BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application)	Applicati	on No.	C-324	1 1
of eMeritus Communications,)				
Inc., Dallas, Texas, seeking)	GRANTED			
authority to change its name to)				
VarTec Solutions, Inc.)	Entered:	August	31,	2004

BY THE COMMISSION:

On July 23, 2004, eMeritus Communications, Inc., Dallas, Texas, (eMeritus) filed an application seeking authority to change its name to VarTec Solutions, Inc. Notice of the application was published in The Daily Record, Omaha, Nebraska, on July 27, 2004. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

OPINION AND FINDINGS

This Commission granted eMeritus, f/k/a Teleglobe Solutions Inc. and Telco Holdings, Inc., d/b/a Dial & Save, to provide local and interexchange telecommunications services pursuant to Application Nos. C-1360 and C-1154, respectively. Subsequent actions involving eMeritus and this Commission include Applications Nos. C-1532, C-2198, C-2149, and C-2630.

In the current application, eMeritus seeks to operate this authority under the name VarTec Solutions, Inc. The Secretary of State of Nebraska granted eMeritus authority to operate under the new name.

Upon consideration of the application, the governing statutes and rules, and being fully informed, the Commission is of the opinion the application should be granted.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-3241 be, and it is hereby, granted and eMeritus Communications, Inc. is authorized to change its name to VarTec Solutions, Inc.

IT IS FURTHER ORDERED that the applicant file an updated tariff reflecting the change in name within 30 days of the date of this order.

MADE AND ENTERED at Lincoln, Nebraska, this 31st day of August, 2004.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director