BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application)	Application No. C-3483	
of Comm South Companies, Inc.,)		
Dallas, Texas, seeking to)		
discontinue residential local)	CERTIFICATE WITHDRAWN	
exchange and interchange)		
services within the state of)		
Nebraska.)	Entered: December 20, 200	5

BY THE COMMISSION:

On May 16, 2000, in Application C-2192, Comm South Companies, Inc.(Comm South or Applicant), Dallas, Texas, was issued a Certificate of Public Convenience and Necessity to operate as a resale common carrier of telecommunications services in the state of Nebraska. Notice of the application was published in The Daily Record, Omaha, Nebraska. By letters dated September 15 and October 11, 2005, applicant requests that it be permitted to withdraw its Certificate of Public Convenience and Necessity and cancel its tariff. Notice of this request was published in The Daily Record, Omaha, Nebraska, on September 21, 2005.

In its letters to the Commission, Applicant states that it currently has two customers that will be affected by the discontinuance of its certificate and service. Applicant further states that it provided the requisite notice to its residential customers, and the residential service is a pre-paid service for which it does not collect deposits and therefore those customers will not be adversely affected. However, Applicant requests that it retain its certificate of authority for its resold toll service until January 1, 2006, in order that its business, pay telephone customers, be allowed sufficient time to transition to another carrier. In addition, Applicant has filed for Chapter 7 bankruptcy, and the liquidation of its business including the discontinuance of its telecommunications services is in accord with this request.

Upon consideration of the request made by Applicant, the Commission is of the opinion and finds that it should be permitted to cancel its certificate and withdraw its tariff under these conditions.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the request to withdraw its certificate and tariff as described herein, be, and it is hereby, granted.

MADE AND ENTERED at Lincoln, Nebraska, this 20th day of December, 2005.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director