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BY OVERNIGHT DELIVERY

Ms. Blanca S. Bayo
Director, Division of Public Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
Attn: Tom Williams, Division of Communications

010274-TX

Re: Notification of Looking Glass Networks, Inc. of a *Pro Forma* Reorganization

Dear Ms. Bayo:

Pursuant to the request of Tom Williams, Division of Communications of the Florida Public Service Commission ("Commission"), Looking Glass Networks, Inc. ("LGN"), by its undersigned counsel, hereby notifies the Commission of a *pro forma* corporate reorganization (the "Reorganization"). LGN is a nondominant carrier with authority to provide alternative local exchange telecommunications service within the State of Florida.

Specifically, LGN notifies the Commission of a *pro forma* Reorganization whereby all of the stock of LGN was transferred from its parent company to a newly created holding company that is also wholly owned by LGN's parent company. As discussed in further detail below, the Reorganization does not alter the ultimate corporate ownership of LGN nor does it change the identity of the certificated entity. Moreover, there is no change in the overall management team responsible for the operations of LGN or the services it provides in Florida.

LGN understands that the Commission does not require approval of *pro forma* transactions such as the one described herein. LGN nonetheless submits this notification letter for informational purposes to be associated with the appropriate Commission file.

Please date-stamp the enclosed extra copy of this filing and return it in the attached self-addressed stamped envelope.

DOCUMENT NUMBER-DATE

02810 MAR-15

FPSC-RECORDS/REPORTING

I. LOOKING GLASS NETWORKS, INC.

LGN is a newly formed Delaware corporation, qualified to do business in Florida, whose principal offices are located at 1111 W. 22nd Street, Suite 600, Oak Brook, IL 60523. LGN is a wholly-owned subsidiary of Looking Glass Networks, LLC ("Looking Glass"), also a Delaware corporation. The parent company holds no regulatory licenses from this or any other regulatory commission. In Florida, LGN holds Certificate No. 7587 to provide Alternative Local Exchange Telecommunications ("ALEC") service, pursuant to the Commission's Order issued in Docket No. 000695-TX (Sept. 27, 2000). LGN has authority or has applications pending to provide intrastate local exchange and/or interexchange services in twenty-two (22) states. LGN is also authorized by the Federal Communications Commission to provide international services as a non-dominant carrier.

Further information concerning LGN's legal, technical, managerial and financial qualifications to provide service was submitted with its application for certification with the Commission as noted above and is, therefore, a matter of public record. LGN respectfully requests that the Commission take official notice of that information and incorporate it herein by reference.

II. DESIGNATED CONTACTS

The designated contacts for correspondence and questions concerning this filing are:

Catherine Wang, Esq.
Heather A. Thomas, Esq.
Swidler Berlin Shereff Friedman, LLP
3000 K Street, N.W., Suite 300
Washington, D.C. 20007
Telephone: (202) 424-7500
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with a copy to:

Jodi J. Caro, Esq.
Looking Glass Networks, Inc.
1111 W. 22nd Street
Suite 600
Oak Brook, IL 60523
Telephone: (630) 242-2015
Facsimile: (630) 242-2001

III. PRO FORMA CORPORATE REORGANIZATION

LGN notifies the Commission of a *pro forma* Reorganization whereby all of the stock of LGN was transferred from Looking Glass, LGN's parent company, to Looking Glass Networks Holding Co., Inc. ("LGN Holding"), a newly created holding company that is also wholly owned by Looking Glass. The net effect of the transaction is solely to interpose LGN Holding as a new intermediate holding company between Looking Glass and LGN. Looking Glass remains the ultimate holding company of LGN and retains ultimate corporate control of LGN. As noted above, the Reorganization does not result in any change in LGN's services or the management team responsible for LGN's day to day operations. The Reorganization, therefore, is entirely *pro forma* in nature and transparent to consumers. A Chart illustrating the corporate structure of LGN before and after the transaction is attached as Exhibit A.

IV. PUBLIC INTEREST CONSIDERATIONS

LGN submits that the Reorganization serves the public interest in promoting competition among telecommunications carriers. In particular, the Reorganization allows LGN to obtain additional, lower cost financing, and experience greater flexibility in corporate operations, including the ability to engage in commercial relationships. Accordingly, the Reorganization is consistent with the public interest because it promotes competition among telecommunications carriers in Florida.

V. CONCLUSION

LGN submits that the *pro forma* Reorganization will bring significant corporate benefits to the corporation. LGN respectfully requests that the Commission notify LGN promptly if it has any questions regarding the transaction or believes that further action is required.

Please direct any questions concerning this letter to the undersigned.

Respectfully submitted,



Catherine Wang
Heather A. Thomas

Counsel for Looking Glass Networks, Inc.

cc: Elizabeth A. Dees (LGN)
Jodi J. Caro (LGN)
Edward S. Quill, Jr.

EXHIBIT A

Chart of Pre- and Post- Reorganization
Corporate Structure

EXHIBIT A
Pro Forma Corporate Reorganization of Looking Glass Networks, Inc.

