

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

IN THE MATTER OF ATLAS EQUITY, INC.)	FINDINGS OF FACT,
D/B/A PERFORMANCE TELECOM'S FAILURE)	CONCLUSIONS OF LAW
TO SUBMIT A REPORT AND PAY THE GROSS)	AND FINAL ORDER; NOTICE
RECEIPTS TAX)	OF ENTRY OF FINAL
)	ORDER
)	TC99-131

On December 30, 1999, the Public Utilities Commission (Commission) issued an Order for and Notice of Show Cause Hearing against Atlas Equity, Inc. d/b/a Performance Telecom (Atlas) for failure to submit an annual report and pay the gross receipts tax. The hearing was held as scheduled on February 3, 2000, in the Commission's Conference Room, State Capitol Building, Pierre, South Dakota. The reason for the hearing was to give Atlas an opportunity to show cause why the Commission should not revoke its Certificate of Authority, or other specified actions, for failure to pay the gross receipts tax as required by SDCL 49-1A-3. Commissioners Burg, Nelson, and Schoenfelder were present. Also present were Camron Hoseck, Commission Staff Attorney, and Sue Cichos, Business Manager for the Commission. No representative of Atlas appeared at the hearing. After hearing the testimony, the Commission voted unanimously to revoke Atlas' Certificate of Authority for failure to pay the gross 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

1. Atlas is a telecommunications company holding a Certificate of Authority, issued by this Commission, to provide telecommunications services in South Dakota.
2. Sue Cichos, Business Manager for the Commission, testified that Atlas never paid the gross receipts tax due June 1, 1999, as required by SDCL 49-1A-3.
3. A copy of the Order for and Notice of Show Cause Hearing was sent by certified mail to Atlas.
4. No representative of Atlas appeared at the hearing to show cause why the Commission should not revoke its Certificate of Authority.

CONCLUSIONS OF LAW

1. The Commission has jurisdiction over this matter pursuant to SDCL Chapters 1-26, 49-1A, 49-31, specifically 49-1A-3, 49-1A-4, 49-1A-5, 49-1A-6, and 49-31-3.
2. Pursuant to SDCL 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 SDCL 49-1A-5, the tax is due on June first of each year.
3. Atlas has failed to pay the gross receipts tax.

4. The Commission has the authority, under SDCL 49-31-3, to suspend or revoke a Certificate of Authority granted to a company for a willful violation of the laws of this state. Based on the failure of Atlas to pay the gross receipts tax in violation of SDCL 49-1A-5, the Commission revokes Atlas' 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 Atlas 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 14th day of February, 2000. Pursuant to SDCL 1-26-32, this Order will take effect 10 days after the date of receipt or failure to accept delivery of the decision by the parties.

Dated at Pierre, South Dakota, this 14th day of February, 2000.

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, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By:	<u>Allynie Kalbo</u>
Date:	<u>2/16/00</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Laska Schoenfelder
LASKA SCHOENFELDER, Commissioner