



Chris Nelson, Chairman
Kristie Fiegen, Vice Chairperson
Gary Hanson, Commissioner



PUBLIC UTILITIES COMMISSION

500 East Capitol Avenue
Pierre, South Dakota 57501-5070
<https://puc.sd.gov>

(605) 773-3201

Email
puc@state.sd.us

February 17, 2026

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

RE: TC25-054 - In the Matter of Splash Cellular LLC's Failure to Timely Pay the Gross Receipts Tax

Splash Cellular LLC,

On January 16th, 2026, the South Dakota Public Utilities Commission (PUC) issued an Order Issuing Default Judgment; Notice of entry of Final Order against Splash Cellular 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
(605)773-3201
500 E. Capitol Ave.
Pierre, SD 57501