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May 7, 2007

RECEIVED
MAY -8 AM 11:27
COMMISSION CLERK

VIA OVERNIGHT MAIL

Blanca S. Bayó
Director
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Notification of Discontinuance of Services and Cancellation of Registration of VOIP Enterprises Inc.; Notification of Consummation of Transaction between VOIP Enterprises Inc. and STi Prepaid, LLC

070302-T1

Dear Director Bayó:

VOIP Enterprises Inc. ("VEI") files this letter in connection with an Asset Purchase and Contribution Agreement between VEI and STi Prepaid, LLC ("STi Prepaid") and their respective individual owners and corporate parents dated January 23, 2007 pursuant to which VEI agreed to transfer all or substantially all of its assets to STi Prepaid (the "Transaction"). The Parties notified the Florida Public Service Commission ("Commission") of the Transaction by letter dated February 8, 2007 ("Notification"). Concurrently with the Notification, STi Prepaid filed its tariff and Registration as an intrastate interexchange provider.^{1/} VEI hereby notifies the Commission that the Transaction was consummated on March 8, 2007.

Pursuant to Rule 25-24.474 of the Commission's rules, VEI hereby requests that the Commission cancel its registration and tariff effective May 15, 2007.^{2/} As required by the Commission's rules, attached as Exhibit A is VEI's most recent Regulatory Assessment Fee filing and payment. VEI does not require customer deposits, and does not issue bills to its prepaid calling card customers. Accordingly, VEI has satisfied the requirements of Rule 25-24.474.

As stated in its Notification, STi Prepaid will operate under the fictitious name of VEI as registered with the Florida Secretary of State. Thus, the Transaction will be transparent to any

^{1/} See Docket 070111-T1, Acknowledgment of Registration As an Intrastate Interexchange Telecommunications Company, by STi Prepaid, LLC d/b/a Telco Group, Telco, TGI, Dialaround Enterprises, Dialaround, DEI, VOIP Enterprises, VOIP (effective Feb. 9, 2007).

^{2/} VEI holds authority from the Commission to offer interexchange services and currently provides prepaid calling card services in Florida. See Docket No. 020396-T1, Order No. PSC-02-0950-PAA-TI (July 15, 2002). VEI's Company Code Number is TJ673.

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

BOSTON | WASHINGTON | NEW YORK | STAMFORD | LOS ANGELES | PALO ALTO | SAN DIEGO | LONDON
ACTIVE 3989172v.2

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FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

03853 MAY-8 5

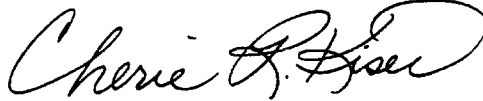
FPSC-COMMISSION CLERK

consumers still holding prepaid calling cards listing VEI as the service provider. To further ensure that customers do not experience any degradation or interruption in service resulting from the Transaction, STi Prepaid has adopted the same terms and conditions in its tariff that are presently contained in VEI's tariff for these services. STi Prepaid will therefore continue to honor all VEI cards under the same terms and conditions as VEI. Thus, as required by Rule 25-24.935 of the Commission's rules, any cards already purchased by end users will remain usable as required by the Commission's rules.

Pursuant to the Commission's filing procedures, please find enclosed an original plus three (3) copies of this letter. Please date-stamp the additional copy of this letter and return it to us in the enclosed envelope. If you have any questions regarding this filing, please contact the undersigned.

Respectfully submitted,

VOIP ENTERPRISES INC.



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30-50 Whitestone Expressway
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718-732-7751 (facsimile)

Counsel for VOIP Enterprises Inc.

Enclosures

Interexchange Company Regulatory Assessment Fee Return

Florida Public Service Commission

(See Filing Instructions on Back of Form)

STATUS:

- Actual Return
- Estimated Return
- Amended Return

PERIOD COVERED:
01/01/2006 TO 12/31/2006

TJ673-06-0-R
VOIP Enterprises Inc.
30-50 Whitestone Expressway, 4th Floor
Flushing, NY 11354-1995

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # _____

\$ _____ 06-03-001
003001

\$ _____ E

\$ _____ P 06-03-001
004011

\$ _____ I

Postmark Date _____

Initials of Preparer _____

(Name of Company) _____ (Address) _____ (City/State) _____ (Zip) _____

LINE NO.	ACCOUNT CLASSIFICATION	FLORIDA GROSS OPERATING REVENUE	INTRASTATE REVENUE
1.	Long Distance Services	\$ - 0 -	\$ - 0 -
2.	Access Services		
3.	Private Line Services		
4.	Leased Facilities & Circuits Services		
5.	Miscellaneous Services		
6.	TOTAL Telephone Services	\$ _____	\$ _____
7.	LESS: Amounts Paid to Telecommunications Companies ⁽¹⁾	(_____)	(_____)
8.	TOTAL REVENUES For Regulatory Assessment Fee Calculation		\$ - 0 -
9.	Regulatory Assessment Fee Due (Multiply Line 8 by 0.0020)		
10.	Penalty for Late Payment (see "3. Failure to File by Due Date" on back)		
11.	Interest for Late Payment (see "3. Failure to File by Due Date" on back)		
12.	Extension Payment Fee (see "4. Extension" on back)		
13.	TOTAL AMOUNT DUE (\$50 MINIMUM)		\$ 50.00 ⁽²⁾

(1) These amounts must be intrastate only and must be verifiable (see "2. Fees" on back).
 (2) Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee of \$50 shall be imposed as provided in Section 364.336, Florida Statutes.

CURRENT COMPANY STATUS

- Facilities-Based Carrier
- Reseller
- Call Aggregator
- Alternate-Operator Service
- Rebiller
- Other: NON OPERATING COMPANY

BILLING INFORMATION

Complete below if billing agent is other than yourself.

(Name) N/A (Address: City/State/Zip) _____ (Telephone) _____

What is the total amount of customer deposits collected? Amount: \$ _____ for 20 _____

What is the total amount of bond held (if applicable)? Amount: \$ _____ Expires: _____

COMPANY INFORMATION

Do you lease telecommunications' facilities? () YES () NO

If YES, who do you lease these facilities from? Name: _____

Address: _____

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his/her duty shall be guilty of a misdemeanor of the second degree.

(Signature of Company Official)

UP FINANCE
(Title)

1/25/07
(Date)

Telephone Number (718) 358-5380 Fax Number (718) 7332-7751

(Preparer of Form - Please Print Name) Thomas D'Averno

F.E.I. No. 11-3589613

VOIP ENTERPRISES, INC.

10027

Vendor ID	Name	Payment Number	Check Date	Document Number	
FLO120	FLORIDA PUBLIC SERVICE COMMI	00000000000000016	1/26/2007	10027	
Our Voucher Number	Date	Amount	Amount Paid	Discount	Net Amount Paid
012507	1/25/2007	\$50.00	\$50.00	\$0.00	\$50.00

PAYMENT
RECORD

\$50.00

\$50.00

\$0.00

\$50.00