This notice is being filed to report the *pro forma* assignment in two steps of an International Section 214 Authorization for Global Resale within the Northeast Louisiana Telephone Company ("NELA") family of entities during 2003 and 2004. The International Section 214 Authorization involved is File No. ITC-214-19991029-00671, which was granted to Northeast Telecom, Inc. ("NTI") on November 26, 1999.

In November 2003, an internal corporate reorganization was undertaken during which NTI, a wholly-owned subsidiary of NELA, was split into two entities: (1) Northeast Long Distance, LLC ("NLD"), which retained the regulated domestic and international toll resale operations formerly provided by NTI; and (2) Northeast Telephone Services, Inc. ("NTSI"), which retained the Internet access and other non-regulated services formerly provided by NTI. Both NLD and NTSI remained wholly-owned subsidiaries of NELA, and there were no changes in NELA's ownership and control. NTI's subject International Section 214 authorization went to NLD which took over the international toll resale operations. As indicated by the attached Louisiana Public Service Commission ("LPSC") Certificate of Authority to Operate for NLD, the LPSC treated the NLD portion of the NTI reorganization as a name change.

In 2004, a second reorganization took place wherein HNG, Holdings, LLC ("HNG"), a wholly-owned subsidiary of NELA which at the time had no assets or operations, was transferred to the NELA stockholders and was transformed into a holding company that was owned by the NELA stockholders according to the same percentages that they had previously owned NELA's stock and that directly held 100 percent of NELA's stock. Shortly thereafter, NLD was transferred by NELA to HNG, and became a wholly-owned subsidiary of HNG. The attached organizational chart shows the current structure of the HNG-NELA organization. The positions of HNG, NELA, NLD and NTSI have not changed since the 2004 reorganization.

Throughout the period from 1999 to the present, the controlling stockholder of first NELA (1999 to 2004) and then HNG (2004 to the present) has been Mr. Rector Hopgood, a United States citizen, who has continuously held a 50 percent voting and equity interest in the ultimate parent company. William Michael George, a United States citizen and the organization's second largest stockholder, has held voting and equity interests in the approximate 20-to-25 percent range in the ultimate parent company throughout the period.

At the time of the 2003 and 2004 reorganizations, the HNG-NELA management did not realize that a notice of *pro forma* assignment or transfer of control was required with respect to the International Section 214 Authorization. The splitting of NTI into the regulated NLD toll service provider and the non-regulated NTSI service provider, and the treatment of the NTI-NLD portion of the reorganization by the LPSC as a name change was confusing. This confusion was exacerbated by the differences in the Commission's Section 214 requirements – namely, the absence of any requirement to report *pro forma* ownership and organizational changes regarding Domestic Section 214 Authorizations to the Commission's Wireline Competition Bureau vis-àvis the requirement to report *pro forma* ownership and organizational changes regarding International Section 214 Authorizations to the International Bureau. In 2003 and 2004 (and continuing to the present), NELA's local exchange service, exchange access and affiliated

domestic toll resale businesses dwarfed its affiliated international toll resale operations. Unfortunately, at the times of the 2003 and 2004 reorganization, NELA and its consultants focused upon the FCC domestic wireline requirements affecting the predominant part of the business, and did not notice that the FCC international requirements were different.

The HNG-NELA organization made no attempt to hide from the Commission the fact that NLD has been providing its international toll resale services since late 2003. For calendar years 2004 and thereafter, the organization's annual Section 43.61 international traffic reports were filed by and in the name of NLD. For calendar year 2003 and prior years, these Section 43.61 reports were filed by and in the name of NTI.

The HNG-NELA organization is now fully aware that notices of *pro forma* changes in the ownership or control of the holder of its International Section 214 Authorization should be filed with the International Bureau within 30 days after such changes. It asks the International Bureau to accept this filing in order to report the 2003-2004 changes, and provide the Commission with an accurate picture of its ownership and organizational structure.

Louisiana Public Service Commission

Certificate of Authority to Operate

Certificate Number TSP00295-A

A Certificate of Authority to Operate is hereby granted to

NORTHEAST LONG DISTANCE, LLC

(Reissued pursuant to name change from Northeast Telecom, Inc. d/b/a Northeast Long Distance)

A telecommunications service provider under the laws of Louisiana, whose principal office location or place of business is 6402 Howell Avenue, Collinston, Louisiana 71229.

Northeast Long Distance, LLC shall operate in full accordance with the rules and regulations of the Louisiana Public Service Commission relevant to the provision of telecommunications services. The letter of non-opposition was issued on January 29, 2003. The application as originally filed provides for switchless Resold Interexchange Intrastate Telecommunications Services within Louisiana.

Witness the signature and seal of the Commission at Baton Rouge, Louisiana this 21st day of November, 2003

Louisiana Public Service Commission Attest:

Lawrenke C. St. Blanc

Secretary

