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March 23, 2005

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Federal Communications Commission
Office of Secretary

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
c/o Narek, Inc.
236 Massachusetts Avenue, NE
Suite 110
Washington, DC 20002
Attn: Susan O'Connell, International Bureau

Re: IDS Telecom LLC

Dear Ms. O'Connell:


Pursuant to your requests and pursuant to Section 63.24(d) of the Commission's Rules, 47 C.F.R. § 63.24(d), IDS Telecom LLC ("IDS") files this clarification and notice with respect to IDS's International Section 214 authority.

As you have discussed with Mr. Quill, IDS received its Section 214 authority (originally granted in File No. ITC-95-399 to IDS Long Distance, Inc.) through a transaction considered and approved by the Commission under File No. **ITC-T/C-20000125-00040**. In that transaction, the Commission approved the transfer of control of IDS Long Distance, Inc. to IDS Telecom, a partnership organized under the laws of the State of Florida.

Subsequent to that transaction, on July 14, 2000, IDS Telecom changed its corporate form to a limited liability company, IDS Telecom LLC. In doing so, however, IDS inadvertently did not notify the Commission of the change in corporate form. Accordingly, IDS now files this notification letter and respectfully requests that the Commission update its records accordingly.

Thank you for your attention in this regard.

Sincerely,


Angel M. Leiro
V-P Regulatory Affairs

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Policy Division
International Bureau

CC: Edward Quill, Swidler Berlin LLP