

ORIGINAL

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March 21, 2007

Via FedEx

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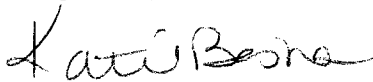
**Re: Notification of Norlight Telecommunications, Inc. Regarding a
Pro Forma Transfer of Control
NOTICE OF NON-CONSUMMATION**

Dear Ms. Bayó:

On behalf of Norlight Telecommunications, Inc. ("Norlight"), this letter notifies the Commission that the *pro forma* transfer of control described in the notification letter filed with the Commission on July 7, 2006 has not been, and will not be, completed. Instead, control of Norlight was transferred to Q-Comm Corporation as described in the notification letter filed on December 20, 2006.

An original and six (6) copies of this Notice of Non-Consummation are enclosed for filing. Please date-stamp the extra copy of this filing and return it in the envelope provided. Should you have any questions, please do not hesitate to contact Brett Ferenchak at (202) 373-6697.

Respectfully submitted,



William B. Wilhelm, Jr.
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Katie B. Besha

Counsel for Norlight Telecommunications, Inc.

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