BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application) Application No. C-1228
of US West Communications, Inc.)
of Omaha, Nebraska seeking au-) GRANTED
thority to revise depreciation)
rates effective January 1, 1996.) Entered: October 3, 1995

PRELIMINARY MATTERS

By application filed August 28, 1995, US West Communications, Inc. 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 August 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.

OPINION AND FINDINGS

Upon consideration of the application, and being fully informed, the Commission is of the opinion and finds:

US West Communications, Inc. is engaged in the provision of telecommunications services to subscribers in Nebraska and is subject to the jurisdiction of the Public Service Commission of the State of Nebraska.

In this application, US West has submitted a revised depreciation rate proposal based on agreements reached at the three-way triennial meeting held in Minneapolis on May 15 - 17, 1995. The Nebraska Public Service Commission staff was present at such meeting and participated in the formulation of the proposed depreciation rate changes.

Attached as Exhibit A is a copy of the resultant depreciation rate changes and attached as Exhibit B is a copy of the agreed-to parameters that were developed pursuant to this meeting.

As the proposed depreciation rates applied by US West in Application C-1228 are reasonable and in the public interest, the Commission hereby approves the request effective January 1, 1996.

Application No. C-1228

PAGE TWO

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the depreciation rates and the parameters found in Exhibits A and B, attached hereto and made part of this Order, shall be the approved depreciation rates for US West Communications, Inc. beginning January 1, 1996.

MADE AND ENTERED at Lincoln, Nebraska, this 3rd day of October, 1995.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

//s//Rod Johnson

//s//Frank E. Landis
//s//James F. Munnelly

ATTEST:

Vice Chairman