



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



PUBLIC UTILITIES COMMISSION

500 East Capitol Avenue
Pierre, South Dakota 57501-5070
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(605) 773-3201

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January 20, 2026

Splash Cellular LLC
1900 Reston Metro Plz, Ste 600
Reston, VA 20190-5952

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.

Because the PUC has not been able to obtain payment, the PUC will be referring this debt to the State of South Dakota's Obligation Recovery Center (Center). The debt will not be turned over for collections to the Center until February 12, 2026. (A time at least fourteen days after this final notification is sent to Splash Cellular LLC)

The principal amount of the debt is \$250.00. The total amount of debt is \$400.00.

If the debt is turned over to the Center, a cost recovery fee of twenty percent of the principal, in the amount of \$50.00, will be added to the total debt owed by the Debtor to the referring entity.

If you wish to pay this debt before it is turned over to the Obligation Recovery Center, please Contact Cindy Kemnitz with the PUC at 605-773-3201 about making payment of the debt. SDCL § 1-55-7 requires that the PUC give you a final notification before the debt is transferred. This is intended to be your final notification.

Sincerely,

Jennie Fuerst
Staff Attorney
South Dakota Public Utilities Commission
(605)773-3201
500 E. Capital Ave.
Pierre, SD 57501