

Commission staff recommended that the amortization take place over a five year period commencing January 1, 1993 but taking into account a booking of \$121,596 in depreciation for 1992. This would have left a balance of \$1,120,296 to be amortized over the five year period at an annual rate of \$224,170.

Southeast then amended its application by letter dated August 19, 1993 and requested that the amortization take place over a four year period instead of five because the company now intends to replace the Alcatel switch in the next two to four years.

Therefore, the proposal before the Commission is as follows:

Central Office Equipment	
Balance January 1, 1992	\$1,723,435
Additions	28,081

Balance December 31, 1992	1,751,516
Accumulated Depreciation	
Balance January 1, 1992	\$ 509,372
Additions	121,296

Balance December 31, 1992	630,668
Net Book Value December 31, 1992	\$1,120,848
Four Year Amortization Amount	\$ 280,212

The application should be approved as modified and the amortization of the Alactel switch should commence January 1, 1993.

Therefore, the Commission, being fully advised, issues the following order:

ORDER

Application No. C-1001

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IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-1001 be and it is hereby granted as modified under the terms and conditions set forth above and Southeast Nebraska Telephone Company, Falls City, Nebraska is authorized to amortize the remaining net book value of its Cit Alcatel E10-Five Digital Electronic Switch over four year period at a monthly rate of \$23,351 commencing January 1, 1993.

IT IS FURTHER ORDERED that the amortization be and it is hereby made retroactive to January 1, 1993.

MADE AND ENTERED at Lincoln, Nebraska this 14th day of September, 1993.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING

Daniel S. Yuwiler
Duane D. Gay

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

Arthur Sunday
Chairman

ATTEST:

Angela R. King
Executive Director