

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Commission Advisory and Compliance Division RESOLUTION T-15825
Telecommunications Branch December 20, 1995

R E S O L U T I O N

RESOLUTION T-15825. EVANS TELEPHONE COMPANY. (U-1008-C). EXECUTIVE ORDER CORRECTING ERROR IN DEPRECIATION RATE TABLE A CONTAINED IN RESOLUTION NO. T-15608, SEPTEMBER 1, 1994.

SUMMARY

Table A to this Resolution corrects errors in proposed depreciation rates adopted in Resolution T-15608, September 1, 1994, for Evans Telephone Company.

BACKGROUND

On September 1, 1994, by Resolution No. T-15608, the Commission adopted proposed depreciation rates for Evans Telephone Company. Table A, attached to Resolution No. T-15608, contained the proposed depreciation rate. The depreciation rate is expressed as the adopted accrual amount and as a percentage of gross plant for each account.

Recently it was discovered that while the adopted accrual amounts are correct for each outside plant account in Table A, the depreciation rate was calculated incorrectly for Account Nos. 2421 - Aerial Cable, 2422 - Underground Cable, 2423, Buried Cable, 2431 - Aerial Wire, and 2441 - Underground Conduit.

Table A of Resolution No. T-15608 listed the depreciation rates for these accounts as: No. 2421 - 11.33%, No. 2422 - 10.29%, No. 2423 - 9.80%, No. 2431 - 21.58%, and No. 2441 - 9.46%. The correct depreciation rates are: No. 2421 - 10.48%, No. 2422 - 8.80%, No. 2423 - 7.79%, No. 2431 - 85.28%, and No. 2441 - 8.59%.

Table A to this Resolution No. T-15825 contains the corrected rates.

DISCUSSION

Resolution A-4661, dated March 9, 1977, ordered that the Executive Director is authorized to sign, "...on behalf of the Commission, orders involving the correction of typographical and clerical errors, and other obvious, inadvertent errors and omissions in the decisions and orders of the Commission." Further, "Each such corrective order, when signed and filed by the Executive Director, shall be deemed to be the order of the Commission."

Table A
 Resolution T-15608
 September 1, 1994

EVANS TELEPHONE COMPANY
 DEPRECIATION REDESCRIPTION (outside plant only)

AT PRESENT RATE (authorized by Resolution T-10964, October 2, 1985)

AT PROPOSED RATE

Acct. No.	Description	Gross Plant	Reserve	Rate	Accruals	Avg. Sev. Life	Avg Rm Life	Rate (i)	Accruals	Difference
2411	Pole Lines	\$330,078	\$141,118	5.40%	\$17,824	19.00	7.23	7.92%	\$26,136	\$8,312
2421	Aerial Cable	\$544,526	\$98,290	9.00%	\$49,007	17.35	7.82	10.48%	\$57,063	\$8,056
2422	Undg. Cable	\$1,018,851	\$260,561	3.40%	\$34,641	16.29	8.46	8.80%	\$89,632	\$54,991
2423	Buried Cable	\$6,739,513	\$1,966,094	3.40%	\$229,143	18.00	9.09	7.79%	\$525,129	\$295,986
2431	Aerial Wire	\$38,266	(\$21,451)	2.30%	\$880	8.00	1.83	85.28%	\$32,632	\$31,752
2441	Undg. Conduit	\$1,075,968	\$339,739	3.40%	\$36,583	25.00	7.97	8.59%	\$92,375	\$55,792
TOTAL		\$9,747,202	\$2,784,351		\$368,078				\$822,967	\$454,889

(i) Depreciation rates corrected by Resolution T-15825, December 20, 1995.

December 20, 1995

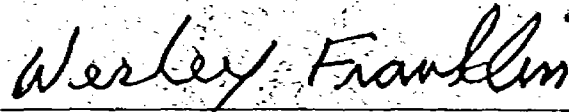
FINDINGS

1. Table A of Resolution No. T-15680, September 1, 1994, contains clerical errors, and pursuant to Resolution No. A-4661, may be corrected by order of the Executive Director.
2. Table A to this Resolution No. T-15825 contains the corrected depreciation rates.

THEREFORE, IT IS ORDERED that:

Table A attached to this Resolution replace Table A attached to Resolution No. T-15608.

This Resolution is effective today.



WESLEY FRANKLIN
Executive Director