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April 9, 2010

**U.S. EXPRESS MAIL**

**RECEIVED**

Kentucky Public Service Commission  
ATTN: Executive Director  
P.O. Box 615  
211 Sower Boulevard  
Frankfort, Kentucky 40602-0615

MAY 13 2010

PUBLIC SERVICE  
COMMISSION

Re: Logical Telecom, L.P. d/b/a LN Prepaid; File No. TFS2007-00307  
Cancellation of Authorization and Withdrawal of Tariff

Dear Sir or Madam:

Please accept for filing this original and four (4) copies of Logical Telecom, L.P. d/b/a LN Prepaid's ("Logical Telecom's" or "Company's") request to voluntarily withdraw its Certificate of Public Convenience and Necessity ("CPCN") and cancel its tariff in the state of Kentucky.

Logical Telecom received a CPCN from the state of Kentucky in 2007 (File No. TFS2007-00307). The Company is a provider of prepaid calling card services, but is no longer offering or providing any intrastate telecommunications services in the state of Kentucky. Logical Telecom ceased producing and distributing any prepaid calling cards offering intrastate calling capabilities as of January 2009 (*i.e.*, over fifteen months ago).<sup>1</sup>

Since Logical Telecom is no longer providing any intrastate telecommunications services to any customers in the state of Kentucky and does not intend to provide such services in the future, the Company respectfully requests to voluntarily withdraw its CPCN and cancel its applicable tariff. Should Logical Telecom wish to provide intrastate telecommunications in the future, it will re-apply to the Kentucky Public Service Commission for a CPCN at that time.

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<sup>1</sup> The Company continued to provide and allow intrastate calling capabilities for its prepaid calling cards issued prior to January 2009 that were still in the market. However, all such products are now either (a) completely depleted (since the Company does not allow its products to be recharged), or (b) no longer in the market. Consequently, the Company is no longer offering or providing intrastate calling capabilities, and no longer has any customers receiving intrastate service.

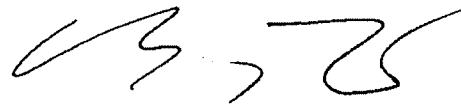
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Please acknowledge receipt of this filing by date-stamping and returning the extra copy of this letter in the self addressed, stamped envelope provided for this purpose. Should you require further information, please contact the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to be 'Cheng-yi Liu', written in a cursive style.

Cheng-yi Liu,  
Counsel for Logical Telecom, L.P.  
d/b/a LN Prepaid

Enclosures