BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

IN RE:)	
PETITION OF IDS TELECOM CORP. Procentic 12:12/10/0)	DOCKET NO.
ASSUMED NAME)	06-00265
)	

ORDER GRANTING APPROVAL OF AN ASSUMED NAME

This matter came before Chairman Sara Kyle, Director Eddie Roberson, and Director Ron Jones of the Tennessee Regulatory Authority (the "Authority"), the voting panel assigned to this Docket, at a regularly scheduled Authority Conference held on November 20, 2006, upon the Petition of IDS Telecom Corp. ("IDS" or the "Company") to utilize an assumed name.

At a regularly scheduled Authority Conference on December 13, 2000, this Authority in Docket No. 00-01102, authorized the Company to provide facilities based and resold competitive telecommunications services within Tennessee, and an Order was issued on May 22, 2001. At a regularly scheduled Authority Conference on April 18, 2005, in Docket No. 05-00048, the panel approved a *Joint Petition with MCG Capital Corporation and IDS Telecom, LLC for Authority to Provide Competitive Services and Sale of Customer Base and Other Assets* requesting a transfer of authority pursuant to Tenn. Code Ann. § 65-4-112, with conditions which were met and acknowledged by the Authority on July 12, 2005. On October 23, 2006, IDS filed a *Petition* in this Docket requesting that the Authority approve the Company's use of an assumed name, Cleartel Telecommunications.

Based upon careful consideration of the record of this matter and upon a finding that the Company has satisfied the requirements of Tenn. Comp. R. & Regs. 1220-4-1-.08, a majority of the panel voted¹ to approve the name change.

IT IS SO ORDERED.

8ara Kyle, Chairman

Eddie Roberson, Director

Ron Jones, Director

Director Jones abstained from voting and asserted that Tenn. Comp. R. & Reg. 1220-4-1-.08 does not require Directors' approval for a name change, and further, that requiring such approval is in direct opposition to the Authority's decision in Rulemaking Docket No. 04-00072 and is contrary to the plain language of the Rule.