

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application	)	Application No. C-4776
of Citizens Telecommunications	)	
Company of Nebraska d/b/a	)	
Frontier Communications of	)	GRANTED
Nebraska, Mound, Minnesota,	)	
seeking to revise its	)	
depreciation rates.	)	Entered: August 25, 2015

BY THE COMMISSION:

On July 15, 2015, 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 July 22, 2015. 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 proposes to transfer \$220,703.79 from the depreciation reserve of the Vehicles account to the depreciation reserve of the Buried Cable-Drop account, and also transfer \$254,405.84 from depreciation reserve of the Trucks account to the depreciation reserve of the Buried Cable-Drop account. 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-4776 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.

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IT IS FURTHER ORDERED that the revised depreciation rates be effective January 1, 2016.

MADE AND ENTERED at Lincoln, Nebraska, this 25th day of August, 2015.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

*Tim Schram*

*Crystal Knodes*

*Frank E. Landis*

//s//Frank E. Landis  
//s//Gerald L. Vap

Chairman

*Gerald L. Vap*

ATTEST:

*Jeffrey L. Hall*

Executive Director

## EXHIBIT A

Citizens Telecommunications Company of Nebraska

		<u>Current Rate</u>	<u>Proposed Rate</u>
112.00	Vehicles	5.44%	8.50%
112.20	Trucks	3.76%	6.67%
116.00	Other Work Equipment	2.13%	1.04%
121.00	Buildings	1.92%	1.69%
122.00	Furniture	4.97%	3.48%
123.10	Office Equipment	1.61%	0.75%
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%
<b>TOTAL GENERAL PLANT</b>		<b>2.23%</b>	<b>2.27%</b>
212.00	Digital Switching	5.00%	1.89%
212.70	Switch Software	8.00%	0.21%
231.30	Radio Equipment-Digital	15.98%	5.67%
232.00	Circuit Equipment-Analog	0.15%	2.33%
232.40	Circuit Equipment-Digital	6.00%	3.30%
232.50	Circuit Equipment-DSL	6.69%	8.44%
232.60	Circuit Equipment-Optical	8.00%	1.30%
232.70	Circuit Equipment-ATM	3.00%	1.86%
<b>TOTAL CENTRAL OFFICE EQUIPMENT</b>		<b>5.57%</b>	<b>2.70%</b>
362.00	Other Term Equip	0.48%	0.18%
<b>TOTAL OTHER TERMINAL EQUIPMENT</b>		<b>0.48%</b>	<b>0.18%</b>
411.00	Poles-Sole Owned	1.41%	5.31%
421.10	Aerial Cable-Copper	1.91%	6.63%
421.20	Aerial Cable-Fiber	2.65%	2.13%
421.30	Aerial Cable-Drop	3.53%	3.79%
422.10	Underground Cable-Copper	2.07%	2.00%
422.20	Underground Cable-Fiber	2.52%	2.55%
423.10	Buried Cable-Copper	2.23%	2.30%
423.20	Buried Cable-Fiber	3.19%	2.93%
423.30	Buried Cable-Drop	3.47%	4.00%
426.10	Intrabuilding Cable-Copper	3.31%	1.51%
431.00	Aerial Wire	0.80%	0.55%
441.00	Conduit Systems	2.70%	2.44%
<b>TOTAL OUTSIDE PLANT</b>		<b>2.36%</b>	<b>3.10%</b>
<b>TOTAL REGULATED PLANT</b>		<b>3.67%</b>	<b>2.85%</b>