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December 13, 2005

VIA OVERNIGHT DELIVERY

RECEIVED

DFC 1 5 2005

Executive Secretary

Kentucky Public Utilities Commission

730 Schenkel Lane

RE:

Frankfort, KY 40601

Leon L. Nowalsky

Benjamin W. Bronston Edward P. Gothard

Notification by Horizon Telecom, Inc., Debbie Secrest and Robert Sorrentino

of the Transfer of Control of Horizon Telecom, Inc.

Dear Sir or Madam:

On behalf of Horizon Telecom, Inc., ("Horizon"), Debbie Secrest ("Secrest") and Robert Sorrentino ("Sorrentino") (together referred to as the "Parties"), this letter is to advise the Commission of the transfer of control of Horizon from Secrest to Sorrentino.

It is our understanding, based upon review of the applicable statutes and regulations, that this transaction does not require prior Commission approval. Accordingly, absent written notice to the contrary within thirty (30) days of the date of this letter, the parties will proceed to consummate the transaction in a timely fashion.

The Parties propose a transaction whereby Sorrentino will acquire Secrest's stock in Horizon. This transaction does not involve transfer of operating authority nor any transfer of customers. The transaction will only involve a change of the ultimate control of Horizon by virtue of the transfer of stock from Secrest to Sorrentino. Horizon will continue to provide competitive telecommunications services to its existing customers in this State using the same technical and managerial personnel following consummation of the proposed transaction.

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Horizon is a Nevada corporation headquartered at 3993 Howard Hughes Parkway, Suite 250, Las Vegas, Nevada, 89109. Horizon is authorized to provide interstate and international long distance telecommunication services in 42 states. Horizon is a certificated provider of resold long distance services in this State. Secrest is an individual whose business address is 3993 Howard Hughes Parkway, Suite 250, Las Vegas, Nevada, 89109. Secrest has no certificates of authority. Sorrentino is an individual whose business address 651 High Street, Suite 201, Burlington, New Jersey, 08016.

The proposed transaction will accomplish the following:

Sorrentino will acquire 100% of the stock in Horizon from Secrest. The proposed transfer will be seamless to Horizon's customers. Horizon's name, rates and service offerings, as reflected in its tariffs, will not change as a result of the proposed transaction. There will be no interruption of service. The physical assets, property, and personnel of Horizon will remain the same after the change in control. The customer service numbers for billing and service problems, liaison with Commission staff and tariffed rates will remain the same.

The proposed transaction will serve the public interest, convenience, and necessity. Consummation of the proposed transaction will result in net benefits to Horizon's customers by strengthening the financial status of Horizon. The transaction will enhance Horizon's ability to offer a broader range of innovative products and services to customers.

The Commission's ability and authority to regulate Horizon and to ensure that it satisfies all obligations, commitments and regulatory requirements established by the laws of this state and the Commission will remain unchanged. Thus, there are no potential public interest harms raised by the proposed transaction and there will be clear benefits to the public upon the closing of this transaction.

The parties are forwarding this letter to the Commission for informational purposes, to be included in the appropriate files. Absent receipt of written notification to the contrary within thirty (30) days from the date of this letter, we will proceed with the understanding that no approval or other formal action is required by the Commission prior to consummation of the proposed transaction.

¹ Horizon received its authority to provide long distance telecommunications services in this State pursuant to Docket No: T 63-0782, dated August 8, 2002.

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Enclosed are the original and ten (10) copies of this letter. Please return one (1) of the copies file-stamped in the envelope provided. If you need any further information or have any questions regarding the matters discussed herein, please do not hesitate to contact the undersigned. Thank you for your assistance in this matter.

Respectfully submitted,

Edward P. Gothard

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