

Management undertook an extensive review of all regulated cooperative assets. We included management executives as well as knowledgeable plant employees in this review. We reviewed the assets in each asset group to determine current use and expected life. We examined the remaining assets in each group to determine the average remaining life of each asset group using management experience and expertise. The results of the study were used to calculate the depreciation for the cooperative.

I, Stephen Jantz as Chief Financial Officer of South Central Utah Telephone Association, Inc., certify to the Commission as follows:

(I) I have reviewed the depreciation rates applied by South Central Utah Telephone Association, Inc., including any changes to its asset groups and salvage values;

(II) the estimated depreciation expense is consistent with the average remaining life of each asset group;

(III) the depreciation method used by South Central Utah Telephone Association, Inc. is an FCC-allowed depreciation method; and

(IV) South Central Utah Telephone Association, Inc. has complied with Section R746-8-401.



Stephen Jantz
CFO

4/15/24