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October 29, 2007
Via Overnight Delivery

Mr. Brent Kirtley, Tariff Branch Manager
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, KY 40602-0615

**RE: ACN Communication Services, Inc.
Kentucky Tariff No. 1 and No. 2**

RECEIVED

OCT 30 2007

**PUBLIC SERVICE
COMMISSION**

Dear Mr. Kirtley:

Please accept this letter and the three (3) copies attached as formal notice to the Kentucky Public Service Commission on behalf of ACN Communication Services, Inc. ("ACN").

ACN is registered in Kentucky as a toll reseller (Tariff No. 1) and a provider of local exchange services (Tariff No. 2). ACN provides only non-basic telecommunications services. The company does not offer basic local exchange service on a stand-alone basis. As such, the company respectfully requests its tariffs be withdrawn in the state, as such tariffs are no longer required. The company requests its registration remain on file with the Commission.

The company is aware that withdrawal of its tariff does not remove any of the company's ongoing reporting obligations.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped-envelope that is provided for this purpose.

Any questions you may have pertaining to this filing may be directed to me at (407) 740-3005 or via email at mbyrnes@tminc.com. Thank you for your assistance.

Sincerely,

Monique Byrnes
Consultant to ACN Communication Services, Inc.

cc: K. Kuder, ACN
file: ACN - KY
tms: KY00705



**Commonwealth of Kentucky
Public Service Commission**

INFORMATION FORM FOR TELEPHONE UTILITIES OPERATING
PURSUANT TO 2006 KY ACTS CHAPTER 239 (HB 337)

Complete name of Telephone Utility: ACN Communication Services, Inc.
Physical Address of Principal Office: 32991 Hamilton Court
Farmington Hills, MI 48334
Name and Title of Person Responsible for Answering Consumer Complaints: Lisa Lezotte
Paralegal
Telephone Number of Person Responsible for Answering Consumer Complaints: 248-699-3314
Email: llezotte@acninc.com

In accordance with 2006 KY ACTS Chapter 239 Section 2(2), which requires telephone utilities operating pursuant to 2006 KY ACTS Chapter 239 Sections 1 through 4 to file with the Commission certain information, I, Keith Kuder, on behalf of ACN Communication Services, Inc. do hereby certify that the foregoing information is true and correct to the best of my knowledge, as of this 25th day of October, 2007.

UTILITY: ACN Communication Services, Inc.

BY: 
Keith Kuder
General Counsel – North America

State of Michigan
County of WAYNE

The foregoing was signed, sworn to and acknowledged before me, the NOTARY PUBLIC on this the 25th day of OCTOBER 2007.

TMI RECEIVED OCT 26 2007


NOTARY PUBLIC

My Commission Expires: 2/28/11

Geraldine E Layson
Notary Public State of Michigan
Wayne County
Expires: 02/28/11

TARIFF BRANCH
RECEIVED
10/30/2007
PUBLIC SERVICE
COMMISSION
OF KENTUCKY