<u>MEMORANDUM</u>

TO: Ken Rademan

FROM: Elmer Schlueter & Bill Meyer

DATE: January 9, 1981

RE: Nodaway Valley Telephone Company; Case No. TO-81-112

The applicant is requesting Commission approval to maintain its records outside the State of Missouri.

Conclusion:

The Accounting Staff has no objection to the Commission approving the application.

We wish to note for the record that the applicant is also the true owner of Carter County Telephone Company. The Commission by order in Case No. 18,287 authorized Carter County Telephone Company to maintain its books and records outside the state.

ES:BM:ph