UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934
(AMENDMENT NO. ______)*

WIRELESS FACILITIES, INC.
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(Name of Issuer)

COMMON STOCK, PAR VALUE $.001
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(Title of Class of Securities)

97653A 10 3
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(CUSIP Number)

December 31, 1999
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(Date of Event Which Requires Filing of This Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[ ] Rule 13d-1(b)
[ ] Rule 13d-1(c)
[X] Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

POTENTIAL PERSONS WHO ARE TO RESPOND TO THE COLLECTION OF INFORMATION CONTAINED IN THIS FORM ARE NOT REQUIRED TO RESPOND UNLESS THE FORM DISPLAYS A CURRENTLY VALID OMB CONTROL NUMBER.
1. **NAME OF REPORTING PERSON**
   I.R.S. IDENTIFICATION NO(S). OF ABOVE PERSON(S) (ENTITIES ONLY)
   MASSIH TAYEBI

2. **CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP***
   (a)
   (b)

3. **SEC USE ONLY**

4. **CITIZENSHIP OR PLACE OF ORGANIZATION**
   Iran

5. **SOLE VOTING POWER**
   NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON
   8,534,966

6. **SHARED VOTING POWER**
   OWNED BY EACH REPORTING PERSON WITH:
   0

7. **SOLE DISPOSITIVE POWER**
   REPORTING PERSON
   8,534,966

8. **SHARED DISPOSITIVE POWER**

9. **AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON**
   8,534,966

10. **CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES***

11. **PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9**
    21.5%

12. **TYPE OF REPORTING PERSON***
    IN

*SEE INSTRUCTION BEFORE FILLING OUT!
ITEM 2(b).   Address of Principal Business Office or, if none, Residence:
9805 Scranton Road, #100
San Diego, CA  92121
ITEM 2(c).   Citizenship:
United States
ITEM 2(d).   Title of Class of Securities:
Common Stock
ITEM 2(e).   CUSIP Number:
  97653A 10 3
ITEM 3.   NOT APPLICABLE.
ITEM 4.   OWNERSHIP.
   (a)   Amount Beneficially Owned:
     8,534,966
   (b)   Percent of Class:  21.5%
   (c)   Number of shares as to which such person has:
      (i)    sole power to vote or to direct the vote: 8,534,966
      (ii)   shared power to vote or to direct the vote: 0
      (iii)  sole power to dispose or to direct the disposition of:
              8,534,966
      (iv)   shared power to dispose or to direct the disposition of: 0

ITEM 5.   OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.
   If this statement is being filed to report the fact that as of the
date hereof the reporting person has ceased to be the beneficial owner
of more than five percent of the class of securities, check the
following:
ITEM 6.   OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.
   Not applicable
ITEM 7.   IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE
SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY.
   Not applicable.
ITEM 8.   IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.
   Not applicable.
ITEM 9.   NOTICE OF DISSOLUTION OF GROUP.
   Not applicable.
ITEM 10.   CERTIFICATION.
   Not applicable
After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 10, 2000
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Date
/s/ Massih Tayebi
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Signature
Massih Tayebi
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Name/Title

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