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December 13, 2004

BY OVERNIGHT MAIL

Dale Roberts, Executive Secretary
Missouri Public Service Commission
200 Madison Street
Suite 100
Jefferson City, MO 65102

Re: Looking Glass Networks, Inc
Case No. XM-2005-0018

FILED³
DEC 14 2004
Missouri Public
Service Commission

Dear Mr. Roberts:

Looking Glass Networks, Inc. ("Looking Glass"), through undersigned counsel, hereby informs the Commission that it has completed the transaction that was described in the filing submitted to the Commission on July 12, 2004.¹

An original and fourteen (14) copies of this letter are enclosed. Please date stamp and return the enclosed extra copy of this letter. Questions regarding this matter may be addressed to the undersigned.

Respectfully submitted,



Catherine Wang
Brian McDermott

Counsel for Looking Glass

Cc: Mark Comley

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¹ The filing was initially docketed as Case No. XM-2005-0018 but was subsequently dismissed for lack of jurisdiction by Order issued on September 17, 2004.