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SBR, Inc.

300 Prairie Center Drive, Suite 300
Eden Prairie, MN 55344

RECEIVED
AUG 27 2001
GENERAL COUNSEL

August 22, 2001

Ms. Deborah T. Eversole
Stewart Douglas Hendrix JEB Pinney
P.O. Box 615
Frankfort, KY 40602-0615

Re: SBR, Inc.
Civil Action No. 2001-CI-995

Dear Ms. Eversole:

Pursuant to our telephone conversation on August 22, 2001, I am writing to you to respond to the above referenced civil action pending in Franklin Circuit Court. As we discussed, SBR has never owned, controlled, operated or managed facilities within the Commonwealth of Kentucky for the transmission or conveyance of messages by telephone for the public for compensation. SBR did file for a tariff in Kentucky as a part of its original business plan. However, this business plan was never executed and SBR is being dissolved as of September 30, 2001.

We respectfully request that the civil action be dismissed. If you need additional information or further action on our part to dismiss this action, please contact me at 952-942-1103.

Sincerely yours,



Dennis Gethmann
Chief Financial Officer