

Judith A. Riley, J.D.

12316 Hidden Forest Blvd. Oklahoma City, Ok 73142

August 19, 2015

SD Public Utilities Commission 500 E. Capitol Ave. Pierre, SD 57501

RE: IXC Holdings, Inc.

2014 SD Gross Receipts Tax Assessment Delinquency Notification

Dear Commission,

On August 17, 2015, we received a delinquency notification for the 2014 South Dakota Gross Receipts Tax Assessment, for IXC Holdings, Inc. This letter is to advise the Commission that IXC Holdings, Inc. has been out of business since January of 2014. If any additional information is required, please contact me at 405-755-8177 x103 or by email at mdean@telecompliance.net.

Sincerely,

Matt Dean

Regulatory Agent