BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application)	Applicati	on No.	C-38	83
of Telecom Resources, Inc.,)				
Kansas City, Missouri, seeking)				
cancellation of its certificate)				
to operate as a resale carrier of)				
intrastate interlata and)	GRANTED			
intralata telecommunication)				
services within the State of)				
Nebraska and to withdraw its)				
tariff.)	Entered:	Janua	ry 8,	2008

BY THE COMMISSION:

By application filed November 11, 2007, Telecom Resources, Inc., (Telecom Resources), of Kansas City, Missouri, seeks to withdraw its certificate to operate as a resale carrier of intrastate interlata and intralata telecommunication services and to withdraw its tariffs in the State of Nebraska. Notice of the application was published in The Daily Record, Omaha, Nebraska, on November 15, 2007. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

OPINION AND FINDINGS

The Commission issued a certificate of public convenience and necessity for the provision of interexchange telecommunications services to Telecom Resources in Docket C-1785 on May 5, 1998. By letter received on June 5, 2007, Telecom Resources requested the withdrawal of its Certificates of Authority and Tariffs within the State of Nebraska. Telecom Resources has no operations or customers in Nebraska and does not intend to operate in Nebraska in the future.

Upon consideration of the request and being fully advised, the Commission finds the request to be reasonable and finds that Telecom Resources' certificate of authority and any associated tariffs should be canceled.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-3883 be, and it is hereby, granted and the Certificate of Public Convenience and Necessity and related tariffs for Telecom Resources, Inc., are canceled.

MADE AND ENTERED at Lincoln, Nebraska, this 8th day of January, 2008.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chair

ATTEST:

Executive Director

Application No. C-3883

Page 2

MADE AND ENTERED at Lincoln, Nebraska, this 8th day of January, 2008.

COMMISSIONERS CONCURRING:

//s// Frank E. Landis

NEBRASKA PUBLIC SERVICE COMMISSION

nne C. Doyle

Chair

ATTEST:

1000