BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In Re Disposition of Property Tax Revenues For Taxable Year 1991 By Certain Affected Telecommunications Companies:	Application No. C-931 C-931(50)
Kantel Communications, Inc.	ORDER DISMISSING PARTY FROM DOCKET Entered: July 21, 1992

PRELIMINARY MATTERS

The Commission on its own motion opened this docket May 14, 1992 to consider plans submitted by certain affected telecommunications companies for the disposition of revenues resulting from decreases in taxable year 1991 personal property taxes. This docket is governed by Neb. Rev. Stat. §86-803(9) (1991 Supp.). Notice of hearing was sent to the above-named party-respondent May 29, 1992 by the Executive Director and a hearing was scheduled for July 21, 1992.

BY THE COMMISSION

O P I N I O N A N D F I N D I N G S

The Commission, being fully advised, finds that Kantel Communications, Inc. ("Kantel") is a provider of interexchange reseller telecommunications services in Nebraska. Based on the affidavit filed by the respondent, we conclude Kantel does not own or lease any personal property in Nebraska subject to personal property taxation, nor has the respondent had any personal property taxes assessed by the various taxing authorities in Nebraska. Therefore, the respondent should be dismissed from this docket since no plan for disposition is required for the 1991 taxable year. Further, the hearing scheduled for July 21, 1992 should be cancelled.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Kantel Communications, Inc. be, and it is hereby, dismissed from the C-931 docket because it does not own or lease personal property in Nebraska subject to personal property taxation, nor has it had any personal property taxes assessed by the various taxing authorities in Nebraska. Kantel is therefore not subject to a plan for revenue disposition for the 1991 taxable year per the requirements of Neb. Rev. Stat. §86-803(9) (1991 Supp.) and the terms set forth in this docket . .

IT IS FURTHER ORDERED that the July 21, 1992 hearing scheduled for Kantel be, and it is hereby, cancelled.

MADE AND ENTERED at Lincoln, Nebraska this 21st day of July, 1992.

NEBRASKA PUBLIC SERVICE COMMISSION

Chairman

COMMISSIONERS CONCURRING

//s//Frank E. Landis, Jr.
//s//James F. Munnelly
//s//Eric Rasmussen

ATTEST:

Acting **Executive Director**