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April 6, 2007

Overnight Delivery

Sharla Dillon, Docket Room Manager Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, TN 37243-0505

Re: Docket No: 06-00314: Application of Knoxville Data Link, Inc. for Approval to Participate in Certain Financing Arrangements of Q-**Comm Corporation** NOTICE OF CONSUMMATION

Dear Ms. Dillon:

Knoxville Data Link, Inc. ("KDL"), through undersigned counsel, informs the Authority that KDL has completed the financing arrangements described in the above cited Application approved by the Commission on January 22, 2007.

An original and thirteen (13) copies of this letter are enclosed. Kindly date-stamp the extra copy of this filing and return it in the envelope provided. Should you have any questions, please do not hesitate to contact us.

Respectfully submitted,

Brett P. Ferenchak

Counsel for Knoxville Data Link, Inc.

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