BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application) Application No. C-1832 of US West Communications, Inc.) of Denver, Colorado, seeking) GRANTED authority to revise its depreciation rates.) Entered: August 4, 1998

BY THE COMMISSION:

OPINION AND FINDINGS

By application filed June 25, 1998, US West Communications, Inc. (US West) of Denver, Colorado, seeks authority from the Nebraska Public Service Commission (the Commission) to revise its depreciation rates. Notice of the application was published in the The Daily Record, June 29, 1998. No protests to the application were received. Therefore, the matter is 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:

On June 15, 1998, Commission staff met with representatives of US West to discuss appropriate depreciation rates for US West. In this meeting, the parties agreed that the parameters and rates reflected in the two page attachment to this order were appropriate for US West and should be submitted to the Commission for its final approval.

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

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-1832 be, and it is hereby, granted and US West Communications, Inc. of Denver, Colorado, is hereby authorized to revise its depreciation rates as reflected in the two page document, attached to and made a part of this order.

IT IS FURTHER ORDERED that the new depreciation rates will be effective retroactively beginning January 1, 1998.

Application No. C-1832

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 ${\tt MADE}$ AND ${\tt ENTERED}$ at Lincoln, Nebraska this 4th day of August, 1998.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

ΔΤΤΕΩΤ

Executive Director

//s//Lowell C. Johnson

//s//Frank E. Landis

//s//Daniel G. Urwiller