

SECRETARY'S RECORD, NEBRASKA PUBLIC SERVICE COMMISSION

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application) Application No. C-2176
of NebCom Inc. seeking approval of)
and authority to record extra-) GRANTED
ordinary retirements and to trans-)
fer funds to a new account.) Entered: January 19, 2000

BY THE COMMISSION:

On December 8, 1999, an application was filed by NebCom Inc. (NebCom), seeking to record an extraordinary retirement and to transfer funds to a new account. Notice of the application was published in the The Daily Record, Omaha, Nebraska, on December 10, 1999, pursuant to the Commission's Rules and Regulations. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

As a result of upgrading NebCom's central office switching equipment in the Allen-Waterbury, Butte, Decatur, Long Pine, Spencer-Bristow, Stuart and Winside exchanges, other central office switching equipment has become obsolete justifying the extraordinary retirement of such equipment in the net undepreciated amount of \$523,643.19.

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

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

Approval of the extraordinary retirement and transfer of funds to a new account will encourage further investment and expanded service offerings in NebCom's service territory.

Therefore, the approval of the extraordinary retirement and transfer of funds to a new account is fair and reasonable and in the public interest.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-2176 be, and it is hereby, granted and NebCom is authorized to retire \$523,643.19 under extraordinary procedures and to transfer that amount from account 2211 (Analog Central Office Switching Equipment) and 2212 (Digital Central Office Switching Equipment) to Account 1438.3 (Deferred Retirements 1998 COE) with an amortization over a period of five (5) years, beginning January 1, 2000, all as shown on Exhibit "A" attached hereto and incorporated herein by this reference.

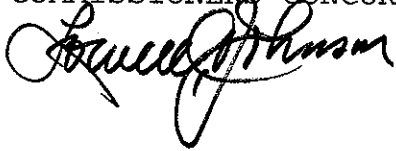
Application No. C-2176

Page 2

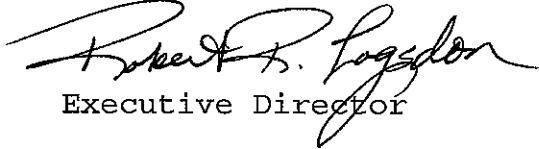
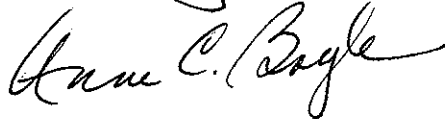
MADE AND ENTERED at Lincoln, Nebraska this 19th day of January, 2000.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:


Chairman

ATTEST:


Executive Director

//s//Frank E. Landis

//s//Daniel G. Urwiller