

KARLY BARAGA
Associate
(612) 492-6538
FAX (612) 340-8800
baraga.karly@dorsey.com

January 4, 2008

080000-0T

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

RECEIVED-FPSC
08 JAN -7 AM 9:18
COMMISSION
CLERK

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 date-stamp 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,


Karly Baraga

- CMP
- COM
- DTR
- ECR
- GCL
- OPC
- RCA
- SCR
- SGA
- SEC
- OTH

KB:kjs

080000-0T
DOCUMENT NUMBER-DATE
00124 JAN -7 08
FPSC-COMMISSION CLERK