

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ADOPTION OF A NEW UNIFORM SYSTEM)
OF ACCOUNTS FOR KENTUCKY TELEPHONE) ADMINISTRATIVE
COMPANIES) CASE NO. 310

O R D E R

On March 26, 1987, the Independent Telephone Group ("ITG")¹ filed its request for an extension of time, from April 20, 1987, to June 30, 1987, for its members to file responses to the Commission's Order of March 4, 1987, relating to the new Uniform System of Accounts ("USoA") for telephone companies. In support of its request the ITC stated that its members would require additional time due to the need to acquire information and plan strategies as part of a USoA accounting seminar to be held in May, 1987, and sponsored by the Kentucky Telephone Association. The ITG states that only after this seminar and possible consultations with the seminar's presenter, the accounting firm of Ernst & Whinney, will its members be able to respond to the Commission's Order of March 4, 1987.

¹ Ballard Rural Telephone Coop., Inc., Duo County Telephone Coop., Inc., Foothills Rural Telephone Cooperative, Harold Telephone Company, Inc., Highland Telephone Cooperative, Inc., Leslie County Telephone Cooperative, Inc., Mt. Rural Telephone Coop. Corp., Inc., North Central Telephone Coop., Corp., Inc., Peoples Rural Telephone Cooperative Corp., Salem Telephone Company, South Central Rural Telephone Cooperative, Thacker-Grigsby Telephone Company, West Kentucky Rural Telephone Coop.

As stated in the motion, the Commission and its staff are aware of the scheduled USoA accounting seminar to be presented by Ernst & Whinney. However, the Commission did not foresee the ITG's great degree of dependence on the seminar and its presenter for preparing responses to the Commission's Order of March 4, 1987. While the Commission expects the seminar to provide valuable information to members of the ITG, and members of the Commission staff, the Commission would also expect that members of the ITG have performed or are capable of performing preliminary analyses of the effects and/or results of implementing a new USoA.

Hopefully, in the 10 months since the issuance of the Part 32 USoA, the ITG's members have begun to become acquainted with the changes it will cause. Furthermore, the Commission is concerned that any delay in this proceeding may impair its scheduled completion prior to January 1, 1988. Therefore, the Commission is of the opinion that the requested extension should be denied. The Commission advises the ITC that its members should attempt to provide the complete responses to as many of the requests as possible; however, in instances where a complete response is entirely dependent upon information to be obtained at the USoA seminar partial or preliminary responses will be acceptable.

Therefore, having considered the motion and being advised, the Commission HEREBY ORDERS that the ITG's motion be and it hereby is denied; and the ITG's members are required to comply with the Commission's Order of March 4, 1987, to the fullest extent possible.

Done at Frankfort, Kentucky, this 10th day of April, 1987.

PUBLIC SERVICE COMMISSION



For the Commission

ATTEST:

Executive Director