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February 26, 2007

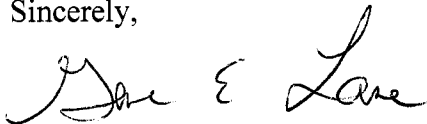
State of Florida
Public Service Commission
Capital Circle Office
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

RE: Dissolution of Company
Line 1 Communications, LLC dba Direct Line Communications

The above referenced company was dissolved as of December 31, 2005. All assets were sold off January, 2006. The company is no longer in business. All certificates should be cancelled.

If you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely,



Gene "Skip" Lane, Jr.
/kg