



State of Utah
Department of Commerce
Division of Public Utilities

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September 9, 2011

To: Public Service Commission of Utah

From: Utah Division of Public Utilities

Chris Parker, Director, Division of Public Utilities
Bill Duncan, Manager, Telecommunications
Paul Hicken, Utility Analyst

RE: In the Matter of the Increase of Rates and Charges and Increase in USF Eligibility for Manti Telephone Company. Docket 08-046-01

Findings: Pursuant to the January 20, 2011 stipulation between Manti Telephone Company (Manti) and the Division of Public Utilities (Division), the Division has found that Manti has substantially complied with the requirements of paragraph 15 of that stipulation.

Background: On August 15, 2011, Division auditors conducted an on-site review of Manti's June, 2011 financial statements. The June financial statements were designated as the test period for Manti's redesigned accounting procedures and practices as described in paragraph 14 of the stipulation. The Division had previously reviewed the accounting changes and reported Manti to be in compliance in a memo to the Commission dated June 2, 2011.

During the site visit of August 15th, the Division requested certain documents to complete its review. The last of those documents were provided to the Division on or about August 25, 2011.

After a review of Manti's financial statements for June, 2011 and all relevant supporting documentation such as the general ledger, the labor distribution report, the work order log and completed work order summaries, the Division has determined that Manti's accounting systems have met the performance requirements outlined in paragraph 15 of the stipulation, and recommends that Manti proceed to collect six months of historical data for the period of July – December 2011 as a test period for determining permanent USF relief.