BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application)	Applicati	ion No.	C-2184	4
of International Exchange Comm-)				
unications, Inc., d/b/a IE COM,)				
of Burlingame, California, and)	GRANTED			
Advantage Telecommunications Corp.)				
of Maitland, Florida, seeking)				
approval of an asset purchase)				
agreement.)	Entered:	Februar	y 23,	2000

BY THE COMMISSION:

By application filed December 17, 1999, International Exchange Communications, Inc., d/b/a IE COM (IE COM), of Burlingame, California, and Advantage Telecommunications Corp. (Advantage) of Maitland, Florida, seek approval of an asset purchase agreement. Notice of the application was published in The Daily Record, Omaha, Nebraska, on December 20, 1999. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

OPINION AND FINDINGS

IE COM is a Delaware corporation located in Burlingame, California, and is a wholly-owned subsidiary of Pacific Gateway Exchange, Inc., a publicly-traded Delaware corporation. IE COM provides both interexchange and local exchange services throughout the country. IE COM was granted authority from this Commission to provide intrastate interexchange service in Nebraska on February 9, 1999, pursuant to Application No. C-1961.

Advantage is a privately-held Delaware corporation located in Maitland, Florida. Advantage is authorized to provide intrastate telecommunications services in 29 states, including Nebraska. Advantage received authority to provide service in Nebraska on March 11, 1999, pursuant to Application No. C-1989.

IE COM and Advantage have reached an agreement whereby IE COM agrees to purchase assets of Advantage, including all of the Nebraska customer accounts currently serviced by Advantage. Following the consummation of the asset purchase transaction, all current Advantage customers will receive service from IE COM, pursuant to IE COM operating authority. Customers will continue to receive such service pursuant to their current rates, terms and conditions, and will be notified of the change in provider.

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. IE COM possesses sufficient managerial and technical abilities to add the customers of Advantage to its own current customer base. IE COM, through its corporate parent, also possesses the financial ability required to assume the additional customers. Finally, the application is in the public interest because it will allow IE COM to achieve significant economic, marketing and administrative efficiencies, the benefit of which will ultimately inure to its customers.

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ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-2184 be, and it is hereby, granted and the asset purchase agreement between International Exchange Communications, Inc., d/b/a IE COM, and Advantage Telecommunications Corporation is approved.

IT IS FURTHER ORDERED that IE COM file an amended tariff reflecting any change in the rates, terms, conditions, or services offered to former Advantage customers that are not presently included in IE COM's tariff.

MADE AND ENTERED at Lincoln, Nebraska, this 23rd day of February, 2000.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

ATTEST:

//s//Frank E Landis

Executive Directo