

TC02-164

KX/KS

In the Matter of _____ IN THE MATTER OF THE
 _____ APPLICATION OF NOBELTEL, LLC
 _____ FOR A CERTIFICATE OF AUTHORITY
 _____ TO PROVIDE INTEREXCHANGE
 _____ TELECOMMUNICATIONS SERVICES IN
 _____ SOUTH DAKOTA

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
9/24 02	Filed and Docketed;
9/26 02	Weekly Filing;
11/25 02	Revised Tariff Pages;
1/3 03	Order Granting COA;
1/3 03	Docket Closed.
1/6 03	Surety Bond.
1/8 03	Revised Tariff Pages;
1/9 03	Weekly Filing;
3/7 03	Order Granting Amended COA;
3/7 03	Docket Closed.

Lance J.M. Steinhart, P.C.
Attorney At Law
1720 Windward Concourse
Suite 250
Alpharetta, Georgia 30005

RECEIVED

SEP 24 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Also Admitted in New York
and Maryland

Telephone: (770) 232-9200
Facsimile: (770) 232-9208

September 23, 2002

VIA OVERNIGHT DELIVERY

Mr. William Bullard
Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Ave-Pierre, SD 57501-5070
(605) 773-3201

Re: NobelTel, LLC

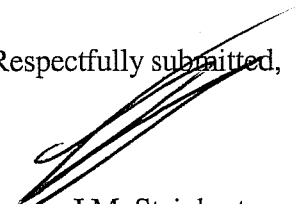
Dear Mr. Bullard:

Enclosed please find one original and ten (10) copies of NobelTel, LLC's Application for Registration of a Telecommunications Company.

I have also enclosed a check in the amount of \$250.00 payable to the "South Dakota Public Utilities Commission" for the filing fee, and an extra copy of this cover letter to be date stamped and returned to me in the enclosed self-addressed prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me.

Respectfully submitted,


Lance J.M. Steinhart
Attorney for NobelTel, LLC

Enclosures

cc: Richard L. Mahfouz

SEP 24 2002

APPLICATION FOR REGISTRATION
OF NOBELTEL, LLC
FILED WITH THE
SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER OF THE)
APPLICATION OF)
NOBELTEL, LLC)
)
FOR AN ORDER) Docket No.
AUTHORIZING THE REGISTRATION)
OF APPLICANT AS A)
TELECOMMUNICATIONS COMPANY)

APPLICATION

Application is hereby made to the South Dakota Public Utilities Commission for an Order authorizing NobelTel, LLC ("Applicant") to register as a telecommunications company within the State of South Dakota. The following information is furnished in support thereof:

1. Name, Address and Telephone Number of Applicant:

NobelTel, LLC
5759 Fleet Street
Carlsbad, California 92008
Telephone: (760) 405-0105
Toll-Free Customer Service: (800) 986-6235

2. The name under which the Applicant will provide these services if different than in 1. above:

NobelTel, LLC

3. Applicant's corporate information:

Applicant was organized in the State of Delaware on January 14, 2002. A copy of the Applicant's Certificate of Formation is attached hereto as Exhibit A. A copy of Applicant's Certificate of Authority to transact business as a foreign corporation in the State of South Dakota is attached hereto as Exhibit B.

The Applicant has no principal office in South Dakota. The name and address of the Applicant's registered agent is:

TCS Corporate Services, Inc.
C/O Marilyn Person
819 West Third
Pierre, South Dakota 57501

The names and address of each corporation, association, partnership, cooperative, or individual holding a 20% or greater ownership or management interest in the Applicant corporation and the amount and character of the ownership or management interest are as follows:

Name and Address	Shares Owned	Percentage of all Shares Issued and Outstanding and Voting Control
Nobel Limited Company, LLC		100%

All of the above can be reached through the company as set forth in Section 1 above.

4. **Partnership Information:**

Not Applicable.

5. **Description of Services Applicant intends to offer:**

Applicant is a reseller which intends to offer interexchange services, including 1+ and 101XXXX outbound dialing, 800/888 toll-free inbound dialing, directory assistance, data services, travel card service, and prepaid calling card service.

6. **Means by which the Applicant intends to provide services:**

Applicant does not own or maintain any transmission facilities or switching equipment in the State of South Dakota. The Applicant will provide services through Global Crossing, its underlying carriers. As a reseller, Applicant has no points of presence in the State of South Dakota, thus Applicant neither owns, leases, nor operates any switching, transmission, or other physical facilities in the State of South Dakota, and no such facilities will be used by Applicant in providing service in the State of South Dakota. Rather, Applicant will be engaged in reselling services provided by facilities-based carriers within the State of South Dakota.

7. **Geographic Areas in which services will be offered:**

Applicant intends to provide services on a statewide basis.

8. **Financial Qualifications:**

Applicant is financially qualified to provide intrastate interexchange telecommunications services within South Dakota. In particular, Applicant has adequate access to the capital necessary to fulfill any obligations it may undertake with

respect to the provision of intrastate telecommunications services in the State of South Dakota. See Exhibit C, which is attached hereto, Applicant's Financial Statements for the period December 31, 2001 and December 31, 2000 (Balance Sheet Only) and Balance Sheet as of June 30, 2002 for Nobel Limited Company, LLC, the owner of NobelTel, LLC, which demonstrates that Applicant has the financial ability to provide the services that it proposes to offer.

9. Applicant's complaints and regulatory matters contact and how Applicant handles customer billings and customer service matters.

All inquiries regarding regulatory matters should be addressed to:

Richard L. Mahfouz, General Counsel
5759 Fleet Street
Carlsbad, California 92008
Telephone: (760) 405-0105
Facsimile: (760) 390-2592
E-Mail: rich@nobelstel.com

All inquiries regarding complaints should be addressed to:

Rosa Flores, Manager - Customer Service
5759 Fleet Street
Carlsbad, California 92008
Telephone: (760) 405-0105; (800) 986-6235 (toll-free)
Facsimile: (760) 930-2592
E-Mail: rosa@nobelstel.com

The Applicant's customers will be direct billed utilizing "real-time" completed call detail information from Applicant's underlying carriers. Applicant's toll-free number will be on all invoices and prepaid calling cards and customer service will be provided in-house by the Applicant.

10. Regulatory Status:

Applicant is currently in the process of obtaining all required authorizations from the state regulatory agencies. Applicant is currently authorized to provide service in Iowa, Michigan, Montana, New Jersey, Texas, Utah and Virginia.

The Applicant is in good standing with the appropriate regulatory agency in the states where it is registered or certified. The Applicant has never been denied registration or certification nor withdrawn its request for registration or certification in any state.

11. Description of Marketing

Applicant intends to market its services to primarily to residential customers and to small to mid-sized businesses. All sales personnel will have telecommunications service experience.

Applicant will market through direct sales by employees and agents. Applicant does not intend to engage in multilevel marketing at this time. Applicant's marketing materials are currently being developed and are not available at this time.

12. Cost Support:

Applicant intends to provide services at a price above its cost.

13. Federal Tax Identification Number:

04-3429785

14. The Number and Nature of Complaints filed against the Applicant with any state or federal regulatory commission regarding the unauthorized switching of a customer's telecommunications provider and the act of charging customers for services that have not been ordered:

None

15. Tariff

A copy of Applicant's proposed tariff is attached hereto as Exhibit E.

WHEREFORE, the undersigned Applicant requests that the South Dakota Public Utilities Commission enter an order granting this application.

DATED this 23rd day of Sept, 2002.

NobelTel, LLC

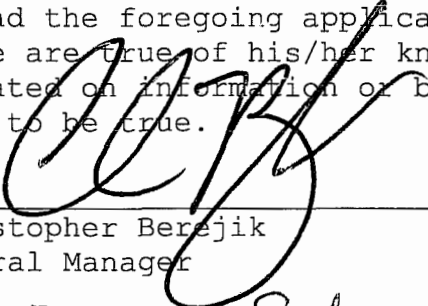
By: 
Lance J.M. Steinhart, Its Counsel

1720 Windward Concourse
Suite 250
Alpharetta, Georgia 30005
(770) 232-9200

State of California

County of San Diego

Christopher Berejik, being first duly sworn, deposes and says that he/she is the General Manager of NobelTel, LLC, the Applicant in the proceeding entitled above, that he/she has read the foregoing application and knows the contents thereof; that the same are true of his/her knowledge, except as to matters which are therein stated on information or belief, and to those matters he/she believes them to be true.

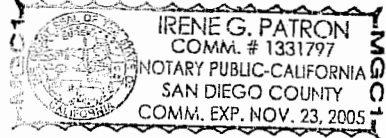


Christopher Berejik
General Manager

Subscribed and sworn to before this 13 day of September 2002.

Irene S. Patron
Notary Public

My Commission expires: Nov. 23, 2005



LIST OF EXHIBITS

- A - CERTIFICATE OF FORMATION
- B - CERTIFICATE OF AUTHORITY
- C - MARKETING MATERIAL
- D - FINANCIAL INFORMATION
- E - PROPOSED TARIFF

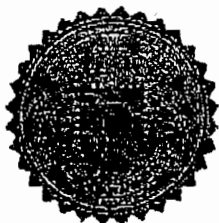
EXHIBIT A - CERTIFICATE OF FORMATION

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF FORMATION OF "NOBELTEL, LLC", FILED IN THIS OFFICE ON THE FOURTEENTH DAY OF JANUARY, A.D. 2002, AT 12 O'CLOCK P.M.



3480082 8100

020023690

Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 1557302

DATE: 01-14-02

STATE OF DELAWARE

STATE OF DELAWARE
SECRETARY OF STATE
DIVISION OF CORPORATIONS
FILED 12:00 PM 01/14/2002
020029690 - 3480082

**NOBELTEL, LLC
CERTIFICATE OF FORMATION**

Pursuant to the provisions of the Delaware Limited Liability Company Act (the "Act"), the undersigned hereby certifies as follows;

1. Name of the Limited Liability Company. The name of the limited liability company formed hereby (the "LLC") is NobelTel, LLC.
2. Agent for Service of Process. The name and address of the resident agent for service of process for the LLC is The Corporation Trust Company, 1209 Orange Street, Corporation Trust Center, Wilmington, County of Newcastle, Delaware 19801.

[Remainder of page intentionally left blank]

EXHIBIT B - CERTIFICATE OF AUTHORITY

State of South Dakota



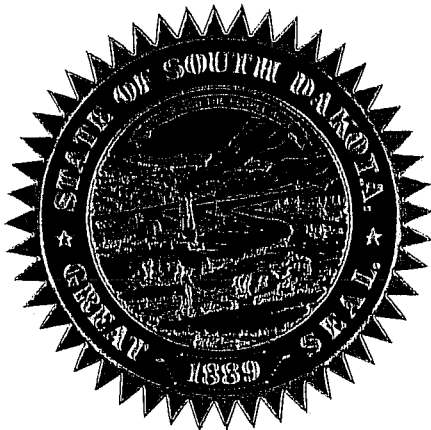
OFFICE OF THE SECRETARY OF STATE Certificate of Authority Limited Liability Company

ORGANIZATIONAL ID #: FL001375

I, **JOYCE HAZELTINE**, Secretary of State of the State of South Dakota, hereby certify that duplicate of the Application for a Certificate of Authority of **NOBELTEL, LLC (DE)** to transact business in this state duly signed and verified pursuant to the provisions of the South Dakota Limited Liability Company Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I hereby issue this Certificate of Authority and attach hereto a duplicate of the application for certificate of authority.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this September 20, 2002.



Handwritten signature of Joyce Hazeltine in cursive script.

Joyce Hazeltine
Secretary of State

EXHIBIT C - MARKETING MATERIAL
Not Available

EXHIBIT D - FINANCIAL INFORMATION

NOBEL LIMITED COMPANY, LLC

Financial Statements

**December 31, 2001
and December 31, 2000 (Balance Sheet Only)**

NOBEL LIMITED COMPANY, LLC

Financial Statements

December 31, 2001 and December 31, 2000 (Balance Sheet Only)

Table of Contents

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Independent Auditors' Report

To the Manager and Members
Nobel Limited Company, LLC

We have audited the accompanying balance sheets of Nobel Limited Company, LLC as of December 31, 2001 and 2000 and the related statements of operations, changes in members' equity and cash flows for the year ended December 31, 2001. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nobel Limited Company, LLC at December 31, 2001 and 2000, and the results of its operations, changes in members' equity and its cash flows for the year ended December 31, 2001 in conformity with accounting principles generally accepted in the United States of America.

Tofias PC

March 29, 2002

NOBEL LIMITED COMPANY, LLC

Balance Sheets

December 31,

	2001	2000
Assets		
Current assets:		
Cash and cash equivalents	\$ 805,532	\$ 134,215
Accounts receivable, less allowance for doubtful accounts of \$30,000 for 2001	37,006	41,005
Inventory	393,220	182,243
Prepaid expenses and other current assets	<u>107,580</u>	<u>3,092</u>
Total current assets	1,343,338	360,555
Equipment, net	622,097	14,111
Security deposits	<u>58,721</u>	<u>87,242</u>
Total assets	<u>\$ 2,024,156</u>	<u>\$ 461,908</u>
Liabilities and Members' Equity		
Current liabilities:		
Accounts payable and accrued expenses	\$ 519,918	\$ 142,993
Accrued distributions	329,000	-
Current maturities of long-term debt	457,050	90,000
Deferred revenue	<u>170,562</u>	<u>-</u>
Total current liabilities	1,476,530	232,993
Long-term debt	<u>150,000</u>	<u>300,000</u>
Members' equity:		
Contributed capital:		
100,000,000 common units authorized and 100 common units issued and outstanding	40,000	40,000
Members' equity/(members' deficit)	<u>357,626</u>	<u>(111,085)</u>
	<u>397,626</u>	<u>(71,085)</u>
Total liabilities and members' equity	<u>\$ 2,024,156</u>	<u>\$ 461,908</u>

NOBEL LIMITED COMPANY, LLC

Statement of Operations

Year Ended December 31, 2001

Revenues	\$ 9,972,748
Cost of revenues	<u>6,814,736</u>
Gross profit	<u>3,158,012</u>
Operating expenses:	
Contract labor	867,381
Sales and marketing	774,625
General and administrative	<u>689,726</u>
Total operating expenses	<u>2,331,732</u>
Income from operations	<u>826,280</u>
Other income/(expense):	
Interest income	4,327
Interest expense	<u>(32,896)</u>
	<u>(28,569)</u>
Net income	<u>\$ 797,711</u>

NOBEL LIMITED COMPANY, LLC

Statement of Changes in Members' Equity

Year Ended December 31, 2001

	Contributed Capital	Members' Equity/ (Members' Deficit)	Total
Balance, January 1, 2001	\$ 40,000	\$ (111,085)	\$ (71,085)
Net income	-	797,711	797,711
Distributions to members	-	(329,000)	(329,000)
Balance, December 31, 2001	<u>\$ 40,000</u>	<u>\$ 357,626</u>	<u>\$ 397,626</u>

NOBEL LIMITED COMPANY, LLC

Statement of Cash Flows

Year Ended December 31, 2001

Cash flows from operating activities:

Net income \$ 797,711

Reconciliation to cash flow:

Depreciation 27,059

Change in:

Accounts receivable 3,999

Inventory (210,977)

Prepaid expenses and other current assets (104,488)

Security deposits 28,521

Accounts payable and accrued expenses 376,925

Deferred revenue 170,562

Total adjustments 291,601

Net cash provided by operating activities 1,089,312

Cash flows from investing activities:

Purchases of equipment (135,545)

Cash flows from financing activities:

Repayments of long-term debt (282,450)

Net increase in cash and cash equivalents 671,317

Cash and cash equivalents, beginning 134,215

Cash and cash equivalents, ending \$ 805,532

NOBEL LIMITED COMPANY, LLC

Notes to Financial Statements

December 31, 2001 and December 31, 2000 (Balance Sheet Only)

Note 1 - Line of Business

Nobel Limited Company, LLC (the "Company") was organized in August 1998 for the purpose of providing an Internet retail division outlet for international and domestic prepaid telecommunications products and services. The retail division accounts for approximately 88% of the Company's sales, primarily selling to U.S. and Canadian customers online. In August 2000, the Company launched a wholesale division that sells calling cards to calling card distributors generally operating along the U.S. East Coast. In November 2001, the Company established an international telecommunications switching division infrastructure through the purchase of its own switching equipment. The international telecommunications switching division enables the Company to provide an array of telecommunications services independent from other providers.

Note 2 - Summary of Significant Accounting Policies

Revenue Recognition

The Company's retail division provides personal identification numbers ("PINS") for its customers who are primarily U.S. and Canadian online customers. Revenue is recognized upon online transmission of calling card personal identification numbers to the customers. Retail sales terms allow for the exchange of unused products. The experience and current estimation of management indicates that an allowance for product exchange is not required.

The Company's wholesale division provides PIN's for its customers, who are primarily distributors of prepaid phone cards. The Company contracted with a provider of switching equipment that processed the phone card calls when the end consumer ultimately used them. When cards were ready for distribution to end consumers, customers authorized the Company to activate a specific sequence of PIN's. The PIN's are pre-numbered code combinations that are imprinted on these cards. This allows for the proper routing and time recording of minutes used on the calling cards. Revenue is recognized upon activation of calling cards delivered to its customer. Wholesale sales terms allow for the exchange of unused products. The experience and current estimation of management indicates that an allowance for product exchange is not required.

The Company's international telecommunication switching division established in November 2001, recognizes revenue at the time of customer usage as it relates to traffic that is carried on its switching equipment. Deferred revenue represents payments for minutes sales received in advance of actual usage of the prepaid minutes. The Company tracks usage on a monthly basis and adjusts deferred revenue accordingly.

Cash and Cash Equivalents

For purposes of reporting cash flows, the Company considers all highly liquid short-term investments with maturity when purchased of three months or less to be cash equivalents.

Inventories

Inventories are valued at the lower of cost or market using the first in first out ("FIFO") method.

NOBEL LIMITED COMPANY, LLC

Notes to Financial Statements

December 31, 2001 and December 31, 2000 (Balance Sheet Only)

Note 2 - Summary of Significant Accounting Policies (Continued)

Equipment

Equipment is stated at cost and includes computer equipment and telephone switch equipment. Repairs and maintenance are charged to expense as incurred. Assets are depreciated on the straight-line method beginning with the month the asset is placed into service over the estimated useful lives of the assets, as indicated below:

Description	Useful Life
Computer equipment	2 1/2 years
Telephone switch equipment - hardware	5 years
Telephone switch equipment - software	3 years

Advertising Costs

Advertising costs are expensed as incurred. Total advertising costs for the year ended December 31, 2001 were \$75,311.

Taxes on Income

The Company is a Limited Liability Company. Taxes on income, as applicable, are the responsibility of the individual members. Accordingly, no provision for federal or state taxes on income is recorded in the accompanying financial statements.

It is the intention of the Company, to make distributions to its members sufficient to cover federal and state income tax liabilities equal to 45% of the taxable income of the Company.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could vary from the estimates that were used.

NOBEL LIMITED COMPANY, LLC

Notes to Financial Statements

December 31, 2001 and December 31, 2000 (Balance Sheet Only)

Note 3 - Inventory

Inventory consists of prepaid calling cards held for resale on-line and prepaid minutes purchased from various carriers.

At December 31, inventories consisted of the following:

	2001	2000
Prepaid calling cards	\$ 73,436	\$ 182,243
Prepaid minutes	<u>319,784</u>	<u>-</u>
Total	<u>\$ 393,220</u>	<u>\$ 182,243</u>

Note 4 - Equipment

At December 31, equipment consisted of the following:

	2001	2000
Computer equipment	\$ 149,656	\$ 9,761
Telephone switch equipment	499,500	-
Other equipment	<u>-</u>	<u>4,350</u>
	649,156	14,111
Less accumulated depreciation	<u>(27,059)</u>	<u>-</u>
Total	<u>\$ 622,097</u>	<u>\$ 14,111</u>

NOBEL LIMITED COMPANY, LLC

Notes to Financial Statements

December 31, 2001 and December 31, 2000 (Balance Sheet Only)

Note 5 - Long-Term Debt

At December 31, long-term debt consisted of the following:

	2001	2000
Unsecured advances due to a related party, with installments of \$90,000 due on August 1, 2001, \$150,000 due on June 30, 2002 and June 30, 2003. Interest accrues at Prime Rate plus 2% (6.75% at December 31, 2001 and 11.5% at December 31, 2000), and is payable on December 30, 2002 and June 30, 2003. (On March 14, 2002, the Company entered into a subordination agreement; see Note 11)	\$ 300,000	\$ 390,000
Note payable due to a supplier without interest, secured by equipment, with an initial principal installment due September 28, 2001 of \$100,000 and ten subsequent monthly installments of \$17,450 beginning December 1, 2001 through September 1, 2002.	157,050	-
Note payable due to a supplier without interest, secured by equipment, with an initial principal installment due December 14, 2001 of \$75,000 and ten subsequent monthly installments of \$15,000 beginning February 1, 2002 through November 1, 2002.	<u>150,000</u>	<u>-</u>
	607,050	390,000
Less current maturities	<u>457,050</u>	<u>90,000</u>
	<u>\$ 150,000</u>	<u>\$ 300,000</u>

Approximate annual maturities over the remaining period of indebtedness are as follows:

2002		\$ 457,050
2003		150,000

At December 31, 2001 and 2000, interest accrued and unpaid on the advances from the related party was \$63,517 and \$30,621 respectively.

NOBEL LIMITED COMPANY, LLC

Notes to Financial Statements

December 31, 2001 and December 31, 2000 (Balance Sheet Only)

Note 6 - Members' Equity

The Company has one class of units, common units. In accordance with the Company's operating agreement, the manager may authorize other classes of units, or add, or decrease the number of units from time to time. The liability of the Members for losses, debts and obligations of the LLC is restricted and limited to their capital accounts. All net profits and losses, and distributions of cash flows shall be allocated to the members based upon their percentage of ownership of common units.

Note 7 - Commitments and Contingencies

The Company is obligated under two leases for office space. The first lease for the Company's current office space requires minimum monthly rentals of \$3,000 and expires June 30, 2002. The second lease for the Company's new office space begins April 1, 2002 and requires minimum monthly rentals of \$19,665 with scheduled rent increases of 3.5% on the anniversary date of the lease and expires May 31, 2007. The lease agreement includes an option to renew for an additional five years, and also provides that the Company pay their proportionate share of real estate taxes, and direct expenses. Rent expense for 2001 totaled \$45,950.

Future minimum annual payments under these leases are as follows:

2002	\$	161,653
2003		242,171
2004		250,647
2005		259,419
2006		268,499
Thereafter		112,828

The Company is obligated under an automobile's lease entered into on October 25, 2001. The lease requires minimum monthly rentals of \$919. The lease provides for a 24 month term.

Future minimum annual payments under these leases are as follows:

2002	\$	11,028
2003		8,271

In October 2001, a former leased employee from an unaffiliated staffing company filed a charge of discrimination and wrongful termination with the Massachusetts Commission Against Discrimination against the Company and an officer. The Company intends to vigorously contest this claim. The Company has been informed that it is insured under the staffing company's insurance policy for claims related to employment practices that may cover the claim, subject to a \$75,000 deductible.

The Company is involved in other legal matters arising in the normal course of business. At December 31 2001, the outcomes of these matters were not determined. Management does not believe that the eventual outcomes of these matters will have a material adverse effect on the Company's financial position or results of operation. The Company has been vigorously defending these matters.

NOBEL LIMITED COMPANY, LLC

Notes to Financial Statements

December 31, 2001 and December 31, 2000 (Balance Sheet Only)

Note 7 - Commitments and Contingencies (Continued)

The Company has entered into a client service agreement with a staffing network company. Under the terms of the client service agreement, the staffing network company provides employees to the Company. The Company engages the employees in job functions at their worksite. The agreement commenced on January 1, 2000 and remains in force and in effect on a month-to-month period, until either party gives thirty days written notice of termination. Contract labor expense for 2001 totaled \$867,381.

Note 8 - Concentration of Credit Risk

The Company maintains cash balances at a bank, which, at times, exceed federally insured limits. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

During 2001, approximately 50% of the Company's retail sales related to calling card PIN numbers were supplied and supported by two separate vendors. This dependency was significantly reduced when the Company purchased its own telephone switching equipment in November 2001.

Concentration of credit risk with respect to trade accounts receivable is limited due to the large number of customers comprising the Company's customer base, with no significant individual customer revenues or accounts receivable balances at December 31, 2001 and 2000.

Note 9 - Purchase Commitments

During 2001, the Company entered into several carrier agreements to purchase a certain number of minutes per month. The terms of the agreements are subject to price changes with seven days notice, and are cancelable by either party with thirty days notice. If the Company does not meet minimum purchase requirements, the carrier may bill the Company as if they had reached minimum purchase commitments. In addition, the Company entered into one agreement with another carrier whereby the Company has purchased a predetermined amount of minutes to be used by certain dates in 2002. At December 31, 2001 management believes it will meet all its minimum purchase requirements and use all of its prepaid minutes. Included in inventory at December 31, 2001 are all of the unused minutes the Company has paid for.

Note 10 - Cash Flow Information

During 2001, cash paid for interest was \$4,610

Non-cash investing and financing activities included the purchase of equipment in exchange for \$499,500 of debt.

Non-cash financing activities included the accrual of a distribution to members for \$329,000 at December 31, 2001.

NOBEL LIMITED COMPANY, LLC

Notes to Financial Statements

December 31, 2001 and December 31, 2000 (Balance Sheet Only)

Note 11 - Subsequent Events

In January 2002, three new related companies were formed as Delaware LLC's, NobelTel, LLC, NobelCom, LLC and Nobel Limited Company, LLC. The Massachusetts limited liability company, Nobel Limited Company was then merged into the Delaware limited liability company, Nobel Limited Company, LLC.

On January 2, 2002, the Company entered into a consulting agreement. The terms of the agreement provide for an unconditional consultant's fee of \$300,000 to be paid during the term of the agreement that will end on June 30, 2004. The consultant also received an option to purchase member units. The Company is involved in renegotiations with the consultant regarding the agreement.

In March 2002, the Company entered into a financing agreement with a bank. The Company was granted a \$500,000 equipment financing line of credit and an additional \$500,000 letter of credit. The equipment financing line of credit has a maturity date of March 7, 2007 bearing interest at the Bank's Prime Rate, is secured by substantially all assets of the Company, and is subject to certain financial covenants. The letter of credit's expiration date is April 30, 2003 with a 90-day subsequent period available to cover the beneficial interests under the letter of credit.

In connection with the execution of the new bank agreements the Company's related party debt (see Note 5) became subordinated to the advances under the bank agreement.

On March 28, 2002 the Company signed a letter of credit of \$65,000, and received cash back on the security deposit included in current assets.

NOBEL LIMITED COMPANY, LLC

Balance Sheet

As of

	<u>June 30, 2002</u>	<u>December 31, 2001</u>
Assets		
Current assets:		
Cash and cash equivalents	1,015,406	805,532
Accounts receivable, less allowance for doubtful accounts of \$30,000 and \$30,000, respectively	138,932	37,006
Inventory	267,344	393,220
Prepaid expenses and other current assets	<u>174,915</u>	<u>107,580</u>
Total current assets	1,596,596	1,343,338
Equipment, net	1,110,353	622,097
Security deposits	<u>55,221</u>	<u>58,721</u>
Total assets	<u>2,762,170</u>	<u>2,024,156</u>
Liabilities and Members' Equity		
Current liabilities:		
Accounts payable and accrued expenses	795,687	519,918
Accrued distributions	-	329,000
Current maturities of long-term debt	404,670	457,050
Deferred revenue	<u>632,871</u>	<u>170,562</u>
Total current liabilities	1,833,228	1,476,530
Long-term debt	353,730	150,000
Members' equity:		
Contributed capital		
100,000,000 common units, authorized 100,000,000 and 100,000,000 common units issued and outstanding respectively	40,000	40,000
Retained earnings/ (accumulated deficit)	<u>535,212</u>	<u>357,626</u>
	<u>575,212</u>	<u>397,626</u>
Total liabilities and members' equity	<u>2,762,170</u>	<u>2,024,156</u>

NOBEL LIMITED COMPANY, LLC
Income Statement
For the Six Months Ended June 30, 2002

Revenues	6,820,513
Cost of revenues	<u>3,930,458</u>
Gross profit	2,890,055
Operating expenses:	
Contract labor	874,382
Sales and marketing	535,563
General and administrative	<u>1,182,105</u>
Total operating expenses	2,592,050
Income from operations	298,005
Other income/(expense):	
Interest income	2,750
Interest expense	(9,597)
Other expense	(4,428)
	<u>(11,275)</u>
Net income	<u><u>286,730</u></u>

NOBEL LIMITED COMPANY, LLC
Income Statement
For the Period Ended June 30, 2002

Cash flows from operating activities:

- Net Income	286,730
- Depreciation	81,687
- Changes in:	
- A/R	(101,926)
- Inventory	125,876
- Prepaid expenses & other current assets	(67,352)
- Security deposits	3,500
- A/P & accrued expenses	275,769
- Deferred revenue	<u>462,309</u>
 Total Adjustments	 <u>698,176</u>
 Net cash provided by operating activities	 <u>1,066,593</u>

Cash flows from investing activities:

- Purchases of equipment	<u>(569,942)</u>
--------------------------	------------------

Cash flows from financing activities:

- Repayments of debt	(282,150)
- Proceeds from equipment loan	433,500
- Dividends paid	<u>(438,127)</u>
 Net cash from financing activities	 <u>(286,777)</u>

Net increase (decrease) in cash & cash equivalents 209,874

Cash & cash equivalents, beginning 805,532

Cash & cash equivalents, ending 1,015,406

EXHIBIT E - PROPOSED TARIFF

NOBELTEL, LLC

ORIGINAL SHEET 2

SOUTH DAKOTA PUC TARIFF NO. 1

TELECOMMUNICATIONS SERVICES TARIFF

RESERVED FOR FUTURE USE

ISSUED: , 2002

EFFECTIVE: , 2002

ISSUED BY: Samir Abboud, Chief of Carrier Operations

5759 Fleet Street

Carlsbad, California 92008

TELECOMMUNICATIONS SERVICES TARIFFCHECK SHEET

The Sheets of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this sheet.

<u>SHEET</u>	<u>REVISION</u>
1	Original
2	Original
3	Original
4	Original
5	Original
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	Original
20	Original
21	Original
22	Original
23	Original
24	Original
25	Original
26	Original
27	Original
28	Original
29	Original
30	Original
31	Original
32	Original

* New or Revised Sheet

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EFFECTIVE: , 2002

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TELECOMMUNICATIONS SERVICES TARIFF

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TARIFF FORMAT

A. Sheet Numbering: Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between pages 11 and 12 would be page 11.1.

B. Sheet Revision Numbers: Revision numbers also appear in the upper right corner of each sheet where applicable. These numbers are used to indicate the most current page version on file with the Commission. For example, 4th Revised Sheet 13 cancels 3rd Revised Sheet 13. Consult the Check Sheet for the sheets currently in effect.

C. Paragraph Numbering Sequence: There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

2.
2.1
2.1.1
2.1.1.A
2.1.1.A.1
2.1.1.A.1.(a)
2.1.1.A.1.(a).I
2.1.1.A.1.(a).I.(i)
2.1.1.A.1.(a).I.(i).(1)

D. Check Sheets: When a tariff filing is made with the Commission, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the sheets contained in the tariff, with a cross reference to the current Revision Number. When new sheets are added, the Check Sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this sheet if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest Check Sheet to find out if a particular sheet is the most current filed with the Commission.

TELECOMMUNICATIONS SERVICES TARIFFSECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement from a local exchange telephone company or other common carrier, using either dedicated or switched access, which connects a Customer's location to the Company's location or switching center.

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable the Company to identify the origin of the Customer so it may rate and bill the call. Automatic number identification (ANI) is used as the authorization code wherever possible.

Commission - Used throughout this tariff to mean the South Dakota Public Utilities Commission.

Customer - The person, firm, corporation or other legal entity which orders the services of the Company and is responsible for the payment of charges and for compliance with the Company's tariff regulations.

Company or NobelTel - Used throughout this tariff to mean NobelTel, LLC, a Delaware Limited Liability Company.

Dedicated Access - The Customer gains entry to the Company's services by a direct path from the Customer's location to the Company's point of presence.

Holiday - New Year's Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. Holidays shall be billed at the evening rate from 8 a.m. to 11 p.m. After 11 p.m., the lower night rate shall go into effect.

Prepaid Account - An inventory of Telecom Units purchased in advance by the Customer, and associated with one and only one Authorization Code as contained in a specific Prepaid Calling Card.

Prepaid Calling Card - A card issued by the Company, containing an Authorization Code which identifies a specific Prepaid Account of Telecom Units, which enables calls to be processed, account activity to be logged, and balances to be maintained, on a prepayment basis.

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Resp. Org - Responsible Organization or entity identified by a Toll-Free service Customer that manages and administers records in the toll free number database and management system.

Switched Access - The Customer gains entry to the Company's services by a transmission line that is switched through the local exchange carrier to reach the Company's point of presence.

Telecom Unit - A measurement of telecommunications service equivalent to one minute of usage between any two points within the State of South Dakota.

Telecommunications - The transmission of voice communications or, subject to the transmission capabilities of the services, the transmission of data, facsimile, signaling, metering, or other similar communications.

Underlying Carrier - The telecommunications carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer telecommunications traffic.

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TELECOMMUNICATIONS SERVICES TARIFFSECTION 2 - RULES AND REGULATIONS2.1 Undertaking of the Company

This tariff contains the regulations and rates applicable to intrastate interexchange telecommunications services provided by the Company for telecommunications between points within the State of South Dakota. Services are furnished subject to the availability of facilities and subject to the terms and conditions of this tariff in compliance with limitations set forth in the Commission's rules. The Company's services are provided on a statewide basis and are not intended to be limited geographically. The Company offers service to all those who desire to purchase service from the Company consistent with all of the provisions of this tariff. Customers interested in the Company's services shall file a service application with the Company which fully identifies the Customer, the services requested and other information requested by the Company. The Company reserves the right to examine the credit record and check the references of all applicants and Customers. The Company may examine the credit profile/record of any applicant prior to accepting the service order. The service application shall not in itself obligate the Company to provide services or to continue to provide service if a later check of applicant's credit record is, in the opinion of the Company, contrary to the best interest of the Company. The Company may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the Customer, to allow connection of a Customer's location to a service provided by the Company. The Customer shall be responsible for all charges due for such service arrangement.

TELECOMMUNICATIONS SERVICES TARIFF

- 2.1.1 The services provided by the Company are not part of a joint undertaking with any other entity providing telecommunications channels, facilities, or services, but may involve the resale of the Message Toll Services (MTS) and Wide Area Telecommunications Services (WATS) of underlying common carriers which may be subject to the jurisdiction of this Commission.
- 2.1.2 The rates and regulations contained in this tariff apply only to the services furnished by the Company and do not apply, unless otherwise specified, to the lines, facilities, or services provided by a local exchange telephone company or other common carriers for use in accessing the services of the Company.
- 2.1.3 The Company reserves the right to limit the length of communications, to discontinue furnishing services, or limit the use of service necessitated by conditions beyond its control, including, without limitation: lack of satellite or other transmission medium capacity; the revision, alteration or repricing of the Underlying Carrier's tariffed offerings; or when the use of service becomes or is in violation of the law or the provisions of this tariff.

2.2 Use of Services

- 2.2.1 The Company's services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of services, subject to any limitations set forth in this Section 2.2.
- 2.2.2 The use of the Company's services to make calls which might reasonably be expected to frighten, abuse, torment, or harass another or in such a way as to unreasonably interfere with use by others is prohibited.

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- 2.2.3 The use of the Company's services without payment for service or attempting to avoid payment for service by fraudulent means or devices, schemes, false or invalid numbers, or false calling or credit cards is prohibited.
- 2.2.4 The Company's services are available for use twenty-four hours per day, seven days per week.
- 2.2.5 The Company does not transmit messages, but the services may be used for that purpose.
- 2.2.6 The Company's services may be denied for nonpayment of charges or for other violations of this tariff.
- 2.2.7 Customers shall not use the service provided under this tariff for any unlawful purpose.
- 2.2.8 The Customer is responsible for notifying the Company immediately of any unauthorized use of services.

2.3 Liability of the Company

- 2.3.1 The Company shall not be liable for any claim, loss, expense or damage for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff, if caused by the Underlying Carrier, an act of God, fire, war, civil disturbance, act of government, or due to any other causes beyond the Company's control.
- 2.3.2 The Company shall not be liable for, and shall be fully indemnified and held harmless by the Customer against any claim, loss, expense, or damage for defamation, libel, slander, invasion, infringement of copyright or patent, unauthorized use of any trademark, trade name or service mark, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data or information transmitted.

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TELECOMMUNICATIONS SERVICES TARIFF

2.3.7 The remedies set forth herein are exclusive and in lieu of all other warranties and remedies, whether express, implied, or statutory, INCLUDING WITHOUT LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

2.4 Responsibilities of the Customer

2.4.1 The Customer is responsible for placing any necessary orders and complying with tariff regulations. The Customer is also responsible for the payment of charges for services provided under this tariff.

2.4.2 The Customer is responsible for charges incurred for special construction and/or special facilities which the Customer requests and which are ordered by the Company on the Customer's behalf.

2.4.3 If required for the provision of the Company's services, the Customer must provide any equipment space, supporting structure, conduit and electrical power without charge to the Company.

2.4.4 The Customer is responsible for arranging access to its premises at times mutually agreeable to the Company and the Customer when required for Company personnel to install, repair, maintain, program, inspect or remove equipment associated with the provision of the Company's services.

2.4.5 The Customer shall cause the temperature and relative humidity in the equipment space provided by Customer for the installation of the Company's equipment to be maintained within the range normally provided for the operation of microcomputers.

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TELECOMMUNICATIONS SERVICES TARIFF

- 2.4.6 The Customer shall ensure that the equipment and/or system is properly interfaced with the Company's facilities or services, that the signals emitted into the Company's network are of the proper mode, bandwidth, power and signal level for the intended use of the subscriber and in compliance with criteria set forth in this tariff, and that the signals do not damage equipment, injure personnel, or degrade service to other Customers. If the Federal Communications Commission or some other appropriate certifying body certifies terminal equipment as being technically acceptable for direct electrical connection with interstate communications service, the Company will permit such equipment to be connected with its channels without the use of protective interface devices. If the Customer fails to maintain the equipment and/or the system properly, with resulting imminent harm to Company equipment, personnel or the quality of service to other Customers, the Company may, upon written notice, require the use of protective equipment at the Customer's expense. If this fails to produce satisfactory quality and safety, the Company may, upon written notice, terminate the Customer's service.
- 2.4.7 The Customer must pay the Company for replacement or repair of damage to the equipment or facilities of the Company caused by negligence or willful act of the Customer or others, by improper use of the services, or by use of equipment provided by Customer or others.
- 2.4.8 The Customer must pay for the loss through theft of any Company equipment installed at Customer's premises.
- 2.4.9 If the Company installs equipment at Customer's premises, the Customer shall be responsible for payment of any applicable installation charge.

TELECOMMUNICATIONS SERVICES TARIFF

2.4.10 The Customer must use the services offered in this tariff in a manner consistent with the terms of this tariff and the policies and regulations of all state, federal and local authorities having jurisdiction over the service.

2.5 Cancellation or Interruption of Services

2.5.1 Without incurring liability, upon five (5) working days' (defined as any day on which the company's business office is open and the U.S. Mail is delivered) written notice to the Customer, the Company may immediately discontinue services to a Customer or may withhold the provision of ordered or contracted services:

2.5.1.A For nonpayment of any sum due the Company for more than thirty (30) days after issuance of the bill for the amount due, unless the charge is in dispute;

2.5.1.B For violation of any of the provisions of this tariff,

2.5.1.C For violation of any law, rule, regulation, policy of any governing authority having jurisdiction over the Company's services, or

2.5.1.D By reason of any order or decision of a court, public service commission or federal regulatory body or other governing authority prohibiting the Company from furnishing its services.

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- 2.5.2 Without incurring liability, the Company may interrupt the provision of services at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of Customer and the Company's equipment and facilities and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified.
- 2.5.3 Service may be discontinued by the Company without notice to the Customer, by blocking traffic to certain countries, cities or NXX exchanges, or by blocking calls using certain Customer authorization codes, when the Company deems it necessary to take such action to prevent unlawful use of its service. The Company will restore service as soon as it can be provided without undue risk, and will, upon request by the Customer affected, assign a new authorization code to replace the one that has been deactivated.
- 2.5.4 The Customer may terminate service upon thirty (30) days written notice for the Company's standard month to month contract. Customer will be liable for all usage on any of the Company's service offerings until the Customer actually leaves the service. Customers will continue to have Company usage until the Customer notifies its local exchange carrier and changes its long distance carrier. Until the Customer so notifies its local exchange carrier, it shall continue to generate and be responsible for long distance usage.

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TELECOMMUNICATIONS SERVICES TARIFF

2.6 Credit Allowance

2.6.1 Credit may be given for disputed calls, on a per call basis.

2.10 Payment and Billing

- 2.10.1 Service is provided and billed on a billing cycle basis, beginning on the date that service becomes effective. Billing is payable upon receipt. A late fee will be assessed on unpaid amounts 30 days after rendition of bills.
- 2.10.2 The customer is responsible for payment of all charges for services furnished to the Customer, as well as to all persons using the Customer's codes, exchange lines, facilities, or equipment, with or without the knowledge or consent of the Customer. The security of the Customer's Authorization Codes, subscribed exchange lines, and direct connect facilities is the responsibility of the Customer. All calls placed using direct connect facilities, subscribed exchange lines, or Authorization Codes will be billed to and must be paid by the Customer. Charges based on actual usage during a month and any accrued interest will be billed monthly in arrears.
- 2.10.3 All bills are presumed accurate, and shall be binding on the customer unless objection is received by the Company in writing within 180 days after such bills are rendered. No credits, refunds, or adjustments shall be granted if demand therefore is not received by the Company in writing within such 180 day period.

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TELECOMMUNICATIONS SERVICES TARIFF**2.11 Collection Costs**

In the event Company is required to initiate legal proceedings to collect any amounts due to Company, or to enforce any judgment obtained against a Customer, or for the enforcement of any other provision of this tariff or applicable law, Customer shall, in addition to all amounts due, be liable to Company for all reasonable costs incurred by Company in such proceedings and enforcement actions, including reasonable attorneys' fees, collection agency fees or payments, and court costs. In any such proceeding, the amount of collection costs, including attorneys' fees, due to the Company, will be determined by a court of competent jurisdiction or by the Commission.

2.12 Taxes

All federal, state and local taxes, assessments, surcharges, or fees, including sales taxes, use taxes, gross receipts taxes, and municipal utilities taxes, are billed as separate line items and are not included in the rates quoted herein.

2.13 Late Charge

A late fee of 1.5% per month or the amount otherwise authorized by law, whichever is lower, will be charged on any past due balances.

2.14 Returned Check Charge

A fee of \$20.00 will be charged whenever a check or draft presented for payment for service is not accepted by the institution on which it is written.

2.15 Reconnection Charge

A reconnection fee of \$25.00 per occurrence will be charged when service is reestablished for Customers which have been disconnected due to non-payment. Payment of the reconnection fee and any other outstanding amounts will be due in full prior to reconnection of service.

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TELECOMMUNICATIONS SERVICES TARIFFSECTION 3 - DESCRIPTION OF SERVICE3.1 Computation of Charges

- 3.1.1 The total charge for each completed call may be a variable measured charge dependent on the duration, distance and time of day of the call. The total charge for each completed call may also be dependent only on the duration of the call, i.e. a statewide flat rate per minute charge. The variable measured charge is specified as a rate per minute which is applied to each minute. All calls are measured in increments as set forth in the Rates Section of this tariff. All calls are rounded up to the next whole increment.
- 3.1.2 Where mileage bands appear in a rate table, rates for all calls are based upon the airline distance between the originating and terminating points of the call, as determined by the vertical and horizontal coordinates associated with the exchange (the area code and three digit central office code) associated with the originating and terminating telephone numbers. If the Customer obtains access to the Company's network by a dedicated access circuit, that circuit will be assigned an exchange for rating purposes based upon the Customer's main telephone number at the location where the dedicated access circuit terminates. The vertical and horizontal (V & H) coordinates for each exchange and the airline distance between them will be determined according to industry standards.

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- 3.1.3 Timing begins when the called station is answered and two way communication is possible, as determined by standard industry methods generally in use for ascertaining answer, including hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. Recognition of answer supervision is the responsibility of the Underlying Carrier. Timing for each call ends when either party hangs up. The Company will not bill for uncompleted calls.

3.2 Customer Complaints and/or Billing Disputes

Customer inquiries or complaints regarding service or accounting may be made in writing or by telephone to the Company at:

5759 Fleet Street
Carlsbad, California 92008
(800) 986-6235

An objection to billed charges should be reported to the Company within 180 days from receipt of an invoice. Adjustments to Customers' bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate.

TELECOMMUNICATIONS SERVICES TARIFF

The Company will respond within seventy two (72) hours of receipt of an inquiry. If the Customer is dissatisfied with the Company's response to a complaint or inquiry, the Customer may file a complaint with the Commission for resolution of the conflict. The South Dakota Public Utilities Commission can be reached at:

500 East Capitol
 Pierre, SD 57501-5070
 (605) 773-3201
 (800) 332-1782
 TTY through Relay Service South Dakota-
 (800) 877-1113

If a Customer accumulates more than One Dollar of undisputed delinquent Company 800 Service charges, the Company Resp. Org. reserves the right not to honor that Customer's request for a Resp. Org. change until such undisputed charges are paid in full.

3.3 Level of Service

A Customer can expect end to end network availability of not less than 99% at all times for all services.

3.4 Billing Entity Conditions

When billing functions on behalf of the Company or its intermediary are performed by local exchange telephone companies or others, the payment of charge conditions and regulations of such companies and any regulations imposed upon these companies by regulatory bodies having jurisdiction apply. The Company's name and toll-free telephone number will appear on the Customer's bill.

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3.5.4 Company Prepaid Calling Cards

This service permits use of Prepaid Calling Cards for placing long distance calls. Customers may purchase Company Prepaid Calling Cards at a variety of retail outlets or through other distribution channels. Company Prepaid Calling Cards are available at a variety of face values ranging from five dollars (\$5.00), in one dollar (\$1.00) increments. Company Prepaid Calling Card service is accessed using the Company toll-free number printed on the card. The caller is prompted by an automated voice response system to enter his/her Authorization Code, and then to enter the terminating telephone number. The Company's processor tracks the call duration on a real time basis to determine the number of Telecom Units consumed. The total consumed Telecom Units and applicable taxes for each call are deducted from the remaining Telecom Unit balance on the Customer's Company Prepaid Calling Card.

All calls must be charged against Prepaid Calling Card that has a sufficient Telecom Unit balance. A Customer's call will be interrupted with an announcement when the balance is about to be depleted.

When the balance is depleted, the Customer can either call the toll-free number on the back of the Company Prepaid Calling Card and "recharge" the balance on the card using a nationally recognized credit card, or the Customer can throw the card away and purchase a new one. Calls in progress will be terminated by the Company if the balance on the Company Prepaid Calling Card is insufficient to continue the call.

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The expiration date will be printed on all cards. The Company will not refund unused balances.

A credit allowance for Company Prepaid Calling Card Service is applicable to calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call. To receive the proper credit, the Customer must notify the Company at the designated toll-free customer service number printed on the Company Prepaid Calling Card and furnish the called number, the trouble experienced (e.g. cut-off, noisy circuit, etc.), and the approximate time that the call was placed.

When a call charged to a Company Prepaid Calling Card is interrupted due to cut-off, one-way transmission, or poor transmission conditions, the Customer will receive a credit equivalent of one Telecom Unit.

Credit allowances for calls pursuant to Company Prepaid Card Service do not apply for interruptions not reported promptly to the Company or interruptions that are due to the failure of power, equipment or systems not provided by the Company.

Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company.

The Company will block all calls beginning with the NPA "900" and NXX "976" calls, therefore such calls can not be completed.

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3.5.5 Directory Assistance.

Access to long distance directory assistance is obtained by dialing 1 + 555-1212 for listings within the originating area code and 1 + (area code) + 555-1212 for other listings. When more than one number is requested in a single call, a charge will apply for each number requested. A charge will be applicable for each number requested, whether or not the number is listed or published.

TELECOMMUNICATIONS SERVICES TARIFF

3.5.6 Specialized Pricing Arrangements.

Customized service packages and competitive pricing packages at negotiated rates may be furnished on a case-by-case basis in response to requests by Customers to the Company for proposals or for competitive bids. Service offered under this tariff provision will be filed with the Commission. Specialized rates or charges will be made available to similarly situated Customers on a non-discriminatory basis. The Company will notify the Commission of such arrangements as required by Commission rules and regulations.

3.5.7 Emergency Call Handling Procedures

Emergency "911" calls are not routed to company, but are completed through the local network at no charge.

3.5.8 Promotional Offerings

The Company may, from time to time, make promotional offerings to enhance the marketing of its services. These offerings may be limited to certain dates, times and locations. The Company will notify the Commission of such offerings as required by Commission rules and regulations.

SECTION 4 - RATES

4.1 1+ Dialing

\$0.15 per minute

A \$4.95 per month service charge applies.
Billed in one minute increments.

4.2 Travel Cards

\$.199 per minute

A \$.25 per call service charge applies.
Billed in one minute increments.

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TELECOMMUNICATIONS SERVICES TARIFF**4.3 Toll Free**

\$0.15 per minute

A \$10 per month per number service charge applies.
Billed in one minute increments.

4.4 Prepaid Calling Cards**Program**

A	\$.015	Per Telecom Unit
B	\$.019	Per Telecom Unit
C	\$.025	Per Telecom Unit
D	\$.029	Per Telecom Unit
E	\$.032	Per Telecom Unit
F	\$.035	Per Telecom Unit
G	\$.039	Per Telecom Unit
H	\$.049	Per Telecom Unit
I	\$.05	Per Telecom Unit
J	\$.059	Per Telecom Unit
K	\$.06	Per Telecom Unit
L	\$.08	Per Telecom Unit
M	\$.09	Per Telecom Unit
N	\$.10	Per Telecom Unit
O	\$.11	Per Telecom Unit
P	\$.12	Per Telecom Unit
Q	\$.13	Per Telecom Unit
R	\$.14	Per Telecom Unit
S	\$.15	Per Telecom Unit
T	\$.19	Per Telecom Unit
U	\$.20	Per Telecom Unit
V	\$.25	Per Telecom Unit
W	\$.29	Per Telecom Unit
X	\$.30	Per Telecom Unit
Y	\$.33	Per Telecom Unit
Z	\$.35	Per Telecom Unit
AA	\$.39	Per Telecom Unit
BB	\$.40	Per Telecom Unit
CC	\$.50	Per Telecom Unit
DD	\$.005	Per Telecom Unit
EE	\$.01	Per Telecom Unit
FF	\$.07	Per Telecom Unit

A \$.99 per call service charge applies.

A one-time maintenance fee of \$1.00 applies after the 1st call.

ISSUED: , 2002

EFFECTIVE: , 2002

ISSUED BY: Samir Abboud, Chief of Carrier Operations
5759 Fleet Street
Carlsbad, California 92008

TELECOMMUNICATIONS SERVICES TARIFF

4.5 Directory Assistance

\$.95

4.6 Returned Check Charge

\$20.00

ISSUED: , 2002 EFFECTIVE: , 2002
ISSUED BY: Samir Abboud, Chief of Carrier Operations
5759 Fleet Street
Carlsbad, California 92008

4.7 Rate Periods

	Monday - Friday	Sat.	Sun.	
8 a.m. to 5 p.m.*	Daytime Rate Period			
5 p.m. to 11 p.m.*	Evening Rate Period			Evening Rate Period
11 p.m. to 8 a.m.*	Night/Weekend Rate Period			

* To, but not including

When a message spans more than one rate period, total charges for the minutes in each rate period are calculated and the results for each rate period are totaled to obtain the total message charge. If the calculation results in a fractional charge, the amount will be rounded down to the lower cent.

4.8 Payphone Dial Around Surcharge

A dial around surcharge of \$.50 per call will be added to any completed INTRASTATE toll access code and subscriber toll-free 800/888 type calls placed from a public or semi-public payphone.

4.9 Universal Service Fund Assessment & Presubscribed Interexchange Carrier Charge

The Customer will be assessed a monthly Universal Service Fund Contribution charge on all telecommunications services, which in no event shall be less than the prevailing contribution percentage rate charged the Company on intrastate traffic by any state agency or its administrator. A Presubscribed Interexchange Carrier Charge ("PICC") applies on a monthly basis to all Customer monthly bills at the prevailing rate.

ISSUED: _____, 2002 EFFECTIVE: _____, 2002
ISSUED BY: Samir Abboud, Chief of Carrier Operations
5759 Fleet Street
Carlsbad, California 92008

nobelte | NOBELTEL, LLC
5759 FLEET STREET
CARLSBAD, CA 92008

FLEET NATIONAL BANK
BOSTON, MA
5-13/110

1331

9/12/2002

© 1984 - 2000 INTUIT, INC. # 546 1-800-433-8310

PAY TO THE ORDER OF South Dakota Public Utilities Commission

\$ **250.00

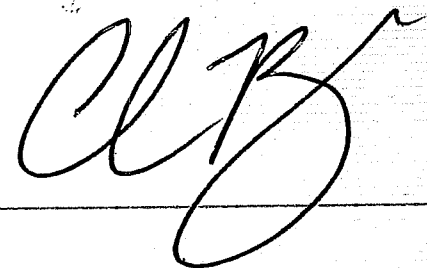
Two Hundred Fifty and 00/100***** DOLLARS

South Dakota Public Utilities Commission

South Dakota

MEMO

⑈001331⑈ ⑆011000138⑆ 94291 55751⑈



NOBELTEL, LLC

1331

South Dakota Public Utilities Commission

9/12/2002

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/11/2002	Bill	South Dakota	250.00	250.00		250.00
				Check Amount		250.00

TC02-164

nobelte

Fleet Small Business Chec South Dakota

250.00

South Dakota Public Utilities Commission

WEEKLY FILINGS

For the Period of September 19, 2002 through September 25, 2002

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five business days of this report. Phone: 605-773-3705 Fax: 605-773-3809

TELECOMMUNICATIONS

TC02-160 In the Matter of the Application of All-Star Acquisition Corporation for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.

All-Star Acquisition Corporation has filed an application for a Certificate of Authority to provide interexchange telecommunications services in South Dakota. The applicant intends to provide resold intrastate telecommunications services, including MTS, in-WATS, out-WATS, and Calling Card services throughout South Dakota.

Staff Analyst: Michele Farris
Staff Attorney: Kelly Frazier
Date Docketed: 09/19/02
Intervention Deadline: 10/11/02

TC02-161 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and McLeodUSA Telecommunications Services, Inc.

On September 20, 2002, the Commission received for approval a Filing of Amendment to the Interconnection Agreement between McLeodUSA Telecommunications Services, Inc. (McLeodUSA) and Qwest Corporation (Qwest) f/k/a U S WEST Communications, Inc. According to the parties, this is an Amendment to the negotiated Interconnection Agreement which was approved by the Commission effective July 23, 1999, in Docket No. TC99-057. The filing is intended to amend the Amendment approved on or about January 24, 2001, by adding language to the end of section 1.11 and by replacing the platform recurring rates column with the chart which was attached to the filing. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than October 10, 2002. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 09/20/02
Initial Comments Due: 10/10/02

TC02-162 In the Matter of the Filing by Qwest Corporation for Approval of Revisions to its Access Services Tariff.

On September 23, 2002, Qwest Corporation filed revised pages from its Access Services Tariff. The revisions introduce Managed Long Distance Service (MLD) for interexchange carriers. MLD is a wholesale platform service offered by Qwest to IXCs to monitor and control long distance spending of end-users. Qwest requests an effective date of October 14, 2002.

Staff Analyst: Heather Forney
Staff Attorney: Karen Cremer
Date Docketed: 09/23/02
Intervention Deadline: 10/11/02

TC02-163 In the Matter of the Application of Buyers United Inc. for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.

Buyers United Inc. has filed an application for a Certificate of Authority to provide interexchange telecommunications services in South Dakota. The applicant will provide service under Buyers United Inc., BuyersOnline, and United Carrier Networks. The applicant intends to resell intrastate long distance and provide in a limited capacity, internet services throughout South Dakota.

Staff Analyst: Michele Farris
Staff Attorney: Kelly Frazier
Date Docketed: 09/23/02
Intervention Deadline: 10/11/02

TC02-164 In the Matter of the Application of NobelTel, LLC for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.

NobelTel LLC is seeking a Certificate of Authority to provide interexchange telecommunications services in South Dakota. The Applicant intends to offer a full range of interexchange services on a resale basis. Services include direct and dial-around outbound dialing, toll free inbound dialing, directory assistance, data services, travel card services and prepaid calling card services.

Staff Analyst: Keith Senger
Staff Attorney: Kelly Frazier
Date Docketed: 09/24/02
Intervention Deadline: 10/11/02

TC02-165 In the Matter of the Filing for Approval of Amendments to Interconnection Agreements between Qwest Corporation and Covad Communications Company and Qwest Corporation and McLeodUSA Telecommunications Services, Inc.

On September 25, 2002, the Commission received a Petition for Approval of Amendments to Interconnection Agreements regarding the following Agreements: 1) U S WEST Service Level Agreement with Covad Communications Co. dated April 19, 2000; 2) Confidential Billing Settlement Agreement Between U S WEST and McLeodUSA dated April 28, 2000; 3) Confidential Settlement Agreement Between U S WEST and McLeodUSA dated May 1, 2000; and 4) Confidential Agreement Between McLeodUSA and Qwest dated October 26, 2000. According to Qwest, the company is petitioning the Commission to approve the attached agreements such that, to the extent any active provisions of such agreements relate to Section 251(b) or (c), they are formally available to other CLECs under Section 252(i) of the 1996 Telecommunications Act. Qwest reserved the right to demonstrate that one or more of these agreements need not have been filed in the event of an enforcement action in this area. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than October 15, 2002. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 09/25/02
Initial Comments Due: 10/15/02

You may receive this listing and other PUC publications via our website or via internet e-mail.
You may subscribe or unsubscribe to the PUC mailing lists at <http://www.state.sd.us/puc>

Lance J.M. Steinhart, P.C.

Attorney At Law
1720 Windward Concourse
Suite 250
Alpharetta, Georgia 30005

Also Admitted in New York
and Maryland

Telephone: (770) 232-9200
Facsimile: (770) 232-9208

November 22, 2002

VIA OVERNIGHT DELIVERY

Mr. William Bullard
Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Ave-Pierre, SD 57501-5070
(605) 773-3201

RECEIVED

NOV 25 2002

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Re: NobelTel, LLC
Docket No. TC02-164

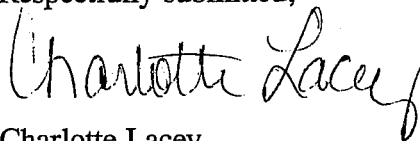
Dear Mr. Bullard:

Enclosed please find one original and ten (10) copies of replacement tariff pages 7, 8, 25, 26 and 30 for NobelTel, LLC.

I have also enclosed an extra copy of this cover letter to be date stamped and returned to me in the enclosed self-addressed prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me.

Respectfully submitted,



Charlotte Lacey
Legal Assistant to Lance J.M. Steinhart
Attorney for NobelTel, LLC

Enclosures

cc: Richard L. Mahfouz

TELECOMMUNICATIONS SERVICES TARIFFSECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement from a local exchange telephone company or other common carrier, using either dedicated or switched access, which connects a Customer's location to the Company's location or switching center.

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable the Company to identify the origin of the Customer so it may rate and bill the call. Automatic number identification (ANI) is used as the authorization code wherever possible.

Commission - Used throughout this tariff to mean the South Dakota Public Utilities Commission.

Customer - The person, firm, corporation or other legal entity which orders the services of the Company and is responsible for the payment of charges and for compliance with the Company's tariff regulations.

Company or NobelTel - Used throughout this tariff to mean NobelTel, LLC, a Delaware Limited Liability Company.

Dedicated Access - The Customer gains entry to the Company's services by a direct path from the Customer's location to the Company's point of presence.

Holiday - New Year's Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. Holidays shall be billed at the evening rate from 8 a.m. to 11 p.m. After 11 p.m., the lower night rate shall go into effect.

ISSUED: , 2002

EFFECTIVE: , 2002

ISSUED BY: Samir Abboud, Chief of Carrier Operations
5759 Fleet Street
Carlsbad, California 92008

TELECOMMUNICATIONS SERVICES TARIFF

Resp. Org - Responsible Organization or entity identified by a Toll-Free service Customer that manages and administers records in the toll free number database and management system.

Switched Access - The Customer gains entry to the Company's services by a transmission line that is switched through the local exchange carrier to reach the Company's point of presence.

Telecommunications - The transmission of voice communications or, subject to the transmission capabilities of the services, the transmission of data, facsimile, signaling, metering, or other similar communications.

Underlying Carrier - The telecommunications carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer telecommunications traffic.

ISSUED: , 2002 EFFECTIVE: , 2002
ISSUED BY: Samir Abboud, Chief of Carrier Operations
5759 Fleet Street
Carlsbad, California 92008

TELECOMMUNICATIONS SERVICES TARIFF

3.5.4 Reserved for future use

ISSUED: , 2002 EFFECTIVE: , 2002
ISSUED BY: Samir Abboud, Chief of Carrier Operations
5759 Fleet Street
Carlsbad, California 92008

Reserved for future use.

ISSUED: _____, 2002 EFFECTIVE: _____, 2002
ISSUED BY: Samir Abboud, Chief of Carrier Operations
5759 Fleet Street
Carlsbad, California 92008

TELECOMMUNICATIONS SERVICES TARIFF

4.3 Toll Free

\$0.15 per minute

A \$10 per month per number service charge applies.
Billed in one minute increments.

4.4 Reserved for future use

ISSUED: , 2002 EFFECTIVE: , 2002
ISSUED BY: Samir Abboud, Chief of Carrier Operations
5759 Fleet Street
Carlsbad, California 92008

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF)	ORDER GRANTING
NOBELTEL, LLC FOR A CERTIFICATE OF)	CERTIFICATE OF
AUTHORITY TO PROVIDE INTEREXCHANGE)	AUTHORITY
TELECOMMUNICATIONS SERVICES IN)	
SOUTH DAKOTA)	TC02-164

On September 24, 2002, the Public Utilities Commission (Commission), in accordance with SDCL 49-31-3 and ARSD 20:10:24:02, received an application for a certificate of authority from NobelTel, LLC (NobelTel).

NobelTel proposes to provide a full range of interexchange services on a resale basis. Services include direct and dial-around outbound dialing, toll free inbound dialing, directory assistance, data services and travel card services. The Commission has classified long distance service as fully competitive.

On September 26, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of October 11, 2002, to interested individuals and entities. No petitions to intervene or comments were filed and at its December 19, 2002, meeting, the Commission considered NobelTel's request for a certificate of authority. Commission Staff recommended granting a certificate of authority, subject to the condition that NobelTel not offer a prepaid calling card or require or accept deposits or advance payments without prior approval of the Commission. Commission Staff further recommended a waiver of ARSD 20:10:24:02(8).

The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapter 49-31, specifically 49-31-3 and ARSD 20:10:24:02 and 20:10:24:03. The Commission finds that NobelTel has met the legal requirements established for the granting of a certificate of authority. NobelTel has, in accordance with SDCL 49-31-3, demonstrated sufficient technical, financial and managerial capabilities to offer telecommunications services in South Dakota. Further, the Commission finds that there is good cause to waive ARSD 20:10:24:02(8). The Commission approves NobelTel's application for a certificate of authority, subject to the condition that NobelTel not offer a prepaid calling card or require or accept deposits or advance payments without prior approval of the Commission. As the Commission's final decision in this matter, it is therefore

ORDERED, that NobelTel's application for a certificate of authority to provide interexchange telecommunications services is hereby granted, subject to the condition that NobelTel not offer a prepaid calling card or require or accept deposits or advance payments without prior approval of the Commission. It is

FURTHER ORDERED, that the Commission waives ARSD 20:10:24:02(8). It is

FURTHER ORDERED, that NobelTel shall file informational copies of tariff changes with the Commission as the changes occur.

Dated at Pierre, South Dakota, this 3rd day of January, 2003.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by first class mail, in properly addressed envelopes, with charges prepaid thereon.

By: Melaine Kolbo

Date: 1/6/03

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

James A. Burg
JAMES A. BURG, Chairman

Pam Nelson
PAM NELSON, Commissioner

Robert K. Sahr
ROBERT K. SAHR, Commissioner

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

CERTIFICATE OF AUTHORITY

To Conduct Business As A Telecommunications Company
Within The State of South Dakota

Authority was Granted as of the date of the
Order Granting Certificate of Authority
Docket No. TC02-164

This is to certify that

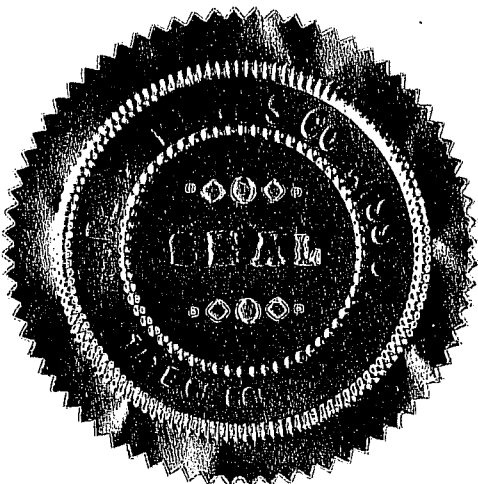
NOBELTEL, LLC

is authorized to provide interexchange telecommunications services in South Dakota, subject to the condition that it not offer a prepaid calling card or require or accept deposits or advance payments without prior approval of the Commission.

This certificate is issued in accordance with SDCL 49-31-3 and ARSD 20:10:24:02, and is subject to all of the conditions and limitations contained in the rules and statutes governing its conduct of offering telecommunications services.

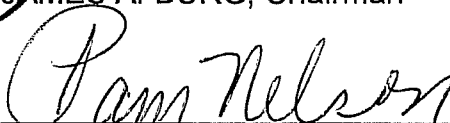
Dated at Pierre, South Dakota, this 3rd day of January, 2003.

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION:**

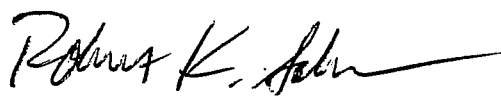




JAMES A. BURG, Chairman



PAM NELSON, Commissioner



ROBERT K. SAHR, Commissioner

Lance J.M. Steinhart, P.C.
Attorney At Law
1720 Windward Concourse
Suite 250
Alpharetta, Georgia 30005

RECEIVED

JAN 06 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Also Admitted in New York
and Maryland

Telephone: (770) 232-9200
Facsimile: (770) 232-9208

January 3, 2003

VIA FEDERAL EXPRESS

Mr. William Bullard
Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Pierre, SD 57501-5070
(605) 773-3201

Re: NobelTel, LLC
Docket No. TC02-164

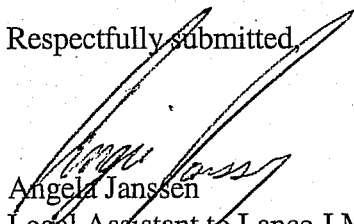
Dear Mr. Bullard:

Enclosed please find one original and ten (10) copies of NobelTel, LLC's Indemnity Bond in the amount of Twenty Five Thousand Dollars (\$25,000).

I have enclosed an extra copy of this cover letter to be date stamped and returned to me in the enclosed self-addressed prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me.

Respectfully submitted,


Angela Janssen
Legal Assistant to Lance J.M. Steinhart
Attorney for NobelTel, LLC

Enclosures

cc: Richard Mahfouz

IDEMNITY BOND
TO THE
PEOPLE OF THE STATE OF SOUTH DAKOTA

Bond No. 015-016-026

We, NobelTel, LLC, the principal and applicant for a CERTIFICATE OF AUTHORITY to resell long distance telecommunications services within the State of South Dakota, and Liberty Mutual Insurance Co., as an admitted surety insurer, bind ourselves unto the Public Utilities Commission of the State of South Dakota and the consumers of South Dakota as Obligee, in the sum of \$25,000.00.

The conditions of the obligation are such that the principal, having been granted such CERTIFICATE OF AUTHORITY subject to the provision that said principal purchase this Indemnity Bond, and if said principal shall in all respects fully and faithfully comply with all applicable provisions of South Dakota State Law, and reimburse customers of NobelTel, LLC for any prepayment or deposits they have made which may be unable or unwilling to return to said customers as a result of insolvency or other business failure, then this obligation shall be void, discharged and forever exonerated, otherwise to remain in full force and effect.

This bond shall take effect as of the date hereon and shall remain in force and effect until the surety is released from liability by the written order of the Public Utilities Commission, provided that the surety may cancel this Bond and be relieved of further liability hereunder by delivering thirty (30) days written notice to the Public Utilities Commission. Such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of said thirty (30) day period.

Dated this 4th day of December, 2002.

To be effective this 4th day of December, 2002.

NobelTel, LLC

By _____

Liberty Mutual Insurance Company Surety

Countersigned this 10 day of
DECEMBER, 2002.

Countersigned for South Dakota

By Kathleen Bellone

By _____

Resident Agent

By _____

Kathleen Bellone,

Attorney in Fact

*Original Bond
is in Bellone's
bottom desk drawer*

Individual Acknowledgment

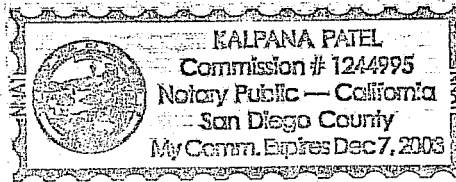
State of _____

County of _____

On this _____ day of _____, _____, before me personally came _____ to me known, and known to me to be the individual in and who executed the foregoing instrument, and acknowledged to me that he/she executed the same.

My commission expires _____
Notary Public

Corporation Acknowledgment



State of CALIFORNIA

County of SAN DIEGO

On the 10th day of DECEMBER of the year 2002 before me personally came Chris T. Berejik to me known; who being by me duly sworn, did depose and say that he/she/they reside(s) in CARLSBAD that he/she/they is (are) the General manager of the Nobel Tel. LLC., the corporation described in and which executed the above instrument; that he/she/they know(s) the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by authority of the board of directors of said corporation, and that he/she/they signed his/her/their name(s) thereto by like authority.

My Commission expires DEC 7th 2003 Kalpana Patel
Notary Public

Surety Acknowledgment

State of New York

County of Nassau

On the 4th day of December of the year 2002 before me personally came Kathleen Bellone to me known, who, being by me duly sworn, did depose and say that he/she/they is an attorney in fact of Liberty Mutual Insurance Company, the corporation described in and which executed the within instrument; that he/she/they know(s) the corporate seal of said corporation; that the seal affixed to the within instrument is such corporate seal, and that he/she/they signed the said instrument and affixed the said seal as Attorney-in-fact by authority of the Board of Directors of said corporation and by authority of this office under the standing resolution thereof.

My commission expires _____
TARA LAVERDIERE
Notary Public, State of New York
No. 01LAG076587
Qualified in Nassau County
Commission Expires 6-24-06

Tara Laverdiere
Notary Public

This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated.

LIBERTY MUTUAL INSURANCE COMPANY
BOSTON, MASSACHUSETTS

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS:

That Liberty Mutual Insurance Company (the "Company"), a Massachusetts mutual insurance company, pursuant to and by authority of the By-law and Authorization hereinafter set forth, does hereby name, constitute and appoint **LOUIS J. SPINA, ANTHONY J. PANNO, DENESE THOMPSON, ANTHONY M. SPINA, JACLYN PEREZ, BARBARA WALKER, NICOLE GRUTER, TARA LAVERDIERE, KATHLEEN BELLONE, ALL OF THE CITY OF SYOSSETT, STATE OF NEW YORK**

..... each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations in the penal sum not exceeding TWENTY-FIVE MILLION AND 00/100***** DOLLARS (\$ 25,000,000.00*****) each, and the execution of such undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents, shall be as binding upon the Company as if they had been duly signed by the president and attested by the secretary of the Company in their own proper persons.

That this power is made and executed pursuant to and by authority of the following By-law and Authorization:

ARTICLE XVI - Execution of Contracts: Section 5. Surety Bonds and Undertakings.

Any officer or other official of the company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the company by their signature and execution of any such instruments and to attach thereto the seal of the company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

By the following instrument the chairman or the president has authorized the officer or other official named therein to appoint attorneys-in-fact:

Pursuant to Article XVI, Section 5 of the By-laws, Timothy C. Mulloy, an official of Liberty Mutual Insurance Company, is hereby authorized to appoint such attorneys-in-fact as may be necessary to act in behalf of the company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. All Powers of Attorney attested to or executed by Timothy C. Mulloy in his capacity as an officer or official of Liberty Mutual Insurance Company, whether before, on or after the date of this Authorization, including without limitation Powers of Attorney attested to or executed as Assistant Secretary of Liberty Mutual Insurance Company, are hereby ratified and approved.

That the By-law and the Authorization set forth above are true copies thereof and are now in full force and effect.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Company and the corporate seal of Liberty Mutual Insurance Company has been affixed thereto in Plymouth Meeting, Pennsylvania this 11th day of June, 2002.

LIBERTY MUTUAL INSURANCE COMPANY

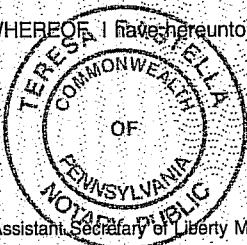
By Timothy C. Mulloy
Timothy C. Mulloy, Assistant Secretary



COMMONWEALTH OF PENNSYLVANIA ss
COUNTY OF MONTGOMERY

On this 11th day of June, 2002, before me, a Notary Public, personally came Timothy C. Mulloy, to me known, and acknowledged that he is an official of Liberty Mutual Insurance Company; that he knows the seal of said corporation; and that he executed the above Power of Attorney and affixed the corporate seal of Liberty Mutual Insurance Company thereto with the authority and at the direction of said corporation.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.



Notarial Seal
Teresa Pastella, Notary Public
Plymouth Twp., Montgomery County
My Commission Expires Mar. 28, 2005
Member, Pennsylvania Association of Notaries

Teresa Pastella
Notary Public

CERTIFICATE

I, the undersigned, Assistant Secretary of Liberty Mutual Insurance Company, do hereby certify that the original power of attorney of which the foregoing is a full, true and correct copy, is in full force and effect on the date of this certificate; and I do further certify that the officer or official who executed the said power of attorney was one of the officers or officials specially authorized by the chairman or the president to appoint attorneys-in-fact as provided in Article XVI, Section 5 of the By-laws of Liberty Mutual Insurance Company.

This certificate and the above power of attorney may be signed by facsimile or mechanically reproduced signatures under and by authority of the following vote of the board of directors of Liberty Mutual Insurance Company at a meeting duly called and held on the 12th day of March, 1980.

VOTED that the facsimile or mechanically reproduced signature of any assistant secretary of the company, wherever appearing upon a certified copy of any power of attorney issued by the company in connection with surety bonds, shall be valid and binding upon the company with the same force and effect as though manually affixed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the corporate seal of the said company, this 4th day of December, 2002



John F. X. Hee
John F. X. Hee, Assistant Secretary

not valid for mortgage, note, deed, etc. or other instrument, unless it is signed, sealed, and attested by a Notary Public in and for the State of Pennsylvania, and the fee therefor is paid in full at the time of signing, and the instrument is recorded in the proper office.

To confirm the validity of this Power of Attorney call 1-610-832-8240 between 9:00 am and 4:30 pm EST on any business day.

ANNUAL STATEMENT

For the Year Ended December 31, 2001
OF THE CONDITION AND AFFAIRS OF THE

Liberty Mutual Insurance Company



NAIC Group Code: 0117 (Current Period) 0111 (Prior Period) NAIC Company Code: 21043 Employer's ID Number: 04-150470
Organized under the Laws of: Massachusetts as a stock insurance company, State of Domicile or Part of Entry: Massachusetts
Country of Domicile: United States of America
Incorporated: January 1, 1912 Commenced Business: July 1, 1912
Statutory Home Office: 175 Berkeley Street Boston, MA 02117
Main Administrative Offices: 175 Berkeley Street Boston, MA 02117 617-557-8500
Mail Address: 175 Berkeley Street Boston, MA 02117
Primary Location of Books and Records: 175 Berkeley Street Boston, MA 02117 617-557-8500
Internet Website Address: www.LibertyMutual.com
Statement Contact: Ronald Kneeland 617-557-8500 44006
Ronald.Kneeland@libertymutual.com 617-574-8955
(E-Mail Address) (Fax Number)

OFFICERS

President & CEO: Edmund Francis Kelly
Vice-President & Secretary: Dexter Robert Legg
Vice-President & Treasurer: Elliot Joseph Williams
Actuary: Joseph Anthony Gillis

Vice-Presidents

James Paul Condit, III	Terry Lee Connor	John Brendan Conners	Anthony Alexander Fontana
Gary Richard Green	Douglas Michael Hodes	Dennis James Lawwell	Christopher Charles Marshall
Thomas Crawford Ramney	Heleen Elizabeth Russell Savary	Roger Lyden Jean	Stephen Gregory Sullivan

DIRECTORS OR TRUSTEES

Edmund Francis Kelly	James Paul Condit, III	John Brendan Conners	Anthony Alexander Fontana
Gary Richard Green	Christopher Charles Marshall	Thomas Crawford Ramney	

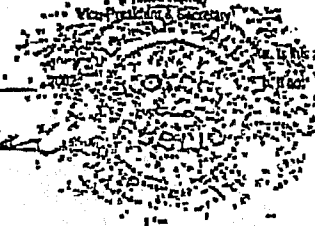
State of Massachusetts
County of Suffolk

The officers of this reporting entity being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any liens or claims in favor of any person, except as herein stated, and that the statement, together with related exhibits, schedules and explanations therein contained, attached or referred to, is a full and true statement of all the assets and liabilities and of the condition and affairs of the said reporting entity as of the reporting period stated above, and of its income and deductions therefrom for the period stated, and have been compiled in accordance with the NAIC Annual Statement Instructions and Accounting Practices and Procedures insofar as they apply, and that the same are true and correct to the best of their information, knowledge and belief, respectively.

Edmund F. Kelly (Signature) Dexter R. Legg (Signature) [Signature] (Signature)
Edmund Francis Kelly (Printed Name) Dexter Robert Legg (Printed Name) Elliot Joseph Williams (Printed Name)
President & CEO Vice-President & Secretary Vice-President & Treasurer

Subscribed and sworn to before me this 15th day of February, 2002, at Boston, Massachusetts. I, the undersigned being a Notary Public for the State of Massachusetts, do hereby certify that the foregoing is a true and correct copy of the original filed with me.
YES [X] NO []
1. State file amendment number
2. Date filed
3. Number of pages attached

Valerie MacLean
Notary Public (cont)



RECEIVED

JAN 08 2003

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Lance J.M. Steinhart, P.C.

Attorney At Law
1720 Windward Concourse
Suite 250
Alpharetta, Georgia 30005

Also Admitted in New York
and Maryland

Telephone: (770) 232-9200
Facsimile: (770) 232-9208

January 7, 2003

VIA OVERNIGHT DELIVERY

Mr. William Bullard
Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Ave-Pierre, SD 57501-5070
(605) 773-3201

Re: NOBELTEL, LLC
Docket No. TC-02-164

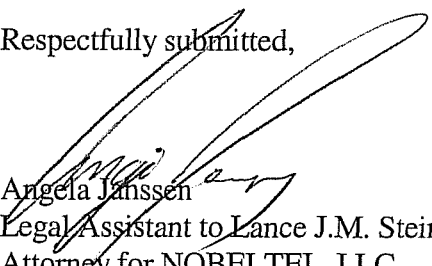
Dear Mr. Bullard:

Enclosed please find one original and ten (10) copies of NOBELTEL, LLC's revised tariff sheets 3, 7, 8, 25, 26 and 30. At this time, the company wishes to provide prepaid calling card services. The Indemnity Bond has been forwarded to the Commission on January 3, 2003.

I have also enclosed an extra copy of this cover letter to be date stamped and returned to me in the enclosed self-addressed prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me.

Respectfully submitted,



Angela Janssen
Legal Assistant to Lance J.M. Steinhart
Attorney for NOBELTEL, LLC

Enclosures

cc: Richard Mahfouz

NOBELTEL, LLC

FIRST REVISED SHEET 3
CANCELS ORIGINAL SHEET 3
SOUTH DAKOTA PUC TARIFF NO. 1

TELECOMMUNICATIONS SERVICES TARIFF

CHECK SHEET

The Sheets of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this sheet.

<u>SHEET</u>	<u>REVISION</u>
1	Original
2	Original
3	First Revised *
4	Original
5	Original
6	Original
7	First Revised *
8	First Revised *
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	Original
20	Original
21	Original
22	Original
23	Original
24	Original
25	First Revised *
26	First Revised *
27	Original
28	Original
29	Original
30	First Revised*
31	Original
32	Original

* New or Revised Sheet

ISSUED: January 8, 2003
ISSUED BY: Samir Abboud, Chief of Carrier Operations
5759 Fleet Street
Carlsbad, California 92008

EFFECTIVE: January 9, 2003

RECEIVED

JAN 08 2003

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

TELECOMMUNICATIONS SERVICES TARIFF

Resp. Org - Responsible Organization or entity identified by an 800 service Customer that manages and administers records in the 800 database and management system.

Switched Access - The Customer gains entry to the Company's services by a transmission line that is switched through the local exchange carrier to reach the Company's point of presence.

Telecom Unit - A measurement of telecommunications service equivalent to one minute of usage between any two points within the State of South Dakota.

(N)
|
(N)

Telecommunications - The transmission of voice communications or, subject to the transmission capabilities of the services, the transmission of data, facsimile, signaling, metering, or other similar communications.

Underlying Carrier - The telecommunications carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer telecommunications traffic.

3.5.4 Company Prepaid Calling Cards

(N)

This service permits use of Prepaid Calling Cards for placing long distance calls. Customers may purchase Company Prepaid Calling Cards at a variety of retail outlets or through other distribution channels. Company Prepaid Calling Cards are available at a variety of face values ranging from five dollars (\$5.00), in one dollar (\$1.00) increments. Company Prepaid Calling Card service is accessed using the Company toll-free number printed on the card. The caller is prompted by an automated voice response system to enter his/her Authorization Code, and then to enter the terminating telephone number. The Company's processor tracks the call duration on a real time basis to determine the number of Telecom Units consumed. The total consumed Telecom Units and applicable taxes for each call are deducted from the remaining Telecom Unit balance on the Customer's Company Prepaid Calling Card.

All calls must be charged against Prepaid Calling Card that has a sufficient Telecom Unit balance. A Customer's call will be interrupted with an announcement when the balance is about to be depleted.

When the balance is depleted, the Customer can either call the toll-free number on the back of the Company Prepaid Calling Card and "recharge" the balance on the card using a nationally recognized credit card, or the Customer can throw the card away and purchase a new one. Calls in progress will be terminated by the Company if the balance on the Company Prepaid Calling Card is insufficient to continue the call.

(N)

FIRST REVISED SHEET 26
CANCELS ORIGINAL SHEET 26
SOUTH DAKOTA PUC TARIFF NO. 1
TELECOMMUNICATIONS SERVICES TARIFF

The expiration date will be printed on all cards. The Company will not refund unused balances.

(N)

A credit allowance for Company Prepaid Calling Card Service is applicable to calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call. To receive the proper credit, the Customer must notify the Company at the designated toll-free customer service number printed on the Company Prepaid Calling Card and furnish the called number, the trouble experienced (e.g. cut-off, noisy circuit, etc.), and the approximate time that the call was placed.

When a call charged to a Company Prepaid Calling Card is interrupted due to cut-off, one-way transmission, or poor transmission conditions, the Customer will receive a credit equivalent of one Telecom Unit.

Credit allowances for calls pursuant to Company Prepaid Card Service do not apply for interruptions not reported promptly to the Company or interruptions that are due to the failure of power, equipment or systems not provided by the Company.

Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company.

The Company will block all calls beginning with the NPA "900" and NXX "976" calls, therefore such calls can not be completed.

(N)

ISSUED: January 8, 2003

EFFECTIVE: January 9, 2003

ISSUED BY: Samir Abboud, Chief of Carrier Operations

5759 Fleet Street
Carlsbad, California 92008

TELECOMMUNICATIONS SERVICES TARIFF

4.3 Toll Free

\$0.15 per minute

A \$10 per month per number service charge applies.
Billed in one minute increments.

4.4 Prepaid Calling Cards

Program

A	\$.015	Per Telecom Unit
B	\$.019	Per Telecom Unit
C	\$.025	Per Telecom Unit
D	\$.029	Per Telecom Unit
E	\$.032	Per Telecom Unit
F	\$.035	Per Telecom Unit
G	\$.039	Per Telecom Unit
H	\$.049	Per Telecom Unit
I	\$.05	Per Telecom Unit
J	\$.059	Per Telecom Unit
K	\$.06	Per Telecom Unit
L	\$.08	Per Telecom Unit
M	\$.09	Per Telecom Unit
N	\$.10	Per Telecom Unit
O	\$.11	Per Telecom Unit
P	\$.12	Per Telecom Unit
Q	\$.13	Per Telecom Unit
R	\$.14	Per Telecom Unit
S	\$.15	Per Telecom Unit
T	\$.19	Per Telecom Unit
U	\$.20	Per Telecom Unit
V	\$.25	Per Telecom Unit
W	\$.29	Per Telecom Unit
X	\$.30	Per Telecom Unit
Y	\$.33	Per Telecom Unit
Z	\$.35	Per Telecom Unit
AA	\$.39	Per Telecom Unit
BB	\$.40	Per Telecom Unit
CC	\$.50	Per Telecom Unit
DD	\$.005	Per Telecom Unit
EE	\$.01	Per Telecom Unit
FF	\$.07	Per Telecom Unit

A \$.99 per call service charge applies.

A one-time maintenance fee of \$1.00 applies after the 1st call.

(N)

(N)

ISSUED: January 8, 2003

EFFECTIVE: January 9, 2003

ISSUED BY: Samir Abboud, Chief of Carrier Operations

5759 Fleet Street

Carlsbad, California 92008

Senger, Keith

From: Lance Steinhart [lsteinhart@telecomcounsel.com]
Sent: Wednesday, January 08, 2003 2:40 PM
To: 'keith.senger@state.sd.us'
Cc: Angela Janssen
Subject: nobeltel, llc

Pursuant to our telephone conversation, the company would like to amend its certificate to remove restrictions for prepayments, deposits and advance payments. The company also hereby requests that the revised tariff pages bearing an effective date of January 9, 2003, not go into effect. Thank you.

Lance J.M. Steinhart, Esq.
Lance J.M. Steinhart, P.C.
1720 Windward Concourse
Suite 250
Alpharetta, GA 30005
(770) 232-9200 (Phone)
(678) 775-1194 (Direct Fax)
(770) 241-0453 (Cellular)
e-mail: lsteinhart@telecomcounsel.com

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South Dakota Public Utilities Commission

WEEKLY FILINGS

For the Period of January 2, 2003 through January 8, 2003

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five business days of this report. Phone: 605-773-3705

ELECTRIC

EL03-001 In the Matter of the Joint Request for an Electric Service Rights Exception between Xcel Energy and Central Electric Cooperative, Inc.

On January 8, 2003, Xcel Energy and Central Electric Cooperative filed a "Joint Request for an Electric Service Territory Boundary Modification." This agreement seeks an exception to the existing service territory near Carthage, South Dakota. The area to be transferred from Central Electric to Xcel Energy is described as the wind tower and its associated facilities located approximately one mile West of Carthage and 159 feet North of 222nd Avenue residing in the SW 1/4 of Section 12 of Red Stone Township T108N R58W in Miner County, South Dakota, together with a line to connect with Xcel's system.

Staff Analyst: Michele Farris
Staff Attorney: Karen Cremer
Date Docketed: 01/08/03
Intervention Deadline: 01/24/03

TELECOMMUNICATIONS

TC02-164 In the Matter of the Application of NobelTel, LLC for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.

On January 3, 2003, the Commission approved a Certificate of Authority for NobelTel, LLC to provide interexchange telecommunications services in South Dakota with restrictions from offering prepaid calling cards or accepting customer deposits or advance payments. On January 8, 2003, the Commission received a request from NobelTel, LLC for removal of those restrictions.

Staff Analyst: Keith Senger
Staff Attorney: Kelly Frazier
Request Date: 01/08/03
Intervention Deadline: 01/24/03

TC03-001 In the Matter of the Filing for Approval of Statement of Generally Available Terms and Conditions for Interconnection, Unbundled Network Elements, Ancillary Services and Resale of Telecommunications Services between Qwest Corporation and VP Telecom, Inc. (Third Revision - First Amended).

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF)	ORDER GRANTING
NOBELTEL, LLC FOR A CERTIFICATE OF)	AMENDED CERTIFICATE OF
AUTHORITY TO PROVIDE INTEREXCHANGE)	AUTHORITY
TELECOMMUNICATIONS SERVICES IN)	
SOUTH DAKOTA)	TC02-164

On September 24, 2002, the Public Utilities Commission (Commission), in accordance with SDCL 49-31-3 and ARSD 20:10:24:02, received an application for a certificate of authority from NobelTel, LLC (NobelTel).

NobelTel sought authority to provide a full range of interexchange services on a resale basis. Services include direct and dial-around outbound dialing, toll free inbound dialing, directory assistance, data services and travel card services. The Commission has classified long distance service as fully competitive.

On September 26, 2002, the Commission electronically transmitted notice of the filing and the intervention deadline of October 11, 2002, to interested individuals and entities. No petitions to intervene or comments were filed and at its December 19, 2002, meeting, the Commission considered NobelTel's request for a certificate of authority. Commission Staff recommended granting a certificate of authority, subject to the condition that NobelTel not offer a prepaid calling card or require or accept deposits or advance payments without prior approval of the Commission, and a waiver of ARSD 20:10:24:02(8).

On January 6, 2003, the Commission received a \$25,000 surety bond from NobelTel and on January 8, 2003, the Commission was notified that NobelTel wished to provide prepaid calling card services. NobelTel requested that it be permitted to post a \$25,000 surety bond and that the restrictions be removed from its certificate of authority.

At its regularly scheduled February 20, 2003, meeting, Staff recommended that the Commission reconsider the terms and conditions of NobelTel's certificate of authority to permit NobelTel to post a continuous \$25,000 surety bond and remove the restriction that NobelTel not offer a prepaid calling card or require deposits or advance payments without prior approval of the Commission.

The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapter 49-31, specifically 49-31-3 and ARSD 20:10:24:02 and 20:10:24:03. The Commission finds that NobelTel has met the legal requirements established for the granting of a certificate of authority. NobelTel has, in accordance with SDCL 49-31-3, demonstrated sufficient technical, financial and managerial capabilities to offer telecommunications services in South Dakota.

The Commission approves NobelTel's application for an amended certificate of authority, subject to a continuous \$25,000 surety bond, it is therefore

ORDERED, that NobelTel's application for an amended certificate of authority to provide interexchange telecommunications services is hereby granted, subject to a continuous \$25,000 surety bond.

Dated at Pierre, South Dakota, this 7th day of March, 2003.

CERTIFICATE OF SERVICE	
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by first class mail, in properly addressed envelopes, with charges prepaid thereon.	
By:	<u>Melaine Kalbs</u>
Date:	<u>3/11/03</u>
(OFFICIAL SEAL)	

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

AMENDED CERTIFICATE OF AUTHORITY

To Conduct Business As A Telecommunications Company
Within The State of South Dakota

Authority was Granted as of the date of the
Original Order Granting Certificate of Authority
Docket No. TC02-164

This is to certify that

NOBELTEL, LLC

is authorized to provide interexchange telecommunications services in
South Dakota.

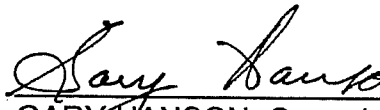
This certificate is issued in accordance with SDCL 49-31-3 and ARSD
20:10:24:02, and is subject to all of the conditions and limitations contained in the
rules and statutes governing its conduct of offering telecommunications services.

Dated at Pierre, South Dakota, this 7th day of March, 2003.

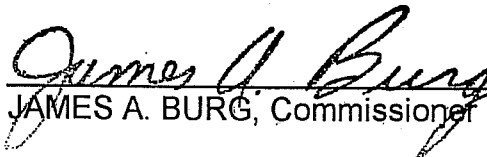
**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION:**



ROBERT K. SAHR, Chairman



GARY HANSON, Commissioner



JAMES A. BURG, Commissioner

