BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

| In the Matter of the Nebraska |) | Application No. NUSF-33/ |
|----------------------------------|---|----------------------------|
| Public Service Commission, on |) | PI-68 |
| its own motion, seeking to |) | |
| investigate the audit |) | |
| requirements related to the |) | AUDIT WAIVER ORDER |
| Nebraska Universal Service Fund. |) | |
| |) | |
| |) | Entered: December 18, 2007 |

BY THE COMMISSION:

OPINION AND FINDINGS

The Nebraska Public Service Commission (Commission) opened this docket on its own motion November 26, 2002, seeking to establish audit requirements related to the Nebraska Universal Service Fund (NUSF). On April 10, 2007, the Commission entered an Order adopting remittance audit policies and establishing a waiver mechanism for certain qualifying carriers. On November 20, 2007, the Commission entered an Order approving and denying some of the waiver requests received by the Commission. On November 27, 2007, the Commission entered a subsequent Order approving two waiver requests. This Order further addresses waiver requests filed for the 2006 audit period.

Upon review of the audit waiver requests filed, the Commission finds the following list of carriers have met all criteria designated by the Commission in its April 10, 2007 Order and accordingly should be granted a waiver for the 2006 audit period:

BCN Telecom, Inc.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the above findings be, and they are hereby, adopted as it relates to waiver requests for the 2006 audit period.

Application No. NUSF-33/PI-68

Page 2

MADE AND ENTERED at Lincoln, Nebraska this 18th day of December, 2007.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director