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(202) 551-1791
taragiunta@paulhastings.com

January 9, 2008

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VIA IBFS AND ECFS

Marlene H. Dortch
Secretary
Federal Communications Commission
236 Massachusetts Avenue, N.E.
Suite 110
Washington, D.C. 20002

Re: Notification of Consummation of Transfer of Control Pursuant to Section
63.24(e)(4) of the Commission's Rules; Yipes Enterprise Services, Inc.
File No. ITC-T/C-20071002-00407; WC Docket No. 07-225

Dear Ms. Dortch:

FLAG Telecom Group Services, Inc. ("FLAG") and Yipes Enterprise Services, Inc. ("Yipes"), through FLAG's undersigned counsel, and pursuant to Section 63.24(e)(4) of the Commission's Rules, hereby notify the Commission that they have consummated the transfer of control that was approved by the Commission in File No. ITC-T/C-20071002-00407 and WC Docket No. 07-225.

Specifically, Yipes, authorized in ITC-214-20031104-00505, pursuant to Section 214 of the Communications Act of 1934, as amended, recently received approval from the Commission for a transfer of control to FLAG. *See* FCC Public Notice, DA No. 07-4897, rel. Dec. 6, 2007; and FCC Public Notice, DA No. 07-4893, rel. Dec. 5, 2007. The transfer of control was consummated on December 17, 2007.

In the event that the Commission or its staff should have any questions pertaining to this matter, kindly direct them to FLAG's undersigned counsel.

Sincerely,



Tara K. Giunta
of PAUL, HASTINGS, JANOFSKY & WALKER LLP