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WaKuL, Inc.
1340 Clay Street
Suite 300
Cincinnati, Ohio 45210
513-241-1188

May 10, 2002

Mr. Bill Feldman
Assistant Director, Filings Division
Commonwealth of Kentucky
Public Service Commission
211 Sower Boulevard
Post Office Box 615
Frankfort, Kentucky 40602-0615

Re: WaKuL, Inc. CLEC and LONG DISTANCE Gross Operating Revenues Derived
From Intra-Kentucky Business forms.

Dear Mr. Feldman:

I am in receipt of your letters dated May 3, 2002 in regard to the above referenced matters. In September 2001, WaKuL ceased operations as an ongoing business concern, including the termination of all its employees. WaKuL was forcibly evicted from its leased offices and has few records of its year 2001 operations as the computers that stored the data were confiscated and either sold at auction or returned to the lessors. I am available to discuss this matter with you further; however, WaKuL has no ability to document its CLEC and Long Distance revenues for year 2001. You can reach me at the above referenced address and phone number for any further contact.

Very Truly Yours,



Gregory K. McGrath, President