

Newcastle Holdings, Inc.
756 Tyvola Road, Suite 100
Charolette, NC 28217
704-665-9036

June 19, 2006

Via Electronic Filing

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

**Re: Newcastle Holdings, Inc.
Section 64.1120(e)(2) Notice
CC Docket No. 00-257**

Dear Ms. Dortch:

Pursuant to Section 64.1120(e), Newcastle Holdings, Inc. (“Newcastle”) hereby files this written notification of changes to a previously-filed 64.1120(e)(1) Notice (“Notice”) (filed April 4, 2006). That Notice was provided because Newcastle is to acquire control of Dalton Telephone Company, Inc. (“Dalton”) and Elsie Communications, Inc. (“Elsie”), 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. The interstate customers of the Southern Kansas Telephone Company, Inc., will become Newcastle subscribers, except for those subscribers who exercise their right to select another long distance provider.

Newcastle provided to the Commission with its Notice copies of prior-mailed customer notifications, mailed on or about March 22, 2006, in which Newcastle informed customers that immediately following the transfer, customers would continue to receive service at the same rates, terms, and conditions as then-currently provided to them by the Southern Kansas Telephone Company. In the Notice, Newcastle predicted that the transfer of customers would occur “on or about May 5, 2006.”

Due to certain transactional issues, the parties did not conclude the transaction in May 2006. Accordingly, Newcastle will provide to the previously-noticed subscribers and the Commission supplemental information concerning that changed date as well as information about a new wholly-owned subsidiary of Newcastle that will provide service. Newcastle also respectfully seeks herein waiver of 47 CFR 64.1120(e)(2), which requires carriers to notify the Commission of any material change to a 64.1120(e)(1) notice. Due to an inadvertent oversight, Newcastle did not provide notice of the delayed transfer within the time-frame specified by the rule. Newcastle submits respectfully that application of 47 CFR 1.3 to the instant matter is appropriate. The delay in the transfer of

customers is anticipated to be approximately 90 days. Subscribers affected by the transaction were notified in accordance with the Commission's Rules, and will receive new and supplemental notice in full compliance with the Commission's Rules that will address both the change in date and information about the wholly-owned subsidiary that will provide service; that supplemental notice will also, in accordance with the Commission's Rules, be provided to the Commission after it is transmitted to the customers. The customers will be informed again that the rates, terms, and conditions of services offered to customers will not change immediately following the transfer of customers. Further, the customers have been and will be again apprised pursuant to 47 CFR 64.1120(e)(3) that they will incur no carrier change charge as a result of the transaction, and that they may subscribe to a different long-distance carrier. Newcastle submits that these efforts comply with both the Rules and consequently the intent underlying them.

Sincerely,

s/Patrick L. Eudy

Patrick L. Eudy

President, Newcastle Holdings, Inc.