

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Commission,) Application No. NUSF-34.1
on its own motion, seeking to)
conduct an inquiry into the)
failure of GCC License dba) FINDINGS AND CONCLUSIONS
Western Wireless to accurately)
report information as set forth)
in the rules and regulations of)
this Commission's Order.) Entered: March 25, 2003

APPEARANCES:

For Western Wireless:

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Suite 400
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For the Commission Staff:

Shana Knutson
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Lincoln, Nebraska 68508

BY THE COMMISSION:

On November 22, 2002, the Nebraska Public Service Commission (Commission) opened the above captioned docket, on its own motion, seeking to conduct an inquiry into the failure of GCC License dba Western Wireless (Western Wireless) to accurately report information as set forth in the rules and regulations of the Commission and Commission orders. Notice of the application was published in The Daily Record, Omaha, Nebraska, on November 22, 2002. A hearing was held on December 9, 2002 with appearances as listed above.

Western Wireless produced one witness in support of its position, Ms. Suzie Rao, regulatory counsel for Western Wireless. Ms. Rao testified as follows:

Ms. Rao was familiar with the request by Western Wireless for a refund from the NUSF due to the company's over-remittances into the NUSF. She testified that when Western Wireless' auditors conducted the third party audit, it was determined that

certain revenues were either improperly included or excluded from the NUSF surcharge. Certain uncollectible revenues or bad debt was also not factored into the revenue period. Ms. Rao testified that no Western Wireless subscribers were over-billed as a result in the accounting errors. Ms. Rao further testified that new company policies and accounting procedures were implemented to ensure that the same mistakes would not be made on a going forward basis.

On February 28, 2003, Western Wireless filed its late filed exhibits. In its response to Commission request, Western Wireless states that its auditor has definitively established the revenue categories that are properly subject to the NUSF assessment. Based upon its auditors' findings, Western Wireless has revised its internal procedures governing reporting and payments to the NUSF. Moreover, Western Wireless states that, an in-house employee has been dedicated with the task of completing the monthly NUSF remittance worksheets; a manager then reviews the draft worksheets before being reviewed once more and signed by an officer of the company. If necessary, Western Wireless conducts true-ups in the subsequent month. In the month in which write-offs are recovered, Western Wireless reports the offsets on the respective monthly NUSF worksheet.

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

Upon consideration of the testimony and submissions produced in this matter, the Commission is of the opinion and finds that the true-up requested by Western Wireless should be granted and amounts owed to Western Wireless for over-remittances paid should be returned. The Commission is satisfied that Western Wireless has implemented several policy changes which will help to ensure compliance in its accounting practices on a going-forward basis. The Commission cautions Western Wireless that if it has questions about the Commission's remittance procedures and rules, that it should timely seek clarification of such questions in the future so that such actions do not appear as a willful disregard of the Commission's rules and regulations or Orders.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the NUSF Department provide Western Wireless with the appropriate amount subject to this present Western Wireless true-up request.

IT IS FURTHER ORDERED that Western Wireless will cause to be filed, within thirty days from the date of this order, an

attestation, signed by a duly authorized officer or agent of the company, which certifies to the Commission that all problems leading to the present true-up request have been resolved and that Commission approved policies have been implemented to prevent further like accounting errors.

IT IS FURTHER ORDERED that this investigation be and it is hereby closed.

MADE AND ENTERED at Lincoln, Nebraska this 25th day of March, 2003.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chair

ATTEST:

Executive Director