

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application) Application No. C-1935
of CFL, L.L.C., its subsidiary,)
Calls For Less, Inc., both of)
North Sioux City, South Dakota,) GRANTED
and ILD Telecommunications, Inc.)
of Dallas, Texas, seeking approval)
of a transfer of control of Calls)
For Less, Inc.) Entered: January 13, 1999

BY THE COMMISSION:

By application filed November 5, 1998, CFL, L.L.C (CFLLC), its wholly-owned subsidiary, Calls For Less, Inc. (CFL), and ILD Telecommunications, Inc. (ILD) jointly seek authority to transfer control of CFL from CFLLC to ILD. Notice of the application was published in The Daily Record, Omaha, Nebraska, November 9, 1998, pursuant to the Rules of the Commission. No protests were filed.

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

CFLLC is a privately-held limited liability company with principal offices in North Sioux City, South Dakota. CFLLC's wholly-owned subsidiary, CFL, was granted authority to operate as a resale carrier of intrastate interexchange telecommunications services in the state of Nebraska on November 29, 1994, in Application No. C-1115.

ILD is a Delaware corporation headquartered in Dallas, Texas. Intellicall Operator Services, Inc. (IOS), a wholly-owned subsidiary of ILD, received authority to provide intrastate telecommunications services in Nebraska on January 29, 1992, in Application No. C-907.

On August 11, 1998, ILD and CFLLC entered into an agreement whereby ILD acquired CFL by purchasing all of CFL's issued and outstanding shares of stock from CFLLC.

CFL will continue to operate under the same name, tariff, and operating authority. The transfer of control will be seamless and will have no adverse effect on CFL's customers in Nebraska. CFL's access to ILD's capital, economies of scale, and various service offerings will enable it to improve its services to both existing and new customers. The transfer of control will not undermine the financial condition of ILD or IOS's ability to provide high-quality telecommunications services to its customers in Nebraska.

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

Application No. C-1935

PAGE 2

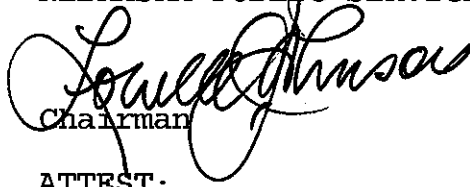
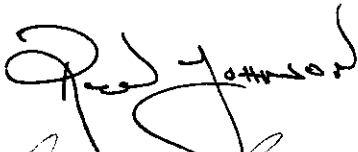
O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-1935 be, and it is hereby, granted.

MADE AND ENTERED at Lincoln, Nebraska, this 13th day of January, 1999.

COMMISSIONERS CONCURRING:

NEBRASKA PUBLIC SERVICE COMMISSION


Chairman

ATTEST:


Executive Director

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