

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application) Application No C-1895
of IDT Corporation, Hackensack,)
New Jersey, seeking approval of) GRANTED
Pro Forma assignment of license)
to IDT America Corp.) Entered: November 24, 1998

BY THE COMMISSION:

On September 1, 1998, IDT Corporation of Hackensack, New Jersey (Applicant), filed an application seeking approval of Pro Forma assignment of license to IDT America Corp. Notice of the application was published in The Daily Record, Omaha, Nebraska, on September 4, 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

Applicant received authority to operate as a resale common carrier of intraLATA and interLATA telecommunications services within the state of Nebraska under the name IDT Corporation of Hackensack, New Jersey (IDT), from this Commission on April 4, 1997, pursuant to Application No. C-1514.

Applicant requests authority to assign, Pro Forma, its license to IDT America Corp. There will be no change in the ownership, control or management of the Applicant. The Applicant, incorporated under the laws of New Jersey, is authorized to do business in Nebraska. Under the assignment, IDT America would be organized as a wholly-owned subsidiary of IDT. The transition will be seamless and transparent to customers. A tariff was filed with this application. The tariff reflects that there are no changes in the service offerings, rates or terms and conditions from the earlier tariff filed under IDT.

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.

Application No. C-1895

PAGE TWO

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-1895 be, and it is hereby, granted and IDT Corporation, Hackensack, New Jersey, is hereby authorized to assign its license, Pro Forma, to IDT America Corp.

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

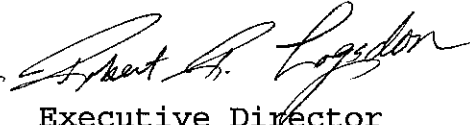
MADE AND ENTERED at Lincoln, Nebraska, this 24th day of November, 1998.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:


Vice Chairman

ATTEST:


Executive Director

//s//Frank E. Landis

//s//Daniel G. Urwiller