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April 27, 2007

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Federal Communications Commission
International Bureau
445 12th Street, SW
Washington, DC 20554

Re: TFN US Ltd., a California corporation
Surrender of International Section 214 License
File No. ITC-214-20030813-00405
FRN 0009275876

To Whom It May Concern:

My office represents TFN US Ltd. ("*TFN US*"), a California corporation and holder of an International Section 214 License ("*214 License*"). TFN US is a wholly owned subsidiary of Taiwan Fixed Network Co. Ltd., ("*TFN Taiwan*") a Taiwan corporation. TFN Taiwan is in the process of winding-up and dissolving TFN US. TFN US therefore wishes to surrender its 214 License to the Federal Communications Commission.

This letter certifies that TFN US Ltd. never had any customers that purchased or used any services that are subject to the 214 License at any point.

Please contact me at (415) 788-8811 or rpacquing@pacificcounsel.com if you have any inquiries. Thank you for your time and consideration.

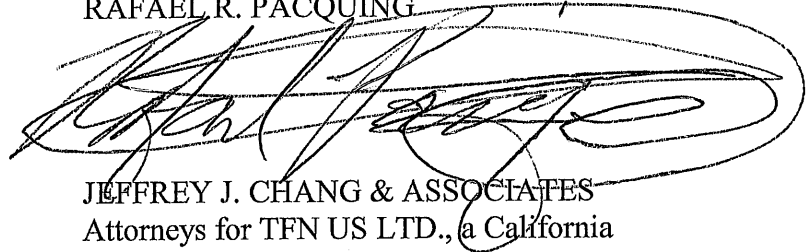
Federal Communications Commission, International Bureau

April 27, 2007

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Very truly yours,

RAFAEL R. PACQUING

A handwritten signature in black ink, appearing to read 'Rafael R. Pacquing', is written over a large, faint, circular watermark or stamp. The signature is fluid and cursive.

JEFFREY J. CHANG & ASSOCIATES
Attorneys for TFN US LTD., a California
corporation

Cc. Susan Chiu
Shu-lien (Sandy) Huang