

SECRETARY'S RECORD, NEBRASKA PUBLIC SERVICE COMMISSION

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application) Application No. C-1706
of Atlas Equity, Inc., d/b/a)
Performance Telecom of Newport)
Beach, California, seeking) GRANTED
authority to operate as a)
reseller of telecommunications)
services within the state of)
Nebraska.) Entered: March 10, 1998

BY THE COMMISSION:

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

By application filed December 8, 1997, Atlas Equity, Inc., d/b/a Performance Telecom ("Applicant" or "Performance Telecom") of Newport Beach, California, seeks authority to provide intraLATA and interLATA resold interexchange telecommunications services in Nebraska. Notice of the application appeared in The Daily Record on December 11, 1997. No protests were filed; therefore, this application was administered pursuant to the Commission's Rules of Modified Procedure.

Performance Telecom was incorporated under the laws of the state of California on June 1, 1988. Applicant has received authorization from the Nebraska Secretary of State to conduct business in Nebraska. Applicant plans to offer 1+, 800/888, calling card and prepaid calling card services throughout Nebraska. Applicant filed evidence demonstrating its financial and technical competency.

Applicant's communications network in Nebraska will utilize the telecommunications facilities of MCI.

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 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.

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O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-1706 be, and it is hereby, granted and Atlas Equity, Inc., d/b/a Performance Telecom 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 its current tariff prior to offering service pursuant to the certificate granted in this order.

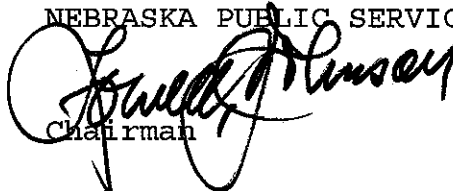
IT IS FINALLY ORDERED that this order be, and it is hereby made, the Commission's official certificate of authority to furnish the service authorized herein as a common carrier.

MADE AND ENTERED at Lincoln, Nebraska, this 10th day of March, 1998.

COMMISSIONERS CONCURRING:

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

NEBRASKA PUBLIC SERVICE COMMISSION


Chairman

ATTEST:


Executive Director