

**THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

Before the Commissioners: Andrew J. French, Chairperson
 Dwight D. Keen
 Annie Kuether

In the Matter of a General Investigation into)
Depreciation Rates applicable to Rural) Docket No. 24-GIMT-459-GIT
Incumbent Local Exchange Carriers.)

**ORDER OPENING GENERAL INVESTIGATION
AND SETTING COMMENT DEADLINES**

This matter comes before the State Corporation Commission of the State of Kansas (Commission) for consideration and decision. Having reviewed the pleadings and record, the Commission makes the following findings and conclusions.

1. On September 29, 2023, both Twin Valley Telephone, Inc. (Twin Valley) and The Southern Kansas Telephone Company, Inc. (Southern Kansas) filed identical applications requesting Commission approval of a depreciation rate for Fixed Wireless Equipment and Towers (Dockets No 24-TWVT-300-DRS and 24-SKNT-299-DRS respectively). Neither asset class had previously been included in the Commission's schedule of acceptable depreciation rates from Docket No. 94-GIMT-082-DRS, nor has the Federal Communications Commission (FCC) determined an appropriate depreciation rate for these assets.

2. On November 3, 2023, Commission Staff of the State Corporation Commission of the State of Kansas (Staff), filed a Report and Recommendation (R&R) in both dockets. Staff recommended approval of a 5% depreciation rate for Towers.¹ Staff further recommended approval of a rate of 14.28% for Fixed Wireless Equipment.² Staff points out that Rural Incumbent

¹ Staff Report and Recommendation, pg. 3 (November 3, 2023).

² *Id.* at 2.

Local Exchange Carriers' (RLECs) current depreciation rates were set more than 25 years ago and recommended that these new rates be set on an interim basis until the Commission can evaluate a more complete general investigation into depreciation rates which would be applicable to all RLECs.³

3. On December 28, 2023, the Commission adopted Staff's R&R and stated its intention to open a general investigation into depreciation rates for RLECs.⁴ Accordingly, the Commission opens a general investigation into depreciation rates applicable to Rural Incumbent Local Exchange Carriers.

4. All RLECs are encouraged to participate in this general investigation and will be automatically granted formal intervenor status upon the filing of an Entry of Appearance.

5. All interested RLECs shall, within 90 days of this Order file comments on what specific depreciation rate changes should be made if any. Within 180 days of this Order, Staff shall file responsive comments and recommendations.

THEREFORE, THE COMMISSION ORDERS:

A. A general investigation into depreciation rates applicable to RLECs is opened.

B. All RLECs are encouraged to participate in this general investigation and will be automatically granted formal intervenor status upon the filing of an Entry of Appearance.

C. All interested RLECs shall, within 90 days of this Order file comments on what specific depreciation rate changes should be made if any. Within 180 days of this Order, Staff shall file responsive comments and recommendations.

³ *Id.*

⁴ Order adopting Staff's Report and Recommendation, setting interim rates, pg. 3 (December 28, 2023).

BY THE COMMISSION IT IS SO ORDERED.

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 04/04/2024



Lynn M. Retz
Executive Director

DGC

CERTIFICATE OF SERVICE

24-GIMT-459-GIT

I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 01/04/2024.

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