DORSEY

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January 4, 2008

VIA FEDERAL EXPRESS

Ms. Blanca Bayo, Director Bureau of Records and Reporting & Administrative Services Director, Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

DECEIVED-FPSC DB JAN-7 AM 9: 18 COMMISSION COMMISSION

Re: Yipes Enterprise Services, Inc. Transfer of Control; NOTICE OF CONSUMMATION

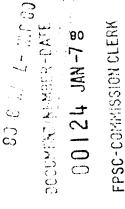
Dear Ms. Bayo:

Yipes Enterprise Services, Inc. ("Yipes") and FLAG Telecom Group Services Limited ("FLAG") (collectively, "Parties"), through undersigned counsel, hereby notify the Commission that on December 17, 2007, the Parties consummated the transfer of control described in the Parties' letter filed on August 3, 2007.

An original and 15 copies of this Notice of Consummation are enclosed. Kindly datestamp one copy of this filing and return it in the envelope provided. Should you have any questions, please do not hesitate to contact us.

Respectfully submitted,

CMP :OM _____ TR KB:kjs 5CR _____ GCI OPC RCA _____ SCR _____ SGA _____ SEC OTH



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