

REGAL TELEPHONE COMPANY
PO BOX 1240
MISSOULA, MT 59806

REG-777
2007 APR 13 AM 8:14
IDAHO PUBLIC
UTILITIES COMMISSION

406-543-6709
406-543-6809 (fax)
regal@centric.net

GNR-T-03-24

April 9, 2007

Idaho Public Utilities Commission
PO Box 83720
Boise, ID 83720-0074

To Whom It May Concern:

This correspondence is a request to cancel our Certificate of Authority to provide local telephone service in the state of Idaho. Regal Diversified, Inc, dba Regal Telephone Company, is no longer seeking business in Idaho, nor does Regal Telephone Company have any customers in said state. We have not advertised in more than a year and are no longer doing business, own property, nor lease/rent office space in the state of Idaho. Thank you for your attention to this request.

Sincerely,



Kenneth W. Brown, President