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A Professional Limited Liability Company

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Monica Borne Haab
Philip R. Adams, Jr.

September 24, 2007

BY OVERNIGHT DELIVERY

Executive Secretary
Kentucky Public Service Commission
211 Sower Blvd.
Frankfurt, KY 40602-0615

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 10575 North 114th Street, Suite 103, Scottsdale, AZ 85259. Andiamo is a certified

¹IOS is certified to provide long distance and operator services in this State pursuant to authority granted on 6/8/97.

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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 compete in the marketplace and to provide telecommunications services for a greater

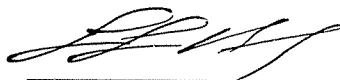
²Andiamo is certified to provide long distance and operator services in this State pursuant to authority granted in Docket No. TFS2004-00886 on 7/14/04 .

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 ten (10) copy of this letter along with a Tariff Adoption notice on behalf of ILD. 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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Andiamo Telecom, L.L.C. d/b/a AOS Operator

ADOPTION NOTICE

The undersigned of ILD Telecommunications, Inc. ("ILD") of Delaware hereby adopts, ratifies, and makes its own, in every respect as if the same had been originally filed and posted by it, all tariffs and supplements containing rates, rules and regulations for furnishing telecommunications service state wide in the Commonwealth of Kentucky filed with the Public Service Commission of Kentucky by Andiamo Telecom, LLC. ("Andiamo") of Arizona and in effect on the 15th day of July, 2007, the date on or about which the management of the public service business of the said Andiamo was taken over by ILD.

This notice is issued on the 24th day of September, 2007, in conformity with 807 KAR 5:011, Section 10 of the Regulations for filing of Tariffs of Public Utilities with the Public Service Commission of Kentucky.

ILD Telecommunications, Inc.

By:



Leon L. Nowalsky
Counsel for ILD Telecommunications, Inc.

Peter M. Stazzone
Chief Financial Officer of
Andiamo Telecom, LLC