

ORIGINAL

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October 20, 2004

VIA OVERNIGHT DELIVERY

Elizabeth O'Donnell, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, KY 40602-8294

10/21/04

OCT 21 2004

Re: Notification of Southern Digital Network, Inc. d/b/a FDN
Communications of a *Pro Forma* Corporate Reorganization
NOTICE OF NON-CONSUMMATION

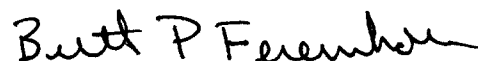
Dear Ms. O'Donnell:

Southern Digital Network, Inc. d/b/a FDN Communications ("FDN"), by undersigned counsel, hereby advises the Commission that FDN will not consummate its proposed *pro forma* intra-corporate reorganization (the "Reorganization").

By letter dated March 19, 2004, FDN advised the Commission of a proposed Reorganization. Recently, for a variety of corporate and business related reasons, FDN decided not to complete the Reorganization. Accordingly, FDN hereby withdraws its March 19, 2004 notice.

An original and ten (10) copies of this letter are enclosed. Kindly date stamp and return the extra copy. Should you have any questions regarding this filing, please do not hesitate to contact the undersigned at (202) 424-7500.

Respectfully submitted,



Catherine Wang
Brett P. Ferenchak

Counsel for FDN

cc: Matthew J. Feil (FDN)
Michael C. Sloan