BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Nebraska)	Application No. 911-018/
Public Service Commission, on)	PI-117
its own motion, seeking to)	
establish audit requirements)	AUDIT WAIVER ORDER
related to the Wireless Enhanced)	
911 Fund.)	
)	Entered: February 24, 2009

BY THE COMMISSION:

OPINION AND FINDINGS

The Nebraska Public Service Commission (Commission) opened this docket on its own motion June 6, 2006, seeking to establish audit requirements related to the Wireless Enhanced 911 Fund. On April 10, 2007, the Commission entered an Order adopting remittance policies and establishing a waiver mechanism for certain qualifying carriers. On September 30, 2008, the Commission entered an Order modifying and clarifying the remittance policy and waiver mechanism with respect to the Nebraska Universal Service Fund (NUSF). This Order addresses a waiver request filed by Iowa Wireless Services, LLC d/b/a i wireless (i wireless) on February 18, 2009, for the audit due on December 31, 2008.

I wireless previously timely filed an audit request related to the audit due for Nebraska Universal Service Fund (NUSF) remittances, and mistakenly understood that the request was applicable to both the NUSF and wireless E911 remittances.

The Commission finds that, based upon the circumstances, i wireless' misunderstanding was reasonable. Therefore, although not timely filed, i wireless has met all other criteria established by the Commission in its September 30, 2008 order. The Commission finds that i wireless' request should be granted for the E911 remittance audit otherwise due on December 31, 2008.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the waiver request filed by Iowa Wireless Services, LLC d/b/a i wireless related to the E911 remittance audit due on December 31, 2008, is granted.

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 $\mbox{{\it MADE}}$ AND ENTERED at Lincoln, Nebraska this 24th day of February, 2009.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chair

ATTEST:

Executive Director