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January 27, 2003

Kentucky Public Service Commission 211 Sower Boulevard Frankfort, Kentucky 40601

Re: America's Tele-Network Corp. ("ATN")

To Whom It May Concern:

This firm served as regulatory counsel to America's Tele-Network Corporation until it ceased operations at some point in the first quarter of 2001. As a matter of professional courtesy and to avoid further expenditure of effort by the state authorities, we are notifying all relevant state agencies - state utility commissions, offices of the Secretary of State, taxing authorities, etc., that the company no longer exists, has had no operations for nearly two years and has paid all creditors it could pay with the resources that existed at the time it ceased its operations. That is, the company's resources were totally consumed by the end of the first quarter of 2001 due to its payment of outstanding claims incurred in the routine conduct of its business at that time.

When the company ceased operations, it closed its offices and terminated its employees. Just prior to this action, all customers existing at the time were timely notified of the need for each of them to select another long distance provider.

Given these circumstances, it is not possible for responses to be made to the various government reports and filings that apply to a going concern. To avoid the waste of time and money each state agency would incur by continuing to send various forms and reports to ATN for filing, ATN's certificates of authority to provide resold long distance services should be canceled, as well as its authority to do business in each state. Further, as ATN has no revenues and no property in any state, it is no subject to any surcharges, fees, assessments or taxes from any jurisdiction.

June 9-11-02

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Finally, the company's corporate charter under Delaware law has been or will shortly be terminated.

Please be advised that there is no need nor reason to contact us as we have no further information to provide. Because this firm's practice specializes in regulatory compliance, it is aware of the limited resources each state agency has to expend in maintaining adequate records and for enforcement of regulatory requirements. Given our awareness, it is hoped that this notification will save the state agencies and their respective staffs from expending unnecessary time and effort in regard to ATN. This will also benefit this firm that now receives most of these inquiries and copies of the various filings on behalf of ATN but to which, for the reasons stated, we cannot respond.

Thank you for your attention to this matter.

Respectfully submitted,

Loubna W. Haddad Regulatory Counsel