

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

INVESTIGATION OF THE FAILURE OF CERTAIN)	
NON-DOMINANT TELECOMMUNICATIONS)	CASE NO.
PROVIDERS TO FILE REPORTS OF GROSS)	2002-00125
OPERATING REVENUES OR TO PAY)	
ASSESSMENTS PURSUANT TO KRS 278.140)	

O R D E R

On June 12, 2002, IDS Telecom, LLC (IDS) moved to dismiss that portion of the Commission s May 12, 2002 Order directing IDS to show cause why it should not be subject to the penalties prescribed in KRS 278.990 for failure to comply with the statutes cited therein. The Order further provided that failure to respond to the Order would result in removal of IDS s tariffs from the Commission s files and that IDS would no longer be permitted to provide service in this state. As grounds for its motion, IDS states that it complied with the statutes specifically referred to in the Order and that it therefore is not subject to the statutory penalties.

Utilities operating under the jurisdiction of this Commission are required by KRS 278.140 to file by March 31 of each year a report of their gross revenues derived from intra-Kentucky business during the preceding calendar year. Pursuant to KRS 278.130, each utility is assessed an annual fee, based on its report, for the purpose of maintaining the Commission during the ensuing fiscal year that begins on July 1. In accordance with those statutory provisions, IDS submitted a Report of Gross Operating Revenues dated May 30, 2002 for the calendar year ending December 31,

2001. After submitting the report, IDS discovered that the revenues reported were incorrectly stated and it submitted a revised report dated May 31, 2002 for the same period. Copies of these reports were attached to the motion and are attached to this Order. Based on these reports, IDS claims that it has complied with its statutory obligations and is not subject to any penalty. These reports are not relevant to these proceedings. Therefore, the motion should be denied.

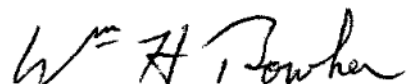
The reports dated May 30 and May 31, 2002 were used to determine IDS's annual assessment for the July 1, 2002-June 30, 2003 fiscal year. The May 12, 2002 Order relates to the assessment for the July 1, 2001-June 30, 2002 fiscal year. That assessment was based on the gross revenues earned in this state during the 2000 calendar year. According to Commission records, IDS reported gross earnings in 2000 of \$26.95 and was assessed \$50.00, the minimum amount prescribed by statute. The assessment was due by July 31, 2001, and the show cause order was issued because of IDS's failure to pay that assessment.

IT IS THEREFORE ORDERED that the motion to dismiss the proceeding against IDS is denied.

Done at Frankfort, Kentucky, this 3rd day of July, 2002.

By the Commission

ATTEST:

Deputy 
Executive Director

KENTUCKY PUBLIC SERVICE COMMISSION
REPORT OF GROSS OPERATING REVENUES DERIVED FROM INTRA-KENTUCKY
BUSINESS FOR THE YEAR ENDING DECEMBER 31, 2001

Name of Utility Reporting IDS Telcom, LLC
Address of Utility 1525 NW 167th Street
City Miami State Florida Zip Code 33169
Telephone Number of Utility (305) 913-4000
Fax Number of Utility (if applicable) (305) 612-3027
Officer/Contact Person Angel Leiro V-P Regulatory Affairs
(Name) (Title)

ASSESSABLE REVENUES OF TELEPHONE UTILITY.....\$ 504,643.14
(to agree with assessable revenues figure on the back of this page)

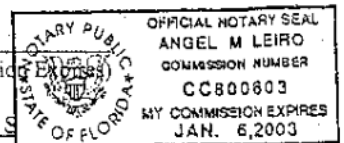
OATH

State of Florida
County of Miami-Dade ss.
Robert Hacker being duly sworn, states that he/she
(Officer)
is Chief Financial Officer of the IDS Telcom, LLC
(Official Title) (Utility Reporting)

that the above report of gross revenues is in exact accordance with
IDS Telcom's and that such books accurately show the gross
(Utility Reporting)
revenues of: IDS Telcom, LLC derived from Intra-Kentucky
(Utility Reporting)
business for the calendar year ending December 31, 2001

(Officer) (Title)
This the 31st day of May, 2002

(Notary Public) (County) (Commissioner)



NOTE: ANY DIFFERENCE BETWEEN THE AMOUNT OF THE GROSS REVENUES SHOWN IN THE ANNUAL REPORT AND THE AMOUNT APPEARING ON THIS STATEMENT MUST BE RECONCILED ON THE REVERSE OF THIS REPORT

TELECOMMUNICATIONS UTILITIES RECONCILIATION FORM

Total Operating Revenues (Schedule I-1, page 2 of 7) \$ 964,114.99

Additions:

Intrastate Uncollectibles (Account 5301)	\$	<u>0</u>
Other Uncollectibles	\$	<u>0</u>
Total Additions	\$	<u>0</u>

Deductions:

Non-Regulated Revenue (Account 5280)	\$	<u>0</u>
Interstate Billing/Collection Revenues (Acct 5270)	\$	<u>9,511.57</u>
End User Revenue (Account 5081)	\$	<u>449,960.28</u>
Interstate Switched Access Revenue (Acct 5082)	\$	<u>0</u>
Interstate Special Access Revenue (Acct 5083)	\$	<u>0</u>
Any Miscellaneous Interstate Revenues (Explain Below)	\$	<u>0</u>
Total Deductions	\$	<u>459,471.85</u>

RECONCILED ASSESSABLE REVENUES \$ 504,643.14

Explanations/Comments: _____

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REVISED
KENTUCKY PUBLIC SERVICE COMMISSION
REPORT OF GROSS OPERATING REVENUES DERIVED FROM INTRA-KENTUCKY
BUSINESS FOR THE YEAR ENDING DECEMBER 31, 2001

Name of Utility Reporting IDS Telcom, LLC
Address of Utility 1525 NW 167th Street
City Miami State Florida Zip Code 33169
Telephone Number of Utility (305) 913-4000
Fax Number of Utility (if applicable) (305) 612-3027
Officer/Contact Person Angel Leiro V-P Regulatory Affairs
(Name) (Title)

ASSESSABLE REVENUES OF TELEPHONE UTILITY \$ 3,423.89
(to agree with assessable revenues figure on the back of this page)

OATH

State of FLORIDA)
County of MIAMI-DADE) ss.
Robert Hawker being duly sworn, states that he/she
(Officer)
is Ch. of financial affairs of the IDS Telcom, LLC
(Official Title) (Utility Reporting)

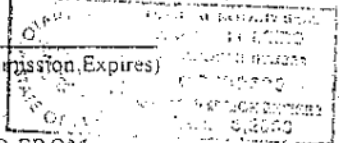
that the above report of gross revenues is in exact accordance with
IDS Telcom's and that such books accurately show the gross
(Utility Reporting)
revenues of: IDS Telcom, LLC, derived from Intra-Kentucky
(Utility Reporting)

business for the calendar year ending December 31, 20 01

(Officer) (Title)

This the 30th day of May, 20 02

(Notary Public) (County) (Commission Expires)



REVENUES ARE CONSIDERED INTRA-KENTUCKY IF DERIVED FROM
CALLS THAT ORIGINATE AND TERMINATE WITHIN THE STATE
REGARDLESS OF WHERE THE CALL IS SWITCHED.

TELECOMMUNICATIONS UTILITIES RECONCILIATION FORM

Total Operating Revenues\$ 12,935.46

Additions:

Intrastate Uncollectibles\$ 0

Other Uncollectibles\$ 0

Total Additions\$ 0

Deductions:

Non-Regulated Revenue\$ 0

Interstate Revenues\$ 9,511.57
(List Below)

Total Deductions\$ 9,511.57

RECONCILED ASSESSABLE REVENUES\$ 3,423.89

Explanations/Comments: Sum of INTER Domestic \$7,676.86

Sum of INTER 800 \$1,834.71

Series of horizontal lines for providing additional explanations or comments.