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New Smyrna, Beach, FL

32170-0100

Via Overnight Delivery

Ron Jones, Chairman Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, Tennessee 37243

August 23, 2006

Re:

Cancellation of Certificate of Public Convenience and Necessity ("CNN")

Granted in Docket No. 04-00052

to Utilities Commission, New Smyrna Beach dba Sparks Communications, issued June 10, 2004

Notice of Intent to Discontinue Services

Dear Mr. Chairman:

On May 31, 2006, pursuant to the requirements of Chapter 1220-4-8-.05 of the Rules of the Tennessee Regulatory Authority, the Utilities Commission, New Smyrna Beach ("Applicant") requested cancellation of the captioned CNN. As required by the Authority, 90-days' notice of Applicant's intent to discontinue service as of September 1, 2006 was sent to all Tennessee customers. In addition, phone calls have been placed to customers as a courtesy reminder.

This letter serves as notification that, unless the Authority advises otherwise, Applicant intends to cease operations in Tennessee as of September 1, 2006.

An original and 13 copies of this letter are submitted herewith for filing. In addition, we request that the additional copy be date-stamped as received by the Commission and returned to this office in the enclosed pre-paid self-addressed envelope provided for that purpose.

Please refer any questions regarding this submission to our federal counsel:

Sylvia Lesse Communications Advisory Counsel, LLC 2154 Wisconsin Avenue, NW Washington, DC 20007 (202) 333-5273

Respectfully submitted,

Robert J. Rodi

General Manager/CEO

The Commission granted Applicant's requested name change to "New Smyrna Communications" in Docket No. 05-00312, issued April 19, 2006.