



Chris Nelson, Chairman  
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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: TC25-051 - In the Matter of Q Link Wireless LLC's Failure to Timely Pay the Gross Receipts Tax**

Q LINK WIRELESS LLC,

On January 16<sup>th</sup>, 2026, the South Dakota Public Utilities Commission (PUC) issued an Order Issuing Default Judgment; Notice of entry of Final Order against Q LINK WIRELESS LLC (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  
South Dakota Public Utilities Commission  
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