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January 13, 2000

***Certified Mail - Return Receipt Requested***

Secretary  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

RE: J D Services, Inc.  
Our File No.: 7200-001

000062-TI

Dear Sir or Madam:

This firm represents J D Services, Inc. ("J D Services"), which holds a Certificate of Public Necessity and Convenience (the "Certificate") issued by the Florida Public Service Commission ("Commission"), or has been otherwise authorized to offer telecommunications services to the citizens of Florida. The purpose of this letter is to inform the Commission of a recent change regarding the Corporation's domestication.

At the time it applied for and was granted the Certificate, J D Services was organized under the laws of Utah. Since that time, J D Services has merged into J D Services, Inc., a Nevada corporation which is qualified to do business in Florida. Copies of J D Services' (Nevada) Application for Authority to Do Business, filed with the Florida Secretary of State, and Certificates of Merger issued by the Utah and Nevada Secretaries of State, are enclosed for your review.

The merger has not effectuated any substantive changes in the operations of J D Services. As part of the merger, J D Services (Nevada) assumed all of the assets, debts and liabilities of J D Services (Utah). As demonstrated in the chart attached as Exhibit A to this letter, J D Services (Nevada) has the same officers, directors, shareholders and place of business as the nonsurviving Utah corporation. In essence, J D Services (Nevada) is the same corporation as J D Services (Utah) except for its state of incorporation.

FLORIDA PUBLIC SERVICE COMMISSION  
DIVISION OF ADMINISTRATION  
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FPSC-RECORDS/REPORTING

**MCGILL, GOTSDINER, WORKMAN & LEPP, P.C.**

Secretary  
January 13, 2000  
Page 2

On behalf of J D Services, this firm requests that you update the Commission's records to reflect its status as a Nevada corporation. We will assume this letter satisfies the Commission's regulatory requirements with respect to J D Services' change in domestication. Accordingly, J D Services (Nevada) will provide telecommunications services in Florida under the Certificate issued to J D Services (Utah). Furthermore, J D Services (Nevada) will offer the telecommunications products and services found in the most recent tariff filed with the Commission by J D Services (Utah). If, however, the Commission should need any further information or require any additional filings related to this matter, please contact Mark A. Pieper of this firm.

I thank you for your assistance in this matter.

Very truly yours,



Robyn N. Davis

Enclosures  
cc: Kirk Guinn, Esq.

**EXHIBIT A**

	<b>J D Services, Inc. (Utah)(Nonsurvivor)</b>	<b>J D Services, Inc. (Nevada)(Survivor)</b>
<b>Officers</b>	Pres: Debra W. Ricks Vice-Pres: Gerald B. Ricks CEO: Gerald B. Ricks	Pres: Debra W. Ricks Vice-Pres: Gerald B. Ricks CEO: Gerald B. Ricks
<b>Shareholders</b>	Debra Ricks Gerald B. Ricks Ricks Family 101 Trust	Debra Ricks Gerald B. Ricks Ricks Family 101 Trust
<b>Place of Business</b>	1844 South 3850 West Salt Lake City, UT 84104	1844 South 3850 West Salt Lake City, UT 84104

#87801.8

APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA

IN COMPLIANCE WITH SECTION 607.1503, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED TO REGISTER A FOREIGN CORPORATION TO TRANSACT BUSINESS IN THE STATE OF FLORIDA.

1. J D Services, Inc
(Name of corporation; must include the word "INCORPORATED", "COMPANY", "CORPORATION" or words or abbreviations of like import in language as will clearly indicate that it is a corporation instead of a natural person or partnership if not so contained in the name at present.)

2. Nevada 3. 87-0501906
(State or country under the law of which it is incorporated) (FEI number, if applicable)

4. April 13, 1998 5. Perpetual
(Date of incorporation) (Duration: Year corp. will cease to exist or "perpetual")

6. When qualified
(Date first transacted business in Florida.) (SEE SECTIONS 607.1501, 607.1502 and 817.155, F.S.)

7. 1844 South 3850 West
Salt Lake City, UT 84104
(Current mailing address)

8. Resale of long distance telephone services through prepaid calling cards.
(Purpose(s) of corporation authorized in home state or country to be carried out in state of Florida)

9. Name and street address of Florida registered agent: (P.O. Box or Mail Drop Box NOT acceptable)

Name: C T Corporation System

Office Address: 1200 South Pine Island Road

Plantation, Florida, 33324
(Zip code)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

10. Registered agent's acceptance:

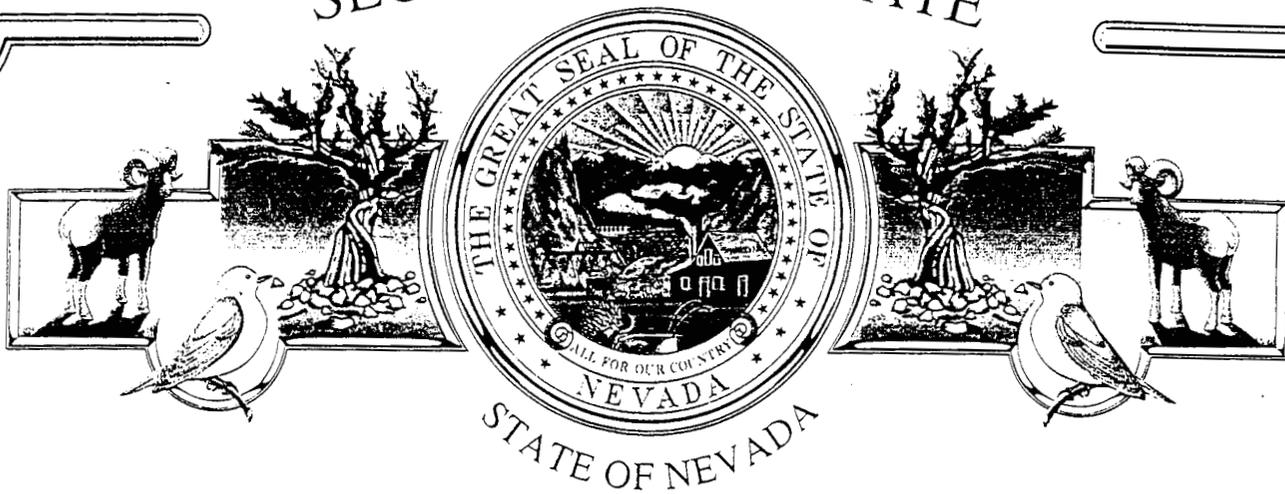
Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this application, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

[Signature] Christine M. Eastwine
(Registered agent's signature) Assistant Secretary

11. Attached is a certificate of existence duly authenticated, not more than 90 days prior to delivery of this application to the Department of State, by the Secretary of State or other official having custody of corporate records in the jurisdiction under the law of which it is incorporated.

12. Names and addresses of officers and/or directors: (Street address ONLY - P.O. Box NOT acceptable)

# SECRETARY OF STATE



I, DEAN HELLER, the duly elected and qualified Nevada Secretary of State, do hereby certify that I am, by the laws of said State, the custodian of the records relating to filings by corporations, limited-liability companies, limited partnerships, and limited-liability partnerships pursuant to Title 7 of the Nevada Revised Statutes which are either presently in a status of good standing or were in good standing for a time period subsequent of 1976 and am the proper officer to execute this certificate.

I further certify that there was filed in this office on August 6, 1998

ARTICLES OF MERGER  
merging  
J D SERVICES, INC.  
(A UTAH CORPORATION)  
into  
JD SERVICES, INC.  
(A NEVADA CORPORATION)



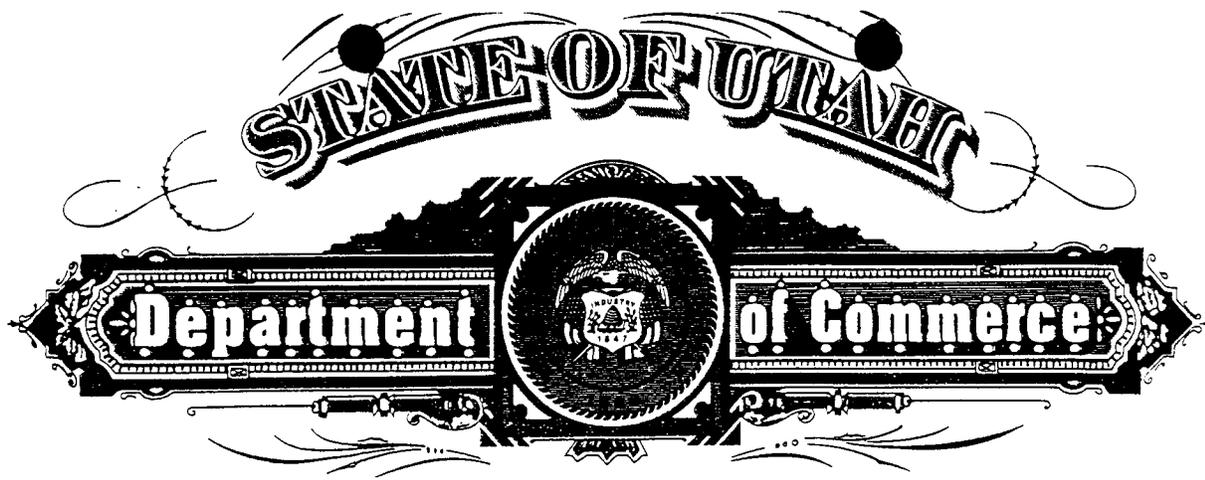
IN WITNESS WHEREOF, I have hereunto set my hand  
and affixed the Great Seal of State, at my office, in  
Carson City, Nevada, on October 15, 1999.

*Dean Heller*

Secretary of State

By *H. J. Law*

Certification Clerk



**CERTIFICATION OF  
ARTICLES OF MERGER**

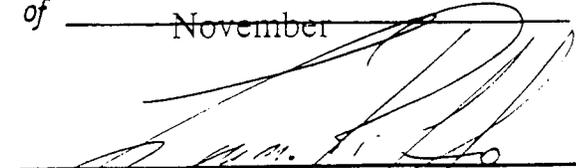
THE UTAH DIVISION OF CORPORATIONS AND COMMERCIAL CODE HEREBY CERTIFIES THAT Articles of Merger were filed with this office on AUGUST 10, 1998 merging J D SERVICES, INC., a corporation of the state of UTAH, into J D SERVICES, INC., the surviving corporation which is of the state of NEVADA,

AS APPEARS OF RECORD IN THE OFFICES OF THE DIVISION.

File Number: *CO 173544*



Dated this 3RD day  
of November, 19 99.

  
Lorena P. Rifo  
Division Director of  
Corporations and Commercial Code