

**BEFORE THE TENNESSEE REGULATORY AUTHORITY**  
**NASHVILLE, TENNESSEE**

<b>IN RE:</b>	<b>April 19, 2006</b>	)	
		)	
<b>PETITION OF UTILITIES COMMISSION, NEW SMYRNA</b>		)	<b>DOCKET NO.</b>
<b>BEACH D/B/A SPARKS COMMUNICATIONS TO CHANGE</b>		)	<b>05-00312</b>
<b>ASSUMED NAME TO NEW SMYRNA COMMUNICATIONS</b>		)	

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**ORDER GRANTING APPROVAL OF THE PETITION OF  
UTILITIES COMMISSION, NEW SMYRNA BEACH FOR NAME CHANGE**

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This matter came before Chairman Ron Jones, Director Pat Miller and Director Sara Kyle of the Tennessee Regulatory Authority (the "Authority"), the voting panel assigned to this Docket, at a regularly scheduled Authority Conference held on January 23, 2006, upon the Petition of Utilities Commission, New Smyrna Beach d/b/a Sparks Communications (the "Company") to change its assumed name.

On June 10, 2004, the Authority issued an order in Docket No. 04-00052 authorizing the Company to provide facilities-based local exchange telecommunications services, including exchange access services and resale interexchange telecommunications services within Tennessee. On November 15, 2005, the Company notified the Authority of its request to amend its certificate of authority to reflect the change of its assumed name from Sparks Communications to New Smyrna Communications.

Based upon careful consideration of the record in this matter and upon a finding that the Company has met all the requirements for amending its assumed name, including registering the name change with the Tennessee Secretary of State and submitting a surety rider reflecting its new assumed name, the panel, pursuant to Tenn. Code Ann. § 65-4-104 (2004), voted unanimously to approve the name change.

**IT IS SO ORDERED.**

  
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Ron Jones, Chairman

  
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Pat Miller, Director

  
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Sara Kyle, Director