

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application)	Application No. C-978
of One Call Communications, Inc.)	
of Carmel, Indiana which seeks an)	GRANTED
exemption to the Uniform Systems)	
of Accounts requirement set forth)	
in Title 291 NAC Ch. 5, Rule 003.09.)	Entered: April 26, 1993

PRELIMINARY MATTERS

One Call Communications, Inc. ("One Call"), a Carmel, Indiana telecommunications reseller petitioned the Commission February 18, 1993 to exempt One Call from certain regulatory requirements adopted by the Commission which incorporate the Uniform System of Accounts¹. Notice of the application was published in the Omaha Daily Record March 11, 1993. No protests to the application were received; therefore, we consider the application using the Commission's modified procedure rule.²

BY THE COMMISSION

O P I N I O N A N D F I N D I N G S

Upon consideration of the application, the governing statutes and rules, the evidence adduced in the application and the affidavit, and being fully informed, the Commission is of the opinion and finds:

The Commission has set forth certain accounting and record-keeping requirements in its rules. Rule 003.09 states:

003.09A For the purpose of accounting to the Commission, each interexchange carrier shall be classified and shall keep its books and records in accordance with the Uniform System of Accounts as prescribed by the Federal Communications Commission.³

003.09B Each interexchange carrier shall file an annual report with the Commission on or before April 30 of the succeeding year.

003.09C Each interexchange carrier filing an annual report with the Federal Communications

¹USOA

²Title 291 NAC Ch. 1, Rule 018.03.

³F.C.C.

Commission shall file a copy of same with the Commission and in addition shall file with the Commission an annual report on the form prescribed by the Commission.

003.09D Interexchange carriers operating in more than one state shall file with the Commission a supplemental annual report with segregation of investment, revenue and expense accounts and miscellaneous statistics for the State of Nebraska on the form prescribed by the Commission.

003.09E Interexchange carriers not filing an annual report with the Federal Communications Commission shall file with the Commission an annual report on the form prescribed by the Commission.

It is from this particular rule that One Call seeks a modification of its reporting requirements. In the petition, One Call calls to our attention that the F.C.C. does not require interexchange resellers to adopt the USOA. While the F.C.C. has not acted by rule or decree, its agency practice has been not to apply the pertinent USOA rule (47 C.F.R. Part 32) to carriers such as One Call. This is confirmed by contact with the F.C.C.'s Common Carrier Bureau, Accounting Systems Branch of the Accounting & Auditing Division.

In place of the ordinary practice we would otherwise require, One Call proposes to substitute a customized chart of accounts which follows generally accepted accounting principles (GAAP) and which satisfied the F.C.C. Summarized as follows, the proposed chart would show:

Assets:	10000 - xx to 19900 - xx
Liabilities	20000 - xx to 36900 - xx
Equity	37000 - xx to 39900 - xx
Revenue:	40000 - xx to 49900 - xx
Expenses	50000 - xx to 99900 - xx

With this background in place, we are left to determine whether we find such a deviation to be in the public interest. The pertinent language for consideration is found in Commission Rule 003.09A which establishes that a company shall "keep its books and records in accordance with the Uniform System of Accounts as prescribed by the Federal Communications Commission." Since the F.C.C. has prescribed the modified system of accounts and record-keeping described previously, we find that the Commission can grant the relief sought by One Call. We also note that the Commission has taken similar action in the past. In Applications of GTE Sprint Communications Corporation (C-497, 1986) and MCI Telecommunications Corporation (C-552, 1986), the Commission allowed those companies to follow the accounting methods prescribed by the F.C.C.

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and be exempted from the USOA. Therefore, there is precedent for doing as One Call proposes.

The Communications Department declined to make any objection to the application.

Based on the testimony and the affidavit, we find that the application is reasonable and should be granted. The resulting filing requirements will be nearly in accord with the USOA and still comply with GAAP. Therefore, the difference from what we have traditionally required will be minimal and will still accomplish the Commission's goal of oversight.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-978 be, and it is hereby, granted and One Call Communications, Inc. of Carmel, Indiana is hereby exempted from the provisions of Commission Rule 003.09 to the extent necessary to match the F.C.C. account and record-keeping requirements set forth by that agency as they apply to interexchange resellers.

IT IS FINALLY ORDERED that the Applicant shall continue to file, in accordance with the applicable statutes, all reports and other documents which are required except to the extent of the exemption described in the preceding paragraph.

MADE AND ENTERED at Lincoln, Nebraska this 26th day of April, 1993.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING

Daniel J. Kucella

//s//Rod Johnson
//s//Frank E. Landis, Jr.
//s//James F. Munnelly

Joan Sandoz
Chairman

ATTEST:

D. R. [Signature]
Executive Director