

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application) Application No. C-1781
of UniDial, Incorporated and UniDial)
Holdings, Inc., Louisville, Kentucky,) APPROVED
Seeking Approval of an Internal)
Corporate Organization and Change)
of Name.) Entered: May 5, 1998

BY THE COMMISSION:

On March 23, 1998, UniDial, Incorporated (UniDial) and UniDial Holdings, Inc. (UD Holdings) of Louisville, Kentucky, filed an application seeking Commission approval of an internal corporate organization and name change affecting UniDial. Notice of the application was published in The Daily Record, Omaha, Nebraska, on March 24, 1998. No protests were filed. Therefore, we process this application pursuant to the Commission's Rule of Modified Procedure.

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

On December 13, 1993, in Application No. C-1022, the Commission granted authority to UniDial to provide intrastate interexchange telecommunications services in Nebraska. No formal or departmental complaints are pending against applicant.

Applicant requests that the Commission approve its change in name and corporate reorganization. UniDial seeks to change its name to UniDial Communications, Inc. (UD Communications). UD Communications will then become a wholly-owned subsidiary to the newly created UD Holdings. UD Holdings will be owned by the present owners of UniDial in proportions identical to their current interests in UniDial. Following this reorganization, UD Holdings will hold 100 percent of the stock of UD Communications. The transaction will not affect the ultimate ownership or control of UD Communications. Further, there will not be any change in corporate officers, directors, or pricing of services as a result of the reorganization. Consequently, this series of transactions constitutes a pro forma reorganization and will be virtually transparent to the company's customers.

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.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-1781 be, and it is hereby, granted retroactively to April 20, 1998.

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IT IS FURTHER ORDERED that applicant file an updated tariff reflecting the change in name within thirty days from the date of this order.

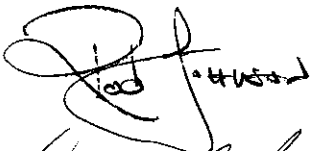

MADE AND ENTERED at Lincoln, Nebraska, this 5th day of May, 1998.

COMMISSIONERS CONCURRING:

NEBRASKA PUBLIC SERVICE COMMISSION


Chairman

ATTEST:


Executive Director

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