

TC97-201

CH/EC

TC97-201

DOCKET NO.

In the Matter of IN THE MATTER OF ADVANCED
TELECOMMUNICATION NETWORK,
INC.'S FAILURE TO SUBMIT A REPORT
AND PAY THE GROSS RECEIPTS TAX

Public Utilities Commission of the State of South Dakota

DATE

MEMORANDA

12/30 97 Order for a, & Notice of Show Cause Hearing;
12/31 97 TC For Filing;
3/13 98 Conf. of Adm. Conf. of Law and Local Bodies, Notice of Entry of Local Act;
5/13 98 Docket Closed

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF ADVANCED) TELECOMMUNICATION NETWORK, INC.'S) FAILURE TO SUBMIT A REPORT AND PAY) THE GROSS RECEIPTS TAX)	ORDER FOR AND NOTICE OF SHOW CAUSE HEARING TC97-201
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SDCL 49-1A-1 establishes the South Dakota Public Utilities Commission (Commission) Gross Receipts Tax Fund. This fund is financed by assessing a tax of .0015 or \$250, whichever is greater, on the annual intrastate gross receipts received by a utility from the company's customers within the state of South Dakota, and requires that all telecommunications companies submit on June 1, each year, a report of the amount of such gross receipts received during the preceding calendar year and pay the tax. A penalty of 10% of the tax is imposed for each month of delinquency.

Despite reminder letters from the Commission on May 9, 1997, and on June 12, 1997, Advanced Telecommunication Network, Inc., has failed to file the required report and pay the gross receipts tax.

Pursuant to SDCL 49-1A-6, the Commission may collect this debt by distress and sale of any personal property of the company within South Dakota. Further, the Commission has the authority, under SDCL 49-31-3, to suspend or revoke the certificate of authority granted to the company, assess a civil fine against the company from \$200 to \$1,000 under SDCL 49-31-38, proceed under SDCL 49-31-38.2 or 49-31-38.3 to stop the company from transacting any future business in South Dakota; or take any other enforcement actions against the company allowed by law.

Advanced Telecommunication Network, Inc., shall appear on February 3, 1998, at 1:30 P.M. (CDT) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. The hearing is being held pursuant to the Commission's jurisdiction over telecommunications companies found at SDCL Chapter 1-26, 49-1A, and 49-31, specifically, 49-1-11(4), 49-1A-3, 49-1A-4, 49-1A-5, 49-1A-6, 49-31-3, and ARSD 20.10.01.45.

The issue at the hearing is whether the Commission shall suspend or revoke Advanced Telecommunication Network, Inc.'s Certificate of Authority or otherwise institute collection proceedings against Advanced Telecommunication Network, Inc., for failure to pay gross receipts tax.

At the hearing representatives of the company may appear in person and may be represented by legal counsel or legal assistant (paralegal) if desired. The hearing shall be an adversary proceeding and the company shall have the burden of proving that none of the above enumerated adverse actions should be taken against it. These and other due

process rights shall be deemed waived if not exercised at the hearing. The decision of the Commission may be appealed to the Circuit Court and the State Supreme Court as provided by law. It is therefore

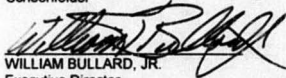
ORDERED, that a show cause hearing in the matter of Advanced Telecommunication Network, Inc., shall be held on February 3, 1998, at 1:30 P.M. (CDT) (or as soon thereafter as the parties can be heard) in Room 430, State Capitol Building, Pierre, South Dakota. And it is

FURTHER ORDERED, that, in the event Advanced Telecommunication Network, Inc., shall file an appropriate report and pay the delinquent gross receipts tax, including the 10% penalty for the months of June, July, August, September, October, November, and December, the hearing and actions mentioned herein shall not be held or taken, otherwise this order shall remain in effect.

Dated at Pierre, South Dakota, this 30th day of December, 1997.

CERTIFICATE OF SERVICE	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By	<u>Alaine Koehn</u>
Date	<u>12/30/97</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:
Commissioners Burg, Nelson and
Schoenfelder


WILLIAM BULLARD, JR.
Executive Director

DOCUMENT (S)

RECEIVED

TAPED TOGETHER

NOT AN

OVERLAP

TC97-201 464 617 776

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL

(See Reverse)

U.S. POST OFFICE
PS Form 3800, June 1985

Postage	5
Contract Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt showing to whom and Date Delivered	
Return Receipt showing to whom Date and Address of Delivery	
TOTAL Postage and Fees	5
Postmark or Date	

Handwritten: Cary H. Carpenter
Advanced Sale National, Inc
Home Education Center, 200
Cherry Hill, NJ 08002-4105

Is your RETURN ADDRESS completed on the reverse side?

SENDER:

- Complete items 1 and/or 2 for additional services.
- Complete items 3, 4a, and 4b.
- Print your name and address on the reverse of this form so that we can return this card to you.
- Attach this form to the front of the mailpiece, or on the back if space does not permit.
- Print "Return Receipt Requested" on the mailpiece below the article number.
- The Return Receipt will show to whom the article was delivered and the date delivered.

3. Article Addressed to:

Handwritten: Mr. Cary H. Carpenter
Advanced Sale National, Inc
Home Education Center, 200
Cherry Hill, NJ 08002-4105

4a. Article Number

P464 617 776

4b. Service Type

- Registered Certified
 Express Mail Insured
 Return Receipt for Merchandise COD

7. Date of Delivery

1/5/98

5. Received By: (Print Name)

6. Signature: (Address of Agent)

Handwritten: X Paul Donovan

PS Form 3811, December 1994

TC97-201

I also wish to receive the following services (for an extra fee):

1. Addressee's Address
 2. Restricted Delivery

Consult postmaster for fee.

Thank you for using Return Receipt Service.

Domestic Return Receipt

TC97-207	In The Matter Of Preferred Telecom, Inc.'s Failure To Submit A Report And Pay The Gross Receipts Tax. Preferred Telecom shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-208	In The Matter Of SmartTel Communications, Inc.'s Failure To Submit A Report And Pay The Gross Receipts Tax. SmartTel Communications shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-209	In The Matter Of Telecom USA d/b/a Teleconnect Company's Failure To Submit A Report And Pay The Gross Receipts Tax. Teleconnect shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-210	In The Matter Of Telenational Communications' Failure To Submit A Report And Pay The Gross Receipts Tax. Telenational Communications shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-211	In The Matter Of Total National Communications d/b/a Total World Telecom's Failure To Submit A Report And Pay The Gross Receipts Tax. Total World Telecom shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-212	In The Matter Of USX Consultants, Inc.'s Failure To Submit A Report And Pay The Gross Receipts Tax. USX Consultants shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-213	In The Matter Of Universal Network Services of South Dakota, Inc.'s Failure To Submit A Report And Pay The Gross Receipts Tax. Universal Network Services shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-214	In The Matter Of Utility Analysts, Inc.'s Failure To Submit A Report And Pay The Gross Receipts Tax. Utility Analysts shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-215	In The Matter Of WATS/800, Inc. d/b/a ITS's Failure To Submit A Report And Pay The Gross Receipts Tax. ITS shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-216	In The Matter Of WorldTel Services, Inc.'s Failure To Submit A Report And Pay The Gross Receipts Tax. WorldTel Services shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-217	In The Matter Of Cellular Express' Failure To Submit A Report And Pay The Gross Receipts Tax. Cellular Express shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98

Important Notice: The Commission is compiling a list of internet addresses. If you have an internet address please notify the Commission by E-mailing it to Terry Norum at: terry@pub.state.sd.us. Faxing the address to the Commission at: 605-773-3809.

PAGE 2 OF 2

South Dakota Public Utilities Commission State Capitol 500 E. Capitol Pierre, SD 57501-5070 Phone: (605) 773-3705 Fax: (605) 773-3809		TELECOMMUNICATIONS SERVICE FILINGS These are the telecommunications service filings that the Commission has received for the period of: 12/24/97 through 12/31/97 If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five days of this filing.	
DOCKET NUMBER	TITLE/STAFF/SYNOPSIS	DATE FILED	INTERVENTION DEADLINE
FORMAL COMPLAINT FILED			
TC97-200	Jerome Jacobs vs U S WEST Communications. Complainant "would like to have [an] extra line for present and future development. U S WEST said I would have to pay for this line and service at a very high cost." (Staff: LH/KC)	12/24/97	NA
ORDER FOR AND NOTICE OF SHOW CAUSE HEARING			
TC97-201	In The Matter Of Advanced Telecommunication Network, Inc.'s Failure To Submit A Report And Pay The Gross Receipts Tax. Advanced shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-202	In The Matter Of Central Payphone Services, Inc.'s Failure To Submit A Report And Pay The Gross Receipts Tax. Central Payphone shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-203	In The Matter Of Fone America, Inc.'s Failure To Submit A Report And Pay The Gross Receipts Tax. Fone America shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-204	In The Matter Of GTN Corp. d/b/a Global Telecom Network's Failure To Submit A Report And Pay The Gross Receipts Tax. GTN Corp shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-205	In The Matter Of Innate Communications Corporation's Failure To Submit A Report And Pay The Gross Receipts Tax. Innate Communications shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98
TC97-206	In The Matter Of Network Services, Inc. d/b/a Long Distance Network Services, Inc.'s Failure To Submit A Report And Pay The Gross Receipts Tax. Long Distance Network Services shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Staff: SC/CH)	12/30/97	Hearing 02/03/98

PAGE 1 OF 2



South Dakota Public Utilities Commission



State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501-5070

May 9, 1997

To All
Attached

RE: ANNUAL GROSS RECEIPTS TAX ASSESSMENT

Dear

SDCL Chapter 49-1A establishes the South Dakota Public Utilities Commission Gross Receipts Tax Fund. This Fund is financed by assessing a tax of .0015 on the annual intrastate gross receipts received by a utility. The Fund is used by the Commission to defray regulatory expenses related to the regulation of telecommunications, electricity and natural gas. The specific statute reads as follows:

SDCL 49-1A-3. Annual intrastate gross receipts tax levied - Amount.

There is hereby levied on each public utility as defined in subdivision 49-34-1(12), which is subject to the rate regulation of the commission, and all telecommunications companies as defined in subdivision 49-31-1(9), a tax of .0015 or two hundred and fifty dollars, whichever is greater upon the annual intrastate gross receipts derived by the public utility or telecommunications company from its customers within the State of South Dakota during the preceding calendar year. The two hundred fifty dollar minimum gross receipt tax does not apply to telecommunications companies providing local exchange service as defined in subdivision 49-31-1(5) or to radio Common carriers.

On June 1st of each year all utilities and telecommunications companies doing business in South Dakota shall file with the Commission, on forms provided by the Commission, the amount of its gross receipts derived from customers within South Dakota during the preceding calendar year pursuant to SDCL 49-1A-4. The report shall be sworn to and verified by an officer of the company. In accordance with SDCL 49-1A-5, the tax is due and payable on **June 1st** of each year. Please note that one form must be filed for **EACH** company.

Your payment to the Commission should be based on GROSS INTRASTATE REVENUES, the statute does not exempt any forms of this revenue. The data may be verified with other data filed with the state of South Dakota.

Please note that late payment shall result in a penalty assessment of ten percent of the tax due for each month of such delinquency pursuant to SDCL 49-1A-6.

If you have any questions regarding your payment please contact our office.

Sincerely,

copy

Sue Cichos
Business Manager

Capitol Office
Telephone (605)773-3201
FAX (605)773-3809

Transportation/
Warehouses Division
Telephone (605)773-5280
FAX (605)773-3225

Consumer Hotline
1-800-332-1782

TTY Through
Relay South Dakota
1-800-877-1113

Internet
bill@puw.state.sd.us

Jim Berg
Chairman
Pam Nelson
Vice-Chairman
Leska Schoenfelder
Commissioner

William Bullard Jr
Executive Director

Edward R. Anderson
Marlan Best
Martin C. Bettmann
Charlie Bolle
Sue Cichos
Karen E. Cremer
Marlette Fischbach
Shirleen Fugitt
Lewis Hammond
Loni Healy
Cameron Honeck
Dave Jacobson
Bob Knadlie
Delaine Kolbo
Terry J. Lemminger
Jeffrey P. Larcosen
Terry Norum
Gregory A. Rislav
Tammi Stangor
Steven M. Weyman
Rolayne Ariss Wiers



SOUTH DAKOTA PUBLIC UTILITIES COMMISSION
GROSS RECEIPTS TAX LIST

COMPANY CLASSIFICATION	COMPANY	NAME	ADDRESS
TC/AOS - RESELLERS	Advanced Telecommunication Network, Inc.	Gary K. Carpenter	Four Executive Campus Suite 200, Cherry Hill, NJ 08002-4105
	Central Payphone Services, Inc.	Barry E. Selvidge	1150 Northmeadow Parkway Suite 118, Roswell, GA 30076
	Pone America, Inc.	Peter H. Jacobs	12323 SW 66th Ave. W., Portland, OR 97223
	TM Corp. d/b/a Global Tele. Network	William E. Ottens	2400 W Cypress Creek Rd., Suite 205, Fort Lauderdale, FL 33309
	Inmate Communications Corporation	Stephen A. Edwards	7107 Valjean Avenue, Van Nuys, CA 91406
	Network Services	Lou Green	2400 Van Buren Suite 2401, Norman, OK 73072-5704
	Preferred Telecom, Inc.	Jerry G. Kirby	12655 North Central Expressway, #800, Dallas, TX 75243
	Smartel Communications, Inc.	Jonathan Slater	120 Boylston Street, Boston, MA 02116
	Telecom USA d/b/a Teleconnect Co.	Patrick Chow	201 Spear Street, 0349/606, San Francisco, CA 94105
	Telenational Communications	Janet Prochaska	7300 Woolworth Avenue, Omaha, NE 68124-1604
	Total National Communications d/b/a Total World Telecom	Donald M. Booth	1001 Fannin, Suite 300, Houston, TX 77002
	U S X Consultants, Inc.	Sharon K. Ritchey	600 Grant Street Room 1468, Pittsburgh, PA 15219-2749
	Universal Network Services of South Dakota	Kathleen Flanagan	2 Corporate Plaza Drive Suite 200, Newport Beach, CA 92660
	Utility Analysts, Inc.	Brian Somerville	PO Box 39292, Redford, MI 48219-0292
	WATS/800, Inc. d/b/a ITS	Robert L. Segler	P. O. Box 574405, Orlando, FL 32857-4405
	WorldTel Services, Inc.	Sally Packer	151 Kalmus Dr Ste B-150, Cocoa Mesa, CA 92626-5962

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION
GROSS RECEIPTS TAX LETTER

COMPANY CLASSIFICATION	COMPANY	NAME	ADDRESS
TC/CELLULAR	^{major} Cellular Express	F Thomas Tuttle	1200 19th Street, NW, Suite 607, Washington, DC 20036



South Dakota Public Utilities Commission



State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501-5070

June 12, 1997

IA-NAME
COMPANY
IA-ADDRESS
CITY, *STATE* *ZIP*

To All
Attached

RE: DELINQUENT PAYMENT OF GROSS RECEIPTS TAX ASSESSMENT

Dear *FIRSTNAME* *LASTNAME*:

On May 2, 1997 a letter and accompanying form were sent to you advising you that your company, as a telecommunications company doing business in South Dakota, must pay the gross receipts tax levied pursuant to SDCL 49-1A-3. This tax filing is due June 1 of each year. A penalty assessment of ten percent of the tax due is accruing for each month of such delinquency.

Because of your failure to respond to the above request for payment of the gross receipts tax, I hereby inform you that the Commission has the authority to revoke your South Dakota Certificate of Authority as a telecommunications company pursuant to SDCL 49-31-3 if the tax, including all penalties, is not paid by July 1, 1997. In addition, the Commission may take either of the following actions against your company. Pursuant to SDCL 49-1A-6, the Commission may collect this debt by collection and sale of any personal property of the company within South Dakota. Furthermore, pursuant to SDCL 49-31-38.2 and 49-31-38.3, the Commission may request the South Dakota Attorney General to take action to void your South Dakota corporate franchise or your corporate authority to do business in South Dakota.

To avoid the above actions against your company, please respond by paying the tax and penalty, and returning the assessment form before July 1, 1997. (The tax due is .0015 of total intrastate revenues or \$250.00, whichever is greater plus a ten percent penalty for each month of delinquency.)

If you need further information, forms or assistance please contact the Commission.

Sincerely,

ROLAYNE AILTS WIEST
General Counsel

enclosed: Assessment Form



Capitol Office
Telephone (605)773-3201
FAX (605)773-3809

Transportation/
Warehouse Division
Telephone (605)773-5280
FAX (605)773-3225

Consumer Hotline
1-800-332-1782

TTY Through
Relay South Dakota
1-800-877-1113

Internet
bill@puc.state.sd.us

Jon Burg
Chairman

Pam Nelson
Vice-Chairman

Laska Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

Edward E. Anderson
Harlan Best

Martin C. Bettmann
Charlie Belle

Sue Cahon
Karin E. Cramer

Marlette Fuschach
Sherleen Fugitt

Lewis Hammond
Katie Hartford

Loni Healy
Cameron Husock

Dave Jacobson
Bob Knaffle

Delaine Kolbo
Jeffrey P. Lorenson

Terry Norum
Gregory A. Radon

Yammi Stanghe
Steven M. Wagman

Rolayne Ailts Wiest

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION
GROSS RECEIPTS TAX LETTER

COMPANY CLASSIFICATION	COMPANY	NAME	ADDRESS
TC/AGS - RESELLERS	Advanced Telecommunication Network, Inc.	Gary K. Carpenter	Four Executive Campus Suite 200, Cherry Hill, NJ 08002-4105
	Central Payphone Services, Inc.	Barry E. Selvidge	1150 Northmeadow Parkway Suite 118, Roswell, GA 30076
	Fone America, Inc.	Peter H. Jacobs	12323 SW 66th Avenue, Portland, OR 97223
	GTM Corp d/b/a Global Tele. Network	William E. Ottens	2400 W Cypress Creek Rd., Suite 205, Fort Lauderdale, FL 33309
	Inmate Communications Corporation	Stephen A. Edwards	7107 Valjean Avenue, Van Nuys, CA 91406
	Network Services	Lou Green	2400 Van Buren Suite 2401, Norman, OK 73072-5704
	Preferred Telecom, Inc.	Jerry G. Kirby	12655 North Central Expressway, #800, Dallas, TX 75243
	Smartel Communications, Inc.	Jonathan Slater	120 Boylston Street, Boston, MA 02116
	Telecom USA d/b/a Teleconnect Co.	Patrick Chow	201 Spear Street, 03497/004, San Francisco, CA 94105
	Telenational Communications	Janet Prochaska	7100 Woolworth Avenue, Omaha, NE 68124-1604
	Total National Communications d/b/a Total World Telecom	Donald W. Booth	1001 Fannin, Suite 300, Houston, TX 77002
	U S X Consultants, Inc.	Sharon K. Ritchey	600 Grant Street Room 1468, Pittsburgh, PA 15219-2749
	Universal Network Services of South Dakota	Kathleen Flanagan	2 Corporate Plaza Drive Suite 200, Newport Beach, CA 92460
	Utility Analysts, Inc.	Brian Somerville	PO Box 19292, Bedford, MI 48219-0292
	WATS/800, Inc d/b/a ITS	Robert L. Souler	P O Box 574405, Orlando, FL 32857-4405
	WorldTel Services, Inc.	Sally Paeker	151 Kalmus Dr Ste B-150, Costa Mesa, CA 92626-5362

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION
GROSS RECEIPTS TAX LETTER

COMPANY CLASSIFICATION	COMPANY	NAME	ADDRESS
TC/CELLULAR	^{maybe} Cellular Express	F Thomas Tuttle	1200 19th Street, NW, Suite 607, Washington, DC 20036

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF ADVANCED)	FINDINGS OF FACT,
TELECOMMUNICATION NETWORK, INC.'S)	CONCLUSIONS OF LAW
FAILURE TO SUBMIT A REPORT AND PAY)	AND FINAL ORDER; NOTICE
THE GROSS RECEIPTS TAX)	OF ENTRY OF FINAL
)	ORDER
)	TC97-201

On December 30, 1997, the Public Utilities Commission (Commission) issued an Order for and Notice of Show Cause Hearing against Advanced Telecommunication Network, Inc. (Advanced Telecommunication) for failure to submit an annual report and pay the gross receipts tax. The hearing was held as scheduled on February 3, 1998, at 1:30 p.m., in the Commission's Conference Room, State Capitol Building, Pierre, South Dakota. The reason for the hearing was to give Advanced Telecommunication an opportunity to show cause why the Commission should not revoke its Certificate of Authority, or other specified actions, for failure to submit an annual report as required by ARSD 20:10-24-04 or pay the gross receipts tax as required by SDCL 49-1A-1. Commissioners Burg, Nelson and Schoenfelder were present. Also present were Camron Hoseck, Commission Staff Attorney, Harlan Best, Deputy Director of Fixed Utilities, and Sue Cichos, Business Manager for the Commission. No representative of Advanced Telecommunication appeared at the hearing. After hearing the testimony, the Commission voted unanimously to revoke Advanced Telecommunication's Certificate of Authority for failure to pay the gross receipts tax.

The Commission, having heard the testimony presented at the hearing, makes the following Findings of Fact and Conclusions of Law:

FINDINGS OF FACT

I

Advanced Telecommunication is a telecommunications company holding a Certificate of Authority, issued by this Commission, to provide telecommunications services in South Dakota.

II

Sue Cichos, Business Manager for the Commission, sent letters to Advanced Telecommunication on May 9, 1997, and June 12, 1997, requesting payment of the gross receipts tax as authorized by SDCL 49-1A-1. She testified that Advanced Telecommunication never paid the gross receipts tax.

III

A copy of the Order for and Notice of Show Cause Hearing was sent by certified mail to Advanced Telecommunication on December 30, 1997.

IV

No representative of Advanced Telecommunication appeared at the hearing to show cause why the Commission should not revoke its Certificate of Authority.

CONCLUSIONS OF LAW

I

The Commission has jurisdiction over this matter pursuant to SDCL 49-1A-3, 49-1A-4, 49-1A-5, 49-1A-6, and 49-31-3.

II

Pursuant to 49-1A-3, the Commission assesses a tax of .0015 or \$250, whichever is greater, on the annual intrastate gross receipts received by a telecommunications company from the company's customers within the state of South Dakota. Pursuant to 49-1A-5, the tax is due on June first of each year.

III

Advanced Telecommunication has failed to pay the gross receipts tax.

IV

The Commission has the authority, under SDCL 49-31-3, to suspend or revoke a Certificate of Authority granted to a company for a willful violation of the laws of this state. Based on the failure of Advanced Telecommunication to pay the gross receipts tax in violation of 49-1A-5, the Commission revokes Advanced Telecommunication's Certificate of Authority.

Based on the foregoing Findings of Fact and Conclusions of Law, it is therefore

ORDERED, that the Certificate of Authority granted to Advanced Telecommunication by this Commission is hereby revoked and shall be returned to the Commission within thirty (30) days from the date of this Order.

NOTICE OF ENTRY OF ORDER

PLEASE TAKE NOTICE that this Order was duly entered on the 12th day of March, 1998. Pursuant to SDCL 1-26-32, this Order will take effect 10 days after the date of receipt or failure to accept delivery of the decision by the parties.

Dated at Pierre, South Dakota, this 12th day of March, 1998

CERTIFICATE OF SERVICE	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By:	<u>Alvin Kalbs</u>
Date:	<u>3/13/98</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Luba Schoenfelder
LUBA SCHOENFELDER, Commissioner