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*ADMITTED IN VIRGINIA ONLY
*ADMITTED IN MARYLAND ONLY

May 1, 1997

DEPOSIT DATE
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VIA FEDEX

Tom Williams
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

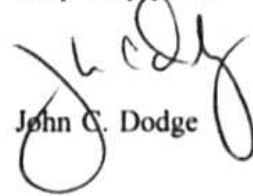
Re: Atlantic Telecommunication Systems, Inc. -- IXC Application

Dear Tom:

Enclosed for association with its interexchange ("IXC") application please find Atlantic Telecommunication System, Inc.'s (Atlantic) filing fee in the amount of two hundred and fifty dollars (\$250.00). It is my understanding that Atlantic does not need to make any additional filings in this matter, and that you will make every effort to place Atlantic's IXC application on the May 20, 1997 agenda.

Please direct any further questions regarding this matter to the undersigned.

Very truly yours,


John C. Dodge

Enclosure

58995.1

DOCUMENT NUMBER-DATE

04449 MAY-56

FPSC-RECORDS/REPORTING

1. This is an application for (check one):

- Original authority** (new company)
- Approval of transfer** (to another certificated company)
- Approval of assignment of existing certificate** (to a noncertificated company)
- Approval for transfer of control** (to another certificated company)

2. Select which type of business your company will be conducting (check all that apply):

- Facilities based carrier** - company owns and operates or plans to own and operate telecommunications switches and transmission facilities in Florida.
- Operator Service Provider** - company provides or plans to provide alternative operator services for IXCs; or toll operator services to call aggregator locations; or clearinghouse services to bill such calls.
- Reseller** - company has or plans to have one or more switches but primarily leases the transmission facilities of other carriers. Bills its own customer base for services used.
- Switchless Rebiller** - company has no switch or transmission facilities but may have a billing computer. Aggregates traffic to obtain bulk discounts from underlying carrier. Rebills end users at a rate above its discount but generally below the rate end users would pay for unaggregated traffic.
- Multi-Location Discount Aggregator** - company contracts with unaffiliated entities to obtain bulk/volume discounts under multi-location discount plans from certain underlying carriers. Then offers the resold service by enrolling unaffiliated customers.

3. Name of corporation, partnership, cooperative, joint venture or sole proprietorship:

Atlantic Telecommunication Systems, Inc.

4. Name under which the applicant will do business (fictitious name, etc.):

Atlantic Telecommunication Systems, Inc.

5. National mailing address including street name, number, post office box, city, state, zip code).

*5849 Okeechobee Boulevard
Suite 201
West Palm Beach, FL 33417
561-471-1864*

6. Florida mailing address including street name, number, post office box, city, state, zip code, and phone number.

*5849 Okeechobee Boulevard
Suite 201
West Palm Beach, FL 33417
561-471-1864*

7. Structure of organization:

- | | |
|--|---|
| <input type="checkbox"/> Individual | <input checked="" type="checkbox"/> Corporation |
| <input type="checkbox"/> Foreign Corporation | <input type="checkbox"/> Foreign Partnership |
| <input type="checkbox"/> General Partnership | <input type="checkbox"/> Limited Partnership |
| <input type="checkbox"/> Joint Venture | <input type="checkbox"/> Other, Please explain: _____ |

8. If applicant is an individual or partnership, please give name, title and address of sole proprietor or partners.

N/A

- (a) Provide proof of compliance with the foreign limited partnership statute (Chapter 620.169 FS), if applicable.

N/A

- (b) Indicate if any of the officers, directors, or any of the ten largest stockholders have previously been:

- (1) adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, or whether such actions may result from pending proceedings.

N/A

- (2) officer, director, partner or stockholder in any other Florida certificated company. If yes, give name of company and relationship. If no longer associated with company, give reason why not.

N/A

9. If incorporated, please give:

- (a) Proof from the Florida Secretary of State that the applicant has authority to operate in Florida.

Corporate charter number: *H99683*

Please see Exhibit 1.

- (b) Name and address of the company's Florida registered agent.

*Jerry Stabler
Atlantic Telecommunication Systems, Inc.
5849 Okeechobee Boulevard, Suite 201
West Palm Beach, FL 33417*

- (c) Provide proof of compliance with the fictitious name statute (Chapter 865.09 FS), if applicable.

N/A

Fictitious name registration number: *N/A*

- (d) Indicate if any of the officers, directors, or any of the ten largest stockholders have previously been:

- (1) adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, or whether such actions may result from pending proceedings.

None of the officers, directors, or any of the ten largest stockholders of Atlantic Telecommunication Systems, Inc. have previously been adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, nor might such actions result from pending proceedings.

- (2) officer, director, partner or stockholder in any other Florida certificated company. If yes, give name of company and relationship. If no longer associated with company, give reason why not.

<u>Company</u>	<u>Officer</u>	<u>Position</u>	<u>Status</u>
Atlantic Communications Systems, Inc.	Jerry Stabler	President	Active
Atlantic Office Services, Inc.	Jerry Stabler	President	Active
Atlantic Cablevision of South FL, Inc.	Jerry Stabler	President	Sold
Atlantic Cable Communications, Inc.	Jerry Stabler	President	Closed
Atlantic Office Services, Inc.	Jerry Stabler	President	Inactive

10. Who will serve as liaison with the Commission in regard to the following? (Please give name, title, address and telephone number):

- (a) The application;

John C. Dodge
Its Attorney
Cole, Raywid & Braverman, L.L.P
1919 Pennsylvania Avenue, N.W., Suite 200
Washington, D.C. 20006
(202) 659-9750

- (b) Official Point of Contact for the ongoing operations of the company;

Jerry Stabler, President
Atlantic Telecommunication Systems, Inc.
5849 Okeechobee Boulevard, Suite 201
West Palm Beach, FL 33417
(561) 471-1864

- (c) Tariff;

John C. Dodge
Its Attorney
Cole, Raywid & Braverman, L.L.P
1919 Pennsylvania Avenue, N.W., Suite 200
Washington, D.C. 20006
(202) 659-9750

- (d) Complaints / Inquiries from customers;

*Jerry Stabler, President
Atlantic Telecommunication Systems, Inc.
5849 Okeechobee Boulevard, Suite 201
West Palm Beach, FL 33417
(561) 471-1864*

11. List the states in which the applicant:

- (a) Has operated as an interexchange carrier.

N/A

- (b) Has applications pending to be certificated as an interexchange carrier.

N/A

- (c) Is certificated to operate as an interexchange carrier.

N/A

- (d) Has been denied authority to operate as an interexchange carrier and the circumstances involved.

N/A

- (e) Has had regulatory penalties imposed for violations of telecommunication statutes and the circumstances involved.

N/A

- (f) Has been involved in civil court proceedings with an interexchange carrier, local exchange company or other telecommunications entity, and the circumstances involved.

N/A

12. What services will the applicant offer to other certificated telephone companies:

- Facilities. Operators.
 Billing and Collection. Sales.
 Maintenance.
 Other: _____

The Company has no plans at present to offer services to other certificated telephone companies. The Company will comply with all state and federal requirements regarding interconnection, unbundling and resale.

13. Do you have a marketing program?

The Company is in the process of developing a marketing program. No formal marketing program exists at present.

14. Will your marketing program:

- Pay commissions?
 Offer sales franchises?
 Offer multi-level sales incentives?
 Offer other sales incentives?

Please see the answer to Question 13.

15. Explain any of the offers checked in question 14 (To whom, what amount, type of franchise, etc.).

Please see the answer to Question 13.

16. Who will receive the bills for your service (Check all that apply) ?

- Residential customers. Business customers.
 PATS providers. PATS station end-users.
 Hotels & motels. Hotel & motel guests.
 Universities. Univ. dormitory students
 Other: (Specify) _____

17. Please provide the following (if applicable):

- (a) Will the name of your company appear on the bill for your services, and if not who will the billed party contact to ask questions about the bill (provide name and phone number) and how is this information provided?

Atlantic Telecommunication Systems' name may appear on some or all end users' bills. To the extent the company's name does not appear on such bills, the company anticipates that sufficient information will appear on the bill to permit the billed party to determine to whom to direct questions about the bill. At present, Atlantic Telecommunication Systems, Inc. does not know the name of such second company with whom the company might arrange to provide service to customers.

- (b) Name and address of the firm who will bill for your services.

At present, Atlantic Telecommunication Systems, Inc. does not know the name of such second company with whom the company might arrange to provide billing service.

18. Please provide all available documentation demonstrating that the applicant has the following capabilities to provide alternative local exchange service in Florida.

A. Financial capability.

Regarding the showing of financial capability, the following applies:

The application should contain the applicant's financial statements for the most recent 3 years, including:

1. The balance sheet.
2. Income statement.
3. Statement of retained earnings.

Please see Exhibit D for the Company's 1993, 1994, and 1995 financial statements and associated certificate of their accuracy.

Further, a written explanation, which can include supporting documentation, regarding the following should be provided to show financial capability.

The financial ability of Atlantic Telecommunication Systems Inc. to provide local exchange telephone services is derived from the financial resources of its existing operations and affiliated companies.

Atlantic Telecommunication Systems, Inc. fully intends to be a strong and viable competitor in the local exchange business, and is prepared to provide all necessary financial support during the inevitable start-up period following entry into the business.

1. Please provide documentation that the applicant has sufficient financial capability to provide the requested service in the geographic area proposed to be served.

Please see the answer to Question 18A, above, and documents supporting Atlantic Telecommunication Systems, Inc.'s financial capability in Exhibit E.

2. Please provide documentation that the applicant has sufficient financial capability to maintain the requested service.

Please see the answer to Question 18A, above, and documents supporting Atlantic Telecommunication Systems, Inc.'s financial capability in Exhibit E.

3. Please provide documentation that the applicant has sufficient financial capability to meet its lease or ownership obligations.

Please see the answer to Question 18A, above, and documents supporting Atlantic Telecommunication Systems, Inc.'s financial capability in Exhibit E.

Note: This documentation may include, but is not limited to, financial statements, a projected profit and loss statement, credit references, credit bureau reports, and descriptions of business relationships with financial institutions.

If available, the financial statements should be audited financial statements.

If the applicant does not have audited financial statements, it shall be so stated. The unaudited financial statements should then be signed by the applicant's chief executive officer and chief financial officer. The signatures should affirm that the financial statements are true and correct.

B. Managerial capability.

Atlantic Telecommunication Systems, Inc., through its directors, and by means of access to the managerial experience of its affiliated entities, has the requisite managerial ability to render local exchange telephone services. A summary of the relevant experience of these individuals is included as Exhibit F.

C. Technical capability.

Atlantic Telecommunication Systems, Inc. has extensive experience in the provision of telecommunications services to 1300 customers in Florida and throughout the United States. This experience provides a solid background in areas such as the leasing of facilities used for transmitting communications signals, installation and maintenance of on-site and customer premises equipment, as well as experience in areas such as billing and customer service. This experience will be brought to bear on the efforts of Atlantic Telecommunication Systems, Inc. to provide local exchange services.

The fact that Atlantic Telecommunication Systems, Inc. is committed to providing only the highest-quality telephone service to its customers affects the technical means by which the firm will offer its services. Atlantic Telecommunication Systems, Inc. will deploy the most reliable and cost-effective technology available, including leased and resold facilities, for providing telephone services in light of the actual switching and processing technology deployed by the telecommunications affiliates of Atlantic Telecommunication Systems, Inc.

19. Please submit the proposed tariff under which the company plans to begin operation. Use the format required by Commission Rule 25-24.485 (example enclosed).

Please see Exhibit H.

20. The applicant will provide the following interexchange carrier services (Check all that apply):

- MTS with distance sensitive per minute rates**
 Method of access is FGA
 Method of access is FGB
 Method of access is FGD
 Method of access is 800

The Company may offer this type of MTS if market conditions warrant. The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method of access will be utilized.

- MTS with route specific rates per minute**
 Method of access is FGA
 Method of access is FGB
 Method of access is FGD
 Method of access is 800

The Company may offer this type of MTS if market conditions warrant. The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method of access will be utilized.

- MTS with statewide flat rates per minute (i.e. not distance sensitive)**
 Method of access is FGA
 Method of access is FGB
 Method of access is FGD
 Method of access is 800

The Company may offer this type of MTS if market conditions warrant. The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method of access will be utilized.

- MTS for pay telephone service providers**

The Company may offer this type of MTS if market conditions warrant.

- Block-of-time calling plan (Reach out Florida, Ring America, etc.).**

The Company may offer this type of MTS if market conditions warrant.

Services included are:

- Station assistance
- Person to Person assistance
- Directory assistance
- Operator verify and interrupt
- Conference calling

The Company may offer these types of service if market conditions warrant. The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method type of service will be utilized.

21. What does the end user dial for each of the interexchange carrier services that were checked in services included (above).

The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method type of service will be utilized. The Company anticipates, however, that end users will be able to access interexchange carriers on a 1+ or 0+ basis.

22. _____ Other:

**** APPLICANT ACKNOWLEDGEMENT STATEMENT ****

- REGULATORY ASSESSMENT FEE:** I understand that all telephone companies must pay a regulatory assessment fee in the amount of .15 of one percent of its gross operating revenue derived from intrastate business. Regardless of the gross operating revenue of a company, a minimum annual assessment fee of \$50 is required.
- GROSS RECEIPTS TAX:** I understand that all telephone companies must pay a gross receipts tax of two and one-half percent on all intra and interstate business.
- SALES TAX:** I understand that a seven percent sales tax must be paid on intra and interstate revenues.
- APPLICATION FEE:** A non-refundable application fee of \$250.00 must be submitted with the application.
- RECIPT AND UNDERSTANDING OF RULES:** I acknowledge receipt and understanding of the Florida Public Service Commission's Rules and Orders relating to my provision of interexchange telephone service in Florida. I also understand that it is my responsibility to comply with all current and future Commission requirements regarding AAV service.
- ACCURACY OF APPLICATION:** By my signature below, I, the undersigned owner or officer of the name utility in the application, attest to the accuracy of the information contained in this application and associated attachments. I have read the foregoing and declare that to the best of my knowledge and belief, the information is a true and correct statement. Further, I am aware that pursuant to Chapter 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

UTILITY OFFICIAL:

Signature

Date

Title: President561-471-1864
Telephone NumberAddress: 5849 Okeechobee Boulevard
Suite 201
West Palm Beach, FL 33417

ATTACHMENTS: A-Certificate Transfer Statement; B-Customer Deposits and Advance Payments; C-Intrastate Network

FORM PSC/CMU 31 (11/95)

Required by Commission Rule Nos. 25-24.471, 25-24.473, and 25-24.480(2).

20. The applicant will provide the following interexchange carrier services (Check all that apply):

- MTS with distance sensitive per minute rates
 Method of access is FGA
 Method of access is FGB
 Method of access is FGD
 Method of access is 800

The Company may offer this type of MTS if market conditions warrant. The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method of access will be utilized.

- MTS with route specific rates per minute
 Method of access is FGA
 Method of access is FGB
 Method of access is FGD
 Method of access is 800

The Company may offer this type of MTS if market conditions warrant. The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method of access will be utilized.

- MTS with statewide flat rates per minute (i.e. not distance sensitive)
 Method of access is FGA
 Method of access is FGB
 Method of access is FGD
 Method of access is 800

The Company may offer this type of MTS if market conditions warrant. The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method of access will be utilized.

- MTS for pay telephone service providers

The Company may offer this type of MTS if market conditions warrant.

- Block-of-time calling plan (Reach out Florida, Ring America, etc.).

The Company may offer this type of MTS if market conditions warrant.

800 Service (Toll free)

The Company may offer this type of service if market conditions warrant

WATS type service (Bulk or volume discount)

Method of access is via dedicated facilities

Method of access is via switched facilities

The Company may offer this type of MTS if market conditions warrant. The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method of access will be utilized.

Private Line services (Channel Services)

(For ex. 1.544 mbs., DS-3, etc.)

The Company may offer this type of service if market conditions warrant. The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method type of service will be utilized.

Travel Service

Method of access is 950

Method of access is 800

The Company may offer this type of service if market conditions warrant. The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method type of service will be utilized.

900 service

Operator Services

Available to presubscribed customers

Available to no presubscribed customers (for example to patrons of hotels, students in universities, patients in hospitals).

Available to inmates

Services included are:

- Station assistance
- Person to Person assistance
- Directory assistance
- Operator verify and interrupt
- Conference calling

The Company may offer these types of service if market conditions warrant. The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method type of service will be utilized.

21. What does the end user dial for each of the interexchange carrier services that were checked in services included (above).

The Company has yet to enter any interconnection or resale arrangements with any local exchange or interexchange carrier. At this time the Company is unaware of which method type of service will be utilized. The Company anticipates, however, that end users will be able to access interexchange carriers on a 1+ or 0+ basis.

22. _____ **Other:**

**** APPLICANT ACKNOWLEDGEMENT STATEMENT ****

1. **REGULATORY ASSESSMENT FEE:** I understand that all telephone companies must pay a regulatory assessment fee in the amount of .15 of one percent of its gross operating revenue derived from intrastate business. Regardless of the gross operating revenue of a company, a minimum annual assessment fee of \$50 is required.
2. **GROSS RECEIPTS TAX:** I understand that all telephone companies must pay a gross receipts tax of two and one-half percent on all intra and interstate business.
3. **SALES TAX:** I understand that a seven percent sales tax must be paid on intra and interstate revenues.
4. **APPLICATION FEE:** A non-refundable application fee of \$250.00 must be submitted with the application.
5. **RECEIPT AND UNDERSTANDING OF RULES:** I acknowledge receipt and understanding of the Florida Public Service Commission's Rules and Orders relating to my provision of interexchange telephone service in Florida. I also understand that it is my responsibility to comply with all current and future Commission requirements regarding AAV service.
6. **ACCURACY OF APPLICATION:** By my signature below, I, the undersigned owner or officer of the name utility in the application, attest to the accuracy of the information contained in this application and associated attachments. I have read the foregoing and declare that to the best of my knowledge and belief, the information is a true and correct statement. Further, I am aware that pursuant to Chapter 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

UTILITY OFFICIAL:

Signature

Date

Title:

President561-471-1864

Telephone Number

Address:

5849 Okeechobee Boulevard
Suite 201
West Palm Beach, FL 33417

ATTACHMENTS: A-Certificate Transfer Statement; B-Customer Deposits and Advance Payments; C-Intrastate Network

FORM PSC/CMU 31 (11/95)

Required by Commission Rule Nos. 25-24.471, 25-24.473, and 25-24.480(2).

**** APPENDIX A ****

CERTIFICATE TRANSFER STATEMENT

I, _____, current holder of certificate
number _____, have reviewed this application and join in the petitioner's
request.

UTILITY OFFICIAL:

Signature

Date

Title

Telephone No.

N/A

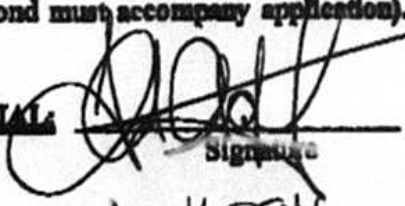
**** APPENDIX B ****

CUSTOMER DEPOSITS AND ADVANCE PAYMENTS

A statement of how the Commission can be assured of the security of the customer's deposits and advance payments may be responded to in one of the following ways (applicant please check one):

- (X) The applicant will not collect deposits nor will it collect payments for service more than one month in advance.
- () The applicant will file with the Commission and maintain a surety bond in an amount equal to the current balance of deposits and advance payments in excess of one month. (Bond must accompany application).

UTILITY OFFICIAL:



 Signature

1/10/97

 Date

Jeon S. Stahler
Pres

 Title

521-479-1866

 Telephone No.

N/A

**** APPENDIX C ****

INTRASTATE NETWORK

1. **POP:** Addresses where located, and indicate if owned or leased.

The Company intends to offer its customers interexchange services in various areas throughout Florida. The precise list of POPs cannot be determined until final interconnection or resale arrangements have been made with the dominant Local Exchange Carrier(s) or interexchange carrier in the area(s) where the Company offers services. The Company anticipates, however, that to the extent it owns or leases a POP, it will initially be located in West Palm Beach.

2. **SWITCHES:** Addresses where located, by type of switch, and indicate if owned or leased.

The Company intends to offer its customers interexchange services in various areas throughout Florida. The precise list of switches cannot be determined until final interconnection or resale arrangements have been made with the dominant Local Exchange Carrier(s) or interexchange carrier in the area(s) where the Company offers services. The Company anticipates, however, that to the extent it owns or leases a switch, it will initially be located in West Palm Beach.

3. **TRANSMISSION FACILITIES:** Pop-to-Pop facilities by type of facilities (microwave, fiber, copper, satellite, etc. and indicate if owned or leased.

The Company intends to offer its customers interexchange services in various areas throughout Florida. The precise list of transmission facilities cannot be determined until final interconnection or resale arrangements have been made with the dominant Local Exchange Carrier(s) or interexchange carrier in the area(s) where the Company offers services. The Company does not anticipate, however, that it will own its own transmission facilities on an initial basis.

4. **ORIGINATING SERVICE:** Please provide the list of exchanges where you are proposing to provide originating service within thirty (30) days after the effective date of the certificate (Appendix D).

The Company intends to offer its customers interexchange services in various areas throughout Florida. The precise list of exchanges cannot be determined until final interconnection or resale arrangements have been made with the dominant Local Exchange Carrier(s) or interexchange carrier in the area(s) where the Company offers services. The Company anticipates, however, that it will offer originating service in the following exchanges within thirty (30) days after the effective date of the certificate:

WEST PALM BEACH: Boynton Beach and Jupiter

5. **TRAFFIC RESTRICTIONS:** Please explain how the applicant will comply with the EAEA requirements contained in Commission Rule 25-24.471(4)(a) (copy enclosed).

The Company understands that the 1996 Telecommunications Act requires that each incumbent local exchange carrier in Florida provide to the PSC a dialing parity plan pursuant to the Federal Communications Commission's Second Report and Order, FCC 96-333, CC Docket No. 96-98, et al (Aug. 8, 1996). This dialing parity plan must comply with, at minimum, 47 U.S.C. §§ 153, 251(c)(3). The Company will comply with the PSC-approved dialing parity plan for each local exchange carrier with which it enters an interconnection or resale agreement.

6. **CURRENT FLORIDA INTRASTATE SERVICES:** Applicant has () has not (X) previously provide intrastate telecommunications in Florida.

UTILITY OFFICIAL:

[Handwritten Signature]
Signature

1/10/97
Date

Title: President Telephone Number 561-471-1864
Address: 5849 Okeechobee Boulevard
Suite 201
West Palm Beach, FL 33417

LIST OF EXHIBITS

- Exhibit A List of Officers, Directors and Legal Counsel
- Exhibit B Articles of Incorporation and Amendments
- Exhibit C Certificate of Good Standing to Do Business in Florida
- Exhibit D Annual Reports for 1993, 1994 and 1995 and Certificate of Accuracy
- Exhibit E Documentation in Support of Applicant's Financial Capability
- Exhibit F Summary of Experience of Key Personnel
- Exhibit G Proposed Tariff

Exhibit A
List of Officers, Directors, and Legal Counsel of
Atlantic Telecommunication Systems, Inc.

Officers:

Jerry Stabler, President
Amy Stabler, Vice President

Atlantic Telecommunication Systems, Inc.
5849 Okeechobee Boulevard
Suite 201
West Palm Beach, FL 33417
(V) 561-471-1864

Legal Counsel:

John C. Dodge
Its Attorney
Cole, Raywid & Braverman
1919 Pennsylvania Ave., N.W., Suite 200
Washington, D.C. 20006
(V) 202-659-9750
(F) 202-452-0067

Exhibit B
Articles of Incorporation of
Atlantic Telecommunication Systems, Inc.
and Amendments

Amended and Restated Articles of Incorporation

of

ATLANTIC TELECOMMUNICATION SYSTEMS, INC.

The undersigned hereby certify that, at a duly called meeting of the Shareholders held on December 10 1996, at which the number of votes cast was sufficient, the undersigned agreed to, and hereby amend and restate, the Articles of Incorporation of a corporation formed under the laws of the State of Florida.

ARTICLE I. CORPORATE NAME

The name of this Corporation is:

Atlantic Telecommunication Systems, Inc.

ARTICLE II. MAILING ADDRESS OF CORPORATION

The mailing address of this Corporation is:

**5849 Okeechobee Blvd., Suite 201
West Palm Beach, Florida 33417**

ARTICLE III. CAPITAL STOCK

The aggregate number of shares of stock that this Corporation is authorized to issue and have outstanding at any one time is One Thousand (1,000) shares of common stock having a par value of \$1.00 per share. The Board of Directors of this Corporation shall have the power to divide and issue the Common Stock into one or more series and to determine the limitation and relative rights of each such series, consistent with the laws of the State of Florida. Shares of one series may be issued as a share dividend in respect of shares of another series.

ARTICLE IV. COMMENCEMENT AND TERM OF EXISTENCE

This Corporation commenced its corporate existence on January 31, 1986. This Corporation shall have perpetual existence.

ARTICLE V. REGISTERED OFFICE AND REGISTERED AGENT

The street address of the registered office of this Corporation in the State of Florida and the Corporation's registered agent at that office shall be:

Jerold Stabler
5849 Okeechobee Blvd.,
Suite 201
West Palm Beach, Florida 33417

ARTICLE VI. BOARD OF DIRECTORS

This Corporation shall have two (2) directors. The number of directors may be increased or decreased from time to time as provided in the By-Laws, but shall never be less than one (1).

ARTICLE VII. INCORPORATOR

The names and street addresses of the persons signing these Amended and Restated Articles of Incorporation are:

Jerold Stabler
Amy Stabler
5849 Okeechobee Blvd.
Suite 201
West Palm Beach, Florida 33417

ARTICLE VIII. AMENDMENT

These Articles of Incorporation may be amended in the manner prescribed by law, except that upon the issuance of shares, every amendment must be approved by the Board of Directors of the Corporation before it is submitted to the shareholders of the Corporation for their approval.

ARTICLE IX. INDEMNIFICATION

Except as may otherwise be provided in the Bylaws of this Corporation, this Corporation shall indemnify its incorporators, officers and directors to the fullest extent permitted by law either now or hereafter in effect.

IN WITNESS WHEREOF, the undersigned have executed the foregoing Amended and Restated Articles of Incorporation as of December 11, 1996.



Jerod Stabler



Amy Stabler

**CERTIFICATE ACCEPTING DESIGNATION AS
AN AGENT UPON WHOM SERVICE OF PROCESS WITHIN
THIS STATE MAY BE SERVED**

The following is submitted pursuant to Sections 48.091 and 607.0501 of the Florida Statutes:

Having been appointed registered agent of Atlantic Telecommunication Systems, Inc. in its Amended and Restated Articles of Incorporation, at the place designated in such Amended and Restated Articles of Incorporation, the undersigned hereby agrees to act in this capacity and affirms that it is familiar with, and accepts, the obligations of such position.


Jerald Stables

Dated: December 4, 1996

D:\CLIENTS\ATLANTIC TEL\ARTICLES.AMD



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

December 2, 1996

CORPORATE ACCESS

TALLAHASSEE, FL

Re: Document Number H99683

The Articles of Amendment to the Articles of Incorporation of ATLANTIC ANSWERING SERVICE, INC. which changed its name to ATLANTIC TELECOMMUNICATION SYSTEMS, INC., a Florida corporation, were filed on November 21, 1996.

Should you have any questions regarding this matter, please telephone (904) 487-6050, the Amendment Filing Section.

Thelma Lewis
Corporate Specialist Supervisor
Division of Corporations

Letter Number: 096A00052967

FILED

ARTICLES OF AMENDMENT 96 NOV 21 PM 12:52
TO
ARTICLES OF INCORPORATION
OF
ATLANTIC ANSWERING SERVICE, INC.
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1. The name of the Corporation is: ATLANTIC ANSWERING SERVICE, INC.

2. Article I of the Articles of Incorporation of ATLANTIC ANSWERING SERVICE, INC. is hereby amended to read in its entirety as follows:

ARTICLE I. CORPORATE NAME

The name of this corporation is:

ATLANTIC TELECOMMUNICATION SYSTEMS, INC.

3. The foregoing amendment was unanimously adopted by the sole Director of the Corporation on November 12, 1996 and was approved on November 12, 1996 by written consent of the sole Shareholder of the Corporation sufficient for the approval of the foregoing amendment.

IN WITNESS WHEREOF, I have executed these Articles of Amendment this 12th day of November, 1996.

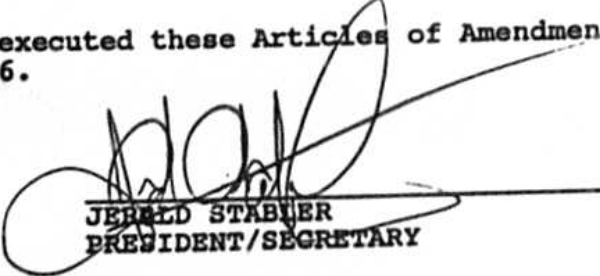

JEROLD STABIER
PRESIDENT/SECRETARY

Exhibit C
Atlantic Telecommunication Systems, Inc.
Authority To Do Business In Florida

State of Florida



Department of State

I certify that the attached is a true and correct copy of the
Articles of Incorporation of ATLANTIC ANSWERING
SERVICE, INC., a corporation organized under the Laws of
the State of Florida, filed on February 17, 1986, as shown by
the records of this office.

The document number of this corporation is H99683.

Given under my hand and the
Great Seal of the State of Florida,
at Tallahassee, the Capital, this the
20th day of February, 1986.



CR2E022 (10-85)

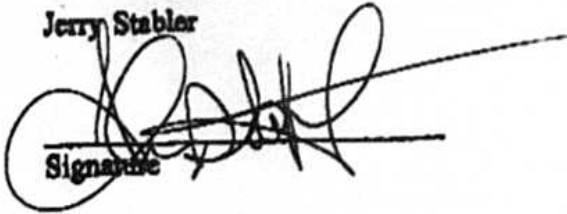
George Firestone
Secretary of State

Exhibit D
Atlantic Telecommunication Systems, Inc.
Annual Report, 1993, 1994, 1995
and Certificate of Accuracy

Exhibit E
Certificate of Accuracy of Financial Statements

By my signature below, I, the undersigned officer, attest to the truth and accuracy of the information contained in the attached financial statements of the Atlantic Telecommunication Systems, Inc. for years 1993, 1994, and 1995.

Officer: **Jerry Stabler**


Signature

1/10/97
Date

Title: ***President***

561-471-1864
Telephone Number

Address: **5849 Okeechobee Boulevard
Suite 201
West Palm Beach, FL 33417**

ATLANTIC ANSWERING SERVICE, INC.

**FINANCIAL STATEMENTS
(UNAUDITED)**

DECEMBER 31, 1993

**BLAKESBERG & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
951 S. W. FOURTH AVENUE
BOCA RATON, FLORIDA 33432-5803**



BLAKESBERG & COMPANY

Certified Public Accountants

951 S.W. Fourth Avenue
Boca Raton, Florida 33432-5803
(407) 750-8300 Fax (407) 750-8332

MEMBER
American Institute of
Certified Public Accountants
Florida Institute of
Certified Public Accountants
New Jersey Society of
Certified Public Accountants

William J. Blakesberg, CPA
Jon D. Blakesberg, CPA

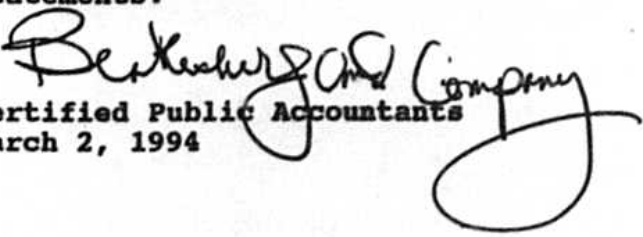
To the Management of
Atlantic Answering Service, Inc.
West Palm Beach, Florida

We have compiled the accompanying balance sheet of Atlantic Answering Service, Inc. (an S Corporation) as of December 31, 1993, and the related statement of revenues and expenses for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Company, with the consent of its shareholder, has elected to have its income taxed under Section 1372 of the Internal Revenue Code, which provides that, in lieu of corporation income taxes, the shareholder is taxed on his proportionate share of the Company's taxable income. Therefore, no provision or liability for Federal income taxes is included in these financial statements.


Certified Public Accountants
March 2, 1994

PACIFIC ANSWERING SERVICE, INC.
BALANCE SHEET
DECEMBER 31, 1993

ASSETS

CURRENT ASSETS		
ACCOUNTS RECEIVABLE	\$ 47,785.96	
	<hr/>	
TOTAL CURRENT ASSETS		\$ 47,785.96
FIXED ASSETS		
FURNITURE AND FIXTURES	36,592.36	
TELEPHONE EQUIPMENT	25,968.94	
COMPUTERS	70,447.96	
LEASEHOLD IMPROVEMENTS	5,786.32	
ACCUMULATED DEPRECIATION	(66,539.50)	
	<hr/>	
TOTAL FIXED ASSETS		72,256.08
OTHER ASSETS		
GOODWILL	5,000.00	
SECURITY DEPOSITS	4,663.34	
	<hr/>	
TOTAL OTHER ASSETS		9,663.34
		<hr/>
TOTAL ASSETS		\$ 129,705.38

SEE ACCOUNTANTS' COMPILATION REPORT

ATLANTIC ANSWERING SERVICE, INC.
BALANCE SHEET
DECEMBER 31, 1993

LIABILITIES AND
STOCKHOLDER'S EQUITY

CURRENT LIABILITIES		
ACCOUNTS PAYABLE	\$ 47,619.73	
CUSTOMER DEPOSITS	31,601.88	
PAYROLL TAXES PAYABLE	586.27	
RENT SECURITY	2,200.00	
	<hr/>	
TOTAL CURRENT LIABILITIES		\$ 82,007.88
LOANS FROM SHAREHOLDER		80,724.33
		<hr/>
TOTAL LIABILITIES		162,732.21
STOCKHOLDER'S EQUITY		
CAPITAL STOCK	100.00	
PAID IN CAPITAL	64,261.00	
RETAINED DEFICIT	(97,629.11)	
CURRENT EARNINGS	241.28	
	<hr/>	
TOTAL STOCKHOLDER'S EQUITY		(33,026.83)
		<hr/>
TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY		\$ 129,705.38
		<hr/> <hr/>

SEE ACCOUNTANTS' COMPILATION REPORT

ATLANTIC ANSWERING SERVICE, INC.
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1993

FEE INCOME		\$ 662,614.94
COST OF SALES		
TELEPHONE EXPENSES	100,861.73	
BEEPER EXPENSES	35,731.73	
DIRECT LABOR	140,755.20	
POSTAGE AND SHIPPING	8,233.70	
ADVERTISING	24,953.90	
TOTAL COST OF SALES		310,536.26
GROSS PROFIT		352,078.68
OPERATING EXPENSES		
SALARIES - OFFICERS	13,000.00	
SALARIES AND WAGES	89,164.33	
ADVERTISING	11,138.49	
AUTO AND TRAVEL	18,354.29	
BANK CHARGES	1,288.34	
COMPUTER EXPENSES	15,633.04	
CONTRIBUTIONS	70.00	
DEPRECIATION	41,792.50	
DUES AND SUBSCRIPTIONS	2,851.04	
ENTERTAINMENT	718.44	
EQUIPMENT RENTAL	51,314.02	
INSURANCE	7,976.65	
OFFICERS' LIFE INSURANCE	250.00	
INTEREST EXPENSE	4,699.98	
LICENSES AND PERMITS	54.00	
OFFICE EXPENSE	9,784.45	
OUTSIDE SERVICES	4,785.35	
PAYROLL TAXES	20,794.51	
POSTAGE	420.48	
PROFESSIONAL FEES	3,429.77	
RENT	39,920.76	
REPAIRS AND MAINTENANCE	5,410.20	
SEMINARS AND MEETINGS	820.00	
TAXES - OTHER	5,372.42	
TELEPHONE	2,794.34	
TOTAL OPERATING EXPENSES		351,837.40
NET INCOME		\$ 241.28

SEE ACCOUNTANTS' COMPILATION REPORT

ATLANTIC ANSWERING SERVICE, INC.

FINANCIAL STATEMENTS

(UNAUDITED)

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 1994

**BLAKESBERG & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
951 S.W. FOURTH AVENUE
BOCA RATON, FLORIDA 33432-5803**



BLAKESBERG & COMPANY

Certified Public Accountants

951 S.W. Fourth Avenue
Boca Raton, Florida 33432-5803
(407) 750-8300 Fax (407) 750-8332

MEMBER
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New Jersey Society of
Certified Public Accountants

William J. Blakesberg, CPA
Jon D. Blakesberg, CPA

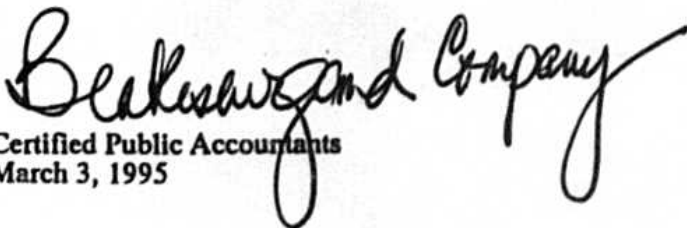
To the Management of
Atlantic Answering Service, Inc.
5849 Okeechobee Blvd, Suite 201
West Palm Beach, FL 33417

We have compiled the accompanying balance sheet of Atlantic Answering Service, Inc. (an S corporation) as of December 31, 1994 and the related statement of revenues and expenses for the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Company, with the consent of its shareholder, has elected under the Internal Revenue Code to be an S corporation. In lieu of corporation income taxes, the shareholder of an S corporation is taxed on his proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in these financial statements.


Certified Public Accountants
March 3, 1995

**BALANCE SHEET
DECEMBER 31, 1994**

ASSETS

Current Assets		
Cash	\$	4,149.84
Accounts Receivable		41,459.09
Employee Advances		<u>350.00</u>
Total Current Assets	\$	45,958.93
Fixed Assets		
Furniture and Fixtures		36,592.36
Telephone Equipment		27,480.19
Computers		75,622.80
Leasehold Improvements		5,786.32
Accumulated Depreciation		<u>(101,725.07)</u>
Total Fixed Assets		43,756.60
Other Assets		
Goodwill		5,000.00
Security Deposits		<u>4,663.34</u>
Total Other Assets		<u>9,663.34</u>
Total Assets	\$	<u>99,378.87</u>

See Accountants' Compilation Report

BALANCE SHEET
DECEMBER 31, 1994

LIABILITIES AND
STOCKHOLDER'S EQUITY

Current Liabilities		
Accounts Payable	\$	17,576.97
Customer Deposits		36,670.29
Payroll Taxes Payable		320.78
Rent Security		<u>1,575.00</u>
Total Current Liabilities	\$	56,143.04
Long-Term Liabilities		
Loans from Shareholder		<u>66,830.18</u>
Total Long-Term Liabilities		<u>66,830.18</u>
Total Liabilities		122,973.22
Stockholder's Equity		
Capital Stock		100.00
Paid in Capital		64,261.00
Retained Earnings		(97,387.83)
Current Earnings		<u>9,432.48</u>
Total Stockholder's Equity		<u>(23,594.35)</u>
Total Liabilities And Stockholder's Equity	\$	<u>99,378.87</u>

See Accountants' Compilation Report

STATEMENT OF REVENUES AND EXPENSES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 1994

Sales	\$	781,949.95
Cost of Sales		
Advertising		48,146.95
Beeper Expenses		27,588.08
Payroll - Operators		183,128.79
Postage and Shipping		1,073.20
Telephone Expenses		<u>98,864.12</u>
Total Cost of Sales		<u>358,801.14</u>
Gross Profit		<u>423,148.81</u>
Operating Expenses		
Salary - Officer		59,875.00
Salaries and Wages		113,386.50
Advertising		10,212.62
Auto and Travel		17,352.00
Bank and Credit Card Fees		1,462.87
Commissions		620.00
Computer Expenses		16,174.27
Contributions		220.00
Depreciation		35,185.57
Dues and Subscriptions		2,947.00
Entertainment		1,431.95
Equipment Rental		22,093.52
Insurance		13,483.72
Interest Expense		6,835.62
Office Expenses		13,530.58
Outside Services		7,654.25
Payroll Taxes		29,628.83
Postage & Shipping		6,784.83
Professional Fees		4,116.08
Rent		39,920.76
Repairs and Maintenance		3,994.63
Taxes - Other		3,092.32
Telephone		<u>3,713.41</u>
Total Operating Expenses		<u>413,716.33</u>
Net Income	\$	<u>9,432.48</u>

See Accountants' Compilation Report

ATLANTIC ANSWERING SERVICE, INC.

FINANCIAL STATEMENTS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 1995

**BLAKESBERG & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
951 S.W. FOURTH AVENUE
BOCA RATON, FLORIDA 33432-5803**



BLAKESBERG & COMPANY

Certified Public Accountants

951 S.W. Fourth Avenue
Boca Raton, Florida 33432-5803
(407) 750-8300 Fax (407) 750-8332

MEMBER
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William J. Blakesberg, CPA
Jon D. Blakesberg, CPA

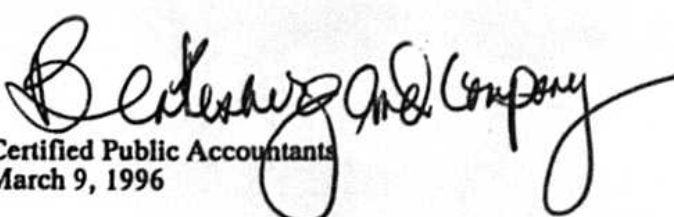
To the Management of
Atlantic Answering Service, Inc.
5849 Okeechobee Blvd, Suite 201
West Palm Beach, FL 33417

We have compiled the accompanying balance sheet of Atlantic Answering Service, Inc. (an S corporation) as of December 31, 1995 and the related statement of revenues and expenses for the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Company, with the consent of its shareholders, has elected under the Internal Revenue Code to be an S corporation. In lieu of corporation income taxes, the shareholders of an S corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in these financial statements.


Certified Public Accountants
March 9, 1996

BALANCE SHEET
DECEMBER 31, 1995

ASSETS

Current Assets

Cash	\$	1,604.85	
Accounts Receivable		71,828.87	
Employee Advances		<u>115.85</u>	

Total Current Assets			\$	73,549.57
----------------------	--	--	----	-----------

Fixed Assets

Furniture and Fixtures	43,647.46	
Telephone Equipment	40,012.78	
Computers	82,565.14	
Leasehold Improvements	5,786.32	
Accumulated Depreciation	<u>(124,330.23)</u>	

Total Fixed Assets				47,681.47
--------------------	--	--	--	-----------

Other Assets

Goodwill	10,000.00	
Customer List	109,132.94	
Security Deposits	<u>4,663.34</u>	

Total Other Assets				<u>123,796.28</u>
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Total Assets			\$	<u>245,027.32</u>
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See Accountants' Compilation Report

BALANCE SHEET
DECEMBER 31, 1995

LIABILITIES AND
STOCKHOLDERS' EQUITY

Current Liabilities		
Notes Payable - Current	\$	50,275.15
Accounts Payable		56,580.68
Customer Deposits		43,243.29
Payroll Taxes Payable		485.98
Rent Security		<u>1,275.00</u>
Total Current Liabilities	\$	151,860.10
Long-Term Liabilities		
Loans from Shareholders		21,759.33
Note Payable - Long Term		<u>128,041.43</u>
Total Long-Term Liabilities		<u>149,800.76</u>
Total Liabilities		301,660.86
Stockholders' Equity		
Capital Stock		100.00
Paid in Capital		64,261.00
Retained Deficit		(87,955.51)
Current Earnings		14,002.15
Distributions		<u>(47,041.18)</u>
Total Stockholders' Equity		<u>(56,633.54)</u>
Total Liabilities And Stockholders' Equity	\$	<u>245,027.32</u>

See Accountants' Compilation Report

STATEMENT OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 1995

Sales	\$	1,030,256.62
Cost of Sales		
Advertising		60,679.65
Beeper Expenses		16,698.17
Payroll - Operators		283,559.31
Telephone Expenses		146,644.55
Outside Services		<u>967.36</u>
Total Cost of Sales		<u>508,549.04</u>
Gross Profit		<u>521,707.58</u>
Operating Expenses		
Salaries - Officers		93,900.00
Salaries and Wages		113,581.89
Advertising		16,335.17
Auto Expenses		12,072.53
Bank and Credit Card Fees		1,222.45
Computer Expenses		27,707.74
Contributions		200.00
Seminars and Meetings		1,157.00
Depreciation		22,605.00
Dues and Subscriptions		1,751.75
Entertainment		3,463.36
Insurance		16,417.24
Interest Expense		7,566.53
Leasing Expense		27,000.14
Office Expenses		20,349.72
Outside Services		10,745.39
Payroll Taxes		39,504.39
Postage and Shipping		8,056.87
Professional Fees		21,051.02
Rent		41,663.61
Repairs and Maintenance		8,738.58
Taxes - Other		888.41
Telephone		3,520.10
Travel Expense		<u>8,206.54</u>
Total Operating Expenses		<u>507,705.43</u>
Net Income	\$	<u>14,002.15</u>

See Accountants' Compilation Report

Exhibit E
Certificate of Accuracy of Financial Statements

By my signature below, I, the undersigned officer, attest to the truth and accuracy of the information contained in the attached financial statements of the Atlantic Telecommunication Systems, Inc. for years 1993, 1994, and 1995.

Officer: Jerry Stabler

Signature

Date

Title: President

561-471-1864
Telephone Number

Address: 5849 Okeechobee Boulevard
Suite 201
West Palm Beach, FL 33417

Exhibit F
Documentation in Support of Applicant's Financial Capability

**FIRST
UNION**

December 4, 1996

To Whom It May Concern:

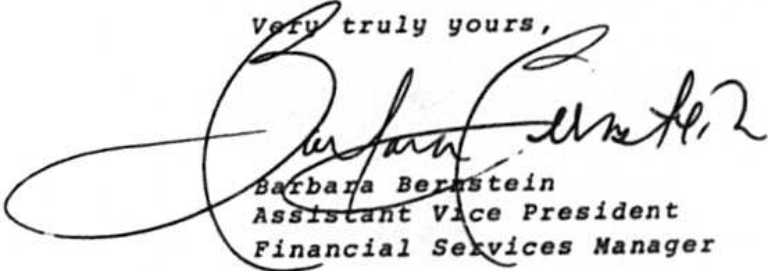
Re: Atlantic Telecommunication Systems Inc.
(Formerly D/B/A Atlantic Answering Services Inc.)

We refer to the representations made by Atlantic Telecommunication Systems Inc., (ATSI) concerning its financial ability to conduct certain telecommunication business.

Subject only to satisfactory documentation we are pleased to commit such reasonable capital to Atlantic Telecommunications Systems Inc., as the company might require to conduct the telecommunication businesses it has referenced. We understand that allocations will be made at the discretion of ATSI.

Please contact us with any questions.

Very truly yours,



Barbara Bernstein
Assistant Vice President
Financial Services Manager



BLAKESBERG & COMPANY

Certified Public Accountants

951 S.W. Fourth Avenue
Boca Raton, Florida 33432-5803
(407) 750-8300 Fax (407) 750-8332

MEMBER
American Institute of
Certified Public Accountants
Florida Institute of
Certified Public Accountants
New Jersey Society of
Certified Public Accountants

William J. Blakesberg, CPA
Jon D. Blakesberg, CPA

November 27, 1996

To Whom It May Concern:

**RE: Atlantic Telecommunication Systems, Inc.
5849 Okeechobee Boulevard
West Palm Beach, Florida 33417**

Please be advised that my above captioned client, its principals and affiliates have substantial resources available to undertake whatever expansion that may be required.

Very Truly Yours,

**William J. Blakesberg
Certified Public Accountant**

Exhibit G
Summary of Experience of Key Personnel

JEROLD STABLER, PRESIDENT AND CEO

Mr. Stabler established Atlantic Answering Service, Inc. in 1981. Atlantic Answering Service is committed to offer its clientele the most advanced technology in the telecommunications industry.

Prior to establishing Atlantic Answering Service, Inc., Mr. Stabler owned and operated several cable television companies in both Florida and Maine. His twenty-five years of experience in the cable television business included the management of cable television business for large multiple systems such as TelePrompter and Warner Communications.

Mr. Stabler is on the Board of Directors of both Southern Telemessaging Association (STA), and the Association of Telemessaging Services International (ATSI), and evolving all-in-one resource for telemessaging professionals.

Besides being President and CEO of Atlantic Answering Service, Inc. and serving on several Boards of Directors, Mr. Stabler is actively involved in the High Technology Industry Council's telecommunications study.

Exhibit H
Proposed Tariff

State of Florida



Department of State

I certify that the attached is a true and correct copy of the Articles of Incorporation of ATLANTIC ANSWERING SERVICE, INC., a corporation organized under the Laws of the State of Florida, filed on February 19, 1980, as shown by the records of this office.

The document number of this corporation is H00000.

Witness my hand and the Great Seal of the State of Florida, at Tallahassee, this 20th day of February, 1980.



George H. ...
Secretary of State

IFS
ENTERED BY _____ DATE _____

DATE CLOSED _____

<u>EFFECTIVE DATE</u>	<u>T-NUMBER</u>	<u>SECTION</u>	<u>T-PAGE NUMBERS</u>
	T - 96	1138	

FLORIDA PUBLIC SERVICE
COMMISSION

RECEIVED/ON FILE

AUTHORITY NUMBER T-961138

DOCKET NUMBER(S) _____

ORDER NUMBER(S) _____

EFFECTIVE DATE _____

TITLE SHEET

FLORIDA TELECOMMUNICATIONS TARIFF

REGULATIONS AND SCHEDULE OF CHARGES
APPLYING TO INTRASTATE INTEREXCHANGE SERVICES

of

ATLANTIC TELECOMMUNICATION SYSTEMS, INC.

This Tariff sets forth the service offerings, rates, terms and conditions applicable to the furnishing of intrastate interexchange services by Atlantic Communications, to customers within the State of Florida. Atlantic Communications' principal office is at 5849 Okeechobee Boulevard, Suite 201, West Palm Beach, Florida, 33417. This Tariff applies for the services furnished within the State of Florida. This Tariff is on file with the Florida Public Service Commission, and copies may be inspected, during normal business hours, at the Company's principal place of business.



Issued: January 10, 1997

EFFECTIVE:

by:

Jerry Stabler, President
5849 Okeechobee Boulevard, Suite 201
West Palm Beach, Florida 33417

TARIFF CHECK SHEET

The sheets listed below, which are inclusive of this Tariff, are effective as of the date shown at the bottom of the respective sheets(s). Original and revised sheets comprise all changes from the original Tariff and are currently in effect as of the date of the bottom of this page.

<u>Page Number</u>	<u>Revisions</u>
1	Original
2	Original
3	Original
4	Original
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18	Original
19	Original
20	Original
21	Original
22	Original
23	Original
24	Original
25	Original

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TARIFF CHECK SHEET--Cont'd

26	Original
27	Original
28	Original
29	Original

* New or revised sheets

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SYMBOLS SHEET

The following are the only symbols used for the purposes indicated below:

- D - Delete Or Discontinue
- I - Change Resulting In An Increase To A Customer's Bill
- M - Moved From Another Tariff Location
- N - New
- R - Change Resulting In A Reduction To A Customer's Bill
- T - Change In Text Or Regulation But No Change In Rate Or Charge

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TARIFF FORMAT SHEET

A. **Sheet Numbering** - Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the Tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.

B. **Sheet Revision Numbers** - Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the FPSC. For example, the 4th revised Sheet 14 cancels the 3rd revised Sheet 14. Because of various suspension periods, deferrals, etc. the FPSC follows in the Tariff approval process, the most current sheet number on file with the Commission is not always the Tariff page in effect. Consult the Check Sheet for the sheet currently in effect.

C. **Paragraph Numbering Sequence** - There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

- 2.
- 2.1.
- 2.1.1.
- 2.1.1.A.
- 2.1.1.A.1.
- 2.1.1.A.1.(a).
- 2.1.1.A.1.(a).I.
- 2.1.1.A.1.(a).I.(i).
- 2.1.1.A.1.(a).I.(i).(1).

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TARIFF FORMAT SHEET--Cont'd

D. Check Sheets - When a tariff filing is made with the FPSC, an updated check sheet accompanies the tariff filing. The check sheet lists the sheets contained in the Tariff, with a cross reference to the current revision number. When new pages are added, the check sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some pages). The Tariff user should refer to the latest check sheet to find out if a particular sheet is the most current on file with the FPSC.

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APPLICATION

This tariff applies to intrastate interexchange service supplied to customers for origination and termination of traffic within Florida.

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1. TECHNICAL TERMS AND ABBREVIATIONS

The following definitions will apply to this Tariff:

Access Line: An arrangement which connects the customer's location to a Company network switching center.

Advance Payment: Part or all of an estimated monthly bill required to be paid before the start of service and which will be applied against a Customer's first monthly bill.

Authorized User: A person, firm or corporation which is authorized by the Customer to be connected to the service of the Customer. An authorized user must be specifically named in the application for service.

Company: Atlantic Telecommunication Systems, Inc., the issuer of this Tariff.

Customer: The person, firm or corporation which orders service and is responsible for the payment of charges and compliance with the Company's regulations.

Day: 8:00 A.M. to 4:59 P.M.

Deposit: Part or all of an estimated monthly bill required to be paid before the start of service which may be returned to the Customer as provided herein.

Evening: 5:00 P.M. to 10:59 P.M.

Holidays: The following Holidays are recognized by the Company for purposes of applying Holiday rates: New Year's Day, Presidents' Day, Easter, Memorial Day, July 4th, Labor Day, Thanksgiving, and Christmas Day.

Night: 11:00 P.M. to 7:59 A.M.

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2. RULES AND REGULATIONS

2.1 UNDERTAKING OF THE COMPANY

2.1.1 Scope

The Company undertakes to furnish interexchange services in accordance with the terms and conditions set forth in this Tariff.

2.1.2 Shortage of Facilities

All service is subject to the availability of suitable facilities. The Company reserves the right to limit the length of communications or to discontinue furnishing services when necessary because of the lack of transmission medium capacity or because of any causes beyond its control.

2.1.3 Terms and Conditions

A) Service is provided on the basis of a minimum period of at least one month, 24-hours per day. For the purpose of computing charges in this Tariff, a month is considered to have 30 days.

B) Customers may be required to enter into written service orders which shall contain or reference a specific description of the service ordered, the rates to be charged, the duration of the services, and the terms and conditions in this Tariff. Customer will also be required to execute any other documents as may be reasonably requested by the Company.

C) In any action between the parties to enforce any provision of this Tariff, the prevailing party shall be entitled to recover its legal fees and court costs from the non-prevailing party in addition to other relief a court may award.

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2. RULES AND REGULATIONS

2.1 UNDERTAKING OF THE COMPANY--Cont'd

2.1.1 Scope

D) This Tariff shall be interpreted and governed by the laws of Florida, without regard for its choice of laws provision, and by federal law, including the Communications Act of 1934, as amended, to the extent that federal law applies.

2.2 BILL PAYMENT

2.2.1 Collection of Charges

The Customer is responsible for payment of all charges incurred by the Customer or Authorized User for services provided to the Customer by the Company. Charges are due and payable upon presentment of an invoice to the Customer for the service furnished. Service may be discontinued for nonpayment of a bill.

2.2.2 Late Payments

A late payment charge is applicable if payment is not received by the Company by the late payment date printed on the bill. The late payment date will not be less than twenty-two (22) days from the postmark date on the billing envelope. When a Customer claims that the late payment date is less than twenty-two (22) days from the postmark date of the bill, the Customer will be required to provide a copy of the postmarked dated envelope. If the late payment date printed on the bill is less than twenty-two (22) days, the customer will be allowed at least twenty-two (22) days from the postmark date in which to make payment before a late payment charge is imposed. A late payment charge will be equal to 1.5 percent of any unpaid live balance.

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2. RULES AND REGULATIONS

2.2 BILL PAYMENT--Cont'd

2.2.2.1 Return Check Charges

A return check charge of \$20.00 or 5% of the amount of the check (which ever is greater) will be assessed for checks returned for insufficient funds.

2.2.3 Payment

The Customer is responsible for the payment of all charges for facilities and services furnished to the Customer. Billing periods are monthly.

2.2.4 Taxes

The Customer is responsible for the payment of any sales, use, excise, access or other local, state and federal taxes, charges or surcharges (excluding taxes on the Company's net income) imposed or based upon the services provided to the Customer by the Company. Taxes will be separately stated on the Customer's bills.

2.3 BILLING HOURS

The Company maintains three time-of-day billing periods, as follows:

<u>Day:</u>	8:00 A.M. to 4:59 P.M.
<u>Evening:</u>	5:00 P.M. to 10:59 P.M.
<u>Night:</u>	11:00 P.M. to 7:59 A.M.

The night rates shall apply during weekends, until 5:00 P.M. Sundays, and on all Holidays, 24 hours per day.

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2. RULES AND REGULATIONS

2.4 CONTINUITY OF SERVICE

In the event of prior knowledge of an interruption of service for a period exceeding one day, the Company will undertake its best efforts to notify the Customer at least one week in advance of such known interruption.

2.5 CREDIT

The Company reserves the right to examine the credit record and check the references of all applicants and Customers. The Company may examine the credit profile/record of any applicant prior to accepting the service order or Customer's Deposit. Acceptance of an application itself shall not obligate the Company to provide services or to continue to provide services, if a later check of applicant's credit record is, in the sole reasonable discretion of the Company, contrary to the best interests of the Company.

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2. RULES AND REGULATIONS

2.6 (RESERVED)

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2. RULES AND REGULATIONS

2.7 DEPOSITS AND ADVANCE PAYMENTS

2.7.1 Deposits

The Company does not require a Customer to make a Deposit to be held as a guarantee for the payment of charges.

2.7.2 Advance Payments

For customers whom the Company feels an advance payment is necessary, the Company reserves the right to collect an amount not to exceed one (1) month's estimated charges as an advance payment for service. This will be applied against the next month's charges and if necessary a new advance payment will be collected for the next month.

2.7.3 Employee Concessions

Any employee of the Company in good standing for three months or longer may receive any of the Company's services 20% below the tariffed rate as a concession.

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2. RULES AND REGULATIONS

2.8 (RESERVED)

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2. RULES AND REGULATIONS

2.9 DISCONTINUANCE AND RESTORATION OF SERVICE

2.9.1 Cancellation for Cause by the Company

Upon nonpayment of any sum owing to the Company, or upon violation of the provisions governing the furnishing of service under this Tariff, the Company, upon five (5) days' written notification, and without incurring any liability, may discontinue such service.

2.9.2 Cancellation of Service by a Customer

Service continues to be provided until canceled by the Customer, in writing, or until canceled by the Company as set forth below. If a customer cancels his/her order for service before the service begins, a \$50 charge will be levied upon the customer for the non-recoverable portions of expenditures or liabilities incurred expressly on behalf of the Customer by the Company.

2.9.3 Restoration Procedure

A Customer whose service has been discontinued for non-payment of bills will be required to pay the unpaid balance due the Company before service is re-instated, plus a reinstallation charge of \$1,000.

2.10 LIMITATION OF LIABILITY

A) Except as otherwise stated in this section, the liability of the Company for damages arising out of either: (1) the furnishing of its services, including but not limited to mistakes, omissions, interruptions, delays, or errors, or other defects, representatives, or use of these services or (2) the failure to furnish its service, whether caused by acts or omission, shall be limited to the extension of allowances to the Customer for interruptions in service as set forth in Section 2.10.2.

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2. RULES AND REGULATIONS

2.10 LIMITATION ON LIABILITY--Cont'd

B) Except for the extension of allowances to the Customer for interruptions in service as set forth in Section 2.10.2, the Company shall not be liable to a Customer or third party for any direct, indirect, special, incidental, reliance, consequential, exemplary or punitive damages, including, but not limited to, loss of revenue or profits, for any reason whatsoever, including, but not limited to, any act or omission, failure to perform, delay, interruption, failure to provide any service or any failure in or breakdown of facilities associated with the service.

C) The liability of the Company for errors in billing that result in overpayment by the Customer shall be limited to a credit equal to the dollar amount erroneously billed or, in the event that payment has been made and service has been discontinued, to a refund of the amount erroneously billed.

D) The Company shall not be liable for any claims for loss or damages involving:

1) Any act or omission of: (a) the Customer, (b) any other entity furnishing service, equipment or facilities for use in conjunction with services or facilities provided by the Company; or (c) common carriers or warehousemen;

2) Any delay or failure of performance or equipment due to causes beyond the Company's control, including but not limited to, acts of God, fires, floods, earthquakes, hurricanes, or other catastrophes; national emergencies, insurrections, riots, wars or other civil commotions; strikes, lockouts, work stoppages or other labor difficulties; criminal actions taken against the Company; unavailability, failure or malfunction of equipment or facilities provided by the Customer or third parties; and any law, order, regulation or other action of any governing authority or agency thereof;

3) Any unlawful or unauthorized use of the Company's facilities and services;

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2. RULES AND REGULATIONS

2.10 LIMITATIONS ON LIABILITY--Cont'd

- 4) Libel, slander, invasion of privacy or infringement of patents, trade secrets, or copyrights arising from or in connection with the transmission of communications by means of Company-provided facilities or services; or by means of the combination of Company-provided facilities or services with Customer-provided facilities or services;
- 5) Breach in the privacy or security of communications transmitted over the Company's facilities;
- 6) Changes in any of the facilities, operations or procedures of the Company that render any equipment, facilities or services provided by the Customer obsolete, or require modification or alteration of such equipment, facilities or services, or otherwise affect their use or performance, except where reasonable notice is required by the Company and is not provided to the Customer, in which event the Company's liability is limited as set forth in section 2.10.2.
- 7) Defacement of or damage to Customer premises resulting from the furnishing of services or equipment on such premises or the installation or removal thereof.
- 8) Injury to property or injury or death to persons, including claims for payments made under Workers' Compensation law or under any plan for employee disability or death benefits, arising out of, or caused by, any act or omission of the Customer, or the construction, installation, maintenance, presence, use or removal of the Customer's facilities or equipment connected, or to be connected to the Company's facilities;

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2. RULES AND REGULATIONS

2.10 LIMITATION ON LIABILITY--Cont'd

- 9) Any intentional, wrongful act of a Company employee when such act is not within the scope of the employee's responsibilities for the Company and/or is not authorized by the Company;
 - 10) Any representations made by Company employees that do not comport, or that are inconsistent, with the provisions of this Tariff.
 - 11) Any noncompletion of calls due to network busy conditions;
 - 12) Any calls not actually attempted to be completed during any period that service is unavailable.
- E) The Company shall be indemnified, defended and held harmless by the Customer or end user from and against any and all claims, loss, demands, suits, expense, or other action or any liability whatsoever, including attorney fees, whether suffered, made, instituted, or asserted by the Customer or by any other party, for any personal injury to or death of any person or persons, and for any loss, damage or destruction of any property, including environmental contamination, whether owned by the Customer or by any other party, caused or claimed to have been caused directly or indirectly by the installation, operation, failure to operate, maintenance, presence, condition, location, use or removal of any Company or Customer equipment or facilities or service provided by the Company.

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2. RULES AND REGULATIONS

2.10 LIMITATION ON LIABILITY--Cont'd

F) The Company does not guarantee nor make any warranty with respect to installations provided by it for use in an explosive atmosphere. The Company shall be indemnified, defended and held harmless by the Customer from and against any and all claims, loss, demands, suits, or other action, or any liability whatsoever, including attorney fees, whether suffered, made, instituted or asserted by the Customer or by any other party, for any personal injury to or death of any person or persons, and for any loss, damage or destruction of any property, including environmental contamination, whether owned by the Customer or by any other party, caused or claimed to have been caused directly or indirectly by the installation, operation, failure to operate, maintenance, presence, condition, location, use or removal of any equipment or facilities or the service.

G) The Company assumes no responsibility for the availability or performance of any cable or satellite systems or related facilities under the control of other entities, or for other facilities provided by other entities used for service to the Customer, even if the Company has acted as the Customer's agent in arranging for such facilities or services. Such facilities are provided subject to such degree of protection or nonpreemptibility as may be provided by the other entities.

H) Except as otherwise stated in this Tariff, any claim of whatever nature against the Company shall be deemed conclusively to have been waived unless presented in writing to the Company within thirty (30) days after the date of the occurrence that gave rise to the claim.

I) THE COMPANY MAKES NO WARRANTIES OR REPRESENTATIONS, EXPRESS OR IMPLIED EITHER IN FACT OR BY OPERATION OF LAW, STATUTORY OR OTHERWISE, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE, EXCEPT THOSE EXPRESSLY SET FORTH HEREIN.

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2. RULES AND REGULATIONS

2.10 LIMITATION OF LIABILITY--Cont'd

2.10.1 Overpayment

The Company shall not be obligated to refund any overpayment by a Customer unless a written claim for such overpayment, together with substantiating evidence which will allow the company to verify such claim, is submitted within one year of the alleged overpayment.

2.10.2 Refunds for Interruption or Impairment to Carrier Service

It shall be the obligation of the Customer to immediately notify the Company of any service interruption. The Company will refund the Customer for the duration of interrupted service within thirty (30) days of the interruption.

2.11 NOTICES

Any notice the Company may give to a Customer shall be deemed properly given when delivered, if delivered in person or when deposited with the U.S. Postal Service, addressed to the Customer's billing address or to such address as may be subsequently given by the Customer to the Company.

Except for cancellation of service or as otherwise provided by these rules, any notice from any Customer to the Company's business office may be given orally or by a writing mailed to the Company's business address. Cancellation of service must be by written notice.

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2. RULES AND REGULATIONS

2.12 PROMOTIONAL OFFERINGS

The Company may, from time to time, engage in special promotional offerings, limited to certain dates, times, or locations as specified by the Company.

2.13 TAXES AND SURCHARGES

In addition to the charges specifically pertaining to the Company's services, certain federal, state, and local surcharges, taxes and fees will be applied. The customer is required to pay all such surcharges, taxes and fees.

2.14 TEMPORARY SERVICE

Temporary service will be provided at the option of the Company if such service provision is consistent with the best interests of the Company. Such service may be offered on a special construction, special assembly, or individual case basis. Rates and conditions for such service will be those published in this Tariff schedule.

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3. DESCRIPTION OF SERVICE

Atlantic Telecommunication Systems, Inc. will offer and provide Intrastate Interexchange Services, as defined in this Tariff.

Services are available on a full-time monthly basis and are available in all cities subject to the availability of facilities and/or equipment. The Company reserves the right to refuse to provide service where facilities or equipment are not available or economically feasible. Where special construction, special assembly or individual case basis service is required to provide the requested services, the Customer may be required to pay for such special construction.

Rates and charges for service vary depending upon the option selected by the Customer. Certain service offerings may involve one or more of the following: a monthly recurring charge, a minimum monthly charge for intercity usage, charges for installation and account maintenance, and/or a one-time initiation of service charge. At additional cost, certain service options offer a Customer the ability to identify individual users and allocate long distance service costs through the use of accounting codes.

3.1 Timing of Calls

3.1.1 When Billing Charges Begin and End For Phone Calls

The customer's long distance usage charge is based on the actual usage of the Company's network. Usage begins when the called party picks up the receiver (i.e., when 2-way communication, often referred to as "conversation time," is possible). When the called party picks up is determined by hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. When software answer supervision is employed, up to 60 seconds of ringing is allowed before it is billed as usage of the network. A call is terminated when the calling party or called party hangs up.

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SECTION 3 - DESCRIPTION OF SERVICE

3.1.2 Billing Increments

Unless otherwise specified in this Tariff, the minimum call duration for billing purposes is 1 minute for a connected call and calls beyond 1 minute are billed in 1 minute increments.

3.1.3 Per Call Billing Charges

Billing will be rounded up to the nearest penny for each call.

3.1.4 Uncompleted Calls

There shall be no charges for uncompleted calls.

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SECTION 3 - DESCRIPTION OF SERVICE**3.2 Calculation of Distance**

Usage charges for all mileage sensitive products are based on the airline distance between rate centers associated with the originating and terminating points of the call.

The airline mileage between rate centers is determined by applying the formula below to the vertical and horizontal coordinates associated with the rate centers involved. The Company uses the rate centers that are produced by Bell Communications Research in the NPA-NXX V & H Coordinates Tape and Bell's NECA Tariff No. 4.

FORMULA:

$$\sqrt{\frac{(V1 - V2)^2 + (H1 - H2)^2}{10}}$$

EXAMPLE: Distance between Miami and New York City -

	<u>V</u>	<u>H</u>
Miami	8,351	529
New York	<u>4,997</u>	<u>1,406</u>
Difference	3,354	-877

Square and add: $11,249,316 + 769,129 = 12,018,445$

Divide by 10 and round: $12,018,445 \div 10 = 1,201,845$

Take square root and round: $\sqrt{1,201,845} = 1097$

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SECTION 3 - DESCRIPTION OF SERVICE

3.3 Minimum Call Completion Rate

A customer can expect a call completion rate [EXPRESSED AS A PERCENTAGE] (number of calls completed / number of calls attempted) of not less than 90% during peak use periods for all FG D services ("1+" dialing).

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SECTION 3 - DESCRIPTION OF SERVICE

3.4 Service Offerings (Reserved)

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4. RATES

The rates and charges set forth below are applicable to intrastate interexchange services as provided by the Company.

4.1 - 4.8 (Reserved)

4.9 Special Rates

4.9.1 Discounts for hearing impaired customers

Intrastate toll messages by certified businesses or individuals employing a telecommunications device for the deaf (TDD) shall be calculated at the evening rate for daytime calls and the night rate for evening and night calls.

4.9.2 Directory Assistance Charges for Handicapped Persons

Pursuant to Florida Public Service Commission Rules and Regulation, the Company will not charge for the first 50 directory assistance calls made each month by a handicapped person.

4.9.3 Operation of Telecommunications Relay Service

Intrastate toll calls received from the relay service will be discounted by 50% of the applicable rate for a voice nonrelay call except that where either the calling or called party indicates that either party is both hearing and visually impaired, the call will be discounted by 60% of the applicable rate for a voice nonrelay call. The above discounts shall apply only to time-sensitive elements of a charge for the call and shall not apply to per call charges such as a credit card surcharge.

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