BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of AT&T, of Omaha,) Application No. C-1150	
Nebraska seeking authority to)	
revise depreciation rates.)	
) Entered: April 4, 1995	

PRELIMINARY MATTERS

By application filed January 30, 1995, AT&T, of Omaha, Nebraska seeks authority to revise its depreciation rates used to compute depreciation expenses on its Nebraska intrastate investment. Notice of the application was published in the Omaha Daily Record on January 31, 1995 in accordance with the Commission's Rules of Procedure. No protests to the application were received; therefore, the application will be processed pursuant the Commission's Rule of Modified Procedure.

On April 14, 1987, this Commission entered an Order in Docket No. C-664 which adopted certain depreciation procedures establishing a triennial review of AT&T's depreciation rates. This review took place as scheduled in 1994. Pursuant to the 1994 study, the FCC entered an Order on August 26, 1994 adjusting AT&T's depreciation rates. By this application, the applicant requests similar treatment for its Nebraska intrastate investment based on the 1994 review and requests its depreciation rates be revised to correspond with the adjusted FCC rates.

OPINION AND FINDINGS

Upon consideration of the application, the procedure adopted in Application No. C-664 and being fully informed, the Commission is of the opinion and finds:

The remaining life depreciation rates found in Column H of Appendix A, attached to and made a part of this Order, shall be the depreciation rates approved by this Commission effective retroactively beginning January 1, 1994.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the depreciation rates found in Column H of Appendix A attached hereto and made part of this Order shall be the approved depreciation rates for AT&T's Nebraska intrastate investments effective retroactively beginning January 1, 1994.

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MADE AND ENTERED at Lincoln, Nebraska, this 4th day of April, 1995.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

//s//Frank E. Landis

//s//James F. Munnelly //s//Daniel G. Urwiller Chairman

ATTEST:

Executive Director