

SECRETARY'S RECORD, NEBRASKA PUBLIC SERVICE COMMISSION

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the) Application No. C-3742
Application of New Horizons)
Communications Corp., Waltham,)
Massachusetts, seeking) GRANTED
authority to operate as a)
resale common carrier of)
telecommunications services)
within the State of Nebraska.) Entered: March 20, 2007

BY THE COMMISSION:

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

By application filed December 20, 2006, New Horizons Communications Corp. ("Applicant" or "New Horizons"), Waltham, Massachusetts, seeks authority to operate as a resale common carrier of interexchange telecommunications services within the State of Nebraska. Notice of the application was published in the Daily Record, Omaha, Nebraska, on December 22, 2006. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

Applicant is a corporation organized under the laws of Delaware, with its headquarters in Elk Grove Village, Illinois. Applicant is authorized by the Secretary of State to operate in Nebraska as a foreign corporation. New Horizons is in the process of obtaining authorization to provide telecommunications services in the 48 contiguous states and Hawaii. No Application submitted by the Applicant has been denied or rejected. 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 switch-based interexchange resale carrier, which intends to provide switched and dedicated to switched interexchange telecommunications services to all persons or businesses desiring to purchase its service throughout the State of Nebraska. New Horizons proposes to offer services suitable for voice and limited data applications along with prepaid calling cards, postpaid calling cards, toll-free service and directory assistance.

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All network services will be supplied by Global Crossing, or other certificated underlying carriers. The Applicant does not propose to provide alternative operator services nor require advanced payments or deposits. Applicant will bill customers directly by utilizing "real-time" completed call detail information from Applicant's underlying carriers. Customer service will be performed in-house.

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 and the additional financial information, the Commission finds that New Horizons Communications Corp. provided all the information required by the Commission, possesses adequate financial resources to provide the proposed service and adequate technical competency to provide the proposed service. Approval of the application would serve the public interest. Accordingly, the application should be granted.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-3742 be, and it is hereby, granted and New Horizons Communications Corp. is authorized to operate as a resale common 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

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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).

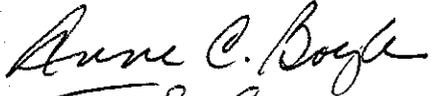
IT IS FURTHER ORDERED that Applicant file its current tariff, along with the appropriate fee, prior to offering service pursuant to the certificate granted in this order.

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 20th day of March, 2007.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:



//s// Rod Johnson
//s// Frank E. Landis

Chairman



ATTEST:



Executive Director

