

D.D.D. Calling, Inc.

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December 20, 2010

96-00798

Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

RE: Withdrawal of Certificate of Public Convenience and Necessity
Company ID No: 121427
Case No: 96-00798

Dear Sir or Madam:

D.D.D. Calling, Inc. does not currently have any customers in the State of Tennessee and does not anticipate marketing in Tennessee in the foreseeable future. Therefore, we would like to voluntarily withdraw our Certificate of Public Convenience and Necessity to resell competitive long distance telecommunications services in the State of Tennessee.

If you need any additional information or have any question please call Greg Honda at 808-529-0000.

Sincerely,



Bruce Robin
Secretary

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TN REGULATORY AUTHORITY
UTILITIES DIVISION