L. H. FRISHKOFF & COMPANY LLP

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February 4, 2002 American Jelephone, Inc.

Kentucky Public Service Commission

P.O. Box 615

Frankfort, Kentucky 40602

Attn: Mr. Bill Feldman

Dractue 1/12/01 RE: American International Telephone Inc.

(AIT)

ID# 13-3828833

Dear Mr. Feldman:

Pursuant to our conversation today please note the following. AIT Inc. has ceased doing business as of December 31, 2000. Kindly withdraw our right to do business in the state of Kentucky. Please abate any future related tariffs.

Kindly review and adjust your records accordingly. Please contact our office at the above number if you need any additional information.

Very truly yours,

Richard Barber, CPA