## BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of The Nebraska )
Public Service Commission on its)
own motion, to establish guide- )
line depreciation rates for )
accounts established in Part 32 )
of the new Uniform System of )
Accounts (USOA).

Application No. C-763

ORDER ADOPTING GUIDELINE DEPRECIATION RATES

Entered: November 22, 1988

## BY THE COMMISSION:

By order entered October 11, 1988, the Commission, on its own motion, created this docket to investigate guideline depreciation rates for accounts established in Part 32 of the new Uniform System of Accounts (USOA). The order instructed all persons interested to file written comments with the Commission on or before November 15, 1988.

## OPINION AND FINDINGS

On January 1, 1988, all telephone companies were required to adopt the new Part 32 USOA. Therefore, it is necessary to adopt new guideline depreciation rates which reflect the changes in account structure mandated by the new USOA.

The Commission staff proposed a schedule of guideline rates that were attached to and made part of the order entered October 11, 1988.

Notice of the application was published in the Daily Record, Omaha, Nebraska on October 14, 1988.

No comments were received regarding the staff proposed guideline rates, therefore, we find these rates should be adopted as the official Commission guideline depreciation rates effective January 1, 1988.

## ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the Depreciation Rates attached hereto and made part of shall be the approved Commission Guideline Depreciation Rates effective January 1, 1988.

MADE AND ENTERED at Lincoln, Nebraska, this 22nd day of November, 1988.

NEBRASKA PUBLIC SERVICE COMMISSION

Chairman

COMMISSIONERS CONCURRING:

//s//Eric Rasmussen

//s//Harold D. Simpson //s//Daniel G. Urwiller ATTEST:

Executive Secretary