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October 26, 2004

Florida Public Service Commission
2540 Shumard Oak BLVD
Tallahassee, FL 32399-0850

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Florida Public Service Commission
Division of RCA

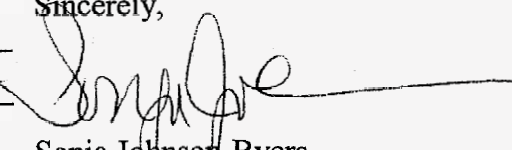
RE: Docket No. 040451-TP

To Whom It May Concern:

At this time ComTech21 will not be providing local exchange service to any Florida subscribers. At the time we move forward with our plans to do so, we will submit to the Commission all documents, reports, etc., in order to be in compliance with the Florida DPUC regulations.

If you have any questions or concerns, you can reach me directly on 203—679-7290 or you may email me at sjohnson-byers@comtech21.com.

CMP _____
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Sincerely,

Sonja Johnson-Byers
Director Regulatory Compliance

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