BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application of)	Applicat:	ion No.	C-1	614	
AccuTel Communications, Inc., of)					
West Palm Beach, Florida, seeking)					
authority to operate as a resale)					
carrier of intrastate interLATA and)	GRANTED				
intraLATA interexchange telecommu-)					
nications services within the)					
state of Nebraska.)	Entered:	Septemb	oer	30.	1997

BY THE COMMISSION:

OPINION AND FINDINGS

By application filed August 19, 1997, AccuTel Communications, Inc., (AccuTel) of West Palm Beach, Florida, seeks authority to provide intraLATA and interLATA interexchange telecommunications services in Nebraska. Notice of the application appeared in The Daily Record on August 20, 1997. No protests were filed; therefore, this application was administered pursuant to the Commission's Rules of Modified Procedure.

AccuTel was organized in the state of Florida as a corporation on July 31, 1996. Applicant has authority to operate in 12 states. No state has denied applicant a certificate of authority.

AccuTel's communications network in Nebraska will utilize the telecommunications facilities of Sprint. The company's name and customer service number are printed on all its bills. In addition, AccuTel has a toll-free 800 number for customer service.

AccuTel will offer a full range of 1+ interexchange telecommunications including MTS, in-WATS and out-WATS, and calling card services statewide to both residential and business customers.

Due to the time frame of incorporation, annual financial statements for the previous three years of operations were not available. Financials submitted by the applicant as of September 4, 1997, indicate that profitability has been achieved.

Interexchange reseller applications are subject to Commission jurisdiction under Neb. Rev. Stat. Sections 75-604 and 86-805 and Title 291 of the Commission's Rules and Regulations, Chapter 5, Rule 003.12. From examination of the application filed herein, the

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Commission finds: 1) Applicant has provided all the information required by the Commission; 2) Applicant has adequate financial resources to provide the proposed service; 3) Applicant possesses adequate technical competency to provide the proposed service; and 4) The application should be granted.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-1614 be, and it is hereby, granted and AccuTel Communications, Inc., is hereby authorized to operate as a resale carrier of intrastate interexchange intraLATA and interLATA telecommunications services within the state of Nebraska.

IT IS FURTHER ORDERED that the applicant shall file, in accordance with the applicable statutes on or before April 30th of each year, an annual report with this Commission consisting of (a) a copy of any report filed with the Federal Communications Commission, (b) a copy of any annual report to stockholders, (c) a copy of the latest Form 10-K filed with the Securities and Exchange Commission, (d) balance sheet and income statement for the previous year of operation and (e) 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, operating expenses, and taxes.

IT IS FURTHER ORDERED that applicant file an updated tariff within thirty days.

IT IS FINALLY ORDERED that this order be, and it is hereby made, the Commission's official certificate of authority to furnish the service authorized herein as a common carrier.

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MADE AND ENTERED at Lincoln, Nebraska this 30th day of September, 1997.

COMMISSIONERS CONCURRING:

//s//Lowell C. Johnson
//s//Frank E. Landis

NEBRASKA PUBLIC SERVICE COMMISSION

Vice Chairman

ATTEST:

Executive Director