BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application)	Applicat	ion N	o. (-1809
of Westinghouse Electric Corpor-)				
ation, d/b/a Westinghouse Commun-)				
ications and RSL COM U.S.A., Inc.)				
of Pittsburgh, Pennsylvania, and)	GRANTED			
Woodland Hills, California,)				
respectively, seeking authority)				
to transfer assets of Westing-)				
house Communications.)	ENTERED:	June	16.	1998

BY THE COMMISSION:

By application filed May 8, 1998, Westinghouse Electric Corporation, d/b/a Westinghouse Communications (Westinghouse) and RSL COM U.S.A., Inc. (RSL USA) jointly request authority to transfer the assets of Westinghouse to RSL USA. Notice of the application was published in The Daily Record, Omaha, Nebraska, May 11, 1998, pursuant to the Rules of the Commission. No protests were filed.

OPINION AND FINDINGS

RSL USA's ultimate corporate parent is RSL Communications Ltd., a Bermuda corporation that is publicly traded on NASDAQ. RSL USA was granted authority to operate as a resale carrier of intrastate interexchange telecommunications services in Nebraska on January 27, 1998, in Application No. C-1617.

Westinghouse, a Pennsylvania corporation, was granted authority to operate as a resale carrier of interexchange telecommunications services in Nebraska on August 28, 1995, in Application No. C-1196. We note that in Application No. C-1772, on April 14, 1998, Westinghouse was granted authority to change its name to CBS Corporation.

On April 23, 1998, RSL USA and Westinghouse entered into an asset purchase agreement whereby Westinghouse's business and all of its assets and liabilities will be purchased by RSL USA. At the completion of the sale, Westinghouse will surrender its authority to provide resold telecommunications services in Nebraska.

Customers will receive notice of the transfer and will be assured of RSL USA's continued commitment to high quality and affordable service.

The transfer of assets will serve the public interest by enabling RSL USA to achieve increased economies of scale and compete more efficiently in the telecommunications marketplace. This may lead to lower prices and the availability of more products and services to the public.

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Based on the evidence, we find the application to be fair and reasonable and in the public interest. The application should be granted.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-1809 be, and it is hereby, granted.

IT IS FURTHER ORDERED that RSL COM U.S.A., Inc. file an updated tariff within thirty days from the date of this order.

IT IS FINALLY ORDERED that the Certificate of Public Convenience and Necessity issued to Westinghouse Electric Corporation, now known as CBS Corporation, in Application No. C-1196 be, and it is hereby, revoked.

MADE AND ENTERED at Lincoln, Nebraska, this 16th day of June, 1998.

COMMISSIONERS CONCURRING:

NEBRASKA PUBLIC SERVICE COMMISSION

Chairman

ATTEST

Executive Director

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