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UTAH PUBLIC ERVICE COHMISSION

September 2, 2011

2011 SEP -7 A 9:12

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Mrs. Julie Orchard Commission Secretary Utah Public Service Commission Heber M. Wells Building, 4th Floor 160 East 300 South Salt Lake City, Utah 84145

Re: Request for Depreciation Rate - Conduit

Dear Mrs. Orchard:

Docket No. 11-051-01

Beehive Telephone Company has installed conduit in the past couple of years and has been depreciating it at 2% per year. It has come to our attention that we had not obtained approval from the Utah Public Service Commission ("Commission") for the depreciation rate. Therefore, we would like to request the Commission approve the depreciation rate of 2% for conduit for a life of 50 years.

If you have any questions, please let me know.

Very truly yours,

Wayne A McCulley

Secretary/Treasurer

c: Paul Anderson, Division of Public Utilities Ray Hendershot, GVNW Consulting, Inc.