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October 26, 2004

Missouri Public Service Commission
Attn: Secretary of the Commission
200 Madison Street, Suite 100
P. O. Box 360
Jefferson City, MO 65102-0360

RE: Cognigen Networks, Inc., Case No. XA-2005-0074, Tariff File YX-2005-0232

Dear Secretary:

Please be advised that this date I have filed a substitute tariff page in tariff file YX-2005-0232 on behalf of Cognigen Networks, Inc., to delete references to rescinded regulations in the statute and regulation waiver list. The rule recissions were pointed out in the Second Order Directing Filing issued October 25, 2004. The substitute tariff page is P.S.C. Mo. No. 1, Original Page No. 4.

Thank you for your assistance in processing this filing. Copies are being served electronically on the General Counsel's office and the Office of the Public Counsel. Please contact me at 634-8109 or at myyoung0654@aol.com if there are any questions.

Sincerely,

/s/ Mary Ann Young
Mary Ann (Garr) Young

cc: General Counsel
Office of Public Counsel
Pat Crocker, Early Lennon

WAIVER OF STATUTES AND REGULATIONS

The Missouri Public Service Commission has waived the following Statutes and Regulations for the purpose of offering telecommunications services as set forth herein:

Statutes

392.210.2	--	uniform system of accounts
392.240.1	--	just & reasonable rates
392.270	--	ascertain property values
392.280	--	depreciation accounts
392.290	--	issuance of securities
392.300.2	--	stock acquisition
392.310	--	stock & debt issuance
392.320	--	stock dividend payment
392.330	--	issuance of securities, debts and notes
392.340	--	reorganizations

Commission Rules

4 CSR 240-10.020	--	depreciation fund income
4 CSR 240-30.040	--	Uniform System of Accounts