

TC97-214

11/58

DOCKET NO. TC97-214

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

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
12/30/87	Order for a/p Notice of Show Cause Hearing;
12/31/87	TC Fed. Filing;
2/3/98	Received Gross Receipts Tax;
2/3/98	Docket Closed

8. AN. 548-1-87 X 4

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

IN THE MATTER OF UTILITY ANALYSTS,) INC.'S FAILURE TO SUBMIT A REPORT AND) PAY THE GROSS RECEIPTS TAX)	ORDER FOR AND NOTICE OF SHOW CAUSE HEARING
)	TC97-214

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, Utility Analysts, 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.

Utility Analysts, 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 Utility Analysts, Inc.'s Certificate of Authority or otherwise institute collection proceedings against Utility Analysts, 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

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Commission may be appealed to the Circuit Court and the State Supreme Court as provided by law. It is therefore

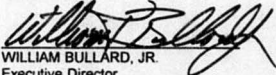
ORDERED, that a show cause hearing in the matter of Utility Analysts, Inc., shall be held on February 3, 1998, at 1:30 P.M. (CDT) (or as soon thereafter as the parties can be heard) in Room 430, State Capitol Building, Pierre, South Dakota. And it is

FURTHER ORDERED, that, in the event Utility Analysts, 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	
<small>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.</small>	
By	<u>Delaine Kake</u>
Date	<u>12/30/97</u>
<small>(OFFICIAL SEAL)</small>	

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


WILLIAM BULLARD, JR.
Executive Director

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TC97-214
P 464 637 754

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NET FOR INTERNATIONAL MAIL

U.S. POSTAGE
PS Form 3800, June 1985

Sent to <i>Bruce Samorville Widely Analytcs, Inc</i>	
Postage <i>1</i>	
Certified 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	<i>5</i>
Postmark or Date	

PS Form 3811, December 1994

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 the 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.
- Write "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
*Bruce Samorville
Widely Analytcs, Inc
P.O. Box 39292
Rochester, MI 48333*

4a. Article Number
PH64 617754

4b. Service Type
 Registered Certified
 Express Mail Insured
 Restricted Delivery for Merchandise COD

5. Received By: (Print Name)

6. Signature: (Address or Agent)
X [Signature]

8. Addressee's Address (Only if requested and fee is paid)
8-98 R



TC97-214

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.

PS Form 3811, December 1994

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 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 taxed, 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 Inmate Communications Corporation's Failure To Submit A Report And Pay The Gross Receipts Tax. Inmate 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,

CLP

Sue Cichos
Business Manager

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

Transportation/
Warehouses Division
Telephone (605)773-5288
FAX (605)773-3225

Consumer Hotline
1-800-332-1782

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

Internet
bill@psc.state.sd.us

Jim Berg
Chairman
Pam Nelson
Vice-Chairman
Laska Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

Edward R. Anderson
Harlan Best
Martin C. Bettmann

Charlie Bolle
Sue Cichos
Karen E. Cretzer
Marilyn Fuchsbach
Shirleen Fagitt
Lewis Hammond

Lynn Healy
Cameron Honeck
David Jacobson
Bob Knadick

Delaine Kolbe
Terri J. Lonsmeier
Jeffrey P. Loveman
Terry Norum

Gregory A. Riedov
Tammi Stangor
Steven M. Wegman
Raylene Ault West



SOUTH DAKOTA PUBLIC UTILITIES COMMISSION
GROSS RECEIPTS TAX LISTING

COMPANY CLASSIFICATION	COMPANY	NAME	ADDRESS
TC/ACS - 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
	GTN 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	7187 Valjean Avenue, Van Woy, 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 W. Booth	1001 Fannin, Suite 300, Houston, TX 77002
	U S X Consultants, Inc.	Sharon K. Ritchey	600 Grant Street Room 1648, 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 19292, Redford, MI 48219-0292
	WATS/800, Inc. d/b/a ITS	Robert L. Segler	P. O. Box 574005, Orlando, FL 32857-4405
	WorldTel Services, Inc.	Sally Packer	151 Kajima Dr ste B-150, Costa Mesa, CA 92626-5942

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

To All
Attached

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

RE: DELINQUENT PAYMENT OF GROSS RECEIPTS TAX ASSESSMENT

Dear *FIRSTNAME* *LASTNAME*:

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@pu.state.sd.us

Jim Burg
Chairman
Pam Nelson
Vice-Chairman
Lauka Schoenfelder
Commissioner

William Bullard Jr.
Executive Director

Edward R. Anderson
Harlan Host
Martin C. Bettmann
Charlie Bolte
Sue Cichon
Karen E. Cremer
Marlette Fuschbach
Shirlean Fugitt
Lewis Hammond
Katie Harford
Lena Healy
Cameron Honeck
Dave Jacobson
Bob Kowalle
DeLaine Kolbe
Jeffrey P. Laursen
Terry Norum
Gregory A. Rulov
Tamara Stangor
Steven M. Wegman
Rosalyn Allys Wiest

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.

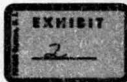
To avoid the above actions against your company, please respond by paying the tax and penalty, and returning the assessment form before July 1, 1997. (The tax due is .0015 of total intrastate revenues or \$250.00, whichever is greater plus a ten percent penalty for each month of delinquency.)

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

Sincerely,

ROLAYNE AILTS WIEST
General Counsel

enclosed: Assessment Form



SOUTH DAKOTA PUBLIC UTILITIES COMMISSION
GROSS RECEIPTS TAX LIST

COMPANY CLASSIFICATION	COMPANY	NAME	ADDRESS
TC/AD - RESELLERS	Advanced Telecommunication Network, Inc.	Gary E. 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
	Pulse America, Inc.	Peter M. Jacobs	12323 SW 64th Avenue, Portland, OR 97223
	GTH 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	2600 Van Buren Suite 2601, Norman, OK 73072-5704
	Preferred Telecom, Inc.	Jerry G. Kirby	12655 North Central Expressway, #800, Dallas, TX 75243
	StarTel Communications, Inc.	Jonathan Slater	120 Boylston Street, Boston, MA 02116
	Telecom USA d/b/a Teleconnect Co.	Patrick Chow	201 Spear Street, 0345/606, San Francisco, CA 94105
	Telenational Communications	Janet Frochaaka	7300 Woolworth Avenue, Omaha, NE 68124-1604
	Tele National Communications d/b/a Tele World Telecom	Donald W. Booth	1001 Fannin, Suite 300, Houston, TX 77002
	TEK Consultants, Inc.	Sheron K. Ritchey	600 Grant Street Room 1668, Pittsburgh, PA 15219-2749
	Universal Network Services of South Carolina	Kathleen Flanagan	2 Corporate Plaza Drive Suite 202, Newport Beach, CA 92660
	Utility Analysts, Inc.	Brian Somerville	PO Box 39292, Bedford, MI 48219-0292
	800, Inc. d/b/a ITS	Robert L. Seyler	P. O. Box 574405, Orlando, FL 32857-4405
	ITel Services, Inc.	Sally Packer	151 Kalmus Dr Ste B-157, Costa Mesa, CA 92626-5962

0145.24.10

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION
GROSS RECEIPTS TAX LETTER

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

