BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

February 1, 2008

| IN RE: |) | |
|--|---|------------|
| PETITION OF WORKING ASSETS FUNDING |) | DOCKET NO. |
| SERVICE, INC. D/B/A WORKING ASSETS LONG |) | 07-00237 |
| DISTANCE TO CHANGE ITS NAME TO WORKING |) | |
| ASSETS FUNDING SERVICE, INC. D/B/A CREDO |) | |
| LONG DISTANCE | | |

ORDER GRANTING APPROVAL OF NAME CHANGE

This matter came before Chairman Eddie Roberson, Director Sara Kyle, 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 January 28, 2008, upon the petition of Working Assets Funding Services, Inc. d/b/a Working Assets Long Distance ("Working Assets" or "Company") to change its name.

In an Order dated September 20, 1995, in Docket No. 95-02846, the Tennessee Public Service Commission approved a Certificate of Public Convenience and Necessity ("CCN") allowing Working Assets to provide resell operator services and/or resold interexchange telecommunications services in Tennessee. During a regularly scheduled Authority Conference on November 20, 2001, in Docket No. 01-00982, the Authority approved the addition of the assumed name of Working Assets Long Distance. On October 19, 2007, Working Assets filed an official notification in this docket stating that it is changing its name from Working Assets Funding Services, Inc. d/b/a Working Assets Long Distance to Working Assets Funding Service, Inc. d/b/a Credo Long Distance.

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.

Eddie Roberson, Chairman

Sara Kyle, Director

Ron Jones, Director

¹ 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 asserted 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.