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May 31, 2006

Randy Meacham TCS 1720 Winward Concourse Alpharetta, GA 30005

Cc: Transcom Communications, 8445 Freeport Parkway, Suite 650, Irving, TX 75063

Re: Failed Attempt to Change Corporate Name of Transcom Communications,

Inc. to Maskina Communications, Inc.

Dear Mr. Meacham.

The Missouri Public Service Commission has received the calendar year 2005 annual report submission for the entity we know as "Transcom Communications, Inc." According to the annual report your office submitted, that entity has taken the new name of "Maskina Communications, Inc." and the report was captioned as that of Maskina Communications, Inc. In the section requesting the exact certificated name, you incorrectly indicated it was "Maskina Communications, Inc. FKA Transcom Communications, Inc."

Your attempt to change Transcom Communications, Inc.'s name to "Maskina Communications, Inc." through this method has failed.

We have entered the annual report as the response for this year for "Transcom Communications, Inc." I have provided the Commission's Data Center with a copy of this letter to be filed in conjunction with your annual report. Please reference the following identification number when contacting the Missouri Public Service Commission concerning your report: **BMAR-2006-2180**.

Please be advised that our rule at 4 CSR 240-2.060(5) provides that "a name change may be accomplished by filing the items below with a cover letter requesting a change of name. Notwithstanding any other provision of these rules, the items required herein may be filed by a nonattorney. Applications for approval of a change of name shall include:

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- (A) A statement, clearly setting out both the old name and the new name;
- (B) Evidence of registration of the name change with the Missouri secretary of state; and
- (C) Either an adoption notice and revised tariff title sheet with an effective date that is not fewer than thirty (30) days after the filing date of the application, or revised tariff sheets with an effective date which is not fewer than thirty (30) days after the filing date of the application."

Our rule at 4 CSR 240-3.545(20) provides additional requirements to complete name changes including the provision customer notice, if necessary.

Accordingly, the Staff of the Commission will **not** recognize Transcom Communications, Inc.'s purported change of name to Maskina Communications, Inc. by the modification in the annual report.

According to the records of the Missouri Secretary of State, no entity has authority to do business in Missouri using the name "Maskina Communications, Inc." Further, as no entity by that name has authority to do business in this state, an entity operating in Missouri using that name could be subject to a complaint case before the Commission that could result in an assessment of penalties.

If you have any questions regarding this problem, please feel free to contact me at your convenience.

Sincerely,

David A. Meyer Senior Counsel

Missouri Bar No. 46620

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