BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application)	Applicat	ion	No.	C-164	1
of Quintelco, Inc., of Pearl River,)					
New York, seeking authority to)					
operate as a resale carrier of)	GRANTED				
intrastate interLATA and intraLATA)					
interexchange telecommunications)					
services within the state of)					
Nebraska.)	Entered:	7OM	zembe:	r 18,	1997

BY THE COMMISSION:

OPINION AND FINDINGS

By application filed October 1, 1997, Quintelco, Inc., (or "Applicant") of Pearl River, New York, seeks authority to provide intraLATA and interLATA interexchange telecommunications services in Nebraska. Notice of the application appeared in The Daily Record on October 3, 1997. No protests were filed; therefore, this application was administered pursuant to the Commission's Rules of Modified Procedure.

Quintelco was incorporated under the laws of the state of Delaware on May 1, 1996, and received its certificate of authority to transact business in Nebraska as a foreign corporation on May 6, 1997. Applicant has authority to operate in 18 states to provide resold interexchange services and plans to become certificated in the remaining states for local and interexchange authority. No state has denied applicant a certificate of authority.

Quintelco's communications network in Nebraska will utilize the telecommunications facilities of AT&T and other carriers certificated with the Commission. The company's name and customer service number are printed on all its bills. In addition, applicant has a toll-free 800 number for customer service.

Applicant will offer 1+ interexchange telecommunications, directory assistance, prepaid debit card services and teleconferencing 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. Financial statements submitted by the applicant included those of the parent company, Quintelco Entertainment, Inc., whose Form 10-K filed with the Securities and Exchange Commission reflects adequate financial resources.

Interexchange reseller applications are subject to Commission jurisdiction under Neb. Rev. Stat. Sections 75-604 and 86-805 and

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Title 291 of the Commission's Rules and Regulations, Chapter 5, Rule 003.12. From examination of the application filed herein, the Commission finds: 1) Applicant has provided all the information required by the Commission; 2) Applicant has access to 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-1641 be, and it is hereby, granted and Quintelco, 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 and, (c) a copy of the latest Form 10-K filed with the Securities and Exchange Commission. If applicant is unable to file items (a), (b) and (c), it shall submit a copy of its balance sheet and income statement for the previous year of operation and schedules showing telephone plant and equipment located within the state, accumulated depreciation thereon, operating revenues, operating expenses, and taxes applicable to Nebraska operations or a statement that no operations were conducted.

IT IS FURTHER ORDERED that applicant file a 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.

MADE AND ENTERED at Lincoln, Nebraska this 18th day of November, 1997.

COMMISSIONERS CONCURRING:

NEBRASKA PUBLIC SERVICE COMMISSION

Chairman

ATTEST:

Executive Director

//s//Rod Johnson
//s//Frank E. Landis

//s//Daniel G. Urwiller