

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application)	Application No. C-1278
of Polar Communications, Corp. of)	
Manalapan, New Jersey and Digital)	
Technologies, Inc. of Manalapan,)	GRANTED
New Jersey seeking authority to)	
transfer ownership or control to)	
Digital Technologies, Inc.)	Entered: April 1, 1996

PRELIMINARY MATTERS

On January 3, 1996, an application was filed by Polar Communications, Corp. and Digital Technologies, Inc. both of Manalapan, New Jersey seeking authority to transfer ownership or control to Digital Technologies, Inc. Notice of the application was published in the Omaha Daily Record on January 4, 1996. No protests were received and interrogatories were sent to the applicant on February 8, 1996. The applicant's responses to the interrogatories were received by the Commission on March 21, 1996; therefore, we will proceed with this application without a hearing.

O P I N I O N A N D F I N D I N G S

Polar Communications Corp. (hereinafter referred to as "Polar") obtained a Certificate of Public Convenience and Necessity from the Commission pursuant to Application C-1119 on October 18, 1994.

Polar is organized as a Nevada corporation and has been authorized to transact business as a foreign corporation in Nebraska. Digital Technologies, Inc. (hereinafter referred to as "Digital") is also a Nevada corporation.

Both Polar and Digital are wholly-owned subsidiaries of Polar Communications Corp., a Delaware corporation (hereinafter referred to as Polar-Delaware). As subsidiaries of the same parent corporation, Polar-Delaware, Polar and Digital have similar officers, and therefore the same necessary experience to provide services within Nebraska.

For internal corporate reasons related to operational and business consequences, the applicants request authority to transfer ownership or control to Digital.

No change will occur in the manner in which Polar provides telecommunications services. Polar will become a wholly-owned subsidiary of Digital, who in turn remains a wholly-owned subsidiary of Polar-Delaware.

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Polar will continue to offer services to the public under the same terms and conditions contained within the tariff on file with the Commission. The only change made pursuant to this application is the establishment of Digital as the parent of Polar. The ultimate corporate parent of both companies is unchanged.

Upon consideration of the application, the governing statutes and rules, and being fully informed, the Commission is of the opinion and finds the request for authorization to transfer ownership or control to Digital Technologies, Inc. of Manalapan, New Jersey is fair and reasonable, is in the public interest and should be granted.

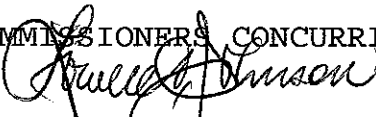
O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application C-1278 be, and it is hereby granted that Polar Communications Corp., of Manalapan, New Jersey may transfer ownership or control to Digital Technologies, Inc., of Manalapan, New Jersey.

IT IS FURTHER ORDERED that Polar Communications Corp. shall continue to file annually, in accordance with the applicable statutes, a report with this Commission consisting of (a) a copy of any reports filed with the Federal Communications Commission and the Security and Exchange Commission, (b) the annual report to stockholders, and (c) for the State of Nebraska on a combined interstate-intrastate basis, the investment in telephone plant and equipment located within the state, accumulated depreciation thereon, operating revenues, expenses and taxes by April 30th of each year.

MADE AND ENTERED at Lincoln, Nebraska, this 1st day of April, 1996.

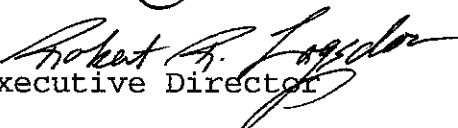
COMMISSIONERS CONCURRING:


//s//Rod Johnson
//s//Frank E. Landis
//s//James F. Munnelly
//s//Daniel G. Urwiller

NEBRASKA PUBLIC SERVICE COMMISSION

Chairman

ATTEST:


Executive Director