BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of Gene Hand,) Application No. TRS-2 Director of the Communications) Department of the Nebraska) Public Service Commission,) Complainant,) DISMISSED) v.)) VoIP.Com, Respondent(s).) Entered: April 12, 2011

BY THE COMMISSION:

OPINION AND FINDINGS

On March 15, 2011, the Communications Department (Department) Director filed a Complaint against VoIP.Com (Respondent) seeking to fine Respondent on the grounds that it failed to file the required remittance worksheet or remittance payment by the 30th day following the end of the remittance period pursuant to section 010.07A of Title 291, Neb. Admin. Rules & Regs. Chapter 5.

On March 31, 2011, the Department received a letter from the Respondent stating the Respondent had ceased doing business in Nebraska prior to the data periods which were delinquent and the subject of the above-captioned complaint. Therefore, the Department recommends the complaint be dismissed. Upon review the Commission is of the opinion and finds that the Department recommendation should be approved and the Complaint should be dismissed.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the complaint against VoIP.Com be, and is hereby, dismissed.

MADE AND ENTERED at Lincoln, Nebraska, this $12^{\rm th}$ day of April, 2011.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director

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COMMISSIONERS CONCURRING:

Gene Boyle

Ged January

Chairman

ATTEST:

Executive Director

//s// Frank E. Landis
//s// Tim Schram