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) CASE NO. 9794
OF LOUISVILLE TELEPHONE COMPANY)

ORDER

On January 26, 1987, Louisville Telephone Company ("Louisville Telephone") filed its testimony in response to the Commission's Order of December 11, 1986.

Louisville Telephone asserts that it is a partnership, and as such, a nontaxable entity. The Commission thus on its own motion finds that Louisville Telephone should be relieved of further response and that this case be dismissed without prejudice.

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

Done at Frankfort, Kentucky, this 2nd day of March, 1987.

PUBLIC SERVICE COMMISSION

Vice Chairman

Commissioner

ATTEST:

Executive Director