

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

IN THE MATTER OF COMTECH21, LLC'S )  
FAILURE TO TIMELY PAY THE GROSS )  
RECEIPTS TAX )  
)  
)  
)

**ORDER DISMISSING  
COMPLAINT AND CLOSING  
DOCKET**  
  
**TC14-088**

On December 12, 2014, the Public Utilities Commission (Commission) issued an Order for and Notice of Show Cause Hearing against Comtech 21, LLC (Company) for failure to pay the gross receipts tax. The hearing was held as scheduled on January 6, 2015, at 8:45 a.m. (CST) in Room 413 of the State Capitol Building, 500 E. Capitol Avenue, Pierre, South Dakota. The reason for the hearing was to give the Company an opportunity to show cause why the Commission should not revoke its Certificate of Authority, or other specific actions, for failure to pay the gross receipts tax as required by SDCL 49-1A-3.

The Commission has jurisdiction over this matter pursuant to SDCL 49-1A-3, 49-1A-4, 49-1A-5, 49-1A-6, and 49-31-3.

At the January 6, 2015, hearing, Commission Staff recommended the complaint be dismissed and the docket closed, as the Company paid the gross receipts tax due for 2013 on December 29, 2014. The Commission voted unanimously to dismiss the complaint and close the docket. It is therefore

ORDERED, this complaint be dismissed and the docket closed.

Dated at Pierre, South Dakota, this 13<sup>th</sup> day of January, 2015.

<b>CERTIFICATE OF SERVICE</b>
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.
By: <u>Polayne West</u>
Date: <u>1-13-15</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Gary Hanson  
GARY HANSON, Chairman

Chris Nelson  
CHRIS NELSON, Commissioner

Kristie Fiegen  
KRISTIE FIEGEN, Commissioner