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)	ORDER ON RECONSIDERATION	
requirements related to the)		
Nebraska Universal Service Fund.)		
)	Entered: November 13, 201	4

BY THE COMMISSION:

OPINION AND FINDINGS

On October 15, 2014, the Commission entered an order granting in part and denying in part waiver requests filed for the universal service fund audits due December 31, 2014. On November 3, 2014 the Commission received a Request for Reconsideration from QuantumShift Communications, Inc. on the Commission's decision to deny its audit waiver request.

In this Order, the Commission on its own motion reconsiders its findings relative to the denial of the waiver to QuantumShift. Upon further review, the Commission finds that QuantumShift should have qualified for a waiver of the December 31, 2014 audit requirement. Accordingly, in consideration of the information provided by QuantumShift in its November 3rd filing, the Commission is of the opinion and finds it decision to deny the waiver request should be reversed and an audit waiver should be granted to QuantumShift.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that QuantumShift Communications, Inc. be and it is hereby granted a waiver of the December 31, 2014 audit requirement.

IT IS FURTHER ORDERED that all other portions of the Commission's October 15, 2014 shall remain in full force and effect.

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 $\mbox{{\it MADE}}$ AND ENTERED at Lincoln, Nebraska this 13th day of November, 2014.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director

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MADE AND ENTERED at Lincoln, Nebraska this 13th day of November, 2014.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

ATTEST:

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Executive Director

//s//Frank E. Landis