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RECEIVED

OCT 21 2011

PUBLIC SERVICE
COMMISSION

October 18, 2011

CASE 2011-00334

Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, KY 40602

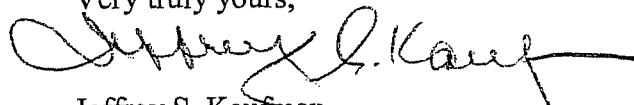
Office of General Counsel
Public Service Commission
P.O. Box 615
Frankfort, KY 40602-0615

Re: Andiamo Telecom, LLC

To Whom It May Concern:

As former legal counsel for Andiamo Telecom, LLC, we are sending you this letter to advise your agency that Andiamo Telecom, LLC is no longer in business in your state, as of January 31, 2010. Andiamo shut their doors and stopped all activity. Andiamo is no longer operating in your state, or in any other location. Andiamo does not have any customers and it is not providing any services. Andiamo is effectively unable to pay any fees or file the reports because it does not have the resources to pay for staff to complete the reports and/or to pay any funds or fees that may be due. No bankruptcy, corporate dissolution, etc. was filed. No such action is contemplated, due to lack of funds. Andiamo's corporate charter will eventually be revoked by the Arizona Corporation Commission. Consequently, we respectfully suggest that it might be best if you close their account so that no additional expenses are incurred or generated in continuing with these types of requests.

Very truly yours,



Jeffrey S. Kaufman

JSK/ds

