

BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

Staff of the Public Service Commission of the)	
State of Missouri,)	
)	
Complainant,)	
)	
v.)	Case No. TC-2005-0357
)	
Cass County Telephone Company Limited)	
Partnership,)	
)	
Respondent.)	

AFFIDAVIT OF DAVID WINTER

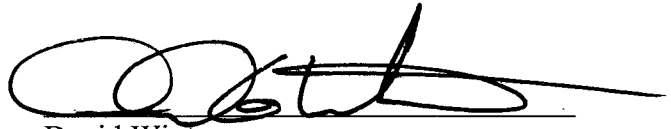
STATE OF MISSOURI)
)
COUNTY OF COLE)

David Winter, Utility Regulatory Auditor IV, Staff of the Missouri Public Service Commission (Commission), being duly sworn on his oath, hereby states:

1. That Affiant was the Lead Staff Auditor in Case No. IR-2004-0354, investigation into the earnings of Cass County Telephone Company.
2. On April 29, 2004, the Commission approved a stipulation and agreement that resolved an earnings investigation by reducing Cass County Telephone Company's annual gross intrastate revenues by approximately \$319,998 per year.
3. In determining the revenue requirement of CassTel and entering into the unanimous stipulation and agreement that the Commission approved in Case No. IR-2004-0354 that was designed to reduce CassTel's gross intrastate revenues by about \$320 thousand per year, the Staff relied on the accounts, books of account and records of CassTel.

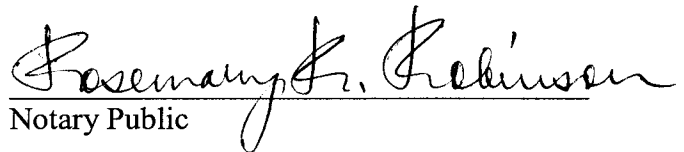
4. I am now aware that there were false entries made by CassTel into its books and records at the time of and prior to the audit in Case No. IR-2004-0354. These false entries that Staff relied upon included false and excessive expenses for Overland Data Center recorded as having been incurred and paid during the test year. These expenses bore no relationship to actual services provided by Overland Data Center in that CassTel knowingly paid grossly inflated expenses for the actual value of the services received.

Further Affiant sayeth not.



David Winter

Subscribed and sworn to before me, a Notary Public, this 29th day of August 2005.



Notary Public

