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December 13, 2000

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FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

VIA COURIER

Magalie Roman Salas, Secretary
Federal Communications Commission
The Portals Building, TW-A325
445 12th Street, SW
Washington, DC 20554

Re: Notice of Pro Forma Corporate Reorganization of Looking Glass Networks, Inc.
File No. TTC-214-20000612-00357

Dear Ms. Salas:

Looking Glass Networks Inc. ("LGN"), by its undersigned counsel and pursuant to Section 63.24 of the Commission's rules, 47 C.F.R. § 63.24, hereby submits this letter to notify the Commission of the *pro forma* corporate reorganization (the "Reorganization") of LGN. LGN has authority to provide international telecommunications services pursuant to its Section 214 authorization, TTC-214-20000612-00357. LGN hereby certifies that this Reorganization is *pro forma* in nature as defined in Section 63.24(a)(4), as it is solely a "corporate reorganization that involves no substantial change in the beneficial ownership of the corporation."

LGN proposes to complete a *pro forma* Reorganization whereby all of the stock of LGN will be transferred from Looking Glass Networks, LLC ("Looking Glass"), LGN's parent company, to Looking Glass Networks Holding Co., Inc. ("LGN Holding"), a newly created holding company that is also wholly owned by Looking Glass. The net effect of the proposed transaction will be solely to interpose LGN Holding as a new intermediate holding company between Looking Glass and LGN. Looking Glass will remain the ultimate holding company of LGN and retain ultimate corporate control of LGN.

Accordingly, the Reorganization is strictly *pro forma* and will not adversely affect LGN's provision of international telecommunications services. As noted above, the Reorganization will not alter the ultimate corporate ownership of LGN nor will the identity of LGN change. Moreover, the Reorganization will not result in any change in LGN's services or the management team responsible for LGN's day to day operations.

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LGN understands based on a review of the Commission's Rules that no filings are required in conjunction with the proposed Reorganization.¹ LGN therefore submits this letter for information purposes only to be included in the appropriate file. An original and five (5) copies of this filing are enclosed. Please date stamp the enclosed extra copy and return it to us in the self-addressed postage prepaid envelope provided. Should you have any questions concerning this filing, please feel free to contact us.

Respectfully submitted,



Edward S. Quill, Jr.
Heather A. Thomas

Counsel to Looking Glass Networks, Inc.

cc: Jodi J. Caro (LGN)
Catherine Wang

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¹ 47 C.F.R. 63.24(b); see also, *In re 1998 Biennial Regulatory Review - Review of International Common Carrier Regulations, Report and Order*, 14 FCC Rcd. 4909 at ¶¶41-42 (1998).