

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Commission,) Application No. NUSF-32.07
on its own motion, seeking to)
conduct an inquiry into the)
failure of various companies to) ORDER DISMISSING SHOW
comply with Commission Rules or) CAUSE, IN PART
Orders and to impose administra-)
tive fines.) Entered: August 12, 2008

BY THE COMMISSION:

O P I N I O N A N D F I N D I N G S

As part of its regulatory authority pursuant to the Nebraska Telecommunications Universal Service Fund Act¹ (the NUSF Act) the Commission has adopted requirements to verify the accuracy of Nebraska Universal Service Fund remittances. Pursuant to *Neb. Rev. Stat. § 86-324(2)(d)*, the Commission "shall require, as reasonably necessary, an annual audit of any telecommunications company to be performed by a third-party certified public accountant to insure the billing, collection, and remittance of a surcharge for universal service. The costs of any audit required pursuant to this subdivision shall be paid by the telecommunications company being audited."

Consistent with this statutory requirement, on April 10, 2007, the Commission entered an Order in Docket No. NUSF-33², adopting remittance audit requirements, for all telecommunications carriers contributing to the Nebraska Universal Service Fund (NUSF). As required by Commission Order, remittance audits are to be performed by an independent third party, with audit results for a calendar year being due before the end of the next calendar year.

On February 26, 2008, the Commission initiated this Show Cause proceeding and listed companies who either failed to timely file a complete audit report or failed to file an audit report altogether. That Show Cause Order was revised on March 11, 2008. A hearing was held on May 13, 2008, in the Commission Hearing Room, Lincoln, Nebraska after due notice to the affected carriers.

The Commission hereby enters this order dismissing the Order to Show Cause as it relates to certain carriers.

¹ See *Neb. Rev. Stat. § 86-315 et seq.* (Cum. Supp. 2006).

² See NUSF- 33, *In the Matter of the Nebraska Public Service Commission, on its own motion, seeking to investigate the audit requirements related to the Nebraska Universal Service Fund*, Order (April 10, 2007).

This Order addresses the Show Cause proceeding against Intellical Operator Services (Intellical). Intellical was named in the Commission's July 15, 2008 Show Cause Order to determine whether companies who filed a completed audit after the extension date granted by the Commission should be fined. Intellical had been granted an extension date of April 30, 2008. Subsequent to the Order, it was determined that Intellical filed a completed audit on April 29, 2008. Due to the timely filing of the completed audit report, The Commission dismisses Intellical from the Show Cause Order. Intellical is no longer required to appear at the August 26, 2008 hearing on this matter.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the Order to Show Cause is dismissed, in part, as provided herein.

MADE AND ENTERED at Lincoln, Nebraska, this 12th day of August, 2008.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chair

ATTEST:

Executive Director