BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application)	Applicat:	ion No	o. C-2	2784	
of 3U Telecom, Inc., of Carson)					
City, Nevada, seeking authority)					
to operate as an interexchange)	GRANTED				
carrier of telecommunications)					
services within the state of)					
Nebraska.)	Entered:	Septe	ember	24,	2002

BY THE COMMISSION:

On August 20, 2002, an application was filed by 3U Telecom, Inc., (3U) of Carson City, Nevada, seeking authority to operate as an interexchange carrier of telecommunications services within the state of Nebraska. Notice of the application was published in The Daily Record, Omaha, Nebraska, on August 21, 2002. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

OPINION AND FINDINGS

3U is a Nevada Corporation with its headquarters in Carson City, Nevada. 3U has been authorized by the Secretary of State to operate in Nebraska as a foreign corporation. In addition, no officer, director or shareholder having five percent or more of the applicant's voting securities has been involved in a formal complaint or other investigatory or enforcement proceeding.

Applicant is a switchless, non-facilities-based interexchange resale carrier providing switched interexchange telecommunications services (1+) for voice and limited data applications for businesses and residences. Applicant proposes to offer its services originating throughout the entire state.

Interexchange reseller applications are subject to Commission jurisdiction under Neb. Rev. Stat. §§ 75-604 and 86-805 and Title 291 of the Commission's Rules and Regulations, Chapter 5, Rule 003.12. From examination of the application filed herein, the Commission finds 3U has provided all the information required by the Commission, possesses adequate financial resources to provide the proposed service, and possesses adequate technical competency to provide the proposed service. The application should be granted.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-2784 be, and it is hereby, granted and 3U Telecom, Inc., is authorized to operate as an

interexchange carrier of telecommunications services in the state of Nebraska.

IT IS FURTHER ORDERED that the applicant shall file, in accordance with the applicable statutes on or before April 30th of each year, an annual report with this Commission consisting of: (a) a copy of any report filed with the Federal Communications Commission; (b) a copy of any annual report to stockholders: and (c) a copy of the latest Form 10-K filed with the Securities and Exchange Commission. If these are not available, applicant shall submit a balance sheet and income statement for the previous year of operation, as well as the investment made in telephone plant and equipment located within the state, accumulated depreciation thereon, operating revenues and expenses, and taxes.

IT IS FURTHER ORDERED that, to the extent applicable, the applicant shall comply with all laws pertaining to, and all rules and regulations promulgated under, the Telecommunications Relay System Act (Neb. Rev. Stat. §§ 86-1302 to 86-1307) and the Nebraska Telecommunications Universal Service Fund Act (Neb. Rev. Stat. §§ 86-1402 to 86-1410).

IT IS FURTHER ORDERED that applicant file its current tariff prior to offering service pursuant to the certificate granted in this order.

IT IS FINALLY ORDERED that this order be, and it is hereby made, the Commission's official certificate of authority to furnish the service authorized herein as a common carrier.

MADE AND ENTERED at Lincoln, Nebraska, this 24th day of September 2002.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chair

ATTEST:

Executive Director