

LATHAM & WATKINS LLP

FIRM / AFFILIATE OFFICES

Barcelona	New Jersey
Brussels	New York
Chicago	Northern Virginia
Frankfurt	Orange County
Hamburg	Paris
Hong Kong	San Diego
London	San Francisco
Los Angeles	Shanghai
Madrid	Silicon Valley
Milan	Singapore
Moscow	Tokyo
Munich	Washington, D.C.

January 24, 2008

VIA FEDERAL EXPRESS

Sharla Dillon
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

filed electronically in docket office on 01/24/08

**RE: Docket No. 07-00213; Startec Global Operating Company and
Americatel Corporation Consummation Notice of a *Pro Forma*
Reorganization**

Dear Ms. Dillon:

Americatel Corporation ("Americatel") and Startec Global Operating Company ("Startec") (collectively, the "Companies"), by their attorneys pursuant to the Rules of the Tennessee Regulatory Authority (the "Authority"), advise the Commission that on December 31, 2007, they concluded a transaction resulting in a *pro forma* transfer of control of Startec, a provider of resold interexchange telecommunications services in Tennessee (the "Transaction").¹ The Authority approved the Transaction in Docket No. 07-00213 on December 6, 2007, in connection with the approval of certain financing arrangements.

Pursuant to the Transaction, Startec's immediate parent, Startec Global Communications Company ("SGCC"), became a direct subsidiary of Americatel and SGCC's current subsidiaries, including Startec, became indirect subsidiaries of Americatel. Ultimate control of Startec did not change and has remained with Platinum Equity, LLC. In addition, no assets were transferred in connection with the Transaction.

Upon consummation of the Transaction, Startec has continued to offer service with no change in the rates or terms and conditions of service. Startec has continued to provide service to its customers under the same name, and has continued to be led by an experienced management team. Therefore, the *pro forma* transfer of control of Startec has been seamless and transparent to consumers in the state of Tennessee.

¹ Startec is authorized to operate as a reseller of interexchange services pursuant to authority granted in Case No. 95-03432 on May 29, 1996. Americatel is also authorized to operate as a reseller of interexchange services pursuant to authority granted in Case No. 98-0242-T-CN on February 2, 1999.

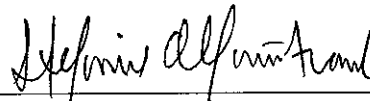
LATHAM & WATKINS^{LLP}

An original and thirteen (13) copies of this letter, along with one (1) further copy for date-stamp and return are enclosed. Please date-stamp the extra copy of this letter and return it in the self-addressed, stamped envelope provided for that purpose. Questions regarding this letter may be directed to the undersigned.

Respectfully submitted,

AMERICATEL CORPORATION
STARTEC GLOBAL OPERATING COMPANY

By Their Counsel:



Richard R. Cameron
Stefanie Alfonso-Frank
Latham & Watkins LLP
555 Eleventh Street, N.W., Suite 1000
Washington, D.C. 20004
(202) 637-2200