

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application) Application No. C-3990
of United Telephone Company of)
the West d/b/a Embarq, Overland) GRANTED
Park, Kansas, seeking authority)
to revise its depreciation rates.) Entered: January 13, 2009

BY THE COMMISSION:

By application filed November 21, 2008, United Telephone Company of the West d/b/a Embarq, Overland, Kansas, seeks authority to revise depreciation rates. Notice of the application was published in The Daily Record, Omaha, Nebraska, on November 27, 2008. 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 Docket 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 \$1,038,063.00 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 No. C-3990 be, and it is hereby, granted and United Telephone Company of the West d/b/a Embarq, is hereby authorized to revise 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 beginning January 1, 2009.

MADE AND ENTERED at Lincoln, Nebraska, this 13th day of
January, 2009.

NEBRASKA PUBLIC SERVICE COMMISSION
COMMISSIONERS CONCURRING:

Chair

ATTEST:

Executive Director

SECRETARY'S RECORD, NEBRASKA PUBLIC SERVICE COMMISSION

Application No. 3990

Page 2

MADE AND ENTERED at Lincoln, Nebraska, this 13th day of January, 2009.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Howard T. Vay

Frank E. Landis
Chair

Deborah

ATTEST:

Anne C. Doyle

Will L. D. J.
Executive Director

Tim Schram

//s// Frank E. Landis