



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

*South Dakota*

**PUBLIC UTILITIES COMMISSION**

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

(605) 773-3201

Email  
[puc@state.sd.us](mailto:puc@state.sd.us)

February 17, 2026

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

**RE: TC25-057 - In the Matter of Working Assets Funding Service Inc. dba Credo Long Distance's Failure to Timely Pay the Gross Receipts Tax**

Working Assets Funding Service Inc. dba Credo Long Distance,

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 Working Assets Funding Service Inc. dba Credo Long Distance (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 Furst  
Staff Attorney  
South Dakota Public Utilities Commission  
(605)773-3201  
500 E. Capital Ave.  
Pierre, SD 57501