

99 DEC -6 AM 9: 21 29 November, 1999

Secretary
Florida PSC
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

991836-TI

IN RE: CfL. Inc.

Dear Sir or Madam:

Calls for Less, Inc. d/b/a

Please be advised that CfL, Inc. ("CfL"), a wholly owned subsidiary of ILD Telecommunications, Inc. and provider of prepaid long distance service, will be dissolved as an operating entity as of December 31, 1999. This action is being taken to simplify internal accounting procedures and to maximize efficient utilization of the network used to deliver prepaid long distance services.

CfL TI373

Effective simultaneously, Intellicall Operator Services, Inc. dba ILD ("ILD"), also a wholly owned subsidiary of ILD Telecommunications, Inc. and a provider of prepaid long distance services, will assume full responsibility to meet all obligations for unexpired prepaid long distance cards issued by CfL. ILD will honor the full value of all accounts with outstanding balances on the same rates, terms and conditions under which such prepaid long distance cards were originally purchased by consumers from CfL and/or its agents.

No consumers will be disadvantaged and owing to the nature of the service provided, no customer notice is required. Retail locations previously selling CfL prepaid cards will be supplied with prepaid cards issued by ILD.

CfL was certified to provide intrastate services in Docket/Order # 4030 and ILD in Docket/Order # 880816-TI. We request that CfL's certificate be canceled as of 1 January, 2000. Please contact me as indicated below with any questions related to this action.

Very truly yours,

B. Reid Presson, Jr. Consultant 972-529-1858 press3034@aol.com

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