BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of Jeffrey L.)	Application	on N	No. N	USF-	72.02
Pursley Director of the Nebraska)					
Telecommunications)					
Infrastructure and Public Safety)					
Department of the Nebraska)					
Public Service Commission,)					
)	DISMISSED				
Complainant,)					
V.)					
)					
VoIP.com,)					
Respondent(s).)					
)					
)	Entered:	Fek	oruar	y 5,	2008

BY THE COMMISSION:

OPINION AND FINDINGS

On November 27, 2007 the Nebraska Telecommunications Infrastructure and Public Safety (NTIPS) Director filed a Complaint against VoIP.com, (Respondent) alleging that it failed to bill, collect and remit the NUSF surcharge pursuant to the Commission's Order in NUSF-1, Progression Order No. 18, entered April 17, 2007, Neb. Rev. Stat. § 86-322 (Supp. 2007), and Title 291 Neb. Admin. Code, Ch. 10, §§ 003.02 through 003.03.

Subsequently, Respondent, through its counsel, communicated with the NTIPS Department, that Respondent had been billing, collecting and remitting the NUSF surcharge under its legal corporate name IP Retail, Inc., and that "VoIP.com" was only a registered trade name. The NTIPS Department confirmed that Respondent had been billing, collecting and remitting the surcharge in the name "IP Retail, Inc." Accordingly, we find no violation has occurred and the Complaint in the above-captioned matter should be dismissed.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the above-captioned Complaint shall be, and is hereby, dismissed.

MADE AND ENTERED at Lincoln, Nebraska, this 5th day of February, 2008.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chair

ATTEST:

Executive Director