(text box: 1)BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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| IN THE MATTER OF THE APPLICATION OF ATLAS COMMUNICATIONS, LTD.  FOR A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO OPERATE AS A RESELLER OF TELECOMMUNICATIONS SERVICES WITHIN THE STATE OF IDAHO. | ))))))) | CASE NO. ACM-T-97-1ORDER NO.  27143 |

On April 23, 1997, Atlas Communications, Ltd. (Atlas; Company) filed an Application for authority to provide local exchange carrier services in the state of Idaho.  On September 10, 1997, the Commission Staff filed a Motion to Dismiss Atlas’s Application on the basis that the Company had failed to provide the necessary information with its Application as required by a prior Commission Order in a generic telephone proceeding.  On September 15, 1997, Atlas filed a voluntary withdrawal of its Application and requested that the Commission issue an Order dismissing this proceeding.

F I N D I N G S

Based on the foregoing, we hereby acknowledge the withdrawal of Atlas’s Application in this matter.  This proceeding is hereby closed without prejudice to the right of Atlas to refile its Application at a future time.

O R D E R

IT IS HEREBY ORDERED that this proceeding is closed without prejudice as discussed above.

THIS IS A FINAL ORDER.  Any person interested in this Order (or in issues finally decided by this Order) or in interlocutory Orders previously issued in this Case No. ACM-T-97-1  may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order or in interlocutory Orders previously issued in this Case No. ACM-T-97-1.  Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration.  See Idaho Code § 61-626.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this                  day of September 1997.

                                                                                                                                       DENNIS S. HANSEN, PRESIDENT

                                                                                            RALPH NELSON, COMMISSIONER

MARSHA H. SMITH, COMMISSIONER

ATTEST:

Myrna J. Walters

Commission Secretary

vld/O:ACM-T-97-1.bp2

**COMMENTS AND ANNOTATIONS**

Text Box 1:

**TEXT BOXES**

Office of the Secretary

Service Date

September 19, 1997