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December 7, 2006

PUCO

By Hand Delivery

Ms. Reneé J. Jenkins
Director of Administration
Secretary of the Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

RE: In the Matter of the Application to Change Depreciation Accrual Rates of United Telephone Company of Ohio dba Embarq; PUCO Case No. 06-1365-TP-WVR

Dear Ms. Jenkins:

Enclosed are an original and eight (8) copies of Comments to be filed in connection with the above-referenced matter on behalf of Windstream Western Reserve, Inc.

Thank you for your assistance. If you have any questions, please do not hesitate to call.

Very truly yours,



Carolyn S. Flahive

Enclosure

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BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application to Change)
Depreciation Accrual Rates of United) Case No. 06-1365-TP-WVR
Telephone Company of Ohio dba Embarq)

COMMENTS OF
WINDSTREAM WESTERN RESERVE, INC.

WINDSTREAM WESTERN RESERVE, INC.¹ ("Western Reserve") hereby submits its Comments in accordance with the Commission's Entry of November 28, 2006 in this proceeding. Western Reserve fully supports the request for waiver of the requirement to file for approval of future depreciation rate changes, which was filed by United Telephone Company of Ohio dba Embarq ("Embarq") on November 16, 2006. Western Reserve further respectfully requests that the Commission hold in abeyance Western Reserve's current obligation to submit a depreciation study by December 20, 2006.

Western Reserve supports Embarq's request for waiver because Embarq is subject to alternative regulation pursuant to Chapter 4901:1-4 of the Ohio Administrative Code and such depreciation studies are not pertinent to companies operating under alternative regulation. Because such companies are not subject to rate-of-return regulation, the Commission does not have the need to review and approve their depreciation rates. The Commission should grant the waiver sought by Embarq.


¹ Windstream Western Reserve, Inc. was formally known as The Western Reserve Telephone Company. See *In the Matter of the Application of The Western Reserve Telephone Company for a Name Change to Windstream Western Reserve, Inc.*, Case No. 06-809-TP-ACN (Finding and Order, July 12, 2006).

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Western Reserve also operates under alternative regulation.² Therefore, Western Reserve is also not subject to rate-of-return regulation and should not be required to file for approval of future depreciation rate changes. However, in its Entry of December 20, 2001, in Case No. 01-3149-TP-AAM, the Commission ordered Western Reserve to "submit a depreciation study for all of its plant accounts no later than five years after [December 20, 2001]." Given that the Commission will not rule on Embarq's waiver request until after December 20, 2006 (the date by which Western Reserve's depreciation study is due), Western Reserve respectfully requests that the Commission hold in abeyance Western Reserve's current obligation to submit a depreciation study until such a decision is rendered.

Respectfully submitted,

WINDSTREAM WESTERN RESERVE, INC.

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² See Case No. 04-1359-TP-ALT.