

April 4, 2006

Via Hand Delivery

Marlene H. Dortch
Secretary
Federal Communications Commission
445 South 12th Street, SW
Washington, DC 20554

ORIGINAL

RECEIVED

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Federal Communications Commission
Office of Secretary

**Re: Newcastle Holdings, Inc.
Section 64.1120(e)(1) Notice
CC Dkt. No. 00-257**

Dear Ms. Dortch:

Pursuant to Section 64.1120(e)(1) of the Commission's Rules, Newcastle Holdings, Inc., provides notice that on or about May 5, 2006, it will acquire the subscriber bases of Dalton Telephone Company, Inc., and Elsie Communications, Inc., and become the long distance provider for Elsie and Dalton customers who are currently served by The Southern Kansas Telephone Company, Inc. d/b/a SKT Worldlink.¹ The interstate customers of The Southern Kansas Telephone Company, Inc. will become Newcastle Holdings, Inc. subscribers, except for those subscribers who exercise their right to select another long distance provider.

Newcastle Holdings, Inc. certifies that on or about March 22, 2006, it provided advanced subscriber notice in accordance with Section 64.1120(e)(3), the obligations specified in that section and all other applicable and Commission requirements. Copies of the notices are attached.

Sincerely,

s/Patrick L. Eudy
Patrick L. Eudy
President, Newcastle Holdings, Inc.

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^{1/} Newcastle Holdings, Inc. Application for International Section 214 Authority was granted February 10, 2006 (File No. ITC-214-20060113-00039). An application for streamlined authorization of Domestic Section 214 Authority was granted in WCB Dkt. No. 06-13 on February 17, 2006 (DA 06-380). A streamlined application to transfer control of the Section 214 International Authority held by Elsie Communications, Inc. to Newcastle Holdings, Inc., was published on Public Notice, Report No. TEL-01005S (Mar. 10, 2006) (ITC-T/C-20060302-00133).



Dear Dalton Telephone Company Customer:

As you may be aware, this past December an announcement was made that ownership of Dalton Telephone Company will be sold to Newcastle Holdings, Inc., an affiliate of American Broadband Communications (ABB). We are writing to you in order to provide you with additional information regarding this sale and provision of your ongoing telecommunications services needs by Dalton Telephone Company. Additionally, you are currently provided long distance service by Southern Kansas Telephone Company, Inc., d/b/a SKT WorldLink. As a result of this ownership sale your long-distance service will be transferred to Newcastle Holding, Inc. Newcastle Holding Inc. is an ABB company that will be providing long-distance service in your area. A letter describing this change is included in this mailing.

ABB is an experienced telecommunications provider and is committed to providing you with leading edge telecommunications products and services.

On March 14, 2006, the Nebraska Public Service Commission approved the transfer of control of Dalton Telephone Company to ABB. The transaction is scheduled to close during May 2006. ABB is planning to hold an open house in the near future to provide you with an opportunity to learn more about their Company and the services it provides.

The frequently asked questions list enclosed with this letter is intended to provide you with answers to questions you may have regarding the upcoming transition of the ownership of Dalton Telephone Company to ABB.

We at SKT sincerely appreciate the opportunity that we have had to be your telecommunications service provider, and we will be working very hard with ABB to insure a smooth transition. If you have any additional questions regarding this matter, please feel free to contact us at 1-888-758-8976.

Sincerely,

Kendall S. Mikesell
President

The following is a list of frequently asked questions concerning the upcoming sale of Dalton Telephone Company to Newcastle Holdings, Inc., an affiliate of American Broadband Communications (ABB).

Question: Where is ABB headquarters located, and how many customers do they currently serve?

Answer: The headquarters of ABB are located in Charlotte, North Carolina. ABB currently owns and operates rural telephone companies in six states. With the acquisition of Dalton Telephone Company and Elsie Communications, along with other pending transactions, ABB will serve over 23,000 customers, with approximately 15,000 of those customers located in Nebraska. ABB is in the final stages of completing the purchase of HunTel Systems based in Blair, Nebraska that serves approximately 14,000 telephone, Internet and cable television customers.

Question: When is this change of ownership going to occur?

Answer: We expect operational control of Dalton Telephone Company to be transferred to ABB during May 2006.

Question: Will there be any changes to my services before, during or after the transition?

Answer: We will continue to provide the same excellent service to you during the transition. Customers may expect to see new and innovative service offerings from ABB in the future. ABB will retain the current employees of Dalton Telephone Company and customer service and other support services will be provided by ABB.

Question: Will customers continue to contact SKT customer service for assistance?

Answer: You will continue to contact SKT customer service at 1-888-758-8976 until completion of the sale. ABB customer contact information will be provided to you at the appropriate time. There will be no time at which customer service will be unavailable to you.

Question: Does this change how I pay my bill?

Answer: For the present, no. You will continue to use the address listed on your SKT billings and return envelopes: SKT, P.O. Box 800, Clearwater, Kansas, 67026. You will be notified of changes in payment remittance addresses at an appropriate future date.

Question: Will customers see any changes in their rates after the sale?

Answer: No. This transaction will not result in any changes to your rates.

Question: If I have any questions, how can I contact Dalton Telephone Company?

Answer: You may reach customer service by calling 1-888-758-8976. If you have any questions for ABB, you may reach them by calling 1-888-262-2661.

March, 2006

RE: Notice of change of long distance carrier

Dear Dalton Customer:

On or about May 1, 2006, Newcastle Holdings, Inc. will acquire Dalton Telephone Company, Inc., local telephone company for which The Southern Kansas Telephone Company, Inc. doing business as SKT Worldlink currently provides long distance service. This change will be virtually invisible to you. Prior to and immediately following the transfer, you will continue to receive the same services at the same rates, terms, and conditions as you do now. Notice of any future changes in rates, terms, and conditions of service will be provided to you as required by law. Service will continue without interruption. You will incur no carrier change charges as a result of this transaction, and Newcastle Holdings, Inc. will become your new long distance provider.

If you want to subscribe to a different long distance carrier, you are entitled to do so. Please contact customer service at 1-888-262-2661 to make any changes to your long distance carrier at no cost to you.

Please note: if you are currently an SKT Worldlink long distance customer and have placed a "freeze" on your long distance service to prevent unauthorized transfer to another carrier, it will be automatically lifted to implement the transfer to Newcastle Holdings, Inc.'s long distance service. At your request, freeze protection can be reestablished after the transfer.

Newcastle Holdings, Inc. will be responsible for addressing any complaints you may have regarding services provided by it on or about May 1, 2006, as well as complaints that arise prior to that date with respect to services provided by The Southern Kansas Telephone Company, Inc. doing business as SKT Worldlink. Please feel free to contact customer service at 1-888-262-2661 should you have any questions regarding this notice.

Sincerely,

Patrick L. Eudy
President
Newcastle Holdings, Inc.



Dear Elsie Communications Customer:

As you may be aware, this past December an announcement was made that ownership of Elsie Communications will be sold to Newcastle Holdings, Inc., an affiliate of American Broadband Communications (ABB). We are writing to you in order to provide you with additional information regarding this sale and provision of your ongoing telecommunications services needs by Elsie Communications. Additionally, you are currently provided long distance service by Southern Kansas Telephone Company, Inc., d/b/a SKT WorldLink. As a result of this ownership sale your long-distance service will be transferred to Newcastle Holding, Inc. Newcastle Holding Inc. is an ABB company that will be providing long-distance service in your area. A letter describing this change is included in this mailing.

ABB is an experienced telecommunications provider and is committed to providing you with leading edge telecommunications products and services.

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The frequently asked questions list enclosed with this letter is intended to provide you with answers to questions you may have regarding the upcoming transition of the ownership of Elsie Communications to ABB.

We at SKT sincerely appreciate the opportunity that we have had to be your telecommunications service provider, and we will be working very hard with ABB to insure a smooth transition. If you have any additional questions regarding this matter, please feel free to contact us at 1-888-758-8976.

Sincerely,

Kendall S. Mikesell
President

The following is a list of frequently asked questions concerning the upcoming sale of Elsie Communications to Newcastle Holdings, Inc., an affiliate of American Broadband Communications (ABB).

Question: Where is ABB's headquarters located, and how many customers do they currently serve?

Answer: The headquarters of ABB are located in Charlotte, North Carolina. ABB currently owns and operates rural telephone companies in six states. With the acquisition of Dalton Telephone Company and Elsie Communications, along with other pending transactions, ABB will serve over 23,000 customers, with approximately 15,000 of those customers located in Nebraska. ABB is in the final stages of completing the purchase of HunTel Systems based in Blair, Nebraska that serves approximately 14,000 telephone, Internet and cable television customers.

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Answer: We will continue to provide the same excellent service to you during the transition. Customers may expect to see new and innovative service offerings from ABB in the future. ABB will retain the current employees of Elsie Communications and customer service and other support services will be provided by ABB.

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Answer: You will continue to contact SKT customer service at 1-888-758-8976 until completion of the sale. ABB customer contact information will be provided to you at the appropriate time. There will be no time at which customer service will be unavailable to you.

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Question: Will customers see any changes in their rates after the sale?

Answer: No. This transaction will not result in any changes to your rates.

Question: If I have any questions, how can I contact Elsie Communications?

Answer: You may reach customer service by calling 1-888-758-8976. If you have any questions for ABB, you may reach them by calling 1-888-262-2661.

March, 2006

RE: Notice of change of long distance carrier

Dear Elsie Customer:

On or about May 1, 2006, Newcastle Holdings, Inc. will acquire Elsie Communications, Inc., local telephone company for which The Southern Kansas Telephone Company, Inc. doing business as SKT Worldlink currently provides long distance service. This change will be virtually invisible to you. Prior to and immediately following the transfer, you will continue to receive the same services at the same rates, terms, and conditions as you do now. Notice of any future changes in rates, terms, and conditions of service will be provided to you as required by law. Service will continue without interruption. You will incur no carrier change charges as a result of this transaction, and Newcastle Holdings, Inc. will become your new long distance provider.

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Sincerely,

Patrick L. Eudy
President
Newcastle Holdings, Inc.