

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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In the Matter of:

ADJUSTMENT OF RATES OF)
RADIO TELEPHONE, INC.) CASE NO. 8146

O R D E R

IT IS ORDERED that Radio Telephone, Inc., shall file an original and five copies of the following information with the Commission, with a copy to all parties of record, by May 26, 1981:

1. A detailed schedule of plant in service showing in service dates, original costs, service lives, accumulated prior depreciation, current depreciation expense and method of depreciation for the test period amount of \$81,215.51. Further, show the adjustments necessary to obtain the pro forma depreciation amount of \$98,925.04.
2. A detailed schedule of notes payable of the \$355,071.89 shown in the audit report listing the original amount of each note, the interest rate for each note and amortization schedules for each note.
3. A schedule supporting test period interest expense of \$27,831.89 and pro forma interest expense of \$31,727.78.
4. A schedule of amortization showing the original amount and date, term of amortization and a description of item amortized.
5. A detailed comparative statement of income, both actual and pro forma, for the twelve months ended December 31, 1980, for both total operations and Kentucky operations providing the rationale for

apportionment of each revenue and expense account. If any revenues are derived from answering service provided, list this revenue separately.

6. With reference to item 5, reconcile and explain the difference between and among the application, the outside accountant's audit report and the Public Service Commission annual report. An example is revenues of approximately \$65,000 shown as operating revenues in the audit report, not shown in the application and shown as non-operating revenues in the annual report. Explain any differences in classification of revenues and expenses when applicable between these reports.

7. A balance sheet as of December 31, 1980, for the Kentucky operations.

8. Working papers detailing the pro forma adjustments to expenses for both total operations and Kentucky operations.

Done at Frankfort, Kentucky, this 19th day of May 1981.

PUBLIC SERVICE COMMISSION

Marlin M. York
For the Commission

ATTEST:

Secretary