Public Telephone Terminal Equipment	1,500		0	R-8		1,500	
26	2362.000	Other Terminal Equipment	. 0		0			0	
27	2410.000	Cable & Wire Facilities	0		0			0	
28	2411.000	Poles	(476)		0	R-9		(476)	
29	2421.000	Aerial Cable	5,612		0	R-10		5,612	
30	2422.000	Underground Cable	1,353		0	R-11		1,353	
31	2423.000	Buried Cable	165,017		0	R-12		165,017	
32	2424.000	Submarine Cable	0		0			0	
33	2425.000	Deep Sea Cable	0		. 0			0	
34	2426.000	Intrabuilding Network Cable	0		0			0	
35	2431.000	Aerial Wire	1,136		0	R-13		1,136	
36	2441.000	Conduit Systems	0		0			0	
37		Total	\$ 298,455	\$ (2	26,261)		\$	272,194	
	Amorti	zable Assets							
38	2680.000	Amortizable Tangible Assets	\$ 0	\$	0		\$	0	
39	2681.000	Capital Leases	0		0			0	
40	2682.000	Leasehold Improvements	0		0			0	
41	2690.000	Organization	723		0	R-14		723	
42		Total	\$ 723	\$	0		\$	723	
			**********	*******			===:		
43	Total	Plant In Service	\$ 353,383	\$ (2	26,261)		\$	327,122	

FOR INFORMATIONAL PURPOSES ONLY

Choctaw Telephone Case: TR-91-336 December 31,1990

Adjustments to Depreciation Reserve

			• • • • • • • •		
Adj		Total Co	Mo	Juris	
No Description		Adjustment	Adj	ustment	
Station Apparatus	R-6	*******	\$	(17,740)	
**********	**********	******	*****	*****	
 To remove depreciation reserve plant. (RLR) 	associated with deregulated		\$	(17,740)	
**********	*********	******	*****	****	
Customer Premises Wiring	R-7	******	\$	(8,521)	
 To remove depreciation reserve plant. (RLR) 	associated with deregulated		s	(8,521)	

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Choctaw Telephone Case: TR-91-336 December 31,1990

Depreciation Expense

Line				Adj	usted	Depreciation	Depr	reciation	
No	Acct	Description		Jur	isdictional	Rate	Expe	ense	
••••		(A)			(B)	(C)		(D)	
	Detail	Accounts							
1	2110.000	Land & Support Assets		\$	1,849	0.0000	\$	0	
2	2111.000	Land			0	0.0000		0	
3	2112.000	Motor Vehicles	7		35,446	15.0000		5,317	
4	2113.000	Aircraft			0	0.0000		0	
5	2114.000	Special Purpose Vehicles			0	0.0000		0	
6	2115.000	Garage Work Equipment			0	0.0000		0	
7	2116.000	Other Work Equipment			17,626	10.0000		1,763	
8	2121.000	Buildings			22,721	3.6000		818	
9	2122.000	Furniture			6,186	6.0000		371	
10	2123.000	Office Equipment			0	0.0000		0	
11	2124.000	General Purpose Computers			0	0.0000		0	
12		Total		\$	83,828		\$	8,269	

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Choctaw Telephone Case: TR-91-336 December 31,1990

Depreciation Expense

Line				justed	Depreciation		reciation	
No	Acct	Description	Ju	risdictional	Rate	xp	ense	
••••		(A)	111111	(B)	(C)		(D)	
	Operati	ng Plant Accounts						
13		Central Office - Switching	\$	196,804	5.0000	\$	9,840	
		Analog Electronic Switching		0	0.0000		0	
15	2212,000	Digital Electronic Switching		0	0.0000		0	
16	2215.000	Electro - Mechanical Switching		0	0.0000		0	
17	2220.000	Operator Systems		0	0.0000		0	
18	2230.000	Central Office - Transmission		0	0.0000		0	
19	2231.000	Radio Systems		0	0.0000		0	
		Circuit Equipment		0	0.0000		0	
21	2310.000	Information Origination/Termination		0	0.0000		0	
22	2311.000	Station Apparatus		0	5.0000		0	
23	2321.000	Customer Premises Wiring		0	5.0000		0	
24	2341.000	Large Private Branch Exchanges		0	0.0000		0	
		Public Telephone Terminal Equipment		6,000	5.0000		300	
26	2362.000	Other Terminal Equipment		0	0.0000		0	
		Cable & Wire Facilities		0	0.0000		0	
28	2411.000	Poles		635	4.5000		29	
		Aerial Cable		9,223	4.5000		415	
		Underground Cable		1,353	4.0000		54	
		Buried Cable		290,450	4.0000		11,618	
		Submarine Cable		0	0.0000		0	
		Deep Sea Cable		0	0.0000		0	
34	2426.000	Intrabuilding Wetwork Cable		0	0.0000		0	
		Aerial Wire		5,372	4.5000		242	
		Conduit Systems		0	0.0000		0	
37		Total	\$	509,837		\$	22,498	
	Amortiz	able Assets						
38	2680.000	Amortizable Tangible Assets	\$	0	0.0000	\$	0	
39	2681.000	Capital Leases		0	0.0000		0	
40	2682.000	Leasehold Improvements		0	0.0000		0	
41	2690.000	Organization		1,018	4.0000		41	
42		Total	\$	1,018		\$	41	
43	Total	Depreciation Expense	\$	594,683		\$	30,808	

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Choctaw Telephone Case: TR-91-336 December 31,1990

Income Statement

Line			His	souri	J	urisdictional		A	djusted	
No	Acct	Description	Jur	isdictional		djustment		J	urisdictional	
		(A)		(B)	••••	(C)	•••••		(D)	•••••
	Operat	ing Revenues								
1		Local Service Revenues	\$	53,061	\$	0	s-1	2	53,061	
		Access Revunues		178,770	Ť	5,867			184,637	
- 17		Long Distance Revenues		215		(215)			0	
		Miscellaneous Reveunes		2,337		500			2,837	
		Billing & Collection		25,495		(7,301)			18,194	
			•••	•••••	-			-		
6		Total	s	259,878	\$	(1,149)		\$	258,729	
	Operat	ion & Maintenance Expense								
7	6112.000	Motor Vehicle Expense	\$	230	\$	(5,437)	\$-6	\$	(5,207)	
8	6121.000	Land & Building		38,280		(23,432)	S-7		14,848	
9	6210.000	Central Office Equipment		14,734		(7,216)	\$-8		7,518	
10	6215.100	Station Equipment Expense		312		(394)	5-9		(82)	
11	6411.000	Poles Expense		2,175		7	S-10		2,182	
12	6421.000	Aerial Cable Expense		491		19	S-11		510	
13	6222.000	Underground Cable Expense		67		0	5-12		67	
14	6423.000	Buried Cable Expense		36,680		(4,203)	S-13		32,477	
15	6431.000	Aerial Wire Expense		930		36	5-14		966	
16	6533.000	Testing Expense		2,029		79	S-15		2,108	
17	6621.000	Call Completion Services		6,354		0	S-16		6,354	
18	6623.000	Customer Services		15,330		(3,338)	S-17		11,992	
19	6623.500	CABS Billing Expense		8,947		0	s-18		8,947	
20	6628.000	Contract Operator Service		0		0	S-19		0	
21	6711.000	Executive Costs		21,323		(21,323)	s-20		0	
22	6721.000	Accounting & Finance		1,487		5,124	s-21		6,611	
23	6728.000	Other General & Administrative		53,126		(6,840)	s-22		46,286	
24	6728.200	Membership & Dues		1,405		(593)	S-23		812	
25	6728.300	Insurance		11,157		(2,363)	S-24		8,794	
26	6728.400	Advertising		1,773		(1,773)	S-25		0	
27	6728.500	Group Health/Pension		24,380		(1,253)	s-26		23,127	
28	6728.600	Travel Expense		5,323		(5,323)	S-27		0	
29	6728.700	Meals & Entertainment		1,645		(1,645)	S-28		0	
30		Total	\$	248,178	\$	(79,868)		\$	168,310	

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Choctaw Telephone Case: TR-91-336 December 31,1990

Income Statement

i ne o	Acct	Description		ssouri risdictional		risdictional justment			usted risdictional	
•••		(A)		(B)		(C)			(D)	
	Depre	ciation Expense								
31	6560.10	O Depreciation Expense	\$	32,012	\$	(1,204)	5-29	\$	30,808	
32	6585.00	0 Amortization		41		683	s-30		724	
				••••••		•••••				
33		Total	\$	32,053	\$	(521)		\$	31,532	
	Other	Operating Expenses								
34		O Taxes Other Than Income Taxes	\$	6,403	\$	502	s-31	\$	6,905	
				••••••		••••••			•••••	
35		Total	\$	6,403	\$	502		\$	6,905	
***	*****	*******	*****	******	****	*****	*****	***	*****	
36	Tot	al Operating Expenses	\$	286 .634		(79,887)		\$	206,747	
***	******	***********	******	*******	****	********	****	***	*****	
37		**************************************	******* \$	(26,756)	\$	78,738	****	\$	51,982	

	Curre	nt Income Taxes								
38	7220.00	O Current Income Taxes	\$	3,276	\$	2,096	\$-32	\$	5,372	
						•••••		•••		
39		Total	\$	3,276	\$	2,096		\$	5,372	
	Defer	red Income Taxes								
40		Deferred Income Taxes	\$	0	\$	0		\$	0	
41		Total	\$	0	\$	0		\$	0	
***	*****	*******	******	*****	***	******	****	****	****	
	Tot	al Income Taxes	\$	3,276	\$	2,096		\$	5,372	
42	*****	**********	******	*****	***	******	****	***	******	
42										
***					****		****	****		
***		**************************************	******	*********** (30,032)	***	********* 76,642	****	****	46,610	

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Adjustments to Income Statement

Adj		Total Co	Mo .	luris	
No Description		Adjustment	Adju	ustment	
		•••••			
*****		********	*****	*****	
Local Service Revenues	S-1	*******	*****	******	
1. To disallow toll revenue Comp	any has to pay for from its pay				
phones. (RLR)					
********	*********	******	*****	******	
Access Revunues *******************	S-2 *********	******	\$ ******	5,867 *******	
 To record additional intersta proposed NECA average schedul (RLR) 			\$	4,631	
 To record interstate high cos 1991. (RLR) 	t fund revenues received for		\$	1,512	
To correct Company's adjustin (RLR)	g entry #8.		\$	(276)	
*********	******	*******	******	*****	
Long Distance Revenues	S-3	******	\$	(215)	
 To remove long distance revene toll settlement. (RLR) 	ues relating to a prior period		\$	(215)	
********	*********	*******	*****	*******	
fiscellaneous Reveunes	S-4	******	\$ ******	500 ******	
1. To annualize directory revenue			\$	500	

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Adjustments to Income Statement

Adj No Description		Total Co Adjustment		Juris justment	
**************************************	**************************************	******	*****	(7,301)	
 To remove deregulated intersta (RLR) 			\$	(7,301)	
********	*******	*****	******	******	
dotor Vehicle Expense	S-6 ************	*****	\$ *****	(5,437)	
To annualize payroll expense. (AW)			s	9	
2. To remove disallowed items fro	m the expenses.		\$	(4,672)	
 To remove the portion of Vehic followed payroll to be capital (AW) 			s	(774)	
*********	**********	********	*****	******	
and & Building	s-7		\$	(23,432)	
***********	**********	*****	*****	*****	
1. To annualize rent expense for warehouse owned by John West. (RLR)	the Company office and		\$	(4,200)	
 To annualize payroll expense. (AW) 			\$	30	
To adjust for service contract (AW)	on fax machine.		s	99	
4. To remove disallowed items from (AW)	n expenses.		s	(17,380)	
To remove electric expense for residence.	John West's personal		\$	(1,981)	
(RLR)		FOR	INFO	RMATIONAL PURP	OSES ONLY

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Adjustments to Income Statement

Adj No Description		Total Co Adjustment		Juris Jstment	
					• • • • • • • • • • • • • • • • • • • •
**********	*********	*******	*****	*****	
Central Office Equipment	\$-8		\$	(7,216)	
************	***************************************				
 To annualize payroll expense. (AW) 			\$	106	
2. To remove accrued salaries expe (AW)	ense for Chris West.		\$	(3,870)	
 To remove disallowed items from (AW) 	the expenses.		\$	(3,452)	
***************************************	********	******	******	*****	
Station Equipment Expense	S-9 -	******	\$ *****	(394)	
 To annualize payroll expense. (AW) 			\$	12	
 To remove expenses associated with is deregulated. (RLR) 	ith station equipment which		\$	(406)	
**************************************	**************************************	******	****** \$	********* 7	
*******	*****	******	****	****	
1. To annualize payroll expense. (AW)			\$	7	
*********	******	******	*****	*****	
erial Cable Expense	S-11	****	\$	19	
 To annualize payroll expense. 			\$	19	

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Choctaw Telephone Case: TR-91-336 December 31,1990

Adjustments to Income Statement

Adj No Description	ed Cable Expense S-13 ***********************************		t Adjustment		
Buried Cable Expense		***************************************	\$	(4,203	
***********	*********	******	*****	*******	
1. To annualize payroll expense (AW)	·.		s	897	
2. To correct error for the rec (RLR)	classification of checks.		\$	1,000	
 To remove disallowed items (AW) 	from the expenses.		\$	(6,100	
***********	******	********	*****	*****	
erial Wire Expense		******	\$ *****	36	
1. To annualize payroll expense (AW)	•		s	36	
********	**********	******	******	*****	
esting Expense		*******	\$ ******	79	
To annualize payroll expense (AW)	•		s	79	
**********	*******	********	******	*******	
all Completion Services	S-16				

To allocated expenses associated with deregulated operations.
 (RLR)

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Choctaw Telephone Case: TR-91-336 December 31,1990

Adjustments to Income Statement

Adj		Total Co	Мо	Juris	
No Description		Adjustment	Ad	justment	

Customer Services	s-17	*******	\$	(3,338)	
	***********	******		*******	
1. To annualize payroll expense			\$	487	
(AW)					
To remove disallowed items f (AW)	rom the expenses.		\$	(169)	
To allocate expenses associa (RLR)	ted with deregulated operations.		s	(3,656)	
***********	***************************************	*******	*****	*****	
CABS Billing Expense	S-18	*******	*****	*****	
To allocate expenses associate (RLR)	ed with deregulated operations.				
***********	***************************************	******	*****	*****	
xecutive Costs	S-20	******	\$ *****	(21,323)	
1. To remove accrued salaries ex	spense for John and Ruth West.		s	(19,680)	
To allocate expenses associate (RLR)	ed with deregulated operations.				
 To remove disallowed items fr (AW) 	om the expense.		\$	(1,643)	
***********	********	*****	*****	*****	
ccounting & Finance	S-21 *************	******	\$	5,124	
1. To annualize CPA fees to refl	ect increase in monthly fee.		s	5,585	
(AW)					

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Choctaw Telephone Case: TR-91-336 December 31,1990

Adjustments to Income Statement

Adj	Total Co			
No Description	Adjustment	Adj	ustment	
2. To allocate expenses associated with deregulated oper (RLR)	rations.	s	(461)	
**********************************	*******	******	*****	
Other General & Administrative S-22	******	\$	(6,840) *******	
 To add back expenses which were removed for prior year uncashed checks. (RLR) 	ar's	s	2,378	
2. To annualize payroll expense. (AW)		s	1,464	
 To disallow accrued professional expenses that are of nonrecurring nature. (RLR) 	а	s	(3,418)	
4. To remove disalloxed items from the expenses. (AW)		s	(5,166)	
To amortize actual COS and Rate Case expense incurred date over 3 years. (RLR)	to			
To allocate expenses associated with deregulated oper (RLR)	ations.	\$	(2,098)	
************	******	*****	*****	
embership & Dues S-23	*******	\$ ******	(593) ********	
 To remove disallowed items from the expenses. (AW) 		\$	(536)	
 To allocate expenses associated with deregulated operations. 	ations.	s	(57)	

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Adjustments to Income Statement

Adj No Description		Total Co Adjustment		Juris ustment	
*******	**************************************	******			
Insurance	5-24 ***********	*****	\$ *****	(2,363)	
 To annualize property, auto, insurance. (RLR) 	and general liability		s	(1,749)	
2. To allocate expenses associat (RLR)	ed with deregulated operations.		\$	(614)	
*******	***********	******	*****	*****	
Advertising *************	S-25	******	\$	(1,773)	
To remove disallowed items from (AW)	om the expenses.		\$	(1,773)	
**************************************	**************************************	*******	*****	(1,253)	
************		*******		******	
 To annualize pension expense the SEP for 1991. (AW) 	for company's contribution to		s	2,202	
 To remove the pension administ due to change in pension plan. (AW) 			\$	(3,236)	
 To annualize medical insurance (AW) 	expense.		\$	3,797	
 To annualize the additional li West and Mae Johnson. (AW) 	fe insuance expense for John		\$	(727)	
5. To remove IRS fee for changing	pension plan.		s	(325)	
(AW)					

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Choctaw Telephone Case: TR-91-336 December 31,1990

Adjustments to Income Statement

Adj	Total Co		Juris
No Description	Adjustment	Adj	ustment
6. To remove disallowed items from the expenses.		\$	(1,350)
(WA)			
7. To allocate expenses associated with deregulated operations.		\$	(1,614)
(RLR)			
************************************	*******	******	*****
Travel Expense S-27		\$	(5,323)
1. To remove disallowed items from the expenses.		\$	(5,323)
(WA)			
2. To allocated expenses associated with deregulated			
operations.			
(RLR)			
***************************************	******	******	*****
Heals & Entertainment S-28		\$	(1,645)
****************************	*******	******	*****
 To allocate expenses associated with deregulated operations. (RLR) 			
2. To remove disallowed items from the expenses.		\$	(1,645)
(AW)			.,,,
****************	*****	***	有效免疫免疫免疫免疫
pepreciation Expense S-29		\$	(1,204)
******************	*******	******	*****
1. To annualize depreciation expense. (RLR)			
**********	******	******	*****
mortization \$-30		\$	683
**********	******	*****	****
1. To amortize extrordinary maintence retirement of inside wire		s	683
over 5 years.			
(RLR)	FOR IN	FORMAT	TONAL PURPOSES ONLY

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Accounting Schedule: 9 RLR

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Choctaw Telephone Case: TR-91-336 December 31,1990

Adjustments to Income Statement

Adj No Description		Total Co Adjustment		Juris ustment	

axes Other Than Income Taxes	s-31		\$	502	
 To remove FICA tax expense account payroll distribution. (AW) 	t since FICA is included in		\$	(1,566)	
 To remove FUTA tax expense accountincluded in payroll disbribution. (AW) 			s	(8)	
. To annualize PSC assessment for F 1, 1991.	iscal Year beginning July		s	421	
(RLR)					
. To annualize FICA taxes in relation payroll. (AW)	on to Staff's annualized		\$	241	
. To annualize FUTA taxes in relation payroll. (AW)	on to Staff's annualized		\$	1,331	7
. To reflect interest related to cus (RLR)	stomer deposits.		\$	83	
*********	********	********	*****	*******	
rrent Income Taxes	S-32		\$	2,096	

To annualize current income taxes.
 (RLR)

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Accounting Schedule: 10

RLR

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Choctaw Telephone Case: TR-91-336 December 31,1990

Income Tax

			Test		10.22%	
Lir	ne		Year		Return	
	(A)		(8)		••••••	
***	************	******	******	******	*******	*********
1	Net Income Before Taxes (Sch 8)	\$ ******	51,982	\$ ******	28,643	*********
	Add to Net Income Before Taxes					
2	Book Depreciation Expense	\$	31,532	s	31,532	
3	Taxable Meals		0		0	
4	Total	•	31,532	s	31,532	
	Subtr from Net Income Before Taxes					
5	Interest Expense 8.5700 %	\$	23,161	\$	23,161	
6	Tax Depreciation Expense		31,532		31,532	
7	Total	\$	54,693	\$	54,693	
8	***************************	******	*******	******	*******	*********
**	Net Taxable Income	\$ *****	28,821 ******	*****	5,482	*********
	Provision for Federal Income Tax					
9	Net Taxable Income		28,821	\$	5 /02	
0	Deduct Missouri Income Tax	s	1,234	š	5,482 235	
1	Deduct City Income Tax	•	0	•	0	
2	Federal Taxable Income		27,587		5,247	
-	redefat fandste freshe		27,507			
3	Total Federal Tax	s	4,138	\$	787	
	Provision for Missouri Income Tax					
4	Net Taxable Income	\$	28,821	\$	5,482	
5	Deduct Federal Income Tax	š	4,138	š	787	
6	Deduct City Income Tax	•	0	•	0	
7	Missouri Taxable Income		24,683		4,695	
8	Total Missouri Tax	\$	1,234	\$	235	

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Accounting Schedule: 10

RLR

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Choctaw Telephone Case: TR-91-336 December 31,1990

Income Tax

			Test		10.22%	
Lin	e		Year		Return	
•••	(A)		(B)		***************************************	••••••
	Provision for City Income Tax					
19	Net Taxable Income	\$	28,821	\$	5,482	
20	Deduct Federal Income Tax	s	4,138	s	787	
21	Deduct Missouri Income Tax		1,234		235	
22	City Taxable Income		23,449		4,460	
23	Total City Tax	\$	0	\$	0	
	Summary of Provision for Income Tax					
24	Federal Income Tax	\$	4,138	\$	787	
25	Missouri Income Tax		1,234		235	
26	City Income Tax		0		0	
27	Total	\$	5,372	\$	1,022	
	Deferred Income Taxes					
28	. Deferred Investment Tax Credit	\$	0	\$	0	
29	Deferred Repair Allowance		0		0	
30	Deferred Tax Depreciation		0		0	
31	Amort of Deferred Tax Depreciation		0		0	
32	Amort of Repair Allowance		0		0	
33	Amort of Deferred ITC		0		0	
34	Deferred Unbilled		0		0	
					•••••	
35	Total	\$	0	\$	0	
***	*********	***	*****	*****	*******	**********
36	Total Income Tax	\$	5,372	\$	1,022	

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Accounting Schedule: 10-2

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