

## MEMORANDUM

TO: Missouri Public Service Commission Official Case File  
Case No. TO-2007-0139, New Florence Telephone Company, Tiger Telephone, Inc. and Direct Communications Rockland, Inc.

FROM: David G. Winter, Project Coordinator, Auditing Department  
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/s/ David G. Winter 2/26/07  
Project Coordinator / Date

/s/ Robert Franson 2/26/07  
General Counsel's Office / Date

SUBJECT: Staff's Recommendation concerning application for approval of stock purchase.

DATE: February 26, 2007

On October 2, 2006, New Florence Telephone Company (New Florence), Tiger Telephone, Inc. (TigerTel) and Direct Communications Rockland, Inc. (DCR) (collectively the Joint Applicants) filed a Joint Application in compliance with the terms and conditions of the Stipulation and Agreement in Missouri Public Service Commission (Commission) Case No. TC-2006-0184 in which New Florence agreed to a transfer of ownership which could be accomplished by the sale of either the ownership or the assets, as well as pursuant to §392.300, RSMo 2000, 4 CSR 240-2.060 and 4 CSR 240-3.535 seeking an Order from the Commission authorizing the Joint Applicants to perform in accordance with the terms of a Stock Purchase Agreement which will result in the acquisition by DCR of all of the capital stock of TigerTel. New Florence is a subsidiary corporation of TigerTel. The application was docketed as Case No. TO-2007-0139.

The Applicants filed an Amended and Supplemental Application (Supplemental) on January 17, 2007. Specifically, the Supplemental states that the:

Joint Applicants now request additional authority regarding a financing arrangement whereby TigerTel will borrow \$1,700,000 from Zions First National Bank (Zions) in order to finance the purchase of TigerTel stock. In connection with this borrowing, the lender requires that New Florence give a guaranty and that a lien be placed on the assets of New Florence. Therefore, Joint Applicants request additional authority from the Missouri Public Service Commission (Commission) pursuant to §392.300, RSMo 2000, §392.310, RSMo 2000 and 4 CSR 240-3.350 for New Florence to execute a guaranty and place a lien on its assets.

Further the Joint Applicants filed a "fully-executed Stock Purchase Agreement (SPA) to replace the earlier draft SPA filed with the original applications as Propriety Appendix D."

On February 16, 2007, the Joint Applicants filed a Second Amended Application. The intent of the Second Application was to “apprise the Missouri Public Service Commission...that the purchase of the stock of TigerTel upon the closing of the transaction will be the following: Leonard May; Garrin Bott; Kip Wilson; Jeremy Smith; Scott Hendrickson; and Elizabeth Dunn.” (Purchasing Shareholders) The Second Application also provides an amendment to the Joint Applications noting that the previously designated individuals will acquire from the Seller all of the currently issued and outstanding common stock of TigerTel.

New Florence is a “telecommunications company” and “public utility” as those terms are defined in §386.020 RSMo. As such, New Florence is subject to the supervision and control of the Commission as provided by law in Chapters 386 and 392 RSMo. New Florence is an incumbent local exchange company (ILEC) and the services it offers are classified as noncompetitive under §392.361 RSMo 2000.

#### **DETRIMENT TO THE PUBLIC INTEREST STANDARD**

Staff utilized the “detriment to the public interest” standard, as it is similar in acquisition cases as well as merger cases. If the Joint Applicants fail to show that the proposed purchase of TigerTel stock by the Purchasing Shareholders is not detrimental to the public interest in Missouri (i.e., if it is demonstrated that the Missouri public will be harmed by the proposed stock sale), then the Commission should reject this application and not approve the proposed transaction. Staff Counsel has advised that the “not detrimental to the public interest” standard is based on case law generally cited in court opinions such as State ex rel. City of St. Louis v. Public Serv. Comm’n, 73 S.W.2d 393 (Mo. banc 1934); State ex rel. Fee Fee Trunk Sewer Co., Inc. v. Litz, 596 S.W.2d 466 (Mo. App. 1980). Staff Counsel also advises that the Commission has incorporated the “not detrimental to the public interest” standard in its rules. 4 CSR 240-3.535(C)

Consistent with Staff’s position in other acquisition, merger and restructuring cases, Staff views the members of the “public” that are to be protected as those consumers taking and receiving utility service from New Florence in the State of Missouri.

In this case, Staff would define “public interest” as referring to the nature and level of the impact or effect that the Purchasing Shareholder’s acquisition will have on New Florence’s Missouri customers. There is a fundamental concern in the regulation of public utilities that the public being served will not be impacted adversely or harmed by those responsible for providing monopoly services. Telecommunications companies in Missouri are charged with providing adequate facilities at just and reasonable rates. If this transaction results in adverse or negative impacts to New Florence’s Missouri customers, then the Commission should not approve the Applicants’ Application or, in the alternative, impose conditions sufficient to overcome the detriments of the stock sale.

### **CAPITAL STOCK ACQUISITION**

New Florence provides telecommunications services to approximately 470 customers in one exchange located in Montgomery County, Missouri. Currently, TigerTel<sup>1</sup> is the sole shareholder of New Florence. TigerTel is engaged in the business of acquiring, operating and managing telecommunications companies and is not subject to the Commission's jurisdiction. As the transaction is structured, upon the execution of the Stock Purchase Agreement the Purchasing Shareholders will become the owners of TigerTel, the non-regulated parent corporation of New Florence.

Per Staff Data Information Request No. 29, the Purchasing Shareholders (or TigerTel or New Florence) "will enter into a management contract with Direct Communications to provide management and support services, accounting, billing and other related services..." DCR is an Idaho corporation located in Rockland, Idaho. DCR operates telephone exchanges in the states of Idaho<sup>2</sup>, Utah<sup>3</sup>, Washington<sup>4</sup> and Oregon<sup>5</sup>. All of DCR's companies qualify as a rural telephone company for purposes of the federal Telecommunication Act of 1996.

Attachment A provides details regarding the telecommunications experience of the officers, directors and management of DCR.

The Joint Application states that the stock acquisition will not be detrimental to the public interest. As currently structured:

New Florence will continue to do business under the same name and operate in much the same manner as it does currently. There will be no change in rates or methods of operation as a result of the stock acquisition. DCR will retain the present employees<sup>6</sup> of New Florence whose managerial abilities will be combined with the telecommunications expertise of the principals of DCR in order to effectively provide service to the New Florence customers.

The Staff has reviewed the Purchasing Shareholder's proposed operational and financial plans and believes that these changes will not have a detrimental effect on the customers of New Florence. Staff inquiries with the Commission's counterparts in the states of Idaho<sup>7</sup>, Utah<sup>8</sup>,

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<sup>1</sup> The individual shareholder of TigerTel is Robert D. Williams.

<sup>2</sup> DCR has operated under certificated authority granted by the Idaho Public Utilities Commission as an independent local exchange carrier since 1952.

<sup>3</sup> Direct Communications Cedar Valley

<sup>4</sup> Beaver Creek Telephone Company dba Timberline Telephone Company

<sup>5</sup> Oregon Telephone Company and North State Telephone Company

<sup>6</sup> Per Staff Data Information Request No. 1 DCR "plans to retain the two existing employees located in New Florence: the central office person and the customer service representative. All other management employees, officers and directors will submit their termination at closing." Rebecca Malcolm (formerly Rebecca Matzdorf) a former indirect owner and Assistant General Manager of New Florence is no longer an employee of the Company. In addition per Staff Data Information Request No. 1, DCR also plans to hire another employee "to handle local and management issues with support from the corporate offices."

<sup>7</sup> Idaho Public Utilities Commission

<sup>8</sup> Public Service Commission of Utah

Washington<sup>9</sup> and Oregon<sup>10</sup> indicated that DCR: (1) provided quality telecommunications service; (2) offers advance services such as broadband to their rural customers; (3) has no abnormal level of customer complaints; (4) is a well run independent telephone company; and (5) responds to needs of the customer and regulatory commission. Further, the Staff inquired of the Purchasing Stockholders and DCR about whether any officer or director of DCR or the Purchasing Stockholders either personally or in terms of business entity have been indicted, charged or convicted in any Federal or State felony proceedings. The response provided by the Purchasing Shareholder's was "No". (Source: Staff Data Information Request No. 3).

Section 392.455 RSMo 2000 requires an applicant for a basic local telecommunications certificate to possess sufficient technical, financial and managerial resources and abilities to provide service. Although this requirement is not applicable in a stock acquisition case, Staff has reviewed New Florence's qualifications. Based upon Staff's review, Staff believes the Purchasing Stockholders of TigerTel, New Florence and DCR have the financial, technical and managerial resources and abilities for New Florence to provide basic local telecommunications service.

The Staff recommends that the Purchasing Stockholders provide the Staff with a copy of the management contract with DCR within 60 days of the final closing. This will ensure that a management contract has been formalized to provide management and support services, accounting, billing and other related services New Florence.

Based on the "Detriment of the Public Interest Standard" discussed above and the conditions as outlined in the "Recommendations" section of this memorandum, the Staff recommends the Commission approve the acquisition by the Purchasing Shareholders of all of the capital stock of TigerTel as requested by the Joint Applicants.

### ACCOUNTING ISSUES

The acquisition by the Purchasing Shareholders of all of the capital stock of TigerTel does *not* create an acquisition adjustment. The value of New Florence's assets and liabilities will *not* be restated for either financial or regulatory purposes. The value of New Florence's Net Original Telecommunications Plant in Service as of November 30, 2006 is \*\* \*\* and will *not* be restated nor change in any manner due to this transaction. The Purchasing Stockholders have agreed to forego recovery of any incremental acquisition costs.

Currently, all accounting, management, regulatory consulting and human resources administration is handled by an outside service agreement. These functions to include maintaining the books and records of New Florence will be moved to DCR's headquarters in Rockland, Idaho and the outside service agreement will be ended.

The Staff recommends that the Purchasing Stockholders provide the Staff with all closing journal entries to record the stock sale, which is the subject of this proceeding, within 60 days of the

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<sup>9</sup> Washington Utilities and Transportation Commission

<sup>10</sup> Oregon Public Utility Commission

final closing. This will provide the Staff the necessary information as to the final valuation of this transaction.

### **DEPRECIATION ISSUES**

The Engineering and Management Services Department recommends that the Commission retain the currently authorized depreciation rates for New Florence. These rates, as shown in Attachment B, were authorized in Case No. TR-2002-0314 and Telephone Authority Order No. 933 in 1994.

### **FEDERAL UNIVERSAL SERVICE FUNDS**

The Joint Applicants requested that:

...the Commission certify to the FCC that New Florence is eligible to receive USF funding upon the closing of the transaction between DCR and TigerTel. (Source: Joint Applications, p. 4)

Further, the Joint Applicants state:

...New Florence will use its federal high-cost support only for the provision, maintenance and upgrading of facilities and services for which the support is intended. (Source: Joint Applications, pages 4 and 5)

New Florence currently does not receive federal universal service funds pursuant to §254 of the Act. The Commission on September 30, 2004 declined to certify that New Florence was using the federal universal service support in accordance with 47 USC 254(e) of the Act. The Federal Communications Commission (FCC) on September 27, 2004 directed the Universal Service Administrative Company (USAC) to immediately suspend monthly payment to New Florence. The Commission has declined to certify that New Florence was using the federal universal service support in accordance with 47 USC 244(e) of the Act for the 2005, 2006 and 2007 universal service funding years.

The Staff on October 25, 2005 filed a Complaint against New Florence. The Commission docketed the Complaint as Case No. TC-2006-0184. In its Complaint, Staff sought for the Commission to authorize the Commission's General Counsel to seek penalties against New Florence. On June 2, 2006, a Stipulation and Agreement in Case No. TC-2006-0184 was filed. The Commission approved the Stipulation and Agreement on July 27, 2006.

The Stipulation and Agreement in Case No. TC-2006-0184 addresses the issue of the Commission's certification of federal universal service funds for New Florence:

When New Florence has implemented sufficient financial and managerial controls to justify certification of New Florence for receipt of federal Universal Service Fund (USF) disbursements, i.e., the management is independent, has no relationship or ties to current owners and has sufficient knowledge and skill to be acceptable to Staff, Staff will recommend to the Commission that the Commission

certify to the Federal Communications Commission (FCC) that, prospectively, New Florence will use funds received from the federal high cost support funding mechanisms in accordance with Section 254(e) of the federal Telecommunications Act of 1996 (47 USC §254(e) 1999). If there is a pending sale of New Florence and Staff is satisfied the potential new owner will implement sufficient financial and managerial controls to justify certification for receipt of federal Universal Service Fund (USF) disbursements, Staff will recommend to the Commission that, if the sale closes, the Commission certify to the FCC the buyer will use funds received from the federal high cost support funding mechanisms in accordance with Section 254(e) of the federal Telecommunications Act of 1996 (47 USC §254(e) 1999). (Source: Stipulation and Agreement, Case No. TC-2006-0184. p. 5)

In accordance with the aforementioned provision, it is the opinion of the Staff that the Purchasing Shareholders and DCR: (1) are independent; (2) have no relationship or ties to the current owners; and (3) have sufficient knowledge and skill to provide basic local telecommunications services. Further, upon consummation of this transaction, the service agreement with the sole shareholder (Robert D. Williams) of TigerTel will be terminated. Hence all ties to the current and past indirect owners of New Florence will cease. Therefore, the Staff recommends upon the final execution of the Stock Purchase Agreement that the “Commission certify to the FCC that New Florence will use funds received from the federal high cost support funding mechanisms in accordance with Section 254(e) of the federal Telecommunications Act of 1996 (47 USC §254(e) 1999).”<sup>11</sup> On closing of the transaction, the Purchasing Shareholders will need to file notice with the Commission noting that the Stock Purchase Agreement has been executed. The Commission’s certification would be effective as of the closing date of the transaction.

## **CHAPTER 32 – TELECOMMUNICATIONS SERVICE REVIEW**

Chapter 32 provides the rules that govern the furnishing of safe and adequate telecommunications service and facilities to the public. Staff has reviewed various aspects of New Florence’s compliance with Chapter 32 requirements, specifically compliance with 4 CSR 240-32.050, 32.060, and 32.080.

### **4 CSR 240-32.050 Customer Services**

The Staff has reviewed New Florence’s current customer service processes, procedures and practices and evaluated DCR’s planned customer service processes, procedures and practices. The intent of Staff’s analysis is to ensure that this transaction will not denigrate New Florence’s customer quality of service. In addition, the Staff will use the information gained to establish customer service benchmarks for future reviews of DCR.

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<sup>11</sup> This transaction does not effect New Florence’s designation as an Eligible Telecommunications Carrier (ETC) nor New Florence’s ability to petition the Commission for certification for the federal universal service funds associated with the last quarter of 2004 and for the universal service funding years of 2005 and 2006 and for missed quarters of funding year 2007.

Specifically, the objective of this review was to analyze the management control processes, procedures and practices used by New Florence to ensure that its customers' service needs are met. The scope of this review focused on New Florence's business office hours, organization of employees, customer billing, payment remittance, credit and collections, short-range and long-range plans, mission statement, customer surveys, communication with customers and community involvement. The Staff's review indicates that New Florence currently provides adequate customer service.

The Staff reviewed DCR's customer service procedures and practices that will be implemented upon completion of the stock sale transaction. The Staff's analysis found that for the most part New Florence's current customer service processes, procedures and practices will not change due to this transaction. The principal change will be forwarding of calls to the Call Center located in Rockland, Idaho. This will occur when New Florence's local business office phone is busy or the local business office is closed. It will be seamless to the customers of New Florence.

Currently, DCR's Call Center operates 24/7 and has a minimum of two customer service representatives per shift and the computer screens used by the customer service representatives at the Call Center and at the local business office are identical.

Based upon the information provided by New Florence, DCR and Purchasing Shareholders, it is the Staff's opinion that customer service quality should not be impacted by the change of ownership of TigerTel's stock. As previously noted, the Staff will use the information gained in this proceeding as a benchmark of New Florence's customer service. The benchmarked New Florence customer service information will be used to monitor DCR's customer service quality and Call Center operations.

#### **4 CSR 240-32.060 Engineering and Maintenance**

As part this proceeding, the Staff performed an operational review of New Florence's construction program, network engineering, central office facilities, and outside plant. The standards used by the Staff are outlined in 4 CSR 240-32.060 which prescribe the principles for design, construction and operation of telecommunications facilities for telecommunication carriers. New Florence's network engineering, central office facilities and outside plant currently meet Commission's standards outlined in 4 CSR 240-32.060.

Nor were specific deviations found in reference to 4 CSR 240-32.060(10) bonding and grounding of its facilities. Staff observed proper bonding and grounding to the power company neutral at customer premise locations, various pedestals and vaults and along cable routes. If these procedures and policies remain in place, New Florence's service quality should not be impacted.

Current Company procedures require a New Florence technician to inspect installation of all contracted work being constructed. For example, Company technicians are currently inspecting for proper bonding and grounding when they are in the field conducting service connections, line extension, repair and maintenance, etc. If improper installation is discovered, company personnel are expected to immediately take corrective action to correct the problem. This plan

ensures the company is making adequate strides to comply with 4 CSR 240-32.060 and with the *National Electric Safety Code and the National Electric Code*.

#### **4 CSR 240-32.080 Service Objectives and Surveillance Levels**

This section of Chapter 32 identifies service objectives and surveillance levels for basic local telecommunications companies. Based on New Florence's quarterly quality of service reports the Company is currently complying with all service objectives identified in 4 CSR 240-32.080. Staff's investigation reveals New Florence is accurately tracking and compiling the information contained in these reports.

If the transaction is approved, Staff anticipates the Company will continue to provide adequate service and comply with the Commission's service objectives identified in 4 CSR 240-32.080.

#### **FINANCING ISSUES**

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#### **RECOMMENDATION**

Based on the “Detriment to the Public Interest Standard” discussed above, the Staff recommends that the Commission approve the purchase of the TigerTel’s stock by the Purchasing Shareholders. The Staff recommends that the Commission issue an order:

- 1) Join as Parties, the individual shareholders Leonard May; Garrin Bott; Kip Wilson; Jeremy Smith; Scott Hendrickson; and Elizabeth Dunn;

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- 2) Authorizing the Applicants to enter into and perform in accordance with the terms of the Stock Purchase Agreement;
- 3) Authorizing the Purchasing Shareholders to purchase or acquire, take or hold all of the total issued and outstanding capital stock of TigerTel;
- 4) Authorizing the Applicants to execute and deliver a Deed of Trust, Security Agreement and Financing Statement;
- 5) Authorizing the Applicants to enter into and perform in accordance with the terms of the Secured Guaranty;
- 6) Authorizing the Applicants to execute and deliver a mortgage, security agreement and financing statement for the purpose of placing a lien on New Florence's assets and securing the loan to TigerTel;
- 7) Authorizing the Applicants to do any and all other things as may be reasonably necessary in furtherance of all acts specifically authorized;
- 8) Granting any such relief as the Commission may deem just and proper under the circumstances;
- 9) Holding that nothing in the Commission's order shall be considered a finding by the Commission of the value of these transactions for ratemaking purposes, and that the Commission reserves the right to consider the ratemaking treatment to be afforded these financing transactions and their results in cost of capital, in any later proceeding;
- 10) Re-authorizing the depreciations rates (Attachment B) for New Florence;
- 11) Directing the Purchasing Shareholders to provide the Staff with all closing journal entries to record the stock sale within 60 days of the final closing;
- 12) Directing the Purchasing Stockholders to provide the Staff with a copy of the management contract with DCR within 60 days of the final closing;
- 13) In any rate proceeding, New Florence's cost of capital shall be based upon its business risk and a reasonable amount of financial risk; New Florence's cost of capital shall not be increased due to unnecessary increased risk because of TigerTel's and/or New Florence's financial policies; and
- 14) If TigerTel's Total Debt/EBITDA ratio should exceed 5.15x and/or TigerTel's Fixed Charge Coverage ratios should fall below the lender's required ratio, then TigerTel must within 30 days provide a report to Staff demonstrating that this event was not caused by an increase in TigerTel's financial risk (this calculation shall be done on a quarterly basis based on a trailing twelve month basis and shall start as soon as a full 12 months of operating history is available).

If TigerTel cannot demonstrate to Staff's satisfaction that the deterioration of these ratios was due to factors other than an increase in TigerTel's financial risk, then TigerTel must within 30 days provide a report to Staff demonstrating that the downgrade will not have a negative impact upon TigerTel's continued quality of service to its Missouri customers or cause a reduction in its investment in its basic telecommunications services. In the event that TigerTel is unable to demonstrate the aforementioned items to the Commission's satisfaction, TigerTel shall be required to take the necessary financial action to reduce its Total Debt/EBITDA ratio to below 5.15x and/or the Fixed Charge Coverage ratio to above the lender's ratio by the next quarterly report in which these ratios are evaluated.

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**Resumes of Purchasing Shareholder**

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**President: Leonard May** – Mr. May graduated from Ricks College in 1967 with an Associate Degree in Science and earned a Bachelor of Science degree from Idaho State University in 1969 with a major in math and minor in Spanish. From 1969-1974 Mr. May worked as an Outside Plant Technician for Direct Communications, formerly Rockland Telephone. From 1974-1979 he served as General Manager and in 1979 became owner, president and general manager. In the late 1980's, Mr. May joined with three other independent telephone companies to form Teton Cellular, later known as Comnet Cellular, who became part of Verizon. Later, as it was sold in 1991, Mr. May helped form Direct Communications Star West which ran a DirecTV franchise purchased from the National Rural Telecommunications Cooperative. Mr. May has served as a Board Member for Western Rural Telephone Association (WRTA) from 1989-1999 and President 1995-1996. WRTA includes independent telephone companies from 23 states, Guam and Micronesia. Duties include working with Congress, Federal Communications Commission (FCC) and the Rural Utility Service program of the USDA. Mr. May has testified before the House Agricultural Subcommittee in support of rural telecommunications issues. Other Participation includes: Board Member and President of Idaho Independent Telephone Association 1995-1998, Board member 1979-1989 of Rocky Mounting Telecommunications Association, which includes seven Rocky Mountain states, and participating membership in USTA, OPASTCO, NTCA, NECA and WTA.

**General Manager: Garrin Bott** – Mr. Bott is a 1991 graduate of Idaho State University with a Bachelor of Science. In 1992 he began employment with Direct Communications Rockland. He then became the General Manager and a partner for a company called Direct Communication Star West. This company was formed primarily for running a DirecTV franchise and doing other types of non-regulated telecommunications work. In 1999 he became the assistant manager for the telephone company Direct Communications Rockland and has responsibility of overseeing the operations and implementation new products and services. In May 2002, he became the President of Oregon Telephone Co and Vice President and managing partner for North State Telephone Co. Mr. Bott's involvement in the industry includes being the current President of the Idaho Telephone Association and the Idaho Board representative for the Western Telecommunications Association (formerly known as RMTA and WRTA). Mr. Bott was key in forming a company called Independent Cable Systems of Idaho of this he is the managing partner. Mr. Bott is currently on the board of directors of Syringa Wireless which is a company formed by 5 independent telephone companies to provide PCS wireless services in Southeastern Idaho. Mr. Bott has also recently served on a technical committee answering to the Board of Directors of Syringa Networks based out of Boise.

**General Manager: Kip Wilson** – Mr. Wilson graduated from the United States Military Academy in 1996 with a Bachelor of Science in Political Science. Mr. Wilson joined Direct Communications in 2001, assuming the primary responsibility of acquiring Eagle Mountain's municipally owned telecommunication system and integrating the system into the Direct Communications family beginning February 1, 2006.

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**Manager of Information Technology: Jeremy Smith** – Mr. Smith graduated from Idaho State University in 1998 with a Bachelor of Science degree. Mr. Smith maintains the company's data processing, information network and DSL. He also has responsibility for the company's deregulated businesses such as Wireless, Cable Television, Long Distance and Call Center Support.

**Outside Plant: Scott Hendrickson** – Mr. Hendrickson received a degree from Idaho State University in RF and Telecommunications. Mr. Hendrickson maintains the company's construction equipment and is responsible for the outside plant construction.

**Director: Elizabeth Dunn** – Elizabeth Dunn received a degree in Physical Science and Math from Ricks College in 2000 and graduated Cum Laude from Kansas State University in 2003 with a B.S. in Communication.

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**Recommended Depreciation Rates**

<b>Account Number</b>	<b>Account Description</b>	<b>Authorized Depreciation Rates %</b>
2112	Motor Vehicles	10.0%
2116	Other Work Equipment	10.0%
2121	Buildings	3.0%
2122	Furniture	5.0%
2123.1	Office Equipment - Office Support	5.0%
2212.1	Siemens' Digital Electronic Switching Equip]	5.0%
2411	Poles	4.5%
2421	Aerial Cable	4.5%
2422	Underground Cable	4.5%
2423	Buried Cable	4.5%
2441	Conduit Systems	4.5%



**Attachment C**

**Deemed**

**Proprietary**

**In Its Entirety**