

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: IMON COMMUNICATIONS, LLC, f/k/a JB AND SG COMMUNICATIONS, LLC	DOCKET NOS. TCU-06-10 TF-07-13
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**ORDER RECOGNIZING CORPORATE NAME CHANGE, APPROVING TARIFF,
AND ISSUING AMENDED CERTIFICATE**

(Issued January 29, 2007)

On January 23, 2007, JB and SG Communications, LLC (JB and SG Communications), filed with the Utilities Board (Board) a notice of corporate name change from JB and SG Communications to ImOn Communications, LLC (ImOn Communications). The notice has been identified as Docket No. TCU-06-10.

Also on January 23, 2007, ImOn Communications filed a proposed replacement tariff reflecting the corporate name change and accurately reflecting the exchanges in which JB and SG Communications intends to provide service. The tariff has been identified as TF-07-13.

The Board will recognize the change in the corporate name of JB and SG Communications, LLC, to ImOn Communications, LLC. The Board has also reviewed the proposed replacement tariff and will issue an amended certificate concurrently with this order reflecting the corporate name change.

IT IS THEREFORE ORDERED:

1. Pursuant to the filing of January 23, 2007, in this matter, the Board recognizes the corporate name change from JB and SG Communications, LLC, to ImOn Communications, LLC.

2. The proposed replacement tariff, identified as TF-07-13, filed by ImOn Communications, LLC, on January 23, 2007, is approved effective upon the issuance of this order.

3. Amended Certificate No. 0309 is being issued concurrently with this order. Under this amended certificate, ImOn Communications, LLC, will be allowed to provide local exchange service in Iowa as shown by its tariffs as currently and subsequently approved.

UTILITIES BOARD

/s/ John R. Norris

/s/ Curtis W. Stamp

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

Dated at Des Moines, Iowa, this 29th day of January, 2007.