

3. Company has failed to pay the gross receipts tax.

4. Based on the failure of Company to pay the gross receipts tax in violation of 49-1A-5, the Commission may take action against Company for failure to pay its gross receipts tax.

Based on the foregoing Findings of Fact and Conclusions of Law, it is therefore

ORDERED, that Company shall pay to the South Dakota Public Utilities Commission its gross receipts tax due in the amount of \$250, with accrued interest at 10% for each month of delinquency; and it is

FURTHER ORDERED, that Company shall file an appropriate report for CY2010.

NOTICE OF ENTRY OF ORDER

PLEASE TAKE NOTICE that this Order was duly entered on the 6th day of February, 2012. 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 6th day of February, 2012.

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: Joy King

Date: 2-6-12

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Chris Nelson

CHRIS NELSON, Chairman

Kristie Fiegen

KRISTIE FIEGEN, Commissioner

Gary Hanson

GARY HANSON, Commissioner