BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In Re Disposition of Property Tax

Revenues For Taxable Year 1991 By Certain Affected Telecommunications Companies:

C-931(65)

ORDER DISMISSING
PARTY FROM DOCKET

Tel-Save, Inc.

Entered: June 23, 1992

PRELIMINARY MATTERS

The Commission on its own motion opened this docket May 14, 1992 as a means of determining whether to approve plans submitted by certain affected telecommunications companies for the disposition of revenues resulting from decreases in personal property taxes for taxable year 1991. 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 hearings were scheduled for July 21, 1992.

BY THE COMMISSION

OPINION AND FINDINGS

The Commission, being fully advised, finds that Tel-Save, Inc., Willow Grove, Pennsylvania is a reseller of interexchange resale telecommunications services. Based on the affidavits filed by the respondent, we find Tel-Save does not own or lease any personal property in Nebraska subject to personal property taxation, nor has Tel-Save had any personal property taxes assessed by the various taxing authorities in Nebraska. Therefore, Tel-Save should be dismissed from the C-931 docket since no plan for disposition of revenues is required and the hearing scheduled for the respondent July 21, 1992 should be cancelled.

ORDER

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

Application No. C-931

page -2-

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

MADE AND ENTERED at Lincoln, Nebraska this 23rd day of June, 1992.

NEBRASKA PUBLIC SERVICE COMMISSION

hairman

Executive Director

COMMISSIONERS CONCURRING

ATTEST:

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

//s//Eric Rasmussen