

In the Matter of

IN THE MATTER OF SPECIAL  
ACCOUNTS BILLING GROUP, INC.'S  
APPLICATION TO SUBMIT A REPORT AND  
PAY THE GROSS RECEIPTS TAX

Public Utilities Commission of the State of South Dakota

MEMORANDA

*re: copy for and notice of Show Cause Hearing,  
re: Special Accounts Billing Group, Inc.,  
re: gross receipts tax;  
re: docket closed.*

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

<b>IN THE MATTER OF SPECIAL ACCOUNTS</b>	)	<b>ORDER FOR AND NOTICE</b>
<b>BILLING GROUP, INC.'S FAILURE TO SUBMIT</b>	)	<b>OF SHOW CAUSE HEARING</b>
<b>A REPORT AND PAY THE GROSS RECEIPTS</b>	)	
<b>TAX</b>	)	<b>TC01-181</b>

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 3, 2001 and July 13, 2001, Special Accounts Billing Group, Inc. (Special Accounts) 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.

Special Accounts shall appear on December 12, 2001, at 3:00 P.M. (CST) in the Cactus Conference Room, State Capitol Building, 500 E. Capitol, 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 Chapters 1-26, 49-1, 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 fine, or suspend or revoke Special Accounts' Certificate of Authority, assess a civil fine against the company, and/or institute collection proceedings against Special Accounts for failure to pay gross receipts tax.

The hearing shall be an adversary proceeding conducted pursuant to SDCL Chapter 1-26. All parties have the right to be present and to be represented by an attorney. These rights and other due process rights shall be forfeited if not exercised at the hearing. If you or your representative fail to appear at the time and place set for the

hearing, the Final Decision will be based solely on the testimony and evidence provided, if any, during the hearing or a Final Decision may be issued by default pursuant to SDCL 1-26-20. After the hearing, the Commission will consider all evidence and testimony that was presented at the hearing. The Commission will then enter Findings of Fact, Conclusions of Law, and a Final Decision regarding this matter. As a result of the hearing, the Commission shall determine whether to fine, or suspend or revoke Special Accounts' Certificate of Authority, assess a civil fine against the company, and/or institute collection proceedings against Special Accounts for failure to pay gross receipts tax. The Commission's Final Decision may be appealed by the parties to the state Circuit Court and the state Supreme Court as provided by law. It is therefore

ORDERED, that a show cause hearing in the matter of Special Accounts shall be held on December 12, 2001, at 3:00 P.M. (CST) in the Cactus Conference Room, State Capitol Building, 500 E. Capitol, Pierre, South Dakota. And it is

FURTHER ORDERED, that, in the event Special Accounts shall file an appropriate report and pay the delinquent gross receipts tax, including the 10% penalty for each month of delinquency, the hearing and actions mentioned herein shall not be held or taken, otherwise this order shall remain in effect.

Pursuant to the Americans with Disabilities Act, this hearing is being held in a physically accessible location. Please contact the Public Utilities Commission at 1-800-332-1782 at least 48 hours prior to the hearing if you have special needs so arrangements can be made to accommodate you.

Dated at Pierre, South Dakota, this 7<sup>th</sup> day of November, 2001.

<b>CERTIFICATE OF SERVICE</b>	
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>Arlaine Kelbo</u>
Date	<u>11/8/01</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION

James A. Burg  
JAMES A. BURG, Chairman

Pam Nelson  
PAM NELSON, Commissioner

**U.S. Postal Service  
CERTIFIED MAIL RECEIPT  
(Domestic Mail Only, No Insurance Coverage Provided)**

7099 3220 0004 5201 5641

Article Sent To:

*Special Accounts Billing Group*

Postage	\$
Certified Fee	
Return Receipt Fee (Endorsement Required)	
Restricted Delivery Fee (Endorsement Required)	
<b>Total Postage &amp; Fees</b>	<b>\$</b>

Name (Please Print Clearly) (To be completed by mailer)

Street, Apt. No., or PO Box No.

*1523 Withorn Lane*

City, State, ZIP+4  
*Inverness, IL 60067*

PS Form 3800, July 1999 See Reverse for Instructions

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 the 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.

- I also wish to receive the following services (for an extra fee):
- Addressee's Address
  - Restricted Delivery
- Consult postmaster for fees.

3. Article Addressed to:  
*Special Accounts Billing Group  
1523 Withorn Lane  
Inverness, IL 60067*

4a. Article Number  
*70993220000452015641*

4b. Service Type

<input type="checkbox"/> Registered	<input checked="" type="checkbox"/> Certified
<input type="checkbox"/> Express Mail	<input type="checkbox"/> Insured
<input type="checkbox"/> Return Receipt for Merchandise	<input type="checkbox"/> COD

7. Date of Delivery  
*1-10-01*

5. Received By: (Print Name)

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

Thank you for using the U.S. Postal Service.

Return Receipt

South Dakota Public Utilities Commission

**WEEKLY FILINGS**

For the Period of November 1, 2001 through November 7, 2001

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five business days of this filing. Phone: 605-773-3705 Fax: 605-773-3809

**CONSUMER COMPLAINTS**

**CT01-049 In the Matter of the Complaint filed by Ida Lagge, Scotland, South Dakota, against MCI WorldCom Regarding Unauthorized Switching of Services.**

Complainant states that she continuously receives calls from MCI asking her to change her long distance service to MCI. Each time Complainant states that she told the caller that she did not want to change providers. To Complainant's knowledge, she did not change her long distance provider to MCI. Complainant became aware that her long distance had been changed when she attempted to make a long distance call and she had no long distance service on her line. Complainant requests that the Commission review the tape of her conversation with the MCI representative and put sanctions on MCI. Complainant also requests that all charges be removed and that she be awarded \$1,500.00 from MCI for the undue harassment, mental anguish and the many sleepless nights they have caused her.

Staff Analyst: Mary Healy  
Staff Attorney: Karen Cremer  
Date Docketed: 11/06/01  
Intervention Deadline: N/A

**CT01-050 In the Matter of the Complaint filed by Margaret Underwood, Pierre, South Dakota, against Talk America, Inc. Regarding Failure to Cancel Telecommunications Services.**

Complainant states that she is receiving unauthorized billings by Talk America, Inc. Complainant further states that the company told her that they would remove the monthly charge and refund her money, but on the next bill she was charged again and not given a refund. Complainant states she wants the account closed and a complete refund of all charges.

Staff Analyst: Chariene Lund  
Staff Attorney: Kelly Frazier  
Date Docketed: 11/07/01  
Intervention Deadline: N/A

**ELECTRIC**

**EL01-026 In the Matter of the Filing by Otter Tail Power Company for Approval of an Electric Service Agreement for the Supply of Bulk Interruptible Power between Otter Tail Power Company and Valley Queen Cheese Factory, Inc.**

On November 2, 2001, the Commission received a filing from Otter Tail Power Company in accordance with South Dakota Codified Law 49-34A. The Agreement is entered into pursuant to Otter Tail's Bulk Interruptible Service Tariff, as on file with the Commission.

Staff Analyst: Dave Jacobson  
Staff Attorney: Kelly Frazier  
Date Docketed: 11/02/01  
Intervention Deadline: 11/23/01

Report and Pay the Gross Receipts Tax.

- TC01-170 In the Matter of Enhanced Communications Network, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-171 In the Matter of erbia Network, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-172 In the Matter of Internet Telephone Company's Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-173 In the Matter of JATO Operating Two Corp.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-174 In the Matter of LDC Telecommunications, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-175 In the Matter of NewPath Holdings, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-176 In the Matter of Ozark Telecom, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-177 In the Matter of PAM Oil, Inc. d/b/a PAM Communications' Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-178 In the Matter of PNV, Inc. f/k/a PNV.net, Inc. f/k/a Park 'N View, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-179 In the Matter of ServiSense.com, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-180 In the Matter of SouthNet Telecomm Services, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-181 In the Matter of Special Accounts Billing Group, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-182 In the Matter of Telera Communications, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-183 In the Matter of Telicor Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-184 In the Matter of Telscape USA, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-185 In the Matter of Teltrust Communications Services, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-186 In the Matter of TotalAcess.com, Inc.'s Failure to Submit a Report and Pay the Gross Receipts Tax.
- TC01-187 In the Matter of Vee Em, Inc. f/k/a Speer Virtual Media, Ltd.'s Failure to Submit a Report and Pay the Gross Receipts Tax.

# SOUTH DAKOTA PUBLIC UTILITIES COMMISSION GROSS RECEIPTS TAX FUND ASSESSMENT

For the Calendar Year ended December 31, 2000  
Payment due on June 1, 2001

## TELECOMMUNICATIONS

(Independent, Cooperative, Municipal, AOS, Reseller, Cellular, Radio Common Carrier)

Name of Company & D/B/A SPECIAL ACCOUNTS BILLING GROUP, INC


Address of Company 1483 CHAIN BRIDGE RD STE 300  
MCLEAN VA 22102

Tax ID # 36 - 4193273

	RECEIVED	INTRASTATE - SOUTH DAKOTA
Local Service Revenues	DEC 10 2001	\$ 0
Access Service Revenues	SOUTH DAKOTA PUBLIC UTILITIES COMMISSION	0
Toll Service Revenues		0
Any Other SD Intrastate Revenues		0
<b>TOTAL SD INTRASTATE REVENUES</b>		<b>\$ 0</b>

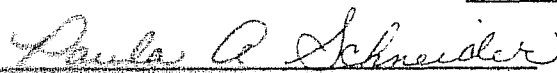
Assessment (.0015 of South Dakota Gross Revenues or \$250.00 whichever is greater.)  
per SDCL 49-1A-3

\$ 400.00 ✓

Signed by Company Officer:   
PATRICK D CROCKER, ATTORNEY  
(Type or Print Name and Title)

*pd 12/10/01*

Subscribed and sworn to before me this 7<sup>th</sup> day of December, 2001.

  
(Notary Public)

My Commission expires: June 24, 2007

(SEAL)

Checks are to be made payable to the State of South Dakota & are due June 1, 2001. (SDCL 49-1A-5)  
Mail form and payment to: Public Utilities Commission, 500 E Capitol, Pierre SD 57501-5070

EARLY, LENNON, CHOCKER  
& BANTOSIEWICZ, P.L.C.

ATTORNEYS AT LAW  
AND CERTIFIED PUBLIC  
ACCOUNTANTS, IN MINN.

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DATE 7 DECEMBER 01

PAY  
to the  
order of

STATE OF SOUTH DAKOTA

15 400.00

FOUR HUNDRED AND 00/100

DOLLARS & 00/100



Checkmate Bank  
Member FDIC

FOR 432-6105 RECEIPTS TAX

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