KLEIN ZELMAN ROTHERMEL LLP

ATTORNEYS AT LAW
485 MADISON AVENUE
NEW YORK, NEW YORK 10022-5803
TEL (212) 935-6020
FAX (212) 753-8101

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April 9, 2008

VIA FEDEX

Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, N 37243 Attn: Ms. Patsy Fulton

Re: QX Telecom, LLC Certification Withdrawal (Company Id. 128747)

Dear Ms. Fulton:

On behalf of our client, QX Telecom, LLC ("QX"), we hereby request the cancellation of its certification to provide telecommunication services in the State of Tennessee. Please be advised that QX provides pre-paid long distance calling services exclusively and is not the Primary Interexchange Carrier ("PIC") of record for any Tennessee State customers. Accordingly, customers will not be affected by this cancellation.

Kindly acknowledge receipt of this correspondence by returning a file stamped copy in the self-addressed envelope provided.

Should you have any questions or require any further information, please contact me at (212) 935-6020.

Sincerely,

Sara Rothermel

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