

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application ) Application No. C-1572  
of Aliant Communications Company, )  
of Lincoln, Nebraska, seeking ) Depreciation Rates  
authority to adjust depreciation ) Approved As Amended  
rates on classes of its )  
equipment. ) Entered: November 4, 1997

BY THE COMMISSION:

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

By application filed June 25, 1997, Aliant Communications Company (Aliant), of Lincoln, Nebraska, seeks authority from the Commission to adjust its depreciation rates. Notice of the application was published in the The Daily Record, June 26, 1997. No protests to the application were received; therefore, the matter will be processed pursuant to the Commission's Rule of Modified Procedure (see Title 291, Ch. 1, Rule 018.03).

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

Representatives of the Nebraska Public Service Commission (the Commission) and Aliant met on September 26, 1997, to discuss appropriate depreciation rates for Aliant. From this colloquium, came generally agreed upon parameters which would be submitted to the Commission. By letters dated October 15 and October 29, 1997, Aliant amended its application to reflect revisions discussed at the referenced meeting. Exhibit A and Exhibit B attached to this order, summarize the parameters and resulting depreciation rates which were discussed and accepted by parties in attendance at the meeting. Aliant now submits the changes to the Commission for final approval.

Based on the application and the exhibits, the amended application is fair and reasonable, is in the public interest, and should be granted.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-1572 be, and it is hereby, granted as amended and Aliant Communications Company, of Lincoln, Nebraska, is hereby authorized to adjust its depreciation rates as reflected in Exhibit A and Exhibit B, attached to and hereby made a part of this order.

Application No. C-1572

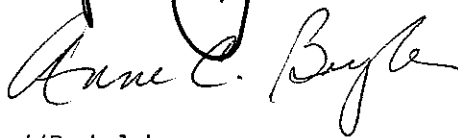
PAGE TWO

IT IS FURTHER ORDERED that the new depreciation rates and amortization will be effective retroactively beginning January 1, 1997.

MADE AND ENTERED at Lincoln, Nebraska this 4th day of November, 1997.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

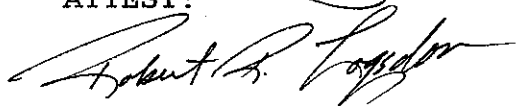


//s//Rod Johnson  
//s//Frank E. Landis  
//s//Daniel G. Urwiller

Chairman



ATTEST:



Executive Director