BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Joint)	Applicati	on No.	C-1'	777
Application of IntraTel Group,)				
LTD. and North American Tele-)	GRANTED			
phone Network., L.L.C. for)				
Approval of an Agreement and)				
Plan of Merger.)	Entered:	April	27.	1998

BY THE COMMISSION:

On March 17, 1998, an application was filed by Intra-Tel Group, Ltd. (IntraTel) of Clearwater, Florida, and North American Telephone Network, L.L.C. (NATN) of Atlanta, Georgia, seeking Commission approval of an Agreement and Plan of Merger. Notice of the application was published in The Daily Record, March 19, 1998. No protests were filed. Therefore, we process this application pursuant to the Commission's Rule of Modified Procedure.

OPINION AND FINDINGS

IntraTel is a publicly-held Delaware corporation with its principal offices in Clearwater, Florida. IntraTel is a holding company which does not directly offer telecommunications services but rather owns and operates other subsidiaries which offer such services. NATN is a privately-held Georgia limited liability company with its principal offices in Atlanta, Georgia. NATN is a non-dominant carrier that resells domestic interstate and international long distance services purchased from various facilities-based carriers. NATN received its Certificate of Public Convenience and Necessity to provide resale intrastate interexchange telecommunications services in Nebraska in on July 1, 1997, in Application No. C-1477.

IntraTel and NATN propose to enter into an Agreement and Plan of Merger (Agreement) whereby NATN will merge with IntraTel Acquisition/NATN Corporation, a wholly-owned subsidiary of IntraTel organized for the purpose of this transaction. At the conclusion of the merger, NATN will survive as a wholly-owned subsidiary of IntraTel. As a result of the merger, NATN's form of business organization will change from a limited liability company to a corporation. However, the transaction will not cause any change in the technical, managerial, and financial personnel of NATN. The applicants request to reorganize so as to take advantage of significant economic, marketing and administrative efficiencies.

Upon consideration of the application, the governing statutes and rules, and being fully informed, the Commission is of the opinion and finds the application should be granted.

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ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application C-1777 be, and it is hereby, granted and that North American Telephone Network, L.L.C. is authorized to change its name to North American Telephone Network, Inc. upon Commission receipt of the appropriate filing with the Nebraska Secretary of State.

IT IS FURTHER ORDERED that North American Telephone Network file an updated and revised tariff consistent with the terms herein within thirty days from the date of this order.

MADE AND ENTERED at Lincoln, Nebraska, this 27th day of April, 1998.

COMMISSIONERS CONCURRING:

NEBRASKA PUBLIC SERVICE COMMISSION

ATTEST:

Executive Director

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

//s//Daniel G. Urwiller