

## BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application	)	Application No. C-652
of Great Plains Communications, Inc.,	)	
Blair, Nebraska, for approval to	)	GRANTED
Include the Acquisition Adjustment	)	
for Ratemaking Purposes.	)	Entered: September 23, 1986

## OPINION AND FINDINGS

## BY THE COMMISSION:

By its application filed April 29, 1986, Great Plains Communications, Inc., Blair, Nebraska, seeks authority to include an Acquisition Adjustment for Ratemaking Purposes.

Notice of the application was published pursuant to the provisions of the Commission's Rules and Regulations. No protests were received.

Upon consideration of the application, the evidence adduced at the hearing and being fully advised the Commission is of the opinion and finds that:

1. Applicant is a corporation organized and existing under the laws of the State of Nebraska with its principal place of business at Blair, Nebraska. It is engaged in the telephone business as a common carrier serving approximately 25,000 subscribers through 51 exchanges in Nebraska.
2. As a result of arms-length negotiation between the two companies, Great Plains Communications, Inc. purchased Continental Telephone Company of Nebraska at the close of business on December 31, 1984 and merged it into Great Plains effective January 1, 1985. Acquisition adjustment in the amount of \$1,449,317 was recorded in account 100.4, Telephone Plant Acquisition Adjustment in accordance with the applicable accounting rules and is being amortized over a 14 year period. This application seeks to include the unamortized acquisition adjustment and related amortization expenses in the cost of service for ratemaking purposes.
3. The applicant alleges purchase has been very beneficial to Great Plains' subscribers, that operating expenses and taxes decreased from 1984 to 1985, and that many other operating efficiencies have been achieved due to the acquisition and merger.
4. Upon review at the applicant's request, the Commission agrees that the applicant's subscribers have and will benefit from the acquisition and merger, and that the acquisition was the result of arms-length negotiation.
5. The Commission also finds that the benefits derived by applicant's subscribers support the applicant's request and the application should be granted.
6. The granting of this application should not be construed as to establish a precedent for future acquisitions. Any future applications will be considered on its own merit and unique set of circumstances.

ORDER

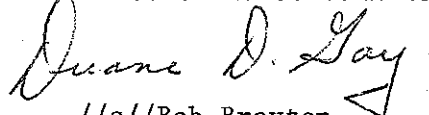
IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that application No. C-652 be and it is hereby granted and that Great Plains Communications, Inc. is hereby authorized to include the Acquisition Adjustment and associated amortization in its cost of service for ratemaking purposes.

MADE AND ENTERED in Lincoln, Nebraska this 23rd day of September, 1986.

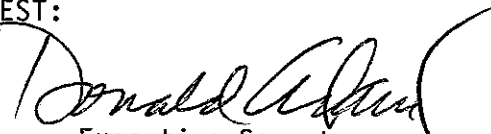
NEBRASKA PUBLIC SERVICE COMMISSION

  
Chairman

COMMISSIONERS CONCURRING:

  
//s//Bob Brayton  
//s//James F. Munnelly  
//s//Eric Rasmussen  
//s//Harold D. Simpson

ATTEST:

  
Executive Secretary