COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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THE PETITION OF THE BRANDENBURG TELEPHONE) COMPANY AND BRANDENBURG COMMUNICATIONS) CASE NO. 91-260 CORPORATION FOR APPROVAL OF HOLDING) COMPANY)

ORDER

This matter arises upon Brandenburg Telephone Company and Brandenburg Communications Corporation's ("Brandenburg") request for a waiver of a provision in the Commission's January 22, 1992 Order wherein Brandenburg was ordered to submit detailed procedures for allocating any common costs experienced by its normal telephone operations and its cellular and other competitive operations. Brandenburg, in support of its request, states that it has been unable to identify any common costs.

Although the Commission is concerned that common costs be appropriately allocated, the requirement to draft detailed procedures is not necessary at this time. However, should there be identifiable common costs, Brandenburg should take the steps necessary to implement procedures to identify and record these costs.

IT IS THEREFORE ORDERED that the provision of the Commission's January 22, 1992 Order which required Brandenburg to submit detailed procedures for the allocation of common costs is waived. Done at Frankfort, Kentucky, this 4th day of June, 1992.

PUBLIC SERVICE COMMISSION

Chairman

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Vice Chairman

Commissioner

ATTEST:

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Executive Director