

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the matter of the Application of)
Miller Telephone Company for Authority)
to Establish Minimum Depreciation)
Rates and to Record Depreciation)
Expense in Excess of Such Minimum Rate.)

Case No. _____

**APPLICATION FOR AUTHORITY TO ESTABLISH
MINIMUM DEPRECIATION RATES AND
TO RECORD DEPRECIATION EXPENSE IN EXCESS OF SUCH MINIMUM RATES.**

Comes now Miller Telephone Company ("Miller") and for its Application for Authority to Establish Minimum Depreciation Rates and to Record Depreciation Expense in Excess of Such Minimum Rates pursuant to § 392.280.2, RSMo 2000, and 4 CSR 240-2.060 states to the Missouri Public Service Commission ("Commission") as follows:

1. Miller is a corporation duly organized and existing under the laws of the State of Missouri, and its principal office and place of business is located at 213 East Main Street, Miller, MO 65707. Its telephone number is (417) 452-3201 and its fax number is (417) 452-3114. Miller currently provides telecommunications service to customers located in the state of Missouri in one exchange located in Lawrence County pursuant to a certificate of public convenience and necessity issued by the Commission in Case No. TA-88-56. Miller is a "telecommunications company" and a "public utility" as those terms are defined in § 392.020, RSMo 2000, and, thus, is subject to the jurisdiction, supervision and control of this Commission. A copy of Miller's Certificate of Corporate Good Standing is attached hereto as Appendix A.

2. Correspondence, orders and decisions in this matter should be addressed to:

W. R. England, III
Sondra B. Morgan
Brydon, Swearengen & England, P.C.
P.O. Box 456
Jefferson City, MO 65102
573 635-7166
573 634-7431 (fax)
smorgan@brydonlaw.com (e-mail)
trip@brydonlaw.com

and:

Mark Moore
1449 Fairmont Road
Morgantown, WV 26501
302 983-8642
mmoore@westco.net

3. Section 392.280.2, RSMo 2000, provides a method whereby the Commission may authorize minimum depreciation rates in lieu of fixed rates and allow a telecommunications company to record depreciation expense on the basis of rates in excess of such minimum rates. Miller requests that the Commission establish its current, authorized depreciation rates for all Accounts as its minimum rates and authorize it to record depreciation expense in excess of the minimum rates for the following accounts:

Account No. 2124	General Computers
Account No. 2122	Furniture
Account No. 2212	General Office Equipment
Account No. 2232	Circuit Equipment

The current, authorized depreciation rates for all Accounts are set forth in column No. 3 on Appendix B, attached hereto, and the proposed, higher rates for the above listed Accounts are set forth in Column No. 4 on Appendix B.

4. The proposed rate for Account No. 2122 - Furniture - is based on a service life of seven (7) years which Miller believes is more appropriate and more reflective of the actual service life of the assets in that Account. The proposed rate for Account 2124 -- General Purpose Computers- is based on a service life of five (5) years which Miller believes is more appropriate and reflective of the actual service life of the assets in that Account. The proposed rate for Account 2212 -- Central Office Equipment - is based on a service life of nine (9) years which Miller believes is more appropriate and reflective of the actual service life of the assets in that Account. In addition, this rate will also allow Miller to write-off the undepreciated investment associated with the prior switch (that has now been taken out of service) on a more rapid basis than would be the case under the existing, authorized depreciation rate. The proposed rate for Account 2232 -- Circuit Equipment - is based on a service life of nine (9) years which Miller believes is more appropriate and reflective of the actual service life of the assets in this Account.

5. If the Commission decides to grant Miller's request to book depreciation expense at rates in excess of minimum rates for the four above listed Accounts, Miller further requests that the Commission authorize Miller to do so effective as of January 1, 2005.

6. Miller understands that § 392.280.2, RSMo, states that the Commission may prescribe new minimum depreciation rates in a general rate proceeding and use those minimum depreciation rates to determine the reasonableness of tariffed rates for telecommunications service in that general rate proceeding. In any proceeding to consider a request for an increase in tariffed rates for telecommunications service, Miller will utilize the depreciation reserve levels which have occurred on the basis of the recorded depreciation expenses.

7. Miller does not have any pending action or final unsatisfied judgments or decisions against it from any state or federal agency or court which involve customer service or

rates, which action, judgment or decision has occurred within three (3) years of the date of the application.

8. Miller does not have any annual report or assessment fees that are overdue.

Wherefore Miller respectfully requests that its Application for Authority to Establish Minimum Depreciation Rate for All Accounts and to Record Depreciation Expense in Excess of Such Minimum Rates be granted, effective January 1, 2005, and for any other relief appropriate in the circumstances.

Respectfully submitted,



W. R. England, III Mo.Bar #23975
Sondra B. Morgan Mo.Bar #35482
BRYDON, SWEARENGEN & ENGLAND P.C.
P.O. Box 456
Jefferson City, Missouri 65102
(573) 635-7166
(573) 635-0427 (Fax)
smorgan@brydonlaw.com (email)

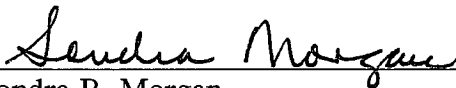
Attorneys for Miller Telephone Company

Certificate of Service

I hereby certify that a true and correct copy of the above and foregoing document was sent by electronic submission, hand-delivered or mailed, United States Mail, postage prepaid, this 5th day of December, 2005 to:

Lewis Mills
Public Counsel
Office of Public Counsel
P.O. Box 7800
Jefferson City, MO 65102

Dan Joyce
General Counsel
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102



Sondra B. Morgan

[illegible]

Name: Debbie Choate
Title: Vice-President

Notary Public

" NOTARY SEAL "
Joyce E. Hunt, Notary Public
Lawrence County, State of Missouri
My Commission Expires 3/20/2007

STATE OF MISSOURI



Robin Carnahan
Secretary of State

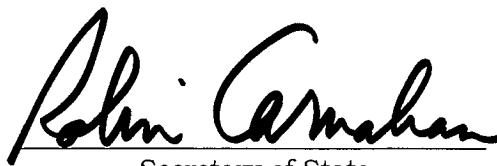
CORPORATION DIVISION CERTIFICATE OF GOOD STANDING

I, ROBIN CARNAHAN, Secretary of the State of Missouri, do hereby certify that the records in my office and in my care and custody reveal that

MILLER TELEPHONE COMPANY
T00000596

was created under the laws of this State on the 9th day of December, 1954, and is in good standing, having fully complied with all requirements of this office.

IN TESTIMONY WHEREOF, I have set my hand and imprinted the GREAT SEAL of the State of Missouri, on this, the 21st day of October, 2005


Secretary of State



Certification Number: 8117174-1 Reference:
Verify this certificate online at <http://www.sos.mo.gov/businessentity/verification>

	Asset Account	TC-98-350 Present Minimum Rate	TC-98-350 Present Years	Proposed Rates	Proposed Years
Motor Vehicles	2112.00.00	10.23%	9.75	N/A	N/A
Tools & Work Equipment	2114.00.00	6.71%	15.00	N/A	N/A
Building	2121.00.00	2.80%	35.71	N/A	N/A
Furniture	2122.00.00	6.71%	15.00	14.29%	7.00
General Purpose Computers	2124.00.00	13.59%	7.36	20.00%	5.00
Digital Switch	2212.00.00	6.67%	15.00	11.11%	9.00
Taqua Switch	2212.10.00	6.67%	15.00	11.11%	9.00
Step Switch	2215.00.00	10.30%	9.71	11.11%	9.00
CO Equip-CXR	2232.00.00	10.30%	9.71	11.11%	9.00
Poles	2411.00.00	6.19%	14.73	N/A	N/A
Aerial Cable	2421.00.00	5.52%	18.12	N/A	N/A
Aerial Drops	2421.10.00	6.76%	14.79	N/A	N/A
Buried Cable	2423.00.00	4.29%	23.31	N/A	N/A
Buried Drops	2423.10.00	4.85%	20.62	N/A	N/A