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**BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH**

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In the Matter of the Increase of Rates And Charges and Increase in USF Eligibility for Manti Telephone Company	<b>(Redacted) Supplement to Second Amended Application</b>  <b>Docket No. 08-046-01</b>
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Manti Telephone Company (“Manti” or “Company”) pursuant to R746-700 of the Commission’s Rules of Practice and Procedure, hereby files this Supplement to Amended Application (“Supplement”) filed with the Public Service Commission of Utah (“Commission”) on April 24, 2012. The purpose of this Supplement is to include information required by R746-700-40 and R746-700-41 that was omitted from the Amended Application. Manti represents and states as follows:

1. In 2011, Manti brought its accounting system in-house and implemented several changes to its accounting system including development and implementation of a work order system and development and implementation of an employee time sheet system.

2. Manti’s CAM is attached as **Confidential Schedule 5- Manti Telephone Company CAM 5-17-11.pdf**.

3. Manti does not perform internal audits.

4. Information describing or outlining Manti's affiliate companies organizational structure is contained in the CAM, attached as Confidential Schedule 5.

5. Manti has not had any changes in its corporate structure or affiliate relationships since the previous rate case.

6. Manti's Uncollectible Policy and Procedures are attached hereto as **Confidential Schedule 6-Manti-Collection of Delinquent Accounts Policy.pdf**.

7. Manti has not had any penalties or fines in the historical period or the test period.

8. Manti's Auditors work papers related to deferred taxes are attached as **Confidential Schedule 7-Manti-2011 Auditor Deferred Tax Wkp.pdf**.

9. Manti has not had any Revenue Ruling Requests, IRS Responses, or correspondence with the IRS since the last rate case (except for filing tax returns).

10. Manti has no property held for future use included in rate base.

11. Manti has not performed any cost of service study, nor was any cost of service study required.

12. Manti is not proposing to recover its revenue requirement from rates.

WHEREFORE, Manti respectfully submits this Supplement to its Second Amended Application for USF eligibility.

DATED this \_\_\_\_ day of May, 2012.

BLACKBURN & STOLL, LC

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the **(Redacted) Supplement to Manti Telephone Second Amended Application** was transmitted electronically (email) on this the \_\_\_\_ day of May, 2012 to the following:

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