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www.coraltelecom.com

January 13, 2005

Florida Public Service Commission Attention: Fiscal Services 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Re: Coral Telecom, Inc. – TJ407-04-0-R TruComm Southeast - TX451-04-0-R

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To Whom It May Concern:

Please be advised that this letter is to serve as my indication to inactivate the abovereferenced certificates currently on file with your agency effective December 31, 2004.

Please feel free to contact me directly should you have any further questions.

Sincerely,

Carrie E. Norris, President

Coral Telecom, Inc.

TruComm Southeast

DOCUMENT NUMBER-DATE

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