

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

**IN THE MATTER OF CARBON/EMERY)
TELCOM, INC.'S APPLICATION FOR) Docket No. 15-2302-01
AN INCREASE IN UTAH UNIVERSAL)
SERVICE FUND SUPPORT)
)
Applicant)**

SURREBUTTAL TESTIMONY

OF

DARREN WOOLSEY

ON BEHALF OF CARBON/EMERY TELCOM, INC.

September 18, 2015

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1 **SURREBUTTAL TESTIMONY OF DARREN WOOLSEY**

2 **Q. What is your name?**

3 A. My name is Darren Woolsey.

4

5 **Q. Are you the same Darren Woolsey that filed Rebuttal Testimony in this Docket?**

6 A. Yes.

7

8 **Q. What is the purpose of your Surrebuttal testimony?**

9 A. The purpose of my surrebuttal testimony is to respond to Mr. Hellewell’s Rebuttal
10 testimony filed on behalf of the Division of Public Utilities (the “Division”) with respect
11 to Depreciation expense.

12

13 **Q. In rebuttal testimony Mr. Hellewell (lines 36 to 38) indicates that the underlying**
14 **cause of both the DPU and OCS adjustments to depreciation expense is**
15 **Carbon/Emery’s practice of using fully depreciated assets in the calculation of**
16 **depreciation expense. What is your response to this testimony?**

17 A. Carbon/Emery is not arbitrary or indiscriminate in its accounting for depreciation, but
18 instead has consistently applied the prescribed FCC accounting method of group asset
19 depreciation expense in accordance with 47 CFR Part 32 as required by Utah
20 Administrative Code R746-340-2.D.

21

22 **Q. Does this conclude your surrebuttal testimony/**

23 A. Yes.