

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application) Application No. C-4475
of Citizens Telecommunications)
Company of Nebraska d/b/a)
Frontier Communications of) GRANTED
Nebraska, Mound, Minnesota,)
seeking to revise its)
depreciation rates.) Entered: July 17, 2012

BY THE COMMISSION:

On June 5, 2012, an application was filed by Citizens Telecommunications Company of Nebraska d/b/a Frontier Communications of Nebraska (Applicant) of Mound, Minnesota, seeking authority to revise depreciation rates on classes of its equipment. Notice of the application was published in The Daily Record, Omaha, Nebraska, on June 7, 2012. 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-0664. 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 proposes to lower its depreciation rates in three plant accounts and to raise its depreciation rates in two accounts, retroactive to January 1, 2012. A summary of the revised depreciation rates is attached to this order as Exhibit A.

Based on the evidence presented, the Commission finds the application to be 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-4475 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, 2012.

MADE AND ENTERED at Lincoln, Nebraska, this 17th day of
July, 2012.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director

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MADE AND ENTERED at Lincoln, Nebraska, this 17th day of July, 2012.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Tim Schram

Dune Boyfe

David L. Up

//s// Rod Johnson

Chairman

Rod Johnson

ATTEST:

Shirley S. H. L.

Executive Director

ATTACHMENT A

Citizens Telecommunications Company of Nebraska

		<u>Current Rate</u>	<u>Proposed Rate</u>
112.00	Vehicles	10.51%	5.44%
112.20	Trucks	8.93%	3.76%
116.00	Other Work Equipment	4.08%	2.13%
121.00	Buildings	2.14%	1.92%
122.00	Furniture	7.09%	4.97%
123.10	Office Equipment	0.00%	1.61%
123.20	Company Comm. Equipment	0.00%	0.00%
124.13	General Purpose-Mainframe	0.00%	0.00%
124.20	Computers - PC	0.00%	0.00%
TOTAL GENERAL PLANT		3.90%	2.41%
212.00	Digital Switching	0.00%	5.00%
212.70	Switch Software	0.00%	8.00%
231.30	Radio Equipment-Digital	6.19%	15.98%
232.00	Circuit Equipment-Analog	0.00%	0.15%
232.40	Circuit Equipment-Digital	0.00%	6.00%
232.50	Circuit Equipment-DSL	6.03%	6.69%
232.60	Circuit Equipment-Optical	0.00%	8.00%
232.70	Circuit Equipment-ATM	12.00%	3.00%
TOTAL CENTRAL OFFICE EQUIPMENT		0.43%	5.51%
362.00	Other Term Equip	2.12%	0.48%
TOTAL OTHER TERMINAL EQUIPMENT		2.12%	0.48%
411.00	Poles-Sole Owned	2.27%	1.41%
421.10	Aerial Cable-Copper	4.18%	1.91%
421.20	Aerial Cable-Fiber	4.17%	2.65%
421.30	Aerial Cable-Drop	2.67%	3.53%
422.10	Underground Cable-Copper	2.13%	2.07%
422.20	Underground Cable-Fiber	3.00%	2.52%
423.10	Buried Cable-Copper	2.59%	2.23%
423.20	Buried Cable-Fiber	3.68%	3.19%
423.30	Buried Cable-Drop	1.93%	3.47%
426.10	Intrabuilding Cable-Copper	7.27%	3.31%
431.00	Aerial Wire	1.25%	0.80%
441.00	Conduit Systems	3.00%	2.70%
TOTAL OUTSIDE PLANT		2.83%	2.33%
TOTAL REGULATED PLANT		1.87%	3.66%

