

Docket No. 08-2469-01

Office of Consumer Services
Responsive Post Hearing Brief
March 31, 2010

Attachment 1

April 10, 2006

Julie Orchard, Secretary
Utah Public Service Commission
Heber M. Wells Building
160 E. 300 South St.
Salt Lake City, Utah 84111

Re: Application of All American Telephone Company, Inc. for a Certificate of Convenience and Necessity to Provide Local Exchange Services Within the State of Utah

Dear Ms. Orchard:

On behalf of All American Telephone Company, Inc., All American Telephone Company, Inc., the applicant in the above-referenced proceeding, this letter is submitted as an exhibit to All American Telephone Company, Inc.'s application in accordance with R746-349-3(A)(9).

I am CFO of All American Telephone Company, Inc. I have the requisite knowledge to make the following attestation and I am authorized to do so.

I attest to the accuracy, integrity, and objectivity of the balance sheet attached as **Exhibit D** to All American Telephone Company, Inc.'s application. I also attest that the balance sheet was prepared in accordance with Generally Accepted Accounting Principles ("GAAP") I also attest to that accuracy, integrity and objectivity of the Chart of Accounts, attached as **Exhibit C** and the Financial Statements (including Profit and Loss Statement) provided in the attached **Exhibit E**.

Sincerely yours,

Mr. David Goodale, CFO /SS/

May 3, 2006

Julie Orchard, Secretary
Utah Public Service Commission
Heber M. Wells Building
160 E. 300 South St.
Salt Lake City, Utah 84111

Re: Application of Beehive Telephone Company, Inc. for a Certificate of Convenience and Necessity to Provide Local Exchange Services Within the State of Utah

Dear Ms. Orchard:

On behalf of Beehive telephone Company, Inc., Beehive Telephone Company, Inc., the applicant in the above-referenced proceeding, this letter is submitted as an exhibit to Beehive Telephone Company, Inc.'s application in accordance with R746-349-3(A)(9).

I am CFO of All American Telephone Company, Inc. I have the requisite knowledge to make the following attestation and I am authorized to do so.

I attest to the accuracy, integrity, and objectivity of the balance sheet attached as **Exhibit D** to Beehive Telephone Company, Inc.'s application. I also attest that the balance sheet was prepared in accordance with Generally Accepted Accounting Principles ("GAAP") I also attest to that accuracy, integrity and objectivity of the Chart of Accounts, attached as **Exhibit C** and the Financial Statements (including Profit and Loss Statement) provided in the attached **Exhibit E**.

Sincerely yours,

Mr. Wayne McCulley, CFO /SS/