

Exhibit B

Kansas IXC Approval

**THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

Before Commissioners: Brian J. Moline, Chair
 Robert E. Krehbiel
 Michael C. Moffet

In the Matter of the Application of New)
Horizons Communications Corp. for a) Docket No. 07- NHCC-1189-COC
Certificate of Convenience and Authority to) Telecom-IXC
Provide Interexchange Services within the State)
of Kansas.)

ORDER AND CERTIFICATE

The above-captioned matter comes before the State Corporation Commission of the State of Kansas (“Commission”) for consideration and decision. Having examined its files and records, and being duly advised in the premises, the Commission makes the following findings:

1. In its Order of April 30, 1984, in Docket No. 127,140-U, the Commission found that resellers were public utilities and subject to Commission regulation. As part of that regulation, the Commission directed resellers of telecommunications services to file applications for Certificates of Convenience and Authority and accompanying tariffs for approval.

2. In its Order of March 21, 1994, in Docket No. 187,168-U, the Commission adopted revised streamlined rules and regulations governing resellers and interexchange carriers, designed to reflect changes occurring in the marketplace.

3. On April, 19, 2007, New Horizons Communications Corp. (“New Horizons”) filed the above-captioned application for a Certificate of Convenience and Authority to engage in the business of providing interexchange telecommunications services within the State of Kansas.

4. On May 10, 2007, Commission staff (“Staff”) submitted a memorandum recommending that the Commission grant New Horizons’ application subject to further order, or

orders, by the Commission. Staff has reviewed the tariff and bill submitted in conjunction with the application and finds the documents to be in compliance with the IXC Resellers Docket (No. 187,168-U) as well as the Billing Standards Docket (No. 120,408-U).

5. New Horizons intends to resell long distance telephone services offered by facilities-based interexchange carriers. New Horizons intends to provide 1+ and 101XXXX direct dialing, 800/888 (toll-free) inbound service, and calling card services throughout the state of Kansas.

6. In review of the application, Commission Staff has concluded that the information provided supports New Horizons' technical, managerial, and financial capabilities to provide resold interexchange services.

7. New Horizons is properly registered with the office of the Kansas Secretary of State as a foreign company authorized to engage in business in Kansas and has an "active and in good standing" status with the Secretary's office.

8. To the extent that New Horizons' presence in Kansas would increase consumers' options for long distance services, Staff believes the general public would benefit from Commission approval of this application.

9. The Commission finds and concludes that the public convenience will be promoted by increased consumer options provided by New Horizons. The Commission finds that the authority requested by New Horizons in this docket should be granted, without a public hearing, subject to all other rules, regulations, or statutes of, by, or governing the Commission, in particular those set out in Docket Nos. 187,168-U and 120,408-U.

IT IS, THEREFORE, BY THE COMMISSION ORDERED AND CERTIFIED THAT:

A. The application of New Horizons Communications Corp. for a Certificate of Convenience and Authority to transact business as a provider of interexchange

telecommunications services within the State of Kansas is hereby granted pursuant to K.S.A. 66-131, as set out in the above order, and will remain open for further review.

B. A party may file a petition for reconsideration of this Order within fifteen (15) days from the date of service of this Order, pursuant to K.A.R. 82-1-235. If service is by mail, service is complete upon mailing and three (3) days shall be added to the above time frame. K.S.A. 66-118b and K.S.A. 2006 Supp. 77-529(a)(1).

C. The Commission retains jurisdiction over the subject matter and the parties for the purpose of entering such further order, or orders, as it may deem necessary.

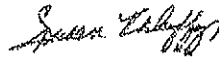
BY THE COMMISSION IT IS SO ORDERED AND CERTIFIED.

ORDER MAILED

Moline, Chr.; Krehbiel, Com.; Moffet, Com.

Dated: MAY 24 2007

MAY 24 2007

 Executive Director

Susan K. Duffy
Executive Director

RLL:jjc