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> 0/C to close 4-7-05 N/A

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DATE: April 7, 2005

TO: Blanca S. Bayó, Commission Clerk and Administrative Services Director

FROM: Division of Competitive Markets & Enforcement (McCoy)

Office of the General Counsel (Scott)

RE: Docket No. 050178-TI; Acknowledgment of Name Change on IXC Registration

No. TJ374, effective March 11, 2005, from Next Communications, Inc. to Next

Communication, Inc. d/b/a Next Telecommunication, Inc.

Next Communications, Inc. has requested acknowledgment of a name change on Intrastate Interexchange Registration No. TJ374 from Next Communication, Inc. d/b/a Next Telecommunication, Inc., effective March 11, 2005.

This name change has been filed with the Florida Department of State, Division of Corporations.

As required in **Section** 2.07. C. 2.a., Administrative Procedures Manual, this is to inform you that staff concurs with the name change on Registration No. TJ374. Accordingly, with this Memorandum, Docket No. 050178-TI should be closed.

c: Next Communication, Inc. d/b/a Next Telecommunication, Inc.

DOO! MENT NUMBER - DATE

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