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PUBLIC UTILITIES COMMISSION

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February 17, 2026

Leah Mohr
Executive Director
South Dakota Public Utilities Commission
500 E. Capitol Avenue
Pierre, SD 57501

RE: TC25-047 - In the Matter of Wrazzle, Inc.'s Failure to Timely Pay the Gross Receipts Tax

Wrazzle, Inc.,

On January 16th, 2026, the South Dakota Public Utilities Commission (PUC) issued an Order Issuing Default Judgment; Notice of entry of Final Order against Wrazzle, Inc. (Debtor) for their failure to pay the gross receipts tax for 2024 as required by SDCL § 49-1A-3.

On January 20, 2026, PUC Staff sent the final notice of collection before the debt is transferred to collections to the Debtor as required by SDCL § 1-55-7. As of today's date, payment of the gross receipts tax has not been received by the PUC. Therefore, the debt was transferred to the Obligation Recovery Center for them to continue attempting collection of this debt. This docket can be closed as of February 17, 2026.

Sincerely,

Jennie Fuerst
Staff Attorney
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