(text box: 1)BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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| IN THE MATTER OF THE APPLICATION OF GTE NORTHWEST INCORPORATED TO DETERMINE AND FIX PROPER AND ADEQUATE RATES OF DEPRECIATION FOR SEVERAL CLASSES OF ITS DEPRECIABLE PROPERTY.                                                                                        | ))))))) | CASE NO. GTE-T-97-5ORDER NO.  26955 |

Citizens Telecommunications Company of Idaho (CTC-Idaho) petitioned to intervene in this case on May 14, 1997, pursuant to Rules of Procedure 71 through 75 of the Idaho Public Utilities Commission, IDAPA 31.01.01.071-75.

FINDINGS OF FACT

We find that no party timely opposed this Petition to Intervene.

We further find that based on the pleadings and other documents filed in this case, intervention by this party would serve the purposes of intervention as described by Rule 74 of the Rules of Procedure and should be granted.

O R D E R

IT IS THEREFORE ORDERED that the Petition to Intervene filed by CTC-Idaho is hereby granted.

IT IS FURTHER ORDERED that all parties in this proceeding serve all papers hereafter filed in this matter on all parties of record.  This Intervenor is represented by the following for purposes of service:

Barbara L. SniderAloa J. Stevens

Associate General CounselDirector State Regulatory

Jacqueline R. KinneyCTC-Idaho

Staff AttorneyNo. 4 Triad Center, Suite 200

Citizens Telecommunications Company of IdahoSalt Lake City, UT 84180

8920 Emerald Park Drive, Suite G

Elk Grove, CA 95624

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho, this         day of  May 1997.

                                                                                 DENNIS S. HANSEN, PRESIDENT

                                                                                 RALPH NELSON,  COMMISSIONER

                                                                                 MARSHA H. SMITH, COMMISSIONER

ATTEST:

Myrna J. Walters

Commission Secretary

bls/O:gtet975.in1

**COMMENTS AND ANNOTATIONS**

Text Box 1:

**TEXT BOXES**

Office of the Secretary

Service Date

May 29, 1997