

Rec'd 4-30-04

UT-051260
UT-032047

LIGHTYEAR



TO WHOM IT MAY CONCERN:

Re: Asset Purchase of Lightyear Communications, Inc.

As you may know, Lightyear Communications, Inc. ("Lightyear") has been in Chapter 11 bankruptcy since April 29, 2002. Lightyear is pleased to announce that effective April 1, 2004, we have emerged from bankruptcy under new ownership.

All of our current employees, Managers and Officers will remain with the company, and our location will remain as 1901 Eastpoint Parkway, Louisville, Kentucky 40223. We will continue to engage in the business of marketing, selling and providing telecommunications products and services under the name of Lightyear. However, going forward, we will be known as Lightyear Network Solutions, LLC. Please change your records immediately to reflect our new name.

Sincerely,

LIGHTYEAR NETWORK SOLUTIONS, LLC
Tax Department