



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

JAN 19 1999 T E

January 11, 1999

JAN 20 1999

TO WHOM IT MAY CONCERN:

Re: EXCEL TELECOMMUNICATIONS, INC.

It appears from our records that the above named public service corporation has filed all of the required Gross Earnings Tax Returns due to be filed and paid all taxes indicated thereon and is in good standing with this Division as of this date regarding any liability under the Rhode Island Business Corporation Tax Law.

This letter is issued pursuant to the request of the above named public service corporation for the purpose of:

REINSTATING REVOKED CORPORATE CHARTER

Very truly yours,

R. Gary Clark
Tax Administrator

Edward J. Flanagan, Jr.
Chief Revenue Agent
Corporations

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