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CYBERBELL USA, INC.

3460 WILSHIRE BOULEVARD SUITE 1100 LOS ANGELES CALIFORNIA 90010

22 December 2008

NOTICE OF INTENT TO PERMANENTLY CEASE BUSINESS

TO THE FEDERAL COMMUNICATIONS COMMISSION AND ALL STATE REGULATORY AGENCIES NOTED BELOW

PLEASE TAKE NOTICE:

Because AT&T has objected to the use of the word "BELL" in our company's name, we have acceded to its demand that we remove the word "BELL" from our company's name. To protect our customer's rights, we believe that the most proper way to effect AT&T's Cease and Desist Order is to withdraw the name CyberBell USA, Inc from the following States' regulatory agencies and the Federal Communications Commission, effective Noon of 31 December 2008: CALIFORNIA, GEORGIA, NEW YORK, NORTH CAROLINA, SOUTH CAROLINA, DISTRICT OF COLUMBIA, VIRGINIA, NEW HAMPSHIRE, NEW JERSEY, MASSACHUSETTS, TEXAS, FLORIDA, PENNSYLVANIA.

We should greatly appreciate your consideration and forbearance as we complete and forward the forms relative to ceasing business in the regulatory agencies listed above.

We can be reached swiftly and efficiently at: <u>Cyberbellusa@yahoo.com</u>

Sincerely,

Ahamed Sinnalebbe Vice President CyberBell USA, Inc.

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