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December 10, 2010

Ann Cole - Commission Clerk
Florida Public Service Commission
Division of Telecommunications
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Withdrawal of NextIP LLC IXC Authority (TK250)

Dear Ms. Cole,

NextIP LLC (NextIP) is a Delaware Corporation with authority to operate in Florida. NextIP applied for and was issued FL-IXC Registration TK250.

NextIP has ceased sale and offer of all telecommunications services as of Sept 15, 2010 and respectfully requests to withdraw our Florida IXC authority.

In January, 2011, we will file our final Interexchange Company Regulatory Assessment Fee (RAF) Return for FY 2010 along with the minimum payment of \$700.

We understand that we will not be liable for any further RAF in Florida.

Please acknowledge receipt of this filing by returning, file-stamped, the extra copy of this cover letter in the self addressed stamped envelope provided for that purpose.

If there are any questions or comments, please do not hesitate to contact me at 305-356-4538.

Sincerely,

Arik Meimoun
CEO

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