BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the application of) Application No. C-1232 SmarTalk Teleservices, Inc. of Beverly Hills, California, seeking) CERTIFICATE WITHDRAWN authority to operate as a resale) AT APPLICANT'S REQUEST carrier of intrastate interLATA and intraLATA communication services within the state of Nebraska.) Entered: May 18, 1999

BY THE COMMISSION:

On December 5, 1995, SmarTalk TeleServices, Inc. (SmarTalk) of Beverly Hills, California, was granted by this Commission authority to operate as a resale carrier of intrastate interLATA and intra-LATA communication services within the state of Nebraska.

On January 19, 1999, SmarTalk and its subsidiaries filed a Chapter 11 Petition in Bankruptcy with the United States Bankruptcy Court for the District of Delaware. At the same time, AT&T and SmarTalk entered into an Asset Purchase Agreement whereby AT&T would purchase substantially all of the assets of SmarTalk including the prepaid calling card obligations of SmarTalk to its end user.

By letter dated May 3, 1999, SmarTalk requested that its authority be formally withdrawn. The Commission finds that the authority should be withdrawn.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the authority granted in Application No. C-1232 on December 5, 1995, be, and it is hereby, withdrawn.

MADE AND ENTERED at Lincoln, Nebraska, this 18th day of May, 1999.

COMMISSIONERS CONCURRING:

ATTEST

Executive Dire

KA PUBLIC SERVICE COMMISSION

//s//Lowell C. Johnson //s//Frank E. Landis //s//Daniel G. Urwiller

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