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David L. Armstrong
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Vice Chairman

April 23, 2012

Jilapuhn, Inc.
d/b/a Stateside Communications
12015 E. 46th Ave., Suite 415
Denver, CO 80239

CERTIFIED MAIL
RETURNED RECEIPT REQUESTED

RE: *Case No. 2011-00327 Failure to File Required Reports*
2010 Competitive Local Exchange Carrier Report of Gross Earnings and 2010 Long Distance Carrier Report of Gross Earnings

Dear Sir or Madam:

On December 21, 2011, the Kentucky Public Service Commission issued an Order pursuant to KRS 278.990(1) levying a civil penalty in the amount of \$2,500.00 against Jilapuhn for failure to comply with the requirements of KRS 278.140 to file a Competitive Local Exchange Carrier report of gross earnings derived from intrastate business and a Long Distance Carrier report of gross earnings derived from intrastate business for its 2010 calendar year operations. As of the writing of this letter, neither the required documents nor the \$2,500.00 payment have been received.

Jilapuhn has thirty (30) calendar days from the mailing of this letter to file a Competitive Local Exchange Carrier report of gross earnings derived from intrastate business and a Long Distance Carrier report of gross earnings derived from intrastate business for its 2010 calendar year operations and submit payment of the \$2,500.00 civil penalty by certified check or money order made payable to "Kentucky State Treasurer." Please mail or deliver these items to the Office of General Counsel, Kentucky Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602-0615.

The Commission will seek to enforce this Order in Franklin Circuit Court if the required documents and payment are not received within thirty (30) calendar days from the mailing of this letter.

If you have any questions, please contact me at (502)564-3940, Ext. 258, or by e-mail at Shane.Benson@ky.gov.

Sincerely,

M. Shane Benson
Staff Attorney

MSB/kar