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September 26, 2006

VIA HAND DELIVERY

RECEIVED

SEP 26 2006

Federal Communications Commission
Office of Secretary

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, SW
Washington, D.C. 20554

**RE: Latin Node, Inc. - Amendment to Notification of Pro Forma
Transfer of Control; File Number: ITC-T/C-20060713-000350**

Dear Ms. Dortch:

On July 13, 2006, Latin Node, Inc. ("Latin Node") filed its Notification of Pro Forma Transfer of Control. In accordance with a request by a member of the Commission's staff, Latin Node filed a Letter Amendment to the Notification on August 7, 2006. However, Latin Node did not obtain a date-stamped copy of that filing. Attached please find a copy of the Letter Amendment to be date-stamped. If you have questions regarding this submission, please communicate directly with the undersigned counsel for Latin Node.

Sincerely,



Debra McGuire Mercer

Attachment



August 7, 2006

VIA FEDERAL EXPRESS AND ELECTRONIC MAIL

RECEIVED

Ms. Marlene Dortch
Office of the Secretary
Federal Communications Commission
445 12th Street, SW
Washington, D.C. 20554

SEP 26 2006

Federal Communications Commission
Office of Secretary

Re: Letter Amendment to Latin Node, Inc.'s Notification of Pro Forma Transfer of Control; File Number: ITC-T/C-20060713-00350

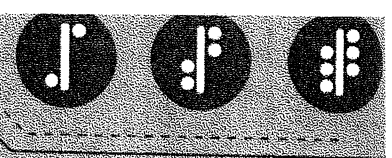
Dear Ms. Dortch:

By this letter, Latin Node, Inc. ("Latin Node") hereby amends its Notification of Pro Forma Transfer of Control ("Notification"), filed July 13, 2006, to address a request for additional information by the International Bureau staff.¹

Retail Americas VoIP LLC ("Retail Americas") is the transferee in the transaction described in Latin Node's Notification, filed July 13, 2006. Retail Americas was formed to implement the transaction described in the Notification. In particular, Retail Americas was created to purchase Latin Node shares owned by two transferors (Giganet, S.A. and Rovicom, LLC) and to hold all of Latin Node's shares. The purpose of the transaction was to consolidate all of Latin Node's investors by purchasing the shares owned by financial investors and establishing one direct owner (Retail Americas) for all of Latin Node's shares. Currently, all shareholders of Latin Node prior to the transaction described in the Notification (other than the two shareholders who are identified as the transferors) indirectly own shares of Latin Node through Retail Americas. Retail Americas, in turn, remains the sole shareholder of Latin Node.

By this letter, Latin Node amends the information about the transferee provided in Attachment 1 to its Notification, Answer to Question 10, as follows: Retail Americas is owned 39.0908 percent by Aries International Holdings LLC ("Aries") and 35.4545

¹ Latin Node filed an application for Section 214 authority on February 26, 2004. In that application, Latin Node noted that there were three shareholders that controlled ten percent or more of Latin Node: Jorge Granados, Gloria Vasquez, and Olivia de la Salas. Upon review of Latin Node's corporate records, we have determined that as of February 26, 2004, there were only two shareholders who controlled ten percent or more of Latin Node: Mr. Granados owned 19.5 percent and Ms. de la Salas owned 19.5 percent. As of 2004, Ms. Vasquez owned 2 percent of Latin Node's shares. Currently Ms. Vasquez holds 9 percent of Aries shares which indirectly equate to approximately 3.5 percent of Latin Node's equity held through Retail Americas. Latin Node will correct this information contained in the original Section 214 application.



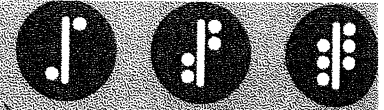
percent by Richfield, Inc. ("Richfield") Please note that the percentage ownership by Aries and Richfield were inadvertently transposed.

Latin Node also provides information, required by Section 63.18(h) of the Commission's Rules, for each shareholder owning 10 percent or more of the equity in Retail Americas.

- a. Richfield, Inc.
 - (i) c/o Jorge Granados
8748 SW 3rd Street
Miami, Florida 33122
telephone: (305) 592-4848
facsimile: (305) 539-4949
 - (ii) Richfield is a Costa Rica company
 - (iii) Principal business: A holding company for Latin Node shares, holding the shares through Retail Americas
 - (iv) Owners:
Jorge Granados owns 100 percent of Richfield; Mr. Granados is a United States citizen.

- b. Aries International Holdings LLC
 - (i) c/o Olivia de la Salas
12320 SW 97th Street
Miami, Florida 33186
telephone: (305) 592-4848
facsimile: (305) 592-4949
 - (ii) Aries is a Florida corporation
 - (iii) Principal business: A holding company for Latin Node, holding the shares through Retail Americas
 - (iv) Owners:
Olivia de la Salas owns 77 percent; Ms. de la Salas is a United States citizen.

Juan Pablo Vasquez owns 14 percent; Mr. Vasquez is a United States citizen.



Gloria Vasquez owns 9 percent; Ms. Vasquez is a United States citizen (which equal indirectly approximately 3.5% of Latin Node).

Finally, the pro forma transaction was consummated on June 14, 2006. Please let me know if you require any further information.

Sincerely,

Adriana Sinisterra
General Counsel Latin Node, Inc.

cc: Judith O'Neill, Greenberg Traurig
Sumita Mukhoty, FCC