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December 20, 2006

VIA OVERNIGHT DELIVERY

Mr. Thomas Dorman
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602-0615
(502) 564-3940

Re: Gates Communications, Inc.
Voluntary Withdrawal of Authority to Operate as a Reseller of Telecommunications
Services within the Commonwealth of Kentucky

Dear Sir/Madam:

On behalf of the company, I hereby respectfully request to cancel Gates Communications, Inc.'s (Gates) Authority to Operate as a Reseller of Telecommunications Services within the Commonwealth of Kentucky.

This request is based upon Gates's determination that it no longer intends to provide telecommunications services in the State of Kentucky. Based upon the fact that Gates currently has no customers, Gates asserts that the voluntary discontinuance of its certification will have no adverse impact upon consumers.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to call me.

Respectfully submitted,


Lance J.M. Steinhart
Attorney for Gates Communications, Inc.

cc: Mirel Jakovljevic