

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

**IN THE MATTER OF PHREELI COMPANY'S  
FAILURE TO TIMELY PAY THE GROSS  
RECEIPTS TAX**

) **ORDER CANCELING ORDER**  
) **FOR AND NOTICE OF SHOW**  
) **CAUSE HEARING**

) **TC25-048**

On November 20, 2025, the South Dakota Public Utilities Commission (Commission) issued an Order for and Notice of Show Cause Hearing against Phreeli Company (Company) for failure to timely pay its gross receipts tax. The Order for and Notice to Show Cause was sent to the Company on November 20, 2025.

The Commission has jurisdiction over this matter pursuant to SDCL Chapters 1-26, 15-6, 49-1A, and 49-31.

On December 5, 2025, the Company paid its Gross Receipts tax for the 2024 year and associated late fee, therefore, the hearing is now moot.

It is therefore

ORDERED, that the Show Cause Hearing against the Company is hereby canceled as moot and the docket may be closed.

Dated at Pierre, South Dakota, this 9<sup>th</sup> day of December 2025.

**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, electronically or by mail.

By: *Kristie Fiegen*

Date: 9 December 2025

BY ORDER OF THE COMMISSION:

*Chris Nelson*

CHRIS NELSON, Chairman

*Kristie Fiegen*

KRISTIE FIEGEN, Commissioner

*Gary Hanson*

GARY HANSON, Commissioner