Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850

RE:

Withdrawal of Certificate of Public Convenience and Necessity

Docket No: 960498-TI Certificate No: 4693 Company Code: TI507

Dear Sir or Madam:

I'm writing to follow up on a letter dated December 20, 2010 (copy attached) that was sent requesting a voluntary withdrawal of our Certificate of Public Convenience and Necessity to resell competitive long distance telecommunications services in your State.

We have filed "final" returns with the 2010 Annual Report and have filed "final" returns for any additional non-annual return your State may require (e.g. State USF report).

Please send me confirmation that D.D.D. Calling Inc's certificate has been withdrawn. Confirmation can be sent via email to greg@imagitel.com, or via mail to:

D.D.D. Calling, Inc. Attn: Greg Honda PO Box 26334 Honolulu, HI 96825

Sincerely,

Greg Honda
Controller

GCL RAD T

SSC ADM

COM

APA ECR

OPC CLK 2400 Augusta Suite 255, Houston, TX 77057 • Phone: 713-626-1661• Facsimile: 713-626-1663

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D.D.D. Calling, Inc.

December 20, 2010

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Dear Sir or Madam:

D.D.D. Calling, Inc. does not currently have any customers in the State of Florida and does not anticipate marketing in Florida in the foreseeable future. Therefore, we would like to voluntarily withdraw our Certificate of Public Convenience and Necessity to resell competitive long distance telecommunications services in the State of Florida.

If you need any additional information or have any question please call Greg Honda at 808-529-0000.

Sincerely,

Bruce Robin Secretary