BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Application of Comcast Business Communications, Inc., Philadelphia, Pennsylvania, seeking Approval of Pro Forma Changes and to change its name to Comcast Business Communications, LLC d/b/a Comcast Long Distance.	)	Application No. C-3652 GRANTED Entered: August 29, 2006

BY THE COMMISSION:

On June 28, 2006, an application was filed by Comcast Business Communications, Inc. (CBC), Philadelphia, Pennsylvania, seeking Approval of Pro Forma Changes and to change its name to Comcast Business Communications, LLC d/b/a Comcast Long Distance. Notice of the application was published in The Daily Record, Omaha, Nebraska, on July 10, 2006. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

O P I N I O N A N D F I N D I N G S

CBC is a Pennsylvania corporation with its principle office in Philadelphia, Pennsylvania. CBC provides resold long distance services to business and a limited number of residential customers as well as unregulated LAN, WAN, and data services in various states. CBC is authorized to provide domestic interstate and international services by the FCC and 48 states, including Nebraska. This Commission provided authorization to CBC pursuant to Application No. C-1805.

CBC, in accordance with Pennsylvania law, has been converted from a Pennsylvania corporation into a Pennsylvania limited liability company. In conjunction with this change, CBC's name has been changed from Comcast Business Communications, Inc. to Comcast Business Communications, LLC.

Pursuant to the pro forma reorganization and internal corporate simplification CBC's parent company Comcast Commercial Services Group Holdings, LLC (CCSGH) has been moved from Comcast Telephony Communications, LLC (CTC) to another wholly-owned subsidiary of Comcast Holdings Corporation (CHC). CBC's new parent company is Comcast Cable Communications, LLC (CCC). To effectuate this pro forma reorganization, CTC made a distribution of its entire interest in CCSGH to CHC. CHC made a

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capital contribution of CCSGH to CCC. Therefore CTC has been dissolved. CBC's direct parent (CCSGH) and ultimate parent (Comcast) remain the same.

Based on the evidence, we find the application to be fair and reasonable and in the public interest. The application should be granted.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-3652, be, and it is hereby, granted and Comcast Business Communications, Inc. is authorized to do business as Comcast Business Communications, LLC d/b/a Comcast Long Distance.

IT IS FURTHER ORDERED that the pro forma reorganization as described in the application be, and it is hereby, approved.

IT IS FURTHER ORDERED that the applicant file an updated tariff reflecting the change in name within 30 days of the date of this order.

MADE AND ENTERED at Lincoln, Nebraska, this 29th day of August, 2006.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Gerald L. Vap

Paul Johnson

//s// Lowell C. Johnson
//s// Frank E. Landis

Lowell Johnson
Chairman

ATTEST:

Executive Director

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