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**BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH**

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<b>In the Matter of the Emery Telephone's</b>	:	<b>Docket No. 15-042-01</b>
<b>Application for an Increase in Utah</b>	:	<b>DPU Exhibit 2.0DS</b>
<b>Universal Service Fund Support</b>	:	<b>(REDACTED)</b>
	:	
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**SUPPLEMENTAL DIRECT TESTIMONY**

**OF**

**JOSEPH HELLEWELL  
STATE OF UTAH  
DIVISION OF PUBLIC UTILITIES**

**August 20, 2015**

1 **I. INTRODUCTION**

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3 **Q: Please state your name for the record.**

4 **A:** My name is Joseph Hellewell.

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6 **Q: Are you the same Joseph Hellewell who provided direct testimony in docket number**  
7 **15-042-01?**

8 **A:** I am.

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10 **II. PURPOSE AND SCOPE OF TESTIMONY**

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12 **Q: What is the purpose of your supplemental testimony?**

13 **A:** After the filing of my direct testimony it was brought to my attention that two of the  
14 adjustments I had proposed were calculated erroneously. This supplemental testimony  
15 will provide new figures for those adjustments.

16  
17 **Q: Please describe the first adjustment to your direct testimony.**

18 **A:** In my direct testimony I proposed an adjustment to impute revenue to Emery Telephone  
19 in the amount of [REDACTED]. This was due to Emery Telephone charging less than the  
20 affordable base rate. Upon further review it was found that Emery had already accounted  
21 for this adjustment in its filing. Therefor this adjustment should be amended from my  
22 original filing and be removed.

23  
24 **Q: Please describe the second adjustment to your direct testimony.**

25 **A:** In my direct testimony I proposed an adjustment to depreciation expense to Emery  
26 Telephone in the amount of [REDACTED]. This was based upon Emery Telephone's use  
27 of group depreciation. Upon further review it was found that the rates used for the  
28 adjustment came from docket 94-042-01. However a more recent docket was found  
29 which established updated depreciation lives and rates for Emery Telephone. Docket

30 number 01-2272-01 updates several depreciation factors, when these new factors where  
31 used to recalculate depreciation it was found that the adjustment to depreciation expense  
32 should be [REDACTED]. This amount should also be the amount of the adjustment to  
33 accumulated depreciation.

34

35 **Q: Please describe how these supplemental adjustments affect Emery Telephone's**  
36 **application for UUSF support.**

37 **A:** After filing direct testimony the Division recommended adjusting Emery Telephone's  
38 request for UUSF support from [REDACTED] to [REDACTED]. After filing these supplemental  
39 adjustments the division is recommending an increase of [REDACTED] go to Emery  
40 Telephone for additional UUSF support.

41

42 **Q: Does this conclude your supplemental testimony?**

43 **A:** Yes it does.