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ORIGINAL

April 4, 2007

VIA OVERNIGHT DELIVERY

Ms. Ann Cole Florida Public Service Commission Division of the Commission Clerk & Administrative Services 2540 Shumard Oak Blvd. Gunter Bldg. Tallahassee, Florida 32399-0850

Re: NetworkIP, LLC dba Elite Telecom

Dear Sir/Madam:

I am writing this letter in order to notify the Commission that NetworkIP, LLC intends to use the fictitious name of Elite Telecom in the State of Florida, in addition to its corporate name. The company was issued a Certificate of Public Convenience and Necessity in the above-referenced docket, and added the additional name for marketing reasons.

This fictitious name has been registered with the Florida Department of State and evidence of such is attached hereto. Upon Commission approval of the fictitious name, the company will file revised tariff labels.

Please return a stamped copy of the extra copy of this letter in the enclosed preaddressed prepaid envelope.

If you have any questions regarding the foregoing, please do not hesitate to call me. Thank you for your attention to this matter.

Sincerely, chlotte Luz harlotte Lacey

Legal Assistant to Lance J.M. Steinhart, Esq. Attorney for NetworkIP, LLC dba Elite Telecom

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Enclosures cc: Toni Van Burkleo

RECEIVED & FILED FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

02922 APR-55

EDER-COMMISSION CLERK



FLORIDA DEPARTMENT OF STATE Division of Corporations

March 22, 2007

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ELITE TELECOM C/O LANCE STEINHART,P.C 1720 WINDWARD CONCOURSE,STE 250 ALPHARETTA, GA 30005

Subject: ELITE TELECOM

REGISTRATION NUMBER: G06226700193

This will acknowledge the filing of the above fictitious name registration which was registered on August 14, 2006. This registration gives no rights to ownership of the name.

Each fictitious name registration must be renewed every five years between January 1 and December 31 of the expiration year to maintain registration. Three months prior to the expiration date a statement of renewal will be mailed.

IT IS THE RESPONSIBILITY OF THE BUSINESS TO NOTIFY THIS OFFICE IN WRITING IF THEIR MAILING ADDRESS CHANGES. Whenever corresponding please provide assigned Registration Number.

Should you have any questions regarding this matter you may contact our office at (850) 245-6058.

Reinstatement Section Division of Corporations

Letter No. 007A00019885