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April 26, 2001

Mr. Bill Feldman
Assistant Director
Commonwealth of Kentucky
Public Service Commission
P.O. Box 615
Frankfort, KY 40602-0615

Dear Mr. Feldman:

Pursuant to our conversation this date and at your request, the following is to inform you that Siesta Telecom, Inc. is no longer an operating entity, ceasing to do business April 28, 2000. Therefore we ask that our Tariff be pulled.

Should you require anything further, please do not hesitate to contact the undersigned.

Sincerely,

David Cohen
President

A handwritten signature in black ink, appearing to read "David Cohen", is written over the typed name and title.

677 N. Washington Blvd.
Suite 50
Sarasota, FL 34236