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February 23, 2011

Sent by Certified Mail: 7007 0710 0000 8015 1090

Ms. Jennifer Gililand
Chief Operations Officer
CVC CLEC, LLC
2922 South Roosevelt Street
Tempe, AZ 85282

RE: Docket TC11-003 – In the Matter of CVC CLEC, LLC's Failure to Submit a Report and Pay the Gross Receipts Tax

Dear Ms. Gililand,

Enclosed please find a copy of the Findings of Fact, Conclusions of Law and Final Order; Notice of Entry of Final Order regarding the above-referenced matter.

Sincerely,

Seanna Regynski
Administrative Assistant – Legal

Enclosure