

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

In the Matter of the Revised Tariff Filing) File No. TR-2012-0298
of Choctaw Telephone Company.)

**THE PUBLIC COUNSEL’S MOTION TO COMPEL DISCOVERY
AND REQUEST FOR EXPEDITED TREATMENT**

COMES NOW the Office of the Public Counsel (Public Counsel or OPC) and for its Motion to Compel Discovery and Request for Expedited Treatment states as follows:

Public Counsel certifies that it has complied with all requirements of 4 CSR 2.090(2). Public Counsel has faced continuing and significant problems with Choctaw Telephone Company (Company) providing required discovery in this case. Public Counsel now invokes the Missouri Public Service Commission (Commission) authority to enforce discovery under the Commission’s rules and seeks the Commission’s intervention in these unresolved discovery matters so that Public Counsel can receive full and complete answers to its data requests which Public Counsel has a clear and unambiguous right to receive from Company. Public Counsel asks the Commission to issue appropriate orders in the following discovery dispute in favor of Public Counsel and against the Company on Public Counsel’s request to compel the Company to fully and completely respond to data request numbers 1100 through 1116 (See attached Appendix A), and to expedite consideration so that Public Counsel may receive responses to the above listed data requests by no later than 5:00 pm on Friday, April 27, 2012.

(1) **Background**

On November 18, 2011, the Federal Communications Commission (FCC) issued a Report and Order requiring certain telecommunications companies to raise local rates by July 1,

2012, or risk losing some portion of federal Universal Service Funds.¹ On February 27, 2012, Public Counsel sent a series of data requests to the attorneys for the telecommunications companies potentially impacted by the FCC Order, including Company, requesting information designed to clarify concerns whether any resultant tariff changes would reflect just and reasonable rates as required by Section 392.200.1 of the Missouri Revised Statutes (RSMo) Cum. Supp. 2010. To date, no sufficient responses have been received.

On March 20, 2012, essentially the same data requests were sent via email to the Company as formal data requests in this case to clarify concerns whether the proposed tariff changes reflected just and reasonable rates as required by Section 392.200.1. In an email dated March 29, 2012 (See attached Appendix B), the Company provided the following objections to Public Counsel's data requests, pursuant to 4 CSR 240-2.090(2):

1. The Company has elected waiver of rate of return regulation, and is contesting OPC's Motion to Suspend the local rate increase tariffs in part on this basis. Until the Commission rules on the suspension motion, all of OPC's data requests are premature, not reasonably calculated to lead to the discovery of admissible evidence, and it would be unduly burdensome for the Company to have to begin the process of answering or otherwise responding to these data requests in the absence of a Commission Order suspending the tariffs for a review of the company's earnings.
2. OPC DR Nos. 1100, 1102, 1108, and 1105's request for monthly updates in addition to providing the basic data requested is unduly burdensome and unreasonable.
3. OPC DR No. 1101 is vague and overbroad in that it fails to specify what type of reports it is requesting.
4. OPC DR No. 1104 pertains to information the company voluntarily prepared for OPC at OPC's request. Said information was not official, as it was not based on final financial information, as OPC was informed at the time. The Company objects to producing workpapers and supporting documentation for information the company did not consider final/official at the time provided, as it is not reasonably calculated to lead to the discovery of admissible evidence.
5. OPC DR Nos. 1105, 1106, and 1107, insofar as they request information as to the revenues, workpapers, documentation, and charts of account of unregulated activities of companies other than the Company, and of the Company,

¹ FCC Report and Order, WC Docket No. 10-90, FCC11-161.

are beyond the scope of discovery as they are not reasonably calculated to lead to the discovery of admissible evidence.

When, on April 11, 2012, the Company indicated that no response to the March 20, 2012, data requests was forthcoming, Public Counsel requested an informal Discovery Conference be held. This informal Discovery Conference was held on April 12, 2012, with Judge Woodruff, the Company, the Staff of the Missouri Public Service Commission (Staff) and Public Counsel present.

(2) Motion to Compel

Section 386.450, RSMo 2000, requires the Commission, upon a showing of good cause by the Public Counsel, to order a public utility to produce papers or records of the utility for examination by the Public Counsel. Missouri Regulation 4 CSR 240-2.090(1) states that sanctions may be imposed for the abuse of the discovery process or failure to comply with commission orders regarding discovery.

Company's objections are mainly based on claims that the data requests are premature, not reasonably calculated to lead to the discovery of admissible evidence, and unduly burdensome and unreasonable in the absence of a Commission Order suspending the tariffs for a review of the company's earnings. Public Counsel's right to pose data requests seeking information from any utility and the right to inspect and obtain copies of any utility's records or documents in its possession is coequal to that of the Staff and is broader than the discovery authority permitted other litigants under Commission Rules.² This right is not conditioned on considerations of relevance under MO Rule Civ. Pro. 56.01(b)(1) and PSC Rule 4 CSR 240-2.090(1). The Commission has recognized that information sought by the Public Counsel, if not

² RSMo. Section 386.450 and *In the Matter of Missouri-American Water Company's Tariff* (Case No. WR-2000-281, et al.)(2-2-2000).

relevant, may well lead to other information which is relevant.³ Therefore, the Commission has determined that Public Counsel and Staff can request records they want in their investigation without any showing that it is otherwise discoverable or is relevant to a specific case even if it is no more admissible in a hearing in their hands than in those of any other party.⁴ The Commission has stated that the statute does not require Public Counsel to show that the requested documents are relevant to any particular issue in a contested case. The Commission has also stated that the statute allows the Commission to require the production of the requested documents even if there were no contested case in existence. Therefore, the fact that Public Counsel is requesting production of these documents in the context of this rate increase request does not in any way diminish Public Counsel's right to examine those documents in a timely manner.

Company also claims that data request number 1100, 1102, 1108, and 1105 requests for monthly updates in addition to providing the basic data requested is unduly burdensome and unreasonable. It is common for data requests to include a provision for providing periodic updates of the basic data requested. Merely stating that providing a monthly update is burdensome and unreasonable is not sufficient to support an objection. Given that the Company has not provided even the basic data that was requested, there is no way to determine the scope or size of a monthly update or the time and effort that would be necessary to prepare that update. Thus the Company provides no proof to support its claim and these objections should be overruled.

³ *Staff of the Missouri Public Service Commission, v. Union Electric Company, doing business as AmerenUE, Case No. EC-2002-1*, 2002 Mo. PSC LEXIS 31

⁴ *Id.*

Additionally, Company claims that data request number 1101 is vague and overbroad in that it fails to specify what type of reports it is requesting. The data request is quite specific in that it asks for a list of a recurring financial and operating Reports prepared by the Company during the calendar years 2011 and 2012. The Company should have copies available in its files of any financial and operational reports which it prepares on a recurring basis. All that is requested is a listing of those recurring reports. Therefore, this request is not vague or overbroad and this objection should be overruled.

(3) Grounds for Expedited Treatment

Public Counsel requests expedited treatment in this motion due to the fact that the proposed tariff effective date of July 1, 2012, is fast approaching. Thorough discovery is necessary to Public Counsel in its efforts to present its position to this Commission. Without these documents Public Counsel will be unable to clarify concerns whether the proposed rates are just and reasonable as required by Section 392.200.1 or to present a complete and well documented position to the Commission. Additionally, as stated above, the Company risks losing a portion of federal Universal Service Funds if it fails to raise local rates by July 1, 2012. The sooner Public Counsel receives the information it has requested, the more likely its determination will be made within the timeline set by the FCC.

Therefore, Public Counsel requests that the Commission act on its motion in an expedited manner so that Public Counsel may receive responses to the above listed data requests by no later than 5:00 pm on Friday, April 27, 2012.

WHEREFORE, the Office of the Public Counsel respectfully requests that the Commission issue an Order to Compel Responses to Public Counsel's data requests, in full and

completely, no later than 5:00 pm on Friday, April 27, 2012, and for such other and additional relief that is necessary and proper.

Respectfully submitted,

OFFICE OF THE PUBLIC COUNSEL

/s/ Christina L. Baker

By: _____

Christina L. Baker (#58303)

Senior Public Counsel

P O Box 2230

Jefferson City, MO 65102

(573) 751-5565

(573) 751-5562 FAX

christina.baker@ded.mo.gov

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, emailed or hand-delivered to the following this 12th day of April 2012:

Missouri Public Service Commission

Cully Dale
200 Madison Street, Suite 800
P.O. Box 360
Jefferson City, MO 65102
cully.dale@psc.mo.gov

Missouri Public Service Commission

Office General Counsel
200 Madison Street, Suite 800
P.O. Box 360
Jefferson City, MO 65102
GenCounsel@psc.mo.gov

Choctaw Telephone Company

Craig S Johnson
304 E. High Street, Ste. 200
P.O. Box 1670
Jefferson City, MO 65102
cj@cjaslaw.com

/s/ Christina L. Baker

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide a complete copy of the Company's detailed general ledger for calendar year 2011 (preferably in either Microsoft Excel or Access format). This is a continuing request, please provide monthly updates through calendar year 2012 as each new month closes.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson

Requested By: Ted Robertson

Date Requested: March 20, 2012

Information Requested: Please provide a listing of all recurring financial and operating Reports prepared by Company during calendar years 2011 and 2012.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received:_____ Received By:_____

Prepared By:_____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide copies of all monthly (quarterly if monthly not produced) balance sheets and income statements for calendar year 2011. This is a continuing request, please provide monthly updates through calendar year 2012 as each new month closes.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received:_____ Received By:_____

Prepared By:_____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide copies of all Company tax returns for calendar years 2010, 2011 and 2012 as they become available (i.e., federal and state income, FICA, FUTA, SUTA, property tax, etc.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide copies of the detailed workpapers and supporting documentation for the operating income and return analysis provided earlier by Craig Johnson if not based on calendar year 2011.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received:_____ Received By:_____

Prepared By:_____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide a listing of all unregulated services provided by the Company along with the monthly revenues booked for each service during calendar year 2011 and continuing through calendar year 2012.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide the unregulated services costs allocation between intrastate and interstate, and within intrastate only, if applicable, associated with revenues identified in OPC Data Request No. 1105. Include also copies of the workpapers and detail documentation that supports the cost allocations provided.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide a copy of the calendar year 2011 chart of accounts (including detailed a description of items booked to each account and identifying regulated versus non-regulated accounts). If modifications were made to the calendar year 2012 COA, please provide copies of the changes.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide the USF formula/calculations/recovery for each calendar year 2009 through 2011. This is a continuing request, please provide monthly updates through calendar year 2012 as each new month closes.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received:_____ Received By:_____

Prepared By:_____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide a copy of the annual shareholder's report for
calendar years 2010 and 2011 (as available).

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide a copy of the standard journal entries listing, with descriptions, as utilized in calendar years 2011 and 2012.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide a copy of the Company's calendar year 2011 organizational chart along with any updates or modifications made in calendar year 2012.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson

Requested By: Ted Robertson

Date Requested: March 20, 2012

Information Requested: Please provide a copy of the outside auditor's annual report (and workpapers if available) for calendar years 2010 and 2011 (as available).

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson

Requested By: Ted Robertson

Date Requested: March 20, 2012

Information Requested: Please provide a listing of all policy/procedures manuals maintained by Company during calendar years 2011 and 2012.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received:_____ Received By:_____

Prepared By:_____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide copies of all financial, operational and construction budgets prepared for calendar years 2011 through 2015 (i.e., annual, 5-year, etc.).

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide a complete copy of the Company's continuing property records showing the account balance for each plant account, both regulated and non-regulated, at December 31, 2011, and including the accumulated depreciation balance associated with each plant account at December 31, 2011. This is a continuing request, please provide monthly updates through calendar year 2012 as each new month closes.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**CHOCTAW TELEPHONE COMPANY
FILE NO. TR-2012-0298**

Requested From: Craig Johnson
Requested By: Ted Robertson
Date Requested: March 20, 2012

Information Requested: Please provide a breakdown of the Company's capital structure at December 31, 2011. Include also a listing of all debt issuances contained within the capital structure identifying the terms and costs of each.

Response Provided:

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

Baker, Christina

From: Craig Johnson [cj@cjaslaw.com]
Sent: Thursday, March 29, 2012 10:38 AM
To: Robertson, Ted
Cc: Baker, Christina; Mills, Lewis; Buckman, Jere
Subject: RE: Choctaw TR-2012-0298 OPC DR Nos. 1100-1116

Ted, Christina, Lewis, Jere:

Choctaw Objects to these Data Requests, pursuant to 4 CSR 240-2.090 (2), on the following grounds:

1. The Company has elected waiver of rate of return regulation, and is contesting OPC's Motion to Suspend the local rate increase tariffs in part on this basis. Until the Commission rules on the suspension motion, all of OPC's data requests are premature, not reasonably calculated to lead to the discovery of admissible evidence, and it would be unduly burdensome for the Company to have to begin the process of answering or otherwise responding to these data requests in the absence of a Commission Order suspending the tariffs for a review of the company's earnings.
2. OPC DR Nos. 1100, 1102, 1108, and 1105's request for monthly updates in addition to providing the basic data requested is unduly burdensome and unreasonable.
3. OPC DR No. 1101 is vague and overbroad in that it fails to specify what type of reports it is requesting.
4. OPC DR No. 1104 pertains to information the company voluntarily prepared for OPC at OPC's request. Said information was not official, as it was not based on final financial information, as OPC was informed at the time. The Company objects to producing workpapers and supporting documentation for information the company did not consider final/official at the time provided, as it is not reasonably calculated to lead to the discovery of admissible evidence.
5. OPC DR Nos. 1105, 1106, and 1107, insofar as they request information as to the revenues, workpapers, documentation, and charts of account of unregulated activities of companies other than the Company, and of the Company, are beyond the scope of discovery as they are not reasonably calculated to lead to the discovery of admissible evidence.

I suggest we revisit these DRs after the Commission rules on OPC's motion to suspend.

Craig S. Johnson
Johnson & Sporleder, LLP
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(573) 659-8734
(573) 761-3587 FAX
cj@cjaslaw.com

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-----Original Message-----

From: Robertson, Ted [<mailto:ted.robertson@ded.mo.gov>]

Sent: Tuesday, March 20, 2012 3:32 PM

To: 'cj@cjaslaw.com'

Cc: Baker, Christina; Mills, Lewis; Buckman, Jere

Subject: Choctaw TR-2012-0298 OPC DR Nos. 1100-1116

Craig,

OPC 1st set of DRs.

Thanks,

Ted Robertson CPA