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December 20, 2006

VIA OVERNIGHT DELIVERY

Florida Public Service Commission
Competitive Markets and Enforcement
2540 Shumard Oak Blvd.
Gunter Bldg.
Tallahassee, Florida 32399-0850
(850) 413-6770

RECEIVED-FPSC
06 DEC 26 AM 9:32
COMMISSION
CLERK

Re: Gates Communications, Inc.
Reseller – Company Code: TJ509; Certificate Number 7803

To Whom It May Concern:

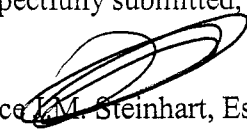
On behalf of the company, I hereby respectfully request to cancel Gates Communications, Inc.'s (Gates) certification as referenced above.

This request is based upon Gates's determination that it no longer intends to provide telecommunications services in the State of Florida. Based upon the fact that Gates currently has no customers, Gates asserts that the voluntary discontinuance of its certification will have no adverse impact upon consumers.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to call me.

Respectfully submitted,


Lance J.M. Steinhart, Esq.
Attorney for Gates Communications, Inc.

cc: Mirel Jakovljevic

RECEIVED & FILED


FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

11727 DEC 26 06

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