COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE EFFECTS OF THE FEDERAL TAX)
REFORM ACT OF 1986 ON THE RATES OF) CASE NO. 9792
CINCINNATI SMSA)

ORDER

On January 23, 1987, Cincinnati SMSA filed direct testimony to the Commission's Order of December 11, 1986. Cincinnati SMSA states that it is a limited partnership not subject to federal income tax and that its gross revenues from Kentucky customers is less than \$1 million. Therefore, the Commission finds that Cincinnati SMSA should be further relieved without prejudice.

IT IS THEREFORE ORDERED that this case be and is hereby dismissed without prejudice.

Done at Frankfort, Kentucky, this 3rd day of February, 1987.

PUBLIC SERVICE COMMISSION

Chairman

Vice Chairman

James M. Williams

ATTEST: