

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the ) Application No. C-4178  
Application of Citizens )  
Telecommunications Company of ) GRANTED  
Nebraska d/b/a Frontier )  
Communications of Nebraska, )  
Burnsville, Minnesota, seeking to )  
revise its depreciation rates. ) Entered: July 14, 2009

BY THE COMMISSION:

By application filed June 3, 2009, Citizens Telecommunications Company of Nebraska d/b/a Frontier Communications of Nebraska, Burnsville, Minnesota, seeks authority to revise depreciation rates on classes of its equipment. Notice of the application was published in The Daily Record, Omaha, Nebraska, on June 9, 2009. 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. Applicant will amortize a \$9.3 million reserve imbalance over three years and transfer portions of existing depreciation balances within certain plant accounts, retroactive to January 1, 2009. A summary of the revised amortization and whole-life rates are 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-4178 be, and it is hereby, granted and Citizens Telecommunications Company of Nebraska d/b/a Frontier Communications of Nebraska 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 retroactive to January 1, 2009.

MADE AND ENTERED at Lincoln, Nebraska, this 14<sup>th</sup> day of July, 2009.

COMMISSIONERS CONCURRING: NEBRASKA PUBLIC SERVICE COMMISSION

Chairman

ATTEST:

Executive Director

SECRETARY'S RECORD, NEBRASKA PUBLIC SERVICE COMMISSION

Application No. 4178

Page 2

IT IS FURTHER ORDERED that the revised depreciation rates be effective retroactive to January 1, 2009.

MADE AND ENTERED at Lincoln, Nebraska, this 14<sup>th</sup> day of July, 2009.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

*Donald T. Coy*

*Arue C. Bagle*

*Tim Schuman*

//s// Frank E. Landis

*James J. Sanders*  
Chairman

ATTEST:

*Miss G. J. P.*

Executive Director