

# SECRETARY'S RECORD, NEBRASKA PUBLIC SERVICE COMMISSION

## BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the matter of the application of )	Application No. C-622
United Telephone Company of the West, )	
Scottsbluff, Nebraska, for Revised )	GRANTED IN PART
Depreciation Rates for Certain Classes )	
and Types of Applicant's Property. )	Entered: December 17, 1985

### OPINION AND FINDINGS

#### BY THE COMMISSION:

On November 12, 1985 United Telephone Company of the West filed its application for revised depreciation rates for certain classes and types of applicant's property. Notice of the application was published in the Daily Record, Omaha, Nebraska on November 15, 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 revised depreciation rates that will increase annual accruals by \$497,584 with the Nebraska portion being \$404,777. Applicant and staff stipulated that:

1.) The annual accrual rate, average remaining life and net salvage percentages proposed in this application are proper for the following accounts:

Account	Rate
COE-Circuit	8.24%
COE-Electronic	6.97%
Aerial Cable	8.82%
Underground Cable	3.73%
Buried Cable	4.50%
Furniture & Office Equipment	7.20%
Other Work Equipment	4.98%

2.) The annual accrual rates for the following accounts reflect staff proposals accepted by the applicant:

Account	Rate
COE-Radio	11.60%
Station Apparatus-CPE	12.65%
Public Telephone Equipment	18.97%
Data Processing Equipment	19.64%

3.) The annual change in accruals for United Telephone Company of the West will be \$497,584 of which \$404,777 will be the Nebraska Portion.

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 allowing the applicant to revise depreciation rates for certain classes and types of property. The accrual rates stipulated to by the staff and the company, and referenced above, shall be approved.

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IT IS THEREFORE ORDERED that the application of United Telephone Company of the West in Application No. C-622 be and it is hereby, GRANTED IN PART as set forth in the foregoing findings.

IT IS FURTHER ORDERED that the applicant be allowed to book these approved rates retroactive to January 1, 1985.

MADE AND ENTERED in Lincoln, Nebraska, this 17th day of December, 1985.

NEBRASKA PUBLIC SERVICE COMMISSION

*Harold D. Simpson*  
Chairman

ATTEST:

COMMISSIONERS CONCURRING:

*Donald Adams*  
Executive Secretary

*Duane D. Gay*

Duane D. Gay  
Harold D. Simpson  
James F. Munnelly  
Eric Rasmussen  
Bob Brayton