BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application)	Applicat:	ion	No.	C-147	0
of United Telephone Company of the)					
West, of Overland Park, Kansas,)	GRANTED				
seeking authority to revise its)					
depreciation rates effective)					
January 1, 1997.)	Entered:	Jun	ie 1:	1, 199°	7

BY THE COMMISSION:

OPINION AND FINDINGS

On December 31, 1996, an application was filed by United Telephone Company of the West (United), of Overland Park, Kansas, seeking authority to revise its depreciation rates effective January 1, 1997. Notice of the application was published in the <u>The Daily Record</u> on January 3, 1997. No protests were filed; therefore, this application has been administered pursuant to the Commission's modified procedure rule.

United is a corporation organized and existing under the laws of the State of Delaware and authorized to do business in the State of Nebraska. In is engaged in the provision of telecommunications services to subscribers within the State of Nebraska and is subject to the jurisdiction of the Public Service Commission.

The Application includes a report summarizing the study of remaining service life, salvage and cost of removal. As a result of these studies, a proposed annual depreciation rate for each account is developed. Staff reviewed the study and met with representatives of United. On June 2, 1997, United amended its application.

Upon consideration of the amended application, the governing statutes and rules, and being fully informed, the Commission is of the opinion that the amended request be granted.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application C-1470 be, and it is hereby, granted as amended and United Telephone Company of the West is authorized to revise its depreciation rates effective retroactively beginning January 1, 1997.

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IT IS FURTHER ORDERED that the amended proposed amortization and depreciation rates filed June 2, 1997, in this matter are approved.

MADE AND ENTERED at Lincoln, Nebraska, this 11th day of June, 1997.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS / CONCURRING:

//s//Frank E. Landis

Chairman

ATTEST:

//s//Rod Johnson Executive Dire