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June 19, 2007 DATE:

TO: Ann Cole, Commission Clerk - PSC, Office of Commission Clerk

Division of Competitive Markets & Enforcement (Isler)

Office of the General Counsel (McKay) VS/N PLW FROM:

RE: Docket No. 070302-TI - Acknowledgment of cancellation of tari wand IXC

Registration No. TJ673 by VOIP Enterprises Inc., effective May 15, 2007.

VOIP Enterprises Inc. has requested cancellation of its IXC tariff and Registration No. TJ673, effective May 15, 2007. The company has complied with the provision of Rule 25-24.474(2), Florida Administrative Code, by providing adequate notice in writing of its request for cancellation. In addition, VOIP Enterprises Inc. paid the 2007 Regulatory Assessment Fee, as required in Section 364.336, Florida Statutes. If VOIP Enterprises Inc. commences operations in Florida as an intrastate interexchange carrier in the future, a new registration must be filed.

As required by Section 2.07.C.5.i., Administrative Procedures Manual, VOIP Enterprises Inc., holder of IXC Registration No. TJ673, has paid the required Regulatory Assessment Fees and can be removed from the IXC Registration list effective May 15, 2007.

Accordingly, with this Memorandum, Docket No. 070302-TI should be closed.

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