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GRA. 06-00020

July 28, 2006

ATTN: Sharla Dillon
Docket and Records Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

RE: Withdrawal Application for NationsLine South, Inc.
Docket No. 06-00020

Dear Ms. Dillon:

On March 31 of this year, NationsLine South Inc. was granted a certificate of public convenience and necessity to offer competing telecommunications services in the state of Tennessee. Due to changes in NationsLine's business plans, we will not be moving forward with our expansion in this state. We would therefore like to withdraw our CPCN. NationsLine has never had any customers in the state of Tennessee, never executed an interconnection agreement, and never filed a final tariff. Please feel free to contact me at (540) 444-2169, or sathanson@nationsline.com if you have any questions. Thank you for your attention to this matter.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Stephen Athanson". The signature is fluid and cursive, with a long horizontal stroke at the end.

Stephen Athanson
General Counsel
NationsLine South, Inc.