

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application) Application No. C-3398
of United Telephone Company of)
the West, Overland Park, Kansas,) GRANTED
seeking authority to revise its)
depreciation rates.) Entered: June 14, 2005

BY THE COMMISSION:

By application filed April 4, 2005, United Telephone Company of the West (Applicant or United), Overland Park, Kansas, seeks authority to adjust depreciation rates on classes of its equipment. Notice of the application was published in The Daily Record, Omaha, Nebraska, on April 7, 2005. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

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

Applicant submits the present application in accordance with the Commission's order of April 14, 1987, in Application C-664. Pursuant to that order, Applicant is subject to a depreciation rate review on a triennial basis.

Applicant has submitted revised depreciation rates in accordance with its triennial obligations. The revised rates will decrease annual depreciation costs by \$621,434 or 0.7 percent and will more closely correlate accrual rates with capital asset consumption. A summary of the revised rates is attached to this order as Exhibit A.

Based on the evidence presented, the Commission finds the application is fair and reasonable and in the public interest. The application should be granted.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application C-3398 be, and it is hereby, granted and United Telephone Company of the West is hereby authorized to adjust its depreciation rates as reflected in Exhibit A, attached to and, hereby, made a part of this order.

IT IS FURTHER ORDERED that the revised depreciation rates be effective retroactively beginning January 1, 2005.

MADE AND ENTERED at Lincoln, Nebraska, this 14th day of June, 2005.

NEBRASKA PUBLIC SERVICE COMMISSION
COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director