ALLTEL COMMUNICATIONS

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Mike Gately Manager - Tariffs

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January 17, 2001

T-010083

Mr. Dan Hoppe, Director Division of Regulatory Oversight Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

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RE: Order No. PSC-01-0094-PAA-TP at Docket No. 001591-TP

Dear Mr. Hoppe:

In an internal merger effective December 31, 2000 involving 360° Long Distance, Inc. d/b/a/ ALLTEL/360° (360°) and ALLTEL Communications, Inc. (ACI), which are both wholly owned subsidiaries of ALLTEL Corporation, ACI is the surviving entity.

The 360° services and rate plans listed in its Florida Tariff No. 1 are also listed in the ACI Florida Tariff No. 1.

Pursuant to the above order, please accept this letter as notice that the above mentioned merger has been consummated and that ACI wishes to cancel the 360° certificate to operate as a reseller of long distance in the State of Florida and it's Florida Tariff No. 1, effective immediately.

If you have any questions, please call me at (501)905-8271..

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Sincerely Mike Gatelv

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