BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application)	Applicat	ion No.	C-2963
of Yak Communications (America),)			
Inc. of Ontario, Canada, seeking)			
authority for a Certificate of)	GRANTED		
Public Convenience and Necessity)			
to provide resold interexchange)			
telecommunications services in)			
the state of Nebraska.)	Entered:	July 15	, 2003

BY THE COMMISSION:

On June 5, 2003, an application was filed by Yak Communications (America), Inc. (Yak) of Ontario, Canada, seeking authority for a Certificate of Public Convenience and Necessity to provide resold interexchange telecommunications services in the state of Nebraska. Notice of the application was published in The Daily Record, Omaha, Nebraska, on June 9, 2003. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

OPINION AND FINDINGS

Yak is a Florida corporation with its headquarters in Ontario, Canada. Yak has been authorized by the Secretary of State to operate in Nebraska as a foreign corporation.

Applicant is owned by Yak Communications (Canada) Inc., which provides international long distance discount services to business and residential customers in Canada. Applicant proposes to offer similar resale services throughout the entire state of Nebraska. Specifically, applicant proposes to offer 1+ long distance services, 10-10 casual calling services and toll-free services

Interexchange reseller applications are subject to Commission jurisdiction under Neb. Rev. Stat. §§ 86-128 and 86-129 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 Yak 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-2963 be, and it is hereby, granted and Yak Communications (America), Inc., is authorized to

operate as a resale carrier of interexchange telecommunications services within 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. §§ 86-301 to 86-315) and the Nebraska Telecommunications Universal Service Fund Act (Neb. Rev. Stat. §§ 86-316 to 86-329).

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 15th day of July, 2003.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chair

ATTEST:

Executive Director