BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

| In the Matter of Jeffrey L. |) Application No. NUSF-37.138 |
|----------------------------------|-------------------------------|
| Pursley, Director of the |) |
| Nebraska Telecommunications |) |
| Infrastructure and Public Safety |) |
| Department of the Nebraska |) |
| Public Service Commission, |) |
| |) DISMISSED |
| Complainant, |) |
| v. |) |
| |) |
| |) |
| Helio, Inc. , |) |
| Respondent(s). |) |
| <u> </u> |) Entered: December 4, 2007 |

BY THE COMMISSION:

OPINION AND FINDINGS

On November 13, 2007 the Nebraska Telecommunications Infrastructure and Public Safety (NTIPS) Director filed a Complaint against Helio, Inc., (Respondent) seeking to fine Respondent on the grounds that it failed to file the required remittance worksheet or remittance payment by the 15th day following the end of the remittance period pursuant to section 003.02 and/or section 003.03 of Title 291, Neb. Admin. Rules & Regs. Chapter 10.

Respondent and the NTIPS Director have entered into a stipulation resolving the allegations and the Respondent has paid its fine. Upon review of the stipulation, the Commission is of the opinion and finds that it should be approved and the Complaint should be dismissed.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the stipulation between Helio, Inc. and the NTIPS Department be, and is hereby, approved and the above-captioned complaint is dismissed.

MADE AND ENTERED at Lincoln, Nebraska, this 4th day of December, 2007.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director