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A Professional Limited Liability Company

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Monica Borne Haab
Philip R. Adams, Jr.

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07 SEP 27 AM 10:28

COMMISSION
CLERK

BY OVERNIGHT DELIVERY

September 21, 2007

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RECEIVED TELECOM

Executive Secretary
Florida Public Service Commission
2540 Shumard Oak Blvd.
Gunter Bldg.
Tallahassee, FL 32399-0850

Re: Notification by ILD Telecommunications, Inc. and Andiamo Telecom, L.L.C
of an Asset Purchase Agreement

Dear Sir or Madam:

On behalf of ILD Telecommunications, Inc. ("ILD") and Andiamo Telecom, L.L.C. ("Andiamo") (together "Applicants"), this letter is to advise the Commission of an Asset Purchase Agreement (the "Agreement"), whereby ILD will acquire those assets related to Andiamo's operator service customer accounts in this State (the "Acquisition").

It is our understanding, based upon review of the applicable statutes and regulations, that this transaction does not require prior Commission approval. Accordingly, absent written notice to the contrary within thirty (30) days of the date of this letter, the parties will proceed to consummate the transaction in a timely fashion.

ILD is a Delaware corporation with principal offices located at 5000 Sawgrass Village Circle, Suite 30, Ponte Vedra Beach, FL 32082. Intellicall Operator Services, Inc., ("IOS"), the regulated entity, is a wholly-owned subsidiary of ILD. IOS is certified to provide long distance and operator services in this State.¹

Andiamo is an Arizona limited liability company with principal offices located at _____

¹IOS is certified to provide operator services in this State pursuant to authority granted in Docket No. 880816-TI on 9/20/88.

- CMP
- COM
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- SGA
- SEC
- OTH

DOCUMENT NUMBER - 08894

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FPSC-COMMISSION CLERK

10575 North 114th Street, Suite 103, Scottsdale, AZ 85259. Andiamo is a certified provider of resold long distance and operator services in this State.²

The Acquisition contemplates the following:

- a. ILD will receive ownership, right, title and interest in and to those assets and customer accounts of Andiamo, specifically as defined in the Agreement.
- b. Andiamo will receive the purchase price set forth in the Agreement.

ILD proposes the Acquisition to consolidate those operator assisted business and customer accounts of Andiamo with ILD in order to create a single, larger provider of operator assisted telecommunications services, facilitating efficiencies to benefit all of ILD's and Andiamo's customers. Service to Andiamo's customers will continue uninterrupted. Following this transaction, Andiamo will continue providing long distance telecommunications services to customers in the state through its present regulatory licenses which Andiamo will maintain.

The customers of Andiamo will be given the opportunity to switch their service from Andiamo to a different carrier. ILD anticipates that none of the customers of Andiamo will experience any change in rates due to the Acquisition. To the extent that any of Andiamo's rates are not presently included in ILD's Tariffs, ILD will amend its tariffs accordingly to include such rates. As a result, the transaction should not cause any inconvenience or confusion to the pre-existing customers of either Andiamo or ILD. Those customers of Andiamo who choose not to switch their service to a different carrier will receive service from ILD.

The technical, managerial and financial personnel of ILD will assist with the transition and integration of the acquired Assets after the transaction and these same personnel will continue to serve the transferred Andiamo customers with the same high level of expertise.

Critical to the Acquisition is the need to ensure the continuation of high quality service to all customers currently served by Andiamo. The Acquisition will serve the public interest in that it will ensure that current Andiamo customers maintain uninterrupted service. The Acquisition will also serve to create a heightened level of operating efficiency which generally will serve to enhance the overall capacity of ILD to

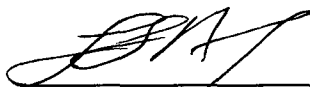
²Andiamo is certified to provide long distance and operator services in this State pursuant to authority granted in Docket No. 040268 on 3/26/04.

compete in the marketplace and to provide telecommunications services for a greater number of consumers in this State at competitive rates.

The parties are forwarding this letter to the Commission for informational purposes, to be included in the appropriate files. Absent receipt of written notification to the contrary within thirty (30) days of the date of this letter, we will proceed under the understanding that no approval or other formal action is required by the Commission prior to consummation of the proposed transaction.

Enclosed are the original and six (6) copies of this letter. Please return one (1) of the copies file-stamped in the envelope provided. If you need any further information or have any questions regarding the matters discussed herein, please do not hesitate to contact me. Thank you for your assistance in this matter.

Respectfully submitted,



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Counsel for ILD Telecommunications, Inc. and
Andiamo Telecom, L.L.C. d/b/a AOS Operator

[Andiamo logo here]

ILD Telecommunications, Inc.

Andiamo Telecom, LLC

September ____, 2007

Dear Customer:

ILD Telecommunications, Inc. ("ILD") and Andiamo Telecom, LLC ("Andiamo") have entered into an Asset Purchase Agreement, whereby the telecommunications assets of Adelphia will be acquired by Pioneer, and Pioneer will become your interstate, international and intrastate telecommunications service provider for long distance services. Pioneer anticipates this happening on or before _____

This change in ownership will not affect or in any way disrupt your current service. **Your rates and the terms and conditions under your existing contract will not change as a result of the transaction.** No charges or fees will be imposed and no rate increase will occur as a result of this transaction. ILD will inform you, by separate mailing, of any post-transaction changes which may occur. For the Andiamo terms and conditions please go to www.andiamo-telecom.com.

We realize you have a choice of carriers. Subject to the terms and conditions of your existing contract with Andiamo, including applicable termination penalties, you have the right to choose a different carrier for your services. Please note that if you are a customer of Andiamo on the date of the transfer and you have not informed Andiamo that you have made arrangements to switch to a carrier other than ILD, your services will automatically be transferred and your account assigned to ILD. Also, if you have placed a "freeze" on the services to prevent the unauthorized transfer of your services to another carrier, the freeze will be lifted and your services will be transferred to ILD. You must contact your local exchange carrier to re-establish freeze protection for your Services after the transfer. ILD will be responsible for any outstanding Andiamo customer complaints after the date of transfer. If you have any questions, please call one of ILD's Customer Service Representatives at 1-800-433-4518.

We at ILD are pleased to welcome you to our team and would like to express our appreciation for allowing us the opportunity to be your telecommunication service provider. We are confident that you will be pleased with the high quality of our service.

Yours faithfully,

ILD Telecommunications, Inc

Andiamo Telecom, LLC