

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the)	Application No. C-3569
Application of W2Com, LLC,)	
Science Park, Nes Ziona,)	
Israel, and Reduced Rate Long)	GRANTED
Distance, LLC, Orlando,)	
Florida, seeking an approval)	
of an asset purchase)	
agreement.)	Entered: May 24, 2006

BY THE COMMISSION:

On March 16, 2006, an application was filed jointly by W2Com International, LLC ("W2Com") of Nes Ziona, Israel, and Reduced Rate Long Distance, LLC ("RRLD")(together "Applicants") seeking approval of an Assets Purchase Agreement (the "Agreement") in which RRLD will acquire substantially all of the assets of W2Com. Notice of the application was published in The Daily Record, Omaha, Nebraska, on March 30, 2006. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

O P I N I O N A N D F I N D I N G S

The Parties:

W2Com is an Ohio limited liability company with its principal offices located in Nes Ziona, Israel. W2Com provides resold long distance telecommunications services in the State of Nebraska under and by virtue of authority heretofore granted by this Commission¹.

RRLD is a limited liability company formed under the laws of the State of Nevada with its principal offices located in Orlando, Florida. RRLD was granted authority to provide resold long distance telecommunications services in this State under and by virtue of authority heretofore granted by this Commission².

¹ See Application No. C-2177, *In the Matter of the Application of W2Com International, LLC of Dayton, Ohio, seeking authority to operate as a resale carrier of intrastate telecommunications services within the state of Nebraska*, Granted (January 26, 2000).

² See Application No. C-2524, *In the Matter of the Application of Reduced Rate Long Distance, LLC, of Lake Mary, Florida, seeking authority to operate as a resale carrier of intrastate telecommunication services within the State of Nebraska*, Granted (June 5, 2001).

Description of the Transaction:

Upon execution of the Agreement, RRLD will acquire ownership, right, title, and interest in and to substantially all of W2Com's assets, including its customer accounts. Because RRLD will acquire substantially all of the assets of W2Com, W2Com will cease operations in Nebraska. The acquisition will not cause any change to the rates, terms and conditions of service that W2Com's customers receive. RRLD will incorporate such rates, terms and conditions into its tariffs by separate filing. Current W2Com customers will not experience any interruption of service. Applicants have included a proposed letter that will be sent prior to the execution of the Agreement to all W2Com customers informing them of the transfer of control and the contact information for the new company, RRLD.

RRLD is currently engaged in the telecommunications industry, has the technical, managerial and financial capability of providing quality telecommunications services to the customers of W2Com, and is a fit and proper party to acquire the ownership of W2Com.

The parties submit that the public interest will be served because the acquisition will ensure the continuation of high quality, uninterrupted service to all customers currently served by W2Com. The acquisition will also serve to create a heightened level of operating efficiency which generally will serve to enhance the overall capacity of RRLD to compete in the marketplace and to provide telecommunications services for a greater number of consumers in the State of Nebraska at competitive rates.

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

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-3569 be, and it is hereby, approved.

IT IS FURTHER ORDERED that the Certificate of Public Convenience and Necessity granted to W2Com International, LLC authorizing it to operate as a resale carrier of

intrastate telecommunications services in Application No. C-2177 be, and is hereby, cancelled.

IT IS FURTHER ORDERED that Tariff No. 1 filed with the Commission by W2Com International, LLC be and is hereby cancelled.

MADE AND ENTERED at Lincoln, Nebraska, this 24th day of May, 2006.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director