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Ectory R. Lawless
Dockets and Records Manager
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, Tennessee 37243

96-00795
04-00401

**Re: Value-Added Communications, Inc.
Cancellation of Certificates**

Dear Mr. Lawless:

Value-Added Communications, Inc. (the "Company") respectfully submits this letter to the Tennessee Public Utility Commission (the "Commission") to cancel its existing telecommunications certifications. The Company was granted a Certificate of Convenience and Necessity as a telecommunications reseller and/or operator service provider in Docket No. 96-00795 on June 26, 1996, and a Certificate of Convenience and Necessity to provide COCOT service in Docket No. 04-00401 on January 5, 2005.

The Company has no customers in Tennessee and no longer needs its certificates. Accordingly, the Company respectfully requests that the Commission cancel the Company's certificates effective as of the date of this letter.

If you have any questions regarding this filing, please contact the undersigned.

Respectfully submitted,

/s/ Angela F. Collins

Angela F. Collins