COMMONWEALTH OF KENTUCKY

BEFORE THE FUBLIC SERVICE COMMISSION

In the Matter of:

AN INVESTIGATION OF A SALES)
TAX REFUND PLAN OF CINCINNATI)
BELL TELEPHONE COMPANY)

CASE NO. 89-006

ORDER

On December 8, 1988, Cincinnati Bell Telephone Company ("Cincinnati Bell") was directed by the Commission to file a plan to refund excess sales taxes erroneously collected from its customers since 1984. Cincinnati Bell had advised the Commission of this matter in November 1988 following notification from the Kentucky Revenue Cabinet that these sales taxes should not have been applied to the interstate end user access charges portion of the customers' bills. Cincinnati Bell's plan was filed December 29, 1988.

The Commission finds that this case should be established to review Cincinnati Bell's refund plan.

BE IT SO ORDERED.

Done at Frankfort, Kentucky, this 10th day of January, 1989.

Chairman

Chairman

Vice Chairman

ATTEST:

Executive Director