

SECRETARY'S RECORD, NEBRASKA PUBLIC SERVICE COMMISSION

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application of)	Application No. C-589
Great Plains Communications, Inc.)	
Blair, Nebraska, for approval of)	
Additional Depreciation for Aerial)	GRANTED IN PART
Wire and Pole Lines during the calendar)	
year 1985 and 1986.)	Entered: November 26, 1985

OPINION AND FINDINGS

BY THE COMMISSION:

April 30, 1985 Great Plains Communications, Inc., filed its application for approval of additional depreciation for 1985 and 1986 on aerial wire and pole lines it acquired when it purchased the facilities of Continental Telephone Company of Nebraska. Notice of the application was published in the Daily Record, Omaha, Nebraska on May 6, 1985 pursuant to Commission Rules. Although no protest to the application was filed, the Commission staff reviewed the application and recommended the application be denied as requested, however, the staff recommended that applicant be permitted to depreciate the wire and poles referred to in its application over four years at \$50,000 per year. Applicant and staff stipulated that:

Applicant should be allowed some relief from the accounting problem raised by its purchase of Continental Telephone Company aerial wire and poles under the sellers depreciation schedule. All of the investment will not be retired by the end of 1986. There will be a negative reserve at the time of retirement of the Pole Lines and Aerial Wire accounts. The Commission should allow the applicant to book additional depreciation expense of \$50,000 per annum for each account for a period of four years 1985-88. At the time these accounts are fully retired, subsequent to 1988, the applicant should be allowed to amortize any negative reserve balances for these two accounts over a period not to exceed three years.

From review of the application and the evidence in the form of the stipulation of the applicant and staff, the Commission is of the opinion and finds that the application should be granted in part to the extent that applicant be allowed to book additional depreciation expense of \$50,000 per year for each account for four years, 1985 to 1988. When the accounts are retired after 1988, the applicant may amortize any negative reserve balances for the two accounts over not more than the next three years.

ORDER

IT IS THEREFORE ORDERED that the application of Great Plains Communications, Inc. in Application No. C-589 be, and it is hereby, GRANTED IN PART as set forth in the foregoing findings.

MADE AND ENTERED at Lincoln, Nebraska, this 26th day of November, 1985.

NEBRASKA PUBLIC SERVICE COMMISSION

Harold D. Simpson
Chairman

COMMISSIONERS CONCURRING:

Duane D. Gay

ATTEST:

Donald Adams
Executive Secretary