



PATRICK D. CROCKER
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January 15, 2009

Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

RE: Cost Plus Communications LLC

To Whom It May Concern:

We are the attorneys for Cost Plus Communications LLC (hereinafter "Cost Plus"). The Tennessee Regulatory Authority ("TRA") previously authorized Cost Plus to provide local and long distance telecommunications services on December 7th and 12th, 2006. Cost Plus has no customers in Tennessee. Cost Plus no longer intends to retain authority in the State of Tennessee.

Accordingly, we respectfully request that the TRA cancel Cost Plus's authority effective immediately.

Enclosed is a duplicate of this letter. Please stamp the duplicate received and return same in the postage-paid envelope attached thereto.

Please forward any additional forms or requirements, correspondence, or questions to the undersigned.

Very truly yours,

CROCKER & CROCKER, P.C.

Patrick D. Crocker

PDC/jah

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