

THE REBENSORF GROUP, INC.

• MANAGEMENT CONSULTING • INVESTMENT BANKING • REGULATORY COMPLIANCE •

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October 28, 1998

Florida Public Service Commission
Director of the Division of Communications
2540 Sumnard Oak Blvd.
Tallahassee, FL 32399-0866

Re: Docket No. 950685-TI

Dear Sir or Madam:

The undersigned counsel represents L.D. Services, Inc., d/b/a L.D.S. Telecommunications, Inc. ("LDS"), a wholly owned subsidiary of STAR Telecommunications, Inc. ("STAR"), with respect to the regulatory matters described herein. LDS received authority from the Commission to operate as a reseller of long distance and other intrastate telecommunications services on September 28, 1995, in docket number 950685-TI. Pursuant to its current tariff, LDS offers various telecommunications services to commercial and residential end-users within the state.

This letter is written to notify the Commission that on August 24, 1998, LDS entered into a Plan of Merger with CEO Telecommunications, Inc. ("CEO"), whereby the outstanding shares of CEO were cancelled, and CEO was merged into LDS, with LDS being the surviving company. LDS, as the surviving company, assumed the liabilities of CEO. The transaction did not constitute a change of control of LDS. In conjunction with the merger, LDS amended its Articles of Incorporation to change the name of the corporation to CEO Telecommunications, Inc.

Accordingly, please be advised of the foregoing name change of L.D. Services, Inc. to CEO Telecommunications, Inc. The tariff of the company will be appropriately amended to reflect this change. The services provided to end-users as described in the LDS tariffs shall not be disturbed by this transaction.

ACK _____ An original and 1 copy of this letter are enclosed. Please date-stamp the enclosed extra copy of
AFA _____ this filing and return it in the self-addressed, stamped envelope provided.
APP _____ Should you have any questions regarding this matter, please contact me at your convenience.
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Respectfully Submitted,

George Rebensdorf
George Rebensdorf, Esq.

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