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March 13, 2001

VIA HAND DELIVERY

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 001536-TP; Joint Petition by Vista-United
Telecommunications and Smart City Telecom for Transfer of Certificate

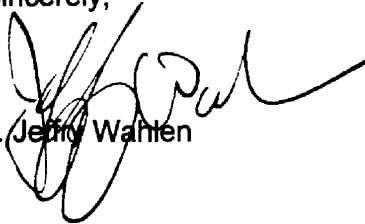
Dear Ms. Bayo:

On November 22, 2000, the Florida Public Service Commission issued Order No. PSC-00-2230-PAA-TP ("Order No. 00-2230"), approving the transfer of certificate numbers 1971 and 2442 from Vista-United Telecommunications to SmartCity Telecom. Thereafter, that Order became final as memorialized in Order No. PSC-00-2419-CO-TP, issued December 18, 2000 ("Consummating Order").

The purpose of this letter is to advise you that the transaction discussed in Order No. 00-2230 was consummated on March 1, 2001. Effective on that date, all of the regulated assets of Vista were transferred to SmartCity Telecom, and Vista ceased operating as a local exchange carrier, interexchange carrier, and pay telephone service provider in Florida.

Questions regarding this letter or the winding up of Vista's operations can be directed to the undersigned or John M. McGowan, P. O. Box 10,000, 1375 Buena Vista Drive, Team Disney, 4N, Lake Buena Vista, FL 32830-1000, 407.828.5596.

Sincerely,



J. Jeffrey Wahlen

- APP _____
- CAF _____
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JJW/jh

cc: Kenneth A. Hoffman

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