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April 12, 1999

Florida Public Service Commission
Division of Administration
2540 Shumard Oak Blvd.
Gunter Building
Tallahassee, Florida 32399-0850

990478-TI

Re: Transfer of Control of SINGLE BILLING SERVICES, INC. to Ms. Helen Shih

Dear Sir:

Single Billing Services, Inc. ("SBSI"), by its attorneys, hereby notifies the Florida Public Service Commission of the proposed transfer of control of SBSI from its current shareholders to Ms. Helen Shih ("Ms. Shih") through the sale of all of SBSI's stock and request that any necessary approval of this transaction by the Florida Public Service Commission be expeditiously granted.

SBSI, a Delaware corporation, is currently certified to provide intrastate toll telecommunications services in Florida.¹ SBSI is currently authorized as a reseller of intrastate interexchange telecommunications service in 25 states. It also is authorized by the Federal Communications Commission to resell interstate and international service. The parties respectfully request expedited treatment of this petition in order to permit them to consummate the transaction without undue delay.

On March 29, 1999, Ms. Shih and the shareholders of SBSI entered into a Stock Purchase Agreement whereby Ms. Shih will acquire 100 percent of the issued and outstanding capital stock of SBSI from SBSI shareholders.

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SBSI was authorized by the Commission to provide intrastate telecommunications services as a reseller in Order No. PSC-98-1399-FOF-TI, in Docket No. 980804-TI, effective October 19, 1998.

DOCUMENT NUMBER-DATE

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REC'D RECORDS REPORTING

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Ms. Shih is financially qualified to acquire control of SBSI and its business. We will provide a copy of Ms. Shih's most recent financial statements upon request.

The transfer of control of SBSI from its current shareholders to Ms. Shih is in the public interest. The addition of SBSI to Ms. Shih's other interests will enhance both Ms. Shih and SBSI's ability to compete in the market for telecommunications services in Florida and elsewhere. The benefit from increased economies of scale will permit SBSI to operate more efficiently and thus to compete more effectively.

In addition, SBSI will have access to the financial resources it needs to introduce new products and services and to respond to competition in the competitive telecommunications environment in Florida. Over time, consumers in Florida will benefit from a greater number of products and service options, as well as lower prices.

SBSI's former address is:

7349 E. Via Paseo Del Sur.
Unit 510A
Scottsdale, AZ 85258
(602) 595-7974

SBSI's new address will be as follows:

9550 Flair Drive
Suite 510
El Monte, CA 91731
(626) 452-2161

Questions about this matter relating to Ms. Shih should be directed to Patrick D. Crocker at the address indicated below:

Patrick D. Crocker
EARLY, LENNON, PETERS & CROCKER, P.C.
900 Comerica Building
Kalamazoo, MI 49007
(616) 381-8844
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Wherefore, SBSI respectfully requests that the Commission authorize, as promptly as possible, the transfer of control of SBSI from its current shareholders to Ms. Shih so that the transaction may proceed without undue delay.

Finally, please stamp the enclosed duplicate copy of this letter and return it to our firm using the self-addressed, stamped envelope provided.

Respectfully submitted,

Single Billing Services, Inc.

By: _____

Patrick D. Crocker

EARLY, LENNON, PETERS & CROCKER, P.C.

Attorneys for SBSI

cc: Helen Shih
Marty Shih
Edward Sun