

ORIGINAL

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December 13, 2004

BY OVERNIGHT MAIL

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

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COMMISSION
CLERK

Re: Looking Glass Networks, Inc.

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Dear Ms. Bayo:

Looking Glass Networks, Inc. ("Looking Glass"), through undersigned counsel, hereby informs the Commission that it has completed the transaction that was described in the notice letter filed with the Commission on July 15, 2004.

An original and fifteen (15) copies of this letter are enclosed. Please date stamp and return the enclosed extra copy of this letter. Questions regarding this matter may be addressed to the undersigned.

Respectfully submitted,

Catherine Wang
Brian M. McDermott

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