Deposit SCANNED 128

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April 12, 1999

VIA OVERNIGHT DELIVERY

Florida Public Service Commission Division of Records and Recording 2540 Shumard Oak Blvd. Gunter Bldg. Tallahassee, Florida 32399-0850

990479-TI

Re: Long Distance America, Inc.

Dear Sir/Madam:

Please accept this letter as notification that Long Distance America, Inc. ("LDA") has transferred control to Cybercloseout, Inc. ("Cybercloseout"). LDA was issued a Certificate to Provide Interexchange Telecommunications Service in Docket No. 981118-TI effective December 5, 1999.

On February 19, 1998, Cybercloseout acquired control of LDA through the merger of a Cybercloseout subsidiary created for this transaction with and into LDA. The separate corporate existence of the Cybercloseout subsidiary ceased as a result of this merger. LDA is the surviving corporation. As a result of this merger, Cybercloseout has acquired all of LDA's issued and outstanding stock and LDA is now a wholly-owned subsidiary of Cybercloseout. The company will continue to operate as Long Distance America, Inc. and only the underlying ownership of LDA has changed as a result of this transaction.

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward a copy of check to RAR with proof of deposit.

Initials of person who forwarded check:

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The transaction is transparent to customers and will not affect the company's tariff.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self addressed, postage prepaid envelope.

If you have any questions, or if I may provide you with additional information, please do not hesitate to contact me.

Sincerely,

Lance J.M. Steinhart, Esq. Attorney for Long Distance America, Inc.

Enclosures cc: Gregory A. Cogen