BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application	}	Application No. C-2464
of 360° Long Distance, Inc.	}	
of Little Rock, Arkansas,)	
seeking to discontinue inter-)	CERTIFICATE CANCELED
exchange telecommunications)	
service in the state of Nebraska.)	Entered: February 6, 2001

BY THE COMMISSION:

OPINION AND FINDINGS

By application filed December 28, 2000, 360° Long Distance, Inc. (360° Long Distance or Applicant) of Little Rock, Arkansas seeks to discontinue interexchange telecommunications services in the state of Nebraska. Notice of the application appeared in The Daily Record on December 29, 2000.

Pursuant to Application No. C-1451, 360° Long Distance was granted authority to operate as a resale carrier of interexchange telecommunications services in Nebraska. In Application No. C-2084, entered on September 29, 1999, 360° Long Distance, Inc. received approval to amend its certificate of authority to do business as ALLTEL. In a letter dated December 27, 2000, by and through its parent company Aliant Systems, d/b/a ALLTEL, the applicant requested that the Commission permit the applicant to withdraw its certificate of public convenience and necessity in the state of Nebraska. A formal application was subsequently filed and docketed on December 28, 2000.

In October of 2000, ALLTEL determined that 360° Long Distance, Inc. had only three long distance customers in Nebraska. Those customers were contacted and notified that 360° Long Distance, Inc. intended to discontinue its services in Nebraska. These customers were then given a choice among long distance carriers. Currently, 360° Long Distance, Inc. has no customers and has ceased conducting any further business in Nebraska.

Upon review of the application and circumstances presented, the Commission is of the opinion that 360° Long Distance, Inc.'s request should be honored and its certificate should be canceled.

Application No. C-2464

PAGE 2

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-2464 be and it is hereby granted and the certificate of operating authority previously issued in Application No. C-1451 and C-2084 to 360° Long Distance, Inc. be canceled.

MADE AND ENTERED at Lincoln, Nebraska, this 6th day of February, 2001.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

ATTEST:

//s//Frank E. Landis //s//Daniel G. Urwiller

Executive Director