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ATTORNEYS AT LAW

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PATRICK D. CROCKER
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January 15, 2009

Blanca Bayó, Director
Florida Public Service Commission
Capitol Circle Office Center
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

090034-T8

RE: Cost Plus Communications LLC

Dear Ms. Bayó:

We are the attorneys for Cost Plus Communications LLC (hereinafter "Cost Plus"). The Florida Public Service Commission ("Commission") previously authorized Cost Plus to provide local and long distance telecommunications services in Docket No. 060761-TI on November 20, 2006, and Docket No. 060766-TX on March 21, 2007. Cost Plus has no customers in Florida. Cost Plus no longer intends to retain authority in the State of Florida.

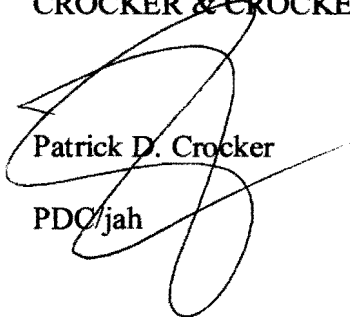
Accordingly, we respectfully request that the Commission cancel Cost Plus's authority effective immediately.

Enclosed is a duplicate of this letter. Please stamp the duplicate received and return same in the postage-paid envelope attached thereto.

Please forward any additional forms or requirements, correspondence, or questions to me.

Very truly yours,

CROCKER & CROCKER, P.C.


Patrick D. Crocker
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