BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

| In the Matter of the Application |) | Application No. C-3518 |
|----------------------------------|---|---------------------------|
| of Horizon Telecom, Inc., and |) | |
| Debbie Seacrest, Las Vegas, |) | |
| Nevada, seeking authority to |) | GRANTED |
| transfer control of stock to |) | |
| Robert Sorrentino, Burlington, |) | |
| New Jersey, pursuant to a Stock |) | |
| Purchase Agreement. |) | Entered: January 31, 2006 |

BY THE COMMISSION:

On December 16, 2005, a joint application was filed by Horizon Telecom, Inc. (Horizon) and Debbie Seacrest both of Las Vegas, Nevada, seeking authority to transfer control of stock in Horizon to Robert Sorrentino of Burlington, New Jersey. Notice of the application was published in The Daily Record, Omaha, Nebraska, on December 22, 2005. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

OPINION AND FINDINGS

Horizon is a Nevada corporation with its principle office in Las Vegas, Nevada. Horizon is authorized to provide interstate and international long distance telecommunications services in 42 states. Horizon received authority to provide resold long distance services in Nebraska pursuant to Commission Order No. C-2913.

Seacrest is an individual whose business address is in Las Vegas, Nevada. Seacrest currently holds 100 percent of the stock interest in Horizon. Sorrentino is also an individual whose business address is in Burlington, New Jersey. Neither Seacrest nor Sorrentino hold a certificate of authority.

Pursuant to the proposed transaction, Sorrentino will acquire all of Seacrest's stock in Horizon. Horizon will continue to provide competitive telecommunications services to its existing customers using the same technical and managerial personnel following consummation of the proposed transaction. The proposed transfer of control will be seamless to Horizon's customers; its name, rates, and service offerings will not change as a result of the proposed transaction.

Based on the evidence, we find the application to be fair and reasonable and in the public interest. The application should be granted.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application C-3518, be, and it is hereby, granted.

MADE AND ENTERED at Lincoln, Nebraska, this 31st day of January, 2006.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director