202-2601 TC97-207 DOCKET NO. IN THE MATTER OF PREFERRED TELECOM, INC.'S FAILURE TO SUBMIT A REPORT AND PAY THE GROSS RECEIPTS TAX Public Utilities Commission of the State of South Dakota -----DAD 12/30 4 7 Order for and natice of Shaw Cava Sarring, 12/314777 C. Hard Fellong, 3/12 91 Send of Yell Con Wiew and Yerel ada, natice of Entry of the States; 3/12 98 Secled Cleard

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BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF PREFERRED TELECOM, INC.'S FAILURE TO SUBMIT A REPORT AND PAY THE GROSS RECEIPTS TAX

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ORDER FOR AND NOTICE OF SHOW CAUSE HEARING

TC97-207

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 telecommur.cations 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 delinguency.

Despite reminder letters from the Commission on May 9, 1997, and on June 12, 1997, Preferred Telecom, 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.

Preferre: Telecom, 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 49-14. 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 Preferred Telecom, Inc.'s Certificate of Authority or otherwise institute collection proceedings against Preferred Telecom, 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 Preferred Telecom, Inc., shall be held on February 3, 1998, at 1.30 PM (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 Preferred Telecom, Inc., shall file an appropriate report and pay the delinquent gross receipts tax, including the 10% penalty for the moritis 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 ment has been served today upon all parties of record in this docket, as listed on the docket service list, by fact mile or by first class mail, in prowith charges on OFFICIAL SEAL

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

WILLIAM BULLARD, JR Executive Director

DOCUMENT (S)

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OVERLAP

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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 Daktosa, Io show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A, (Statf: SCCH)	12/30/97	Hearing 02/03/98
TC97-208	In The Matter Of SmarTel Communications, Inc.'s Failure To Submit A Report And Pay The Gross Receipts Tax. SmarTel 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 Captol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-14. (Statf: 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 o/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 49-14. (Staff: SCCH)	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, 1996, at 1:30 pm (CST) in Room 430, State Captol Building, Pierre, South Dakota, Io, show cause why 12 action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Statf: SC/CH)		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 shave cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-14. (Staff: SC/CH)		Hearing 02/03/98
TC97-214	In The Matter Of Ublity Analysts, Inc.'s Failure To Submit A Report And Pay The Gross Receipts Tax. Ublity Analysts shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Cakota, to show cause why action should not be taken against the company for failure to comply with SOCL Chapter 49-14. (Statf: SOCH)	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, 1969, at 1:30 pm (CST) in Room 430, State Captol Building, Pierre, South Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-14. (Stati Sc/CH)		Hearing 02/03/98
TC97-216	In The Matter Of WorldTel Services, Inc.'s Failure To Submit A Report And Pay The Gross Recepts Tax. WorldTel Services shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Captol Building, Pierre, South Dakkot, to show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Statt: SC/CH)		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 sqainst the company for failure to comply with SDCL Chapter 4:9-14. (Staff, Sc/C/H)	12/30/97	Hearing 02/03/98

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

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TELECOMMUNICATIONS SERVICE FILINGS These are the telecommunications service filings that the Commission has received for the period of:

These are the tailecommunications 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 fased, overnight expressed, or malied to you, please contact belaine Kolbo within five

DOCKET	TITLE/STAFF/SYNOPSIS	DATE FILED	DEADLINE
	FORMAL COMPLAINT FILED		
TC97-200	Jerome Jacobs ws U S WEST Communications. Complainant "would like to have [an] extra line for present and futur development. U S WEST said I would have to pay for this line and service at a very high cost." (Staff: LH/KC)	e 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 Ta Advanced shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A (Sta SC/CH)	0 100007	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. Centr. Payphone shall appear on February 3. 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A. (Stat SC/CH)	120007	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 sha appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota, to show cause wit action should not be taken against the company for failure to comply with SOCI, Chapter 49-14, (Statef: SOCH)	ll y 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 Ta GTN Corp shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State Capitol Building, Pierre, South Dakota , show cause why action should not be taken against the company for failure to comply with SDCL Chapter 49-1A (Stat SC/CH)	12/20/07	Hearing 02/03/98
TC97-205	In The Matter Of Inmate Communications Corporation's Failure To Submit A Report And Pay The Gross Receipts Tax. Inmal Communications shall appear on February 3, 1998, at 1:30 pm (CST) in Room 430, State .3aptiol Building, Pierre, Sout Dakota, to show cause why action should not be taken against the company for failure to comply with SDCL. Chapter 49-1/ (Staff: SC/CH)	12/20/07	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 Th Gross Receipts Tax. Long Distance Network Services shall appear on February 3, 1998, at 1 30 pm (CST) in Room 430, Statt Captol Building, Pierre, South Daktor, to show cause why action should not be taken against the company for failure to comp with SDCL Chapter 49-1A. (Staff, SCCH)	12/20/07	Hearing 02/03/98



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South Dakota Public Utilities Commission



To All ached

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

RE- ANNUAL GROSS RECEIPTS TAX ASSESSMENT

May 9, 1997

Dear

Capitol Office Telephone (605)773-3201 FAX (605)773-3309

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

> Consumer Hotline 1-809-332-1782

TTY Through Relay South Dakota 1-890-877-1113

Internet

Jim Burg Chairman Pam Netson Vice-Chairman Laska Schoenfelder Commissioner

William Bullard Ir Executive Director

Edward R. Anderson Harlan Best artin C. Bettmann Charlie Bolle Sur Cirbos Karen F. Cremer Marlette Fischbach Shirleen Fugitt Lewis Hammond Leni Healy Camron Hoseck Dave Jacobson Bob Knadle Delaine Kolbo Terri J Lesmeister Jeffrey P. Lorensen Terry Norum Gregory A. Rislov Tammi Staneohu Steven M Wegman Rolavor Ailts Wiest SDCL Chapter 49-1A establishes the South Dakota Public Utilities Commission Gross Receipts Tax

SUCL. Chapter 49-1A establishes the South Dakota Public Utilities Commission Gross Necepits 1 az Fund. This Fund is financed by assessing a tax of 0015 on the annual intrastatle gross received by a dtilly. 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 level 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 45-31-1(6), a fac of .0015 of two hundred and fifty dollars, whichever is greater upon the annual intrastate gross receipt tax down bundred and fifty dollars, whichever is greater upon 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 bursiness 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 49-14-4. The report shall be sown to and verified by an Officer of the company. In accordance with SDCL 49-14-5, the tast is due and payable on June 1st of each year. Please note that one form must be field for EACH company.

Your payment to the Commission should be based on GROSS INTRASTATE REVENUES, the statute does not exampt 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.

apy

Sue Cichos Business Manager



SOUTH DAROTA PUBLIC UTILITIES CONISSION GROSS RECEIPTS TAX LETTER

COMPANY CLASSIFICATION

D-45 .- 0 ...

TC/AOS - RESELLERS

ON	COMPANY	NAME	ADDRESS
		••••••	••••••
	Advanced Telecommunication Network.	Gary K. Carpenter	Four Executive Campus
	Inc.		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 Avenue.
			Portland, OR 97223
	GTN Corp.d/b/a Global Tele. Network		
	GIN COTP. G/D/A GIODAL TELE. NELWOIK	William E. Ottens	2400 W Cypress Creek Rd.,
			Suite 205, Fort Lauderdale, FL 33309
			Lauderdale, FL 33309
	iumate Communications Corporation	Scephen A. Edwards	7107 Valjean Avenue, Van
			Huys, CA 91406
	Network Services	Lou Green	2600 Van Buren Suite
			2601, Norman, OK
			73072-5704
	Preferred Telecon, Inc.	and a second second	
	Preserved letecos, Inc.	Jerry G. Kirby	12655 North Central Expressway.#800. Dallas.
			TX 7524)
	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 Noolworth Avenue.
			Onaha, NE 68124-1604
	Total National Communications d/b/a	Donald W. Booth	1001 Fannin, Suite 300,
	Total Horld Telecom		Houston, TX 77002
	U S X Consultants. Inc.	Sharon K. Ritchey	600 Grant Street Room
			1668, Pittsburgh, PA
			15219-2749
	Universal Network Services of South	Kathleen Flanagan	2 Corporate Plaza Drive
	Dekota		Suite 200, Newport Beach.
			CA 92660
	Utility Analysts. Inc.	Brian Somerville	PO Box 19292, Redford, M
	control watches inc.	erran somervirre	48239-0292
	WATS/400. Inc d/b/s ITS	Robert L. Segler	P 0. Box 574405.
			Orlando, FL 32857-8405
	WorldTel Services. Inc.	Sally Packer	151 Kalmus Dr Ste B-150.
			Conta Mesa, CA
			97626-5962

November 25, 1997

SOUTH DAROTA POBLIC UTILITIES CONTINUES ON GROSS RECEIPTS TAX LETTER

COMPANY CLASSIFICATION	CORDINAL	NAME	ADDRESS
		************************	************************
TC/CELLULAR	muster	F Thomas Tuttle	1200 19th Street, MM.
iter control of	Cellular Express		Suite 607, Washington, DC
	Contract and		20016

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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*

RE: DELINQUENT PAYMENT OF GROSS RECE PTS TAX ASSESSMENT

To All All Allached

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

1TY Through Relay South Dakota 1.800-877-1113

Internet billb a puc state sd.us

Jun Burg Chairman Pam Nelson Vice-Chairman

Commissioner

William Bullard Jr Executive Director

Edward R. Anderson Harlan Best Martin C. Bettmann Charlie Bolle Sur Ciches katen F. Cremer Marlette Fischbach Shuleen Fueitt Louis Hammond k stor Hartford Leni Healy Campon House & Davy Jacobson Hub Knadle Delanc Kolbo letters P Loremen Terry Norum Greenry A Rislow Tammi Stangoly iteven M Wegman Rolayne Ailts Waest

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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 49-14-6, 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 to Notify your South Dakota Attorney General to take action to your south 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 deliquency.)

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

Sincerely,

ROLAYNE AILTS WIEST General Counsel

enclosed: Assessment Form



GROSS RECEIPTS TAX LETTER

NAME

CONTANY CLASSIFICATION

QUAND .- DO

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TC/AOS ·	RESELLERS
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COMPANY	NAME	
Advanced Telecommunication Betwork,	Gary K. Carpenter	Four Exec
Inc.		Suite 200
ine.		NJ 08002
	Second E. Selvidae	1150 Nort
Central Payphone Services. Inc.	serry c. serringe	Suite 110
		30076
		12323 54
Pone America, Inc.	Peter H. Jacobs	Portland
GTN Corp.d/b/a Global Tele. Network	William E. Ottens	2400 W C
		Suite 20
		Lauderda
Inmate Communications Corporation	Scephen A. Edwards	7107 Val
inder condition of the		Nuys, CA
Network Services	Lou Green	2600 Var
Network Services		2601. No
		73072-5
		12655 M
Preferred Telecom, Inc.	Jerry G. Kirby	Express
		TK 752
Smartel Communications, Inc.	Jonathan Slater	120 Boy
		Boston.
Telecon USA d/b/a Teleconnect Co	Patrick Chow	201 Spe
		0349/60
		CA 941
Telenational Communications	Janet Prochaska	7300 W
Telever committee to the		Omaha.
Total National Communications d/b/a	Denald H Booth	1001 F.
	- Million - Month	Houston
Total World Telecom		
U S & Consultants, inc.	Sharon K. Ritchey	600 Gr
		1668.
		15219-
Universal Network Services of Sout	h Kathleen Flanagan	2 Corp
Dakota		Suite
		CA 92
Utility Analysts. Inc.	Brian Somerville	PO Box
utility waiyers. Inc.		48239
		P 0
WATS/800, Inc. 3/b/a ITS	Robert L Segler	Orlan
		ar Lan
MoridTel Services. Inc.	Sally Packet	151 K
		Costa

ADDRESS

Your Executive Campus Nuite 200, Cherry Hill, NJ 08002-4105

1150 Northmeadow Parkway Suite 118, Rosweil, GA

12323 SW 66th Avenue. Portland, OR 97223

2400 W Cypress Creek Rd., Suite 205, Fort Lauderdale, FL 33309

7107 Valjean Avenue, Van Nuys, CA 91406

2600 Van Buren Suite 2601, Norman, OK 73072-5704

12655 North Central Expressway,8800, Dallas, TX 75243

120 Boylston Screet. Boston, MA 02116

201 Spear Street. 0349/606, San Francisco, CA 94105

7300 Woolworth Avenue. Omaha. NE 68124-1604

1001 Fannin, Suite 300, Houston, TX 77002

600 Grant Street Room 1668, Pittsburgh, PA 15219-2749

2 Corporate Plaza Drive Suite 200, Newport Beach. CA 92665

PD Box 39292, Redford, MI 48213-0292

P 0 Box 574405. Orlando, PL 32857-4405

151 Kalmus Dr Ste B-150. Costa Mesa. CA 92626-5962

Page 1

SOUTH DAROTA PUBLIC UTILITIES CORISEION CROSS RECEIPTS TAL LETTER

COMPANY CLASSIFICATION

COMPANY

NUME ADDRESS

COMMANY CARSIFICATION COMMANY NOW ACCERSS TC/CELLOLAR CALLULAR EX. PTOMAS TUTLE 1200 19th Street, IN. Suite 607, Vashington, IC 20036

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November 25, 1997

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF PREFERRED TELECOM, INC.'S FAILURE TO SUBMIT A REPORT AND PAY THE GROSS RECEIPTS TAX

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FINDINGS OF FACT, CONCLUSIONS OF LAW AND FINAL ORDER; NOTICE OF ENTRY OF FINAL ORDER TC97-207

On December 30, 1997, the Public Utilities Commission (Commission) issued an Order for and Notice of Show Cause Hearing against Preferred Telecom, Inc. (Preferred Telecom) 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 D. Kota. The reason for the hearing was to give Preferred Telecom 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 06 or pay the gross receipts tax as required by SDC1. 49-1A-1 Commission Staff Attorney, Hardan Best, Deputy Director of Fixed Utilities, and Sue Cichos, Business Manager for the Commission. No represent. Also present were Cleircon Hoseck. Commission Staff Attorney, Hardan Best, Deputy Director of Fixed Utilities, and Sue Cichos, Business Manager for the Commission. No representer also present were 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

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

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Sue Cichos, Business Manager for the Commission, sent letters to Preferred Telecom on May 9, 1997, and June 12, 1997, requesting payment of the gross receipts tax as authorized by SOCL 49-1-4. To the testified that Preferred Telecom never paid the gross receipts tax.

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

IV

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

CONCLUSIONS OF LAW

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.

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 vear.

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Preferred Telecom has failed to pay the gross receipts tax.

S-40.-00

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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 wilhtl violation of the laws of this state. Based on the failure of Preferred Telecom to pay the gross receipts tax in violation of 49-1A-5, the Commission revokes Preferred Telecom'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 Preferred Telecom 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 1/27b day of March, 1998. Pursuant to SDC1 1-26-32, this Order will take effect 10 days after the date of receipt or faiure to accept delivery of the decision by the parties.

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

CERTIFICATE OF SERVICE BY ORDER OF THE COMMISSION: The undersigned hereby certifies that this ent has been served today upon all parties of cord in this docket, as listed on the docket service list, by facsimile or by first class mail, in properh JAM A BUR Chai with charges prepaid th alles PAM NELSON, Commissione Leller LASKA SCHOENFELDER, Commission (OFFICIAL SEAL)

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