



DEPOSIT
D686 *

DATE
OCT 16 1997 October 15, 1997
OVERNIGHT

210 N. Park Ave.
P.O. Drawer 200
Winter Park, FL
32790-0200

Florida Public Service Commission
Division of Communications
2540 Shumard Oak Boulevard
Gerald L. Gunter Building, Room 270
Tallahassee, FL 32399-0850

971363-TI

Tel: 407-740-8575
Fax: 407-740-0613
tmi@tminc.com

RE: Initial Application and Tariff of IAS Film Corporation
d/b/a IAS Intercommunication American Systems, Inc.
for Authority to Provide Interexchange
Telecommunications Services within the State of
Florida.

Dear Sir/Madam:

Enclosed for filing are the original and twelve (12) copies
of the above-referenced application of IAS Film Corporation
d/b/a IAS Intercommunication American Systems, Inc..

Also enclosed is Technologies Management, Inc. check in the
amount of \$250, to cover the filing fee.

Please acknowledge receipt of this filing by returning,
filed stamped, the extra copy of this letter in the
self-addressed stamped envelope provided for that purpose.

I may be reached at (407) 740-8575 with any questions,
comments or correspondence regarding this application.
Thank you for your assistance.

Sincerely,

Thomas M. Forte
Consultant to
IAS Film Corporation

Check received with filing and
forwarded to Fiscal for deposit.
Fiscal to forward a copy of check
to RAR with proof of deposit.
Initials of person who forwarded check:
A.J.

Enclosures

cc: E. Shuber - IAS
to file: IAS - FL
TMX# FLD9700

DOCUMENT NUMBER-DATE

10645 OCT 16 5

FED-REC-ORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF COMMUNICATIONS
BUREAU OF SERVICE EVALUATION

APPLICATION FORM
for

AUTHORITY TO PROVIDE INTEREXCHANGE TELECOMMUNICATIONS SERVICE
WITHIN THE STATE OF FLORIDA

Instructions

- A. This form is used for an original application for a certificate and for approval of sale, assignment or transfer of an existing certificate. In case of a sale, assignment or transfer, the information provided shall be for the purchaser, assignee or transferee (See Appendix A).
- B. Respond to each item requested in the application and appendices. If an item is not applicable, please explain why.
- C. Use a separate sheet for each answer which will not fit the allotted space.
- D. If you have questions about completing the form, contact:

Florida Public Service Commission
Division of Communications
Bureau of Service Evaluation
2540 Shumard Oak Boulevard
Gunter Building
Tallahassee, Florida 32399-0850
(904) 413-6600

- E. Once completed, submit the original and six (6) copies of this form along with a non-refundable application fee of \$250.00 to:

Florida Public Service Commission
Division of Administration
2540 Shumard Oak Blvd.
Gunter Building
Tallahassee, Florida 32399-0850
(904) 413-6251

FORM PSC/CMU 31 (11/95)
Required by Commission Rule Nos. 25-24.471, 25-24.473, and 25-24.480(2).

1. Select what 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 IXC's; or toll operator services to call aggregator locations; or clearinghouse services to bill such calls.
- (X) **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.
- (X) **Prepaid Debit Card Provider** - any person or entity that purchases 800 access from an underlying carrier or unaffiliated entity for use with prepaid debit card service and/or encodes the cards with personal identification numbers.

FORM PSC/CMU 31 (11/95)

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

2. This is an application for:

- 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).

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

IAS Film Corporation ("IAS")

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

I.A.S. Intercommunication America Systems, Inc.

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

IAS Film Corporation
2875 Northeast 191st Street, Suite 605
North Miami Beach, Florida 33180
Telephone: (305) 937-5118
Facsimile: (305) 936-0159

6. Florida address (including street name & number, post office box, city, state and zip code).

See #5 Above

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"/> Other, _____ | |

FORM PSC/CMU 31 (11/95)

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

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

Not applicable.

- (a) Provide proof of compliance with the foreign partnership statute (Chapter 620.169 FS), if applicable.
- (b) Indicate if the individual or any of the partners 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.
- (2) officer, director, partner or stockholder in any other Florida certificated telephone company. If yes, give name of company and relationship. If no longer associated with the company, give reason why not.

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: S70093

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

Registered Agent Services
444 Brickbell Avenue, Suite 300
Miami Florida 33331

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

Fictitious name registration number: G93025000042

(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.

No officer, director or stockholder of the Company has been adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime. No officer, director or stockholder of the Company are involved in proceedings which may result in such action.

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

No officer, director, partner or stockholder of the Company is an officer, director or stockholder in any other Florida certificated telephone company.

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

- (a) The application:

Thomas M. Forte
Consultant to IAS Film Corporation
Technologies Management, Inc.
P.O. Drawer 200
Winter Park, FL 32790-0200
(407) 740-8575
(FAX) 740-0613

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

Mr. Eliczer Shuber, President
IAS Film Corporation
2875 Northeast 191st Street, Suite 605
North Miami Beach, Florida 33180
Telephone: (305) 937-5118
Facsimile: (305) 936-0159

(c) Tariff:

Thomas M. Forte
Consultant to IAS Film Corporation
Technologies Management, Inc.
P.O. Drawer 200
Winter Park, FL 32790-0200
(407) 740-8575

(d) Complaints/Inquiries from customers:

Customer Service Manager
IAS Film Corporation
2875 Northeast 191st Street, Suite 605
North Miami Beach, Florida 33180
Toll Free: (305) 937-5118
Facsimile: (305) 936-0159

11. List the states in which the applicant:

(a) Has operated as an interexchange carrier.

None.

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

IAS has no pending applications.

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

IAS has only received Federal 214 Authority.

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

None

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

None

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

None

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

- | | |
|---|------------------------------------|
| <input type="checkbox"/> Facilities | <input type="checkbox"/> Operators |
| <input type="checkbox"/> Billing and Collection | <input type="checkbox"/> Sales |
| <input type="checkbox"/> Maintenance | |
| <input checked="" type="checkbox"/> Other: <u>None anticipated at this time</u> | |

13. Do you have a marketing program?

No

14. Will your marketing program:

Not Applicable

- | |
|--|
| <input type="checkbox"/> Pay commissions? |
| <input type="checkbox"/> Offer sales franchises? |
| <input type="checkbox"/> Offer multi-level sales incentives? |
| <input type="checkbox"/> Offer other sales incentives? |

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

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

- | | |
|---|--|
| <input checked="" type="checkbox"/> Residential customers | <input checked="" type="checkbox"/> Business customers |
| <input type="checkbox"/> PATS providers | <input type="checkbox"/> PATS station end-users |
| <input type="checkbox"/> Hotels & motels | <input type="checkbox"/> Hotel & motel guests |
| <input type="checkbox"/> Universities | <input type="checkbox"/> Univ. dormitory residents |
| <input checked="" type="checkbox"/> Other: (specify) <u>Anyone who uses the Company's service</u> | |

FORM PSC/CMU 31 (11/95)

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

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?

IAS initially will offer prepaid debit card services and as such no bills will be issues. IAS will make sure that the name of the company will be on the bill when and if the company starts to offer intrastate toll services.

- (b) The name and address of the firm who will bill for your service.

The Company will utilize either LEC billing arrangements or in-house billing depending on the customer type when they start offering services other than prepaid debit card services.

18. Please provide all available documentation demonstrating that the applicant has the following capabilities to provide interexchange telecommunications 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

See Attachment III.

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

18. (Cont'd.)

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

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

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

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.

See Attachment IV.

C. Technical capability.

As a reseller, Applicant relies on the technical expertise of its underlying carrier for maintenance of the network.

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).

See Attachment II.

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

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

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

MTS for pay telephone service providers.

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

800 Service (Toll free)

WATS type service (Bulk or volume discount)

- Method of access is via dedicated facilities
- Method of access is via switched facilities

Private line services (Channel Services)
(For ex. 1.544 mbps, DS-3, etc.)

Travel service

- Method of access is 950
- Method of access is 800

900 service

FORM PSC/CMU 31 (11/95)

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

___ **Operator Services**

- ___ Available to presubscribed customers
- ___ Available to non presubscribed customers (for example, 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

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


For prepaid card service calls: an 800 access number, plus identification number, plus the destination telephone number.

22. Other:

**** APPLICANT ACKNOWLEDGMENT 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 interexchange service.
7. **ACCURACY OF APPLICATION:** By my signature below, I the undersigned owner or officer of the named 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, punishable as provided in s. 775.082 and s. 775.083".

UTILITY OFFICIAL:  9/7/97
Signature Date

Eliezer Shuber
President (305) 937-5118

APPENDICES:

- A - CERTIFICATE TRANSFER STATEMENT
- P - CUSTOMER DEPOSITS AND ADVANCE PAYMENTS
- C - INTRASTATE NETWORK
- D - FLORIDA TELEPHONE EXCHANGES AND EAS ROUTES

ATTACHMENTS:

- I - AUTHORITY TO OPERATE IN FLORIDA
- II - PROPOSED TARIFF
- III - FINANCIAL STATEMENTS
- IV - MANAGERIAL AND TECHNICAL CAPABILITIES

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 OF TRANSFER STATEMENT

I, (TYPE NAME) _____,
(TITLE) _____, of (NAME OF COMPANY)
_____, and current
holder of certificate number _____, have
reviewed this application and join in the petitioner's
request for a transfer of the above-mention certificate.

Not Applicable.

UTILITY OFFICIAL:

Signature

Date

Title

Telephone

FORM PSC/CMU 31 (11/95)

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

** 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

9/3/97

Date

Eliezer Shuber

President

(305) 937-5118

**** APPENDIX C ****

INTRASTATE NETWORK

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

1) None. 2)

3) 4)

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

1) None 2)

3) 4)

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

POP-to-POP TYPE OWNERSHIP

1) None

2)

3)

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)**

Statewide.

FORM PSC/CMU 31 (11/95)

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

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).

Not applicable.

6. CURRENT FLORIDA INTRASTATE SERVICES: Applicant has () or has not (X) previously provided intrastate telecommunications in Florida. If the answer is has, fully describe the following:

(a) What services have been provided and when did these service begin?

Not applicable.

(b) If the services are not currently offered, when were they discontinued?

Not applicable.

UTILITY OFFICIAL:


Signature

DR

9/3/97

Date

Eliezer Shuber

President

(305) 937-5118

**** APPENDIX D ****

FLORIDA TELEPHONE EXCHANGES

AND

EAS ROUTES

Describe the service area in which you hold yourself out to provide service by telephone company exchange. If all services listed in your tariff are not offered at all locations, so indicate.

In an effort to assist you, attached is a list of major exchanges in Florida showing the small exchanges with which each has extended area service (EAS).

**** FLORIDA EAS FOR MAJOR EXCHANGES ****

<u>Extended Service Area</u>	<u>with</u>	<u>These Exchanges</u>
PENSACOLA:		Cantonment, Gulf Breeze, Pace, Milton Holley-Navarre.
PANAMA CITY:		Lynn Haven, Panama City Beach, Youngstown-Fountain and Tyndall AFB.
TALLAHASSEE:		Crawfordville, Havana, Monticello, Panacea, Sopchoppy and St. Marks.
GAINESVILLE:		Alachua, Archer, Brooker, Hawthorne, High Springs, Melrose, Micanopy, Newberry and Waldo.
OCALA:		Belleview, Citra, Dunnellon, Forest Lady Lake (B21), McIntosh, Iklawaha, Orange Springs, Salt Springs and Silver Springs Shores.
DAYTONA BEACH:		New Smyrna Beach.

FORM PSC/CMU 31 (11/95)
Required by Commission Rule Nos. 25-24.471, 25-24.473, and 25-24.480(2).

TAMPA:	Central None East Plant City North Zephyrhills South Palmetto West Clearwater
CLEARWATER:	St. Petersburg, Tampa-West and Tarpon Springs.
ST. PETERSBURG:	Clearwater.
LAKELAND:	Bartow, Mulberry, Plant City, Polk City and Winter Haven.
ORLANDO:	Apopka, East Orange, Lake Buena Vista, Oviedo, Windermere, Winter Garden, Winter Park, Montverde, Reedy Creet, and Oviedo-Winter Springs.
WINTER PARK:	Apopka, East Orange, Lake Buena Vista, Orlando, Oviedo, Sanford, Windermere, Winter Garden, Oviedo-Winter Springs, Reedy Creek, Geneva and Montverde.
TITUSVILLE:	Cocoa and Cocoa Beach.
COCOA:	Cocoa Beach, Eau Gallie, Melbourne and Titusville.
MELBOURNE:	Cocoa, Cocoa Beach, Eau Gallie and Sebastian.
SARASOTA:	Bradenton, Myakka and Venice.
FT. MYERS:	Cape Coral, Ft. Myers Beach, North Cape Coral, North Ft. Myers, Pine Island, Lehigh Acres and Sanibel-Captiva Islands.
NAPLES:	Marco Island and North Naples.

WEST PALM BEACH:	Boynton Beach and Jupiter.
POMPAHO BEACH:	Boca Raton, Coral Springs, Deerfield Beach and Ft. Lauderdale.
FT. LAUDERDALE:	Coral Springs, Deerfield Beach, Hollywood and Pompano Beach.
HOLLYWOOD:	Ft. Lauderdale and North Dade.
NORTH DADE:	Hollywood, Miami and Perrine.
MIAMI:	Homestead, North Dade and Perrine.

IAS Film Corporation intends to offer service throughout the State of Florida.

ATTACHMENT I

AUTHORITY TO OPERATE IN FLORIDA

IAS Film Corporation is a Florida Corporation and is providing a copy of its Articles of Incorporation as proof of its authority to operate within the state.

State of Florida



Department of State

I certify the attached is a true and correct copy of the Articles of Incorporation of IAS FILM CORPORATION, a corporation organized under the laws of the State of Florida, filed on August 1, 1991, as shown by the records of this office.

The document number of this corporation is S70093.

Given under my hand and the
Great Seal of the State of Florida,
at Tallahassee, the Capitol, this the
Eleventh day of September, 1996



CR2EO22 (2-95)

Sandra B. Northam

Sandra B. Northam
Secretary of State

State of Florida



Department of State

I certify from the records of this office that IAS FILM CORPORATION, is a corporation organized under the laws of the State of Florida, filed on August 1, 1991.

The document number of this corporation is S70093.

I further certify that said corporation has paid all fees and penalties due this office through December 31, 1996, that its most recent annual report was filed on May 1, 1996, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the
Great Seal of the State of Florida,
at Tallahassee, the Capitol, this the
Eleventh day of September, 1996



CR2EO22 (2-95)

Sandra B. Northam

Sandra B. Northam
Secretary of State

1941-1941

FILED
91 AUG -1 AM 10:47
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
IAS FILM CORPORATION

ARTICLE I.

NAME

The Name of the Corporation is IAS FILM CORPORATION.

ARTICLE II.

TERM OF CORPORATE EXISTENCE

The Corporation shall exist perpetually unless dissolved according to law and such existence shall commence at the time of the filing of these Articles of Incorporation by the Department of State.

ARTICLE III.

PERMITTED ACTIVITY

The Corporation shall engage in any activity of business permitted under the laws of the United States and of the State of Florida.

MICHAEL A. BANDER P.A.
RIVERGATE PLAZA, SUITE 300
646 BRICKELL AVENUE
MIAMI, FLORIDA 33131
FLORIDA BAR 0171967

1941-1941

1982-1041

ARTICLE IV.

AUTHORIZED SHARES

The aggregate number of shares which the Corporation shall have authority to issue shall be One Thousand (1,000) of voting common stock with \$1.00 par value per share.

ARTICLE V.

PREEMPTIVE RIGHTS DENIED

No holder of any shares of the Corporation shall have any preemptive right to purchase, subscribe for or otherwise acquire any shares of the Corporation of any class now or hereafter authorized, or any securities, exchangeable for or convertible into such shares, or any warrants or any instruments evidencing rights or options to subscribe for, purchase, or otherwise acquire such shares.

ARTICLE VI.

PRINCIPAL OFFICE

The principal office of the Corporation is 444 Brickell Avenue, Suite 300, Miami, Florida 33131.

ARTICLE VII.

REGISTERED OFFICE AND AGENT

The initial registered office of the Corporation is 444 Brickell Avenue, Suite 300, Miami, Florida 33131. The initial registered agent at that address is REGISTERED AGENT SERVICES CO.

1982-1041

ARTICLE VIII.

DIRECTORS

The business of the Corporation shall be managed by a Board of Directors consisting of not fewer than one person, the exact number to be determined from time to time in accordance with the By-Laws.

The name and address of the first board of directors who shall serve until the first annual meeting of shareholders or until his successors are elected and qualified shall be:

NAME	ADDRESS
ELMER SUGER	5601 Collins Avenue Apt. #1116 Miami Beach, Florida 33141

ARTICLE IX.

INCORPORATOR

The name and address of the incorporator is: REGISTERED AGENT SERVICES CO., 444 Brickell Avenue, Suite 300, Miami, Florida 33131.

ARTICLE X.

INDEMNIFICATION

The Corporation shall indemnify any present or former officer or director, or person exercising powers and duties of a director, to the full extent now or hereafter permitted by law.

IN WITNESS WHEREOF, the undersigned, being the original incorporator of the Corporation, has executed these Articles of Incorporation this 21 day of July, 1991.

REGISTERED AGENT SERVICES CO.
By: Michael A. Bander
Michael A. Bander, Pres.

STATE OF FLORIDA)

COUNTY OF DADE)

I HEREBY CERTIFY that on this day personally appeared before me, the undersigned authority, Michael A. Bander, President of REGISTERED AGENT SERVICES CO., to me well known and well known to me to be the person who executed the foregoing instrument and acknowledged before me that he executed the same freely and voluntarily for the uses and purposes therein set forth and expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal on this 21 day of July, 1991.

[Signature]
NOTARY PUBLIC, State of
Florida at Large

My Commission Expires:

NOTARY PUBLIC, STATE OF FLORIDA

1491-7093

FILED
91 AUG -1 AM 10:47
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE**

Pursuant to the provisions of section 607.0601, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is:

THE FILM CORPORATION

2. The name and address of the Registered Agent and office is:

**REGISTERED AGENT SERVICES CO.
444 Brickell Avenue
Suite 300
Miami, Florida 33131**

SIGNATURE *Michael G. Sande*
(Corporate Officer)

TITLE: President

DATE:

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT OF REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

SIGNATURE *Michael G. Sande*

DATE:

1491-7093

State of Florida



Department of State

I certify from the records of this office that I.A.S. INTERCOMMUNICATION AMERICAN SYSTEMS is a Fictitious Name registered with the Department of State on January 25, 1993.

The Registration Number of this Fictitious Name is G925000042.

I further certify that said Fictitious Name Registration is active.

I further certify that the attached is a listing of the name(s) and address(es) of the registrant(s) along with the county (or counties) designated for said Fictitious Name Registration.

Given under my hand and the
Great Seal of the State of Florida,
at Tallahassee, the Capital, this the
Twenty-sixth day of December, 1995



CR25022 (1-85)

Sandra B. Northam
Secretary of State

ATTACHMENT II
PROPOSED TARIFF

TITLE PAGE
FLORIDA TELECOMMUNICATIONS TARIFF
OF
IAS FILM CORPORATION
d/b/a
IAS Intercommunication America Systems, Inc.

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of resold telecommunication services provided by IAS Film Corporation d/b/a IAS Intercommunication America Systems, Inc. with principal offices located at 2875 Northeast 191st Street, Suite 605, North Miami Beach, Florida 33180. This tariff applies for 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: October 16, 1997

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CHECK SHEET

The Sheets of this tariff are effective as of the date shown on each sheet. Original and revised pages as named below comprise all changes from the original tariff.

SHEET	REVISION		SHEET	REVISION	
1	Original	*	31	Original	*
2	Original	*	32	Original	*
3	Original	*	33	Original	*
4	Original	*	34	Original	*
5	Original	*	35	Original	*
6	Original	*	36	Original	*
7	Original	*			
8	Original	*			
9	Original	*			
10	Original	*			
11	Original	*			
12	Original	*			
13	Original	*			
14	Original	*			
15	Original	*			
16	Original	*			
17	Original	*			
18	Original	*			
19	Original	*			
20	Original	*			
21	Original	*			
22	Original	*			
23	Original	*			
24	Original	*			
25	Original	*			
26	Original	*			
27	Original	*			
28	Original	*			
29	Original	*			
30	Original	*			

* - Indicates new or revised sheet with this filing

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SYMBOLS

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.

When changes are made in any tariff sheet, a revised sheet will be issued canceling the tariff sheet affected. Changes will be identified on the revised sheet(s) through the use of the above mentioned symbols.

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TARIFF FORMAT

- 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 their tariff approval process, the most current sheet number on file with the Commission is not always the tariff pages in effect. Consult the check sheet for 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).1.
 - 2.1.1.A.1.(a).1.(i).
 - 2.1.1.A.1.(a).1.(i).(1).
- 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 the check sheet 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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SECTION 1.0 - TECHNICAL TERMS AND ABBREVIATIONS

1.1 Abbreviations

The following abbreviations are used herein only for the purposes indicated below:

C.O.	-	Central Office
Corp.	-	Corporation
FCC	-	Federal Communications Commission
FPSC	-	Florida Public Service Commission
IXC	-	Interexchange Carrier
LATA	-	Local Access and Transport Area
LEC	-	Local Exchange Carrier
MTS	-	Message Telecommunications Service
PBX	-	Private Branch Exchange

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SECTION 1.0 - TECHNICAL TERMS AND ABBREVIATIONS, (CONT'D.)

1.2 Definitions

Access Line - An arrangement which connects the Subscriber's or Customer's location to the Carrier's designated point of presence or network switching center.

Authorized User - A person, firm or corporation, or any other entity authorized by the Customer or Subscriber to communicate utilizing the Company's services.

Carrier or Company - IAS Film Corporation d/b/a IAS Intercommunications America Systems, Inc. unless otherwise indicated by the context.

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SECTION 1.0 - TECHNICAL TERMS AND ABBREVIATIONS, (CONT'D.)

1.2 Definitions, (Cont'd.)

Customer - The person, firm or corporation, or other entity which orders, cancels, amends, or uses service and is responsible for the payment of charges and/or compliance with tariff regulations.

Customer Premises Equipment - Terminal equipment, as defined herein, which is located on the Customer's premises.

Dedicated Access - See Special Access Origination/Termination.

IAS - Used throughout this tariff to refer to IAS Film Corporation d/b/a IAS Intercommunications America Systems, Inc. unless otherwise indicated by the text.

Special Access Origination/Termination - Where originating or terminating access between the Customer and the interexchange carrier is provided on dedicated circuits. The LEC provides these dedicated circuits from the Customer's location to the Company's point of presence. The rates and charges for dedicated circuits are determined by the LEC and the Customer is responsible for payment of these charges to the LEC.

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SECTION 1.0 - TECHNICAL TERMS AND ABBREVIATIONS, (CONT'D.)

1.2 Definitions, (Cont'd.)

Subscriber - The person, firm, corporation, or other legal entity which arranges for services of the Company on behalf of itself or Authorized Users. The Subscriber is responsible for compliance with the terms and conditions of this tariff. A Subscriber may also be a Customer when the Subscriber uses services of the Company.

Switched Access Origination/Termination - Where originating or terminating access between the Customer and the interexchange carrier is provided on local exchange company Feature Group circuits.

Terminal Equipment - Devices, apparatus, and associated wiring, such as teleprinters, telephones, or data sets.

V & H Coordinates - Geographic points which define the originating and terminating points of a call in mathematical terms so that the airline mileage of the call may be determined. Call mileage is used for the purposed of rating calls.

ISSUED: October 16, 1997

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SECTION 2.0 - RULES AND REGULATIONS

2.1 Undertaking of IAS Film Corporation d/b/a IAS Intercommunications America Systems, Inc.

IAS is a resale common carrier providing intrastate direct dialed (1+) services to Customers within the State of Florida.

IAS services and facilities are furnished for communications originating at specified points within the State of Florida under terms of this tariff.

IAS provides for the installation, operation, and maintenance of the communications services provided herein in accordance with the terms and conditions set forth under this tariff. IAS may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities, when authorized by the Customer, to allow connection of a Customer's location to the IAS services. The Customer shall be responsible for all charges due for such service arrangement.

The Company's services is provided on a monthly basis unless otherwise provided, and are available twenty-four (24) hours per day, seven (7) days per week.

2.2 Applicability of Tariff

This tariff is applicable to telecommunications services provided by IAS within the state of Florida.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.3 Payment and Credit Regulations

2.3.1 Payment Arrangements

The Customer is responsible for payment of all charges for services and equipment furnished to the Customer for transmission of calls via the Company. The Customer agrees to pay to the Company or its authorized agent any cost(s) incurred as a result of any delegation of authority resulting in the use of his or her communications equipment and/or network services which result in the placement of calls via the Company. The Customer agrees to pay the Company or its authorized agent any and all cost(s) incurred as a result of the use of the service arrangement, including calls which the Customer did not individually authorize.

All charges due by the Customer are payable to the Company or any agency duly authorized to receive such payments. Terms of payment shall be according to the rules and regulations of the agency and subject to the rules of regulatory agencies, such as the Florida PSC. Any objections to billed charges must be promptly reported to the Company or its billing agent. Adjustments to Customers' bills shall be made to the extent that circumstances exist which reasonably indicate that such changes are appropriate.

Charges for installations, service connections, moves, and rearrangements, where applicable, are payable upon demand by the Company or its authorized agent. The billing thereafter will include recurring charges and actual usage as defined in this tariff.

2.3.2 Deposits

The Company does not require a deposit from the Customer or Subscriber.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.3 Payment and Credit Regulations, (Cont'd.)

2.3.3 Advance Payments

For Customers whom the Company determines 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 a new advance payment may be collected for the next month.

2.3.4 Taxes

Company reserves the right to bill any and all applicable taxes in addition to normal long distance usage charges, including, but not limited to: Federal Excise Tax, State Sales Tax, Municipal Taxes, and Gross Receipts Tax. Such taxes will be itemized separately on Customer invoices.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.4 Refunds or Credits for Service Outages or Deficiencies

2.4.1 Interruption of Service

Credit allowances for interruptions of service which are not due to the Company's testing or adjusting, to the negligence of the Customer or Subscriber, or to the failure of channels, equipment and/or communications systems provided by the Customer or Subscriber, are subject to the general liability provisions set forth in this tariff. It shall be the obligation of the Customer to notify Company immediately of any interruption in service for which a credit allowance is desired by Customer. Before giving such notice, the Customer shall ascertain that the trouble is not within his or her control, or is not in wiring or equipment, if any, furnished by Customer. Interruptions caused by Customer-provided, Subscriber-provided or Company-provided automatic dialing equipment are not deemed an interruption of service as defined herein since the Customer has the option of using the long distance network via LEC access. For purposes of credit computation every month shall be considered to have 30 days. For services with a monthly recurring charge, no credit shall be allowed for an interruption of continuous duration of less than twenty-four hours. For message rated toll services, credits will be limited to, at maximum, the price of the initial period of individual call that was interrupted.

The Customer shall be credited for an interruption of one day (24 hours) or more at the rate of 1/30th of the monthly charge for the services affected for each day that the interruption continues.

Credit Formula:

$$\text{Credit} = A/30 \times B$$

A = outage time in days

B = total monthly charge for affected service.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.4 Refunds or Credits for Service Outages or Deficiencies, (Cont'd.)

2.4.2 Inspection, Testing and Adjustment

Upon reasonable notice, the facilities provided by the Company shall be made available to the Company for such tests and adjustments as may be deemed necessary for maintenance in a condition satisfactory to the Company. No interruption allowance will be granted for the time during which such tests and adjustments are made.

2.4.3 Liability

- (A) The liability of the Company for any claim or loss, expense or damage (including indirect, special, or consequential damage) for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff shall not exceed an amount equivalent to the proportionate charges to the Customer for the period of service or the facility provided during which such interruption, delay, error, omission, or defect occurs.
- (B) The Company shall not be liable for any claim or loss, expense, or damage (including indirect, special, or consequential damage), for any interruption, delay, error, omission, or other defect in any service facility, or transmission provided under this tariff, if caused by any person or entity other than the Company, by any malfunction of any service or facility provided by any other carrier, by any act of God, fire, war, civil disturbance, or act of government, or by any other cause beyond the Company's direct control.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.4 Refunds or Credits for Service Outages or Deficiencies, (Cont'd.)

2.4.3 Liability (cont'd.)

- (C) The Company shall not be liable for, and shall be fully indemnified and held harmless by Customer and Subscriber against any claim or loss, expense, or damage, (i) for defamation, invasion of privacy, infringement of copyright or patent, unauthorized use of any trademark, trade name, or service mark, unfair competition, interference with or misappropriation or violation of any contract, proprietary or creative right, or any other injury to any person, property, or entity arising from the material data, information, or content revealed to, transmitted, processed, handled, or used by Company under this tariff, or (ii) for connecting, combining, or adapting Company's facilities with Customer's or Subscriber's apparatus or systems, or (iii) for any act or omission of the Customer or Subscriber, or (iv) for any personal injury or death of any person, or for any loss of or damage to Subscriber's or Customer's premises or any other property, whether owned by Customer, Subscriber or others, caused directly or indirectly by the installation, maintenance, location, condition, operation, failure or removal of equipment or wiring provided by the Company if not directly caused by negligence of the Company.

- (D) The Company will provide credit on charges disputed by Customer in writing that are verified as incorrect by Company. If objection in writing is not received by Company within a reasonable period of time after bill is rendered (as determined by current law and regulatory policy), the account shall be deemed correct and binding upon the Customer.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.5 Minimum Service Period

The minimum service period is one month (30 days).

2.6 Cancellation by Customer

Unless otherwise specified elsewhere in this tariff or by mutually accepted contract between the Customer and the Company, service may be canceled by the Subscriber or Customer on not less than 30 days prior written notice to the Company.

2.7 Refusal or Discontinuance by Company

2.7.1 Service may be suspended by the Company, without notice to the Customer, by blocking traffic to certain cities or NXX exchanges, or by blocking calls using certain Customer travel cards when the Company deems it necessary to take such action to prevent unlawful use of its service. IAS will restore services as soon as it can be provided without undue risk, and will upon request by the Customer, assign new travel card codes to replace ones that have been deactivated.

2.7.2 IAS may refuse or discontinue service under the following conditions provided that, unless otherwise stated, the Customer shall be given 15 days notice to comply with any rule or remedy any deficiency:

- (A) For non-compliance with or violation of any State, municipal, or Federal law, ordinance or regulation pertaining to telephone service.
- (B) For use of telephone service for any purpose other than that described in the application.

ISSUED: October 16, 1997

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.7 Refusal or Discontinuance by Company, (Cont'd.)

2.7.2 (cont'd.)

- (C) For neglect or refusal to provide reasonable access to IAS or its agents for the purpose of inspection and maintenance of equipment owned by IAS or its agents.
- (D) For noncompliance with or violation of Commission regulation or IAS's rules and regulations on file with the Commission, provided five (5) working days' written notice is given before termination.
- (E) For nonpayment of bills, provided that suspension or termination of service shall not be made without five (5) days written notice to the Customer, except in extreme cases. Such notice will be provided in a mailing separate from the customer's regular monthly bill for service.
- (F) Without notice in the event of Customer or Authorized User use of equipment in such a manner as to adversely affect IAS's equipment or service to others.
- (G) Without notice in the event of tampering with the equipment or services owned by IAS or its agents.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.7 Refusal or Discontinuance by Company, (Cont'd.)

2.7.2 (cont'd.)

- (H) Without notice in the event of unauthorized or fraudulent use of service. Whenever service is discontinued for fraudulent use of service, IAS may, before restoring service, require the Customer to make, at his or her own expense, all changes in facilities or equipment necessary to eliminate illegal use and to pay an amount reasonably estimated as the loss in revenues resulting from such fraudulent use.
- (I) Without notice by reason of any order or decision of a court or other government authority having jurisdiction which prohibits Company from furnishing such services.
- (J) For periods of inactivity over sixty (60) days.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.8 Limitations of Service

- 2.8.1 Service will be furnished subject to the availability of the necessary facilities and/or equipment and subject to the provisions of this tariff.
- 2.8.2 IAS reserves the right to discontinue furnishing service, upon written notice, when necessitated by conditions beyond its control, or when the Customer is using the service in violation of the provisions of this tariff, or in violation of law.
- 2.8.3 The Company does not undertake to transmit messages, but offers the use of its facilities when available, and will not be liable for errors in transmission or for failure to establish connections.
- 2.8.4 IAS reserves the right to discontinue the offering of service or deny an application for service if a change in regulation materially and negatively impacts the financial viability of the service in the best business judgment of the Company.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.9 Use of Service

Service may be used for any lawful purpose for which it is technically suited. Customers or Subscribers reselling or rebilling IAS's Florida intrastate service must have a Certificate of Public Convenience and Necessity as an interexchange carrier from the Florida Public Service Commission.

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.10 Employee Concessions

[Reserved for Future Use]

2.11 Terminal Equipment

Company's facilities and service may be used with or terminated in Customer-provided or Subscriber-provided terminal equipment or systems, such as PBXs, key systems, multiplexers, repeaters, signaling sets, teleprinters, handsets, or data sets. Such terminal equipment shall be furnished and maintained at the expense of the Customer or Subscriber, except as otherwise provided. Subscriber or Customer is responsible for all costs at his or her premises, including personnel, wiring, electrical power, and the like, incurred in the use of Company's service.

2.12 Applicable Law

This tariff shall be subject to and construed in accordance with Florida law.

2.13 Cost of Collection and Repair

Customer is responsible for any and all costs incurred in the collection of monies due the Company including legal and accounting expenses. The Customer or the Subscriber is also responsible for recovery costs of Company-provided equipment and any expenses required for repair or replacement of damaged equipment.

2.14 Restoration of Service

In the event the Customer is disconnected for non-payment, no reconnection charge is required by IAS. The Customer may be required to pay a "PIC" change charge by the applicable LEC, if one is applicable.

ISSUED: October 16, 1997

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SECTION 2.0 - RULES AND REGULATIONS, (CONT'D.)

2.14 Tests, Pilots, Promotional Campaigns and Contests

The Company may conduct special tests or pilot programs and promotions at its discretion to demonstrate the ease of use, quality of service and to promote the sale of its services. The Company may also waive a portion or all processing fees or installation fees for winner of contests and other occasional promotional events sponsored or endorsed by the Company. From time to time the Company may waive all processing fees for a Customer.

These promotions will be approved by the FPSC with specific starting and ending date with promotions running under no circumstances longer than 90 days in any twelve month period.

2.15 Other Rules

2.15.1 IAS reserves the right to validate the credit worthiness of Customers or Authorized Users through available verification procedures.

2.15.2 The Company reserves the right to discontinue service, limit service, or to impose requirements on Subscribers or Customers as required to meet changing regulations, rules or standards of the FPSC.

2.16 Reservation of 800 Numbers

The Company will make every effort to reserve 800 vanity numbers for customers, but makes no guarantee or warranty that the requested number(s) will be available.

ISSUED: October 16, 1997

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SECTION 3.0 - DESCRIPTION OF SERVICE

3.1 Quality and Grade of Service Offered

Minimum Call Completion Rate - Customers can expect a call completion rate of not less than 90% during peak use periods for Feature Group D 1+ dialing. The call completion rate is calculated as the number of calls completed (including calls completed to a busy line or to a line which remains unanswered by the called party) divided by the number of calls attempted.

ISSUED: October 16, 1997

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SECTION 3.0 - DESCRIPTION OF SERVICE, (CONT'D.)

3.2 Calculation of Distance

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

The serving wire centers of a call are determined by the area codes and exchanges of the origination and destination points.

The distance between the Wire Center of the Customer's equipment and that of the destination point is calculated by using the "V" and "H" coordinates found in BellCore's V&H Tape and NECA FCC Tariff No. 4.

- Step 1 - Obtain the "V" and "H" coordinates for the Wire Centers serving the Customer and the destination point.
- Step 2 - Obtain the difference between the "V" coordinates of each of the Wire Centers. Obtain the Difference between the "H" coordinates.
- Step 3 - Square the differences obtained in Step 2.
- Step 4 - Add the squares of the "V" difference and "H" difference obtained in Step 3.
- Step 5 - Divide the sum of the square obtained in Step 4 by ten (10). Round to the next higher whole number if any fraction results from the division.
- Step 6 - Obtain the square root of the whole number obtained in Step 5. Round to the next higher whole number if any fraction is obtained. This is the distance between the Wire Centers.

Formula:

$$\sqrt{\frac{(V_1 - V_2)^2 + (H_1 - H_2)^2}{10}}$$

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SECTION 3.0 - DESCRIPTION OF SERVICE, (CONT'D.)

3.2 Calculation of Distance, (Cont'd.)

EXAMPLE: Distance between Miami and New York City -

	V	H
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:	$12,018,445 / 10 = 1,201,844.5$	
Round up:	1,201,845	
Take square root:	$\sqrt{1,201,845} = 1,096.3$	
Round up:	1,097 miles	

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SECTION 3.0 - DESCRIPTION OF SERVICE, (CONT'D.)

3.3 Timing of Calls

Billing for calls placed over the network is based in part on the duration of the call.

3.3.1 Timing for all calls begins when the called party answers the call (i.e. when two way communications are established.) Answer detection is based on standard industry answer detection methods, including hardware and software answer detection.

3.3.2 Chargeable time for all calls ends when one of the parties disconnects from the call.

3.3.3 There is no billing applied for incomplete calls.

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SECTION 3.0 - DESCRIPTION OF SERVICE, (CONT'D.)

3.4 Rate Periods

Unless otherwise indicated elsewhere in this tariff, all usage-based rates in Section 4.0 are subject to the following time-of-day, day-of-week, and holiday rate periods:

- 3.4.1 Day Rate Period - Applies to that portion of a call occurring from 8:00 AM to, but not including, 5:00 PM Monday through Friday.
- 3.4.2 Evening Rate Period - Applies to that portion of a call occurring from 5:00 PM to, but not including, 11:00 PM Sunday through Friday.
- 3.4.3 Night/Weekend Rate Period - Applies to that portion of a call occurring from 11:00 PM to, but not including 8:00 AM all days, 8:00 AM to, but not including, 11:00 PM Saturday; 8:00 AM to, but not including, 5:00 PM Sunday.
- 3.4.4 When a call is established in one rate period and ends in another rate period, the rate in effect at the calling station applies to the portion of the call occurring within that rate period. When a unit of time is split between two rate periods, the rate applicable to that unit of time is based on the rate period in which it began.

ISSUED: October 16, 1997

EFFECTIVE:

Issued by: Eliezer Shuber, President
2875 Northeast 191st Street, Suite 605
North Miami Beach, Florida 33180

SECTION 3.0 - DESCRIPTION OF SERVICE, (CONT'D.)

3.5 Service Offerings

3.5.1 IAS 1+ Service

IAS 1+ Service allows Customers to place direct dialed calls to terminating locations throughout the state of Florida. Customers are presubscribed to the IAS network or dial the Company's Access Code. Calls are placed by dialing "1+" or Casual Calling Access Code and the destination telephone number, including the area code if applicable. Customers may access IAS 1+ Service through switched or dedicated access facilities. Calls are billed in one (1) minute increments with an initial period, for billing purposes, of one (1) minute.

3.5.2 Toll Free Inbound Service

IAS Toll Free Inbound Service is an inward calling service. It permits termination of intrastate calls from diverse geographic locations to Customer local exchange lines or to dedicated access facilities. With IAS Toll Free Service, the Customer is billed for the call rather than the call originator. Calls are billed in thirty (30) second increments with an initial period, for billing purposes, of one (1) minute.

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SECTION 3.0 - DESCRIPTION OF SERVICE, (CONT'D.)

3.5 Service Offerings, (Cont'd.)

3.5.4 IAS Travel Card Service

IAS Travel Card Service allows the Customer to place calls within the State of Florida while away from the home or office. The Customer must dial an "800" number and a special access code before completing the call. Calls are billed in one (1) minute increments with an initial calling period of one (1) minute.

3.5.5 IAS Pre-Paid Card Service

IAS Pre-Paid Card Service allows the Customer to place calls within the State of Florida while away from the home or office. The Customer must dial an "800" number and a special access code before completing the call. Calls are billed in one (1) minute increments with an initial calling period of one (1) minute.

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North Miami Beach, Florida 33180

SECTION 4.0 - RATES

4.1 General

Each Customer is charged individually for each call placed through the Company. Charges may vary by service offering, mileage band, class of call, time of day, day of week and/or call duration.

Customers are billed based on their use of IAS' Message Toll Service.

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SECTION 4.0 - RATES, (CONT'D.)

4.2 Exemptions and Special Rates

4.2.1 Discounts for Hearing Impaired Customers

A telephone toll message which is communicated using a telecommunications device for the deaf (TDD) by properly certified hearing or speech impaired persons or properly certified business establishments or individuals equipped with TDDs for communicating with hearing or speech impaired persons will receive, upon request, credit on charges for certain intrastate toll calls placed between TDDs. Discounts do not apply to surcharges or per call add-on charges when the call is placed by a method that would normally incur the surcharge.

- (A) The credit to be given on a subsequent bill for such calls placed between TDDs will be equal to applying the evening rate during business day hours and the night/weekend rate during the evening rate period.
- (B) The credit to be given on a subsequent bill for such calls placed by TDDs with the assistance of the relay center will be equal to 50% of the rate for the applicable rate period. If either the calling or called party indicates that either party is both hearing and visually impaired, the call shall be discounted at 60% of the applicable rate.

4.2.2 Emergency Call Exemptions

The following calls are exempted from all charges: Emergency calls to recognizable authorized civil agencies including police, fire, ambulance, bomb squad and poison control. IAS Film Corporation d/b/a IAS Intercommunications America Systems, Inc. will only handle these calls if the caller dials all of the digits to route and bill the call. Credit will be given for any billed charges pursuant to this exemption on a subsequent bill after verified notification by the billed Customer within thirty (30) days of billing.

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North Miami Beach, Florida 33180

SECTION 4.0 - RATES, (CONT'D.)

4.3 Late Payment Charge

A late fee of 1.5% per month will be charged on any past due balance.

4.4 Return Check Charge

A return check charge of \$15.00 or 5% of the balance due (whichever is greater) will be assessed for checks returned for insufficient funds. Any applicable return check charges will be assessed according to the terms and conditions of the billing entity (i.e. local exchange company and/or commercial credit card company) and pursuant to Florida law and FPSC regulations.

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North Miami Beach, Florida 33180

SECTION 4.0 - RATES, (CONT'D.)

4.5 Service Offerings - Rates

4.5.1 IAS 1+ Service

(A) Per Minute Rate \$0.0900

4.5.2 Toll Free Inbound Service

(A) Per Minute Rate \$0.1500

(B) Monthly Recurring Charge \$5.00

(C) Non-Recurring Charge per Number \$50.00

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North Miami Beach, Florida 33180

SECTION 4.0 - RATES, (CONT'D.)

4.5 Service Offerings - Rates, (Cont'd.)

4.5.3 IAS Travel Card Services

(A) Combined Travel Card Service

Per Call Surcharge	\$0.75
Per Minute Rate	\$0.09

4.5.4 IAS Pre-Paid Card Services

(A) Per Minute Rate	\$0.1800
---------------------	----------

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North Miami Beach, Florida 33180

SECTION 4 - RATES, (CONT'D.)

4.6 Directory Assistance

Directory Assistance is available to Customers of IAS Service. A Directory Assistance charge applies to each call to the Directory Assistance Bureau. Up to two requests may be made on each call to Directory Assistance. The Directory Assistance charge applies to each call regardless of whether the Directory Assistance Bureau is able to furnish the requested telephone number. Customers certified as Handicapped will receive 50 free directory assistance calls per billing cycle.

Directory Assistance, Per Call	\$0.60
--------------------------------	--------

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Issued by: Eliezer Shuber, President
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North Miami Beach, Florida 33180

ATTACHMENT III
FINANCIAL STATEMENTS

YEAR TO DATE MARCH 1997 FINANCIAL STATEMENTS

07/24/97

I.A.S. Film Corporation
Profit and Loss
 January through March 1997

	<u>Jan - Mar '97</u>
Ordinary Income/Expense	
Income	
Revenue	1,485,407.53
Total Income	1,485,407.53
Cost of Goods Sold	
Direct costs	970,074.45
Total COGS	970,074.45
Gross Profit	515,333.08
Expense	
Freight Services	292.33
Electricity	334.67
Repairs Services	154.43
Translation services	100.00
Ja. R. Incorporated	585.00
Inter-Box	299.38
Advertising	5,927.85
Automobile expenses	3,000.00
Bank Charges	36,533.87
Consulting fees	13,046.08
Courier service	5,820.94
Dues and subscriptions	340.00
Equipment rental	192.33
Insurance expense	409.00
Marketing	1,480.96
Miscellaneous	10,018.29
Office expense	16,025.51
Payroll Expenses	79,120.83
Penalties	106.59
Professional fees	4,845.11
Rent	10,496.72
Security	299.46
Taxes	4,674.72
Telephone	64,451.43
Travel and entertainment	0.00
Utilities	522.17
Total Expense	259,077.67
Net Ordinary Income	256,255.41
Net Income	266,286.41

07/24/97

I.A.S. Film Corporation
Balance Sheet
 As of June 30, 1997

Jun 30, '97

ASSETS**Current Assets**

Checking/Savings	75,575.23
Cash	
Total Checking/Savings	75,575.23
Accounts Receivable	
Accounts Receivable	695.61
Total Accounts Receivable	695.61
Other Current Assets	
Deposits	30,750.00
Exchange	4,915.78
Total Other Current Assets	35,665.78

Total Current Assets 111,936.62

Fixed Assets

Computer hardware	104,726.13
Equipment	356,766.05
Furniture	3,870.27
Accumulated-Equipment	-188,536.00
Software	83,866.70
Accumulated-Software	-62,713.00

Total Fixed Assets 297,980.15

409,916.77

TOTAL ASSETS**LIABILITIES & EQUITY****Liabilities****Current Liabilities**

Accounts Payable	9,382.30
Accounts Payable	
Total Accounts Payable	9,382.30

Total Current Liabilities 9,382.30

Long Term Liabilities

Customer Deposits	-2,777.24
Equipment-lease	173,634.30

Total Long Term Liabilities 171,247.06

Total Liabilities 180,629.36

Equity

Paid-in Capital	164,184.78
Capital Stock	100.00
Retained Earnings	73,999.81
Net Income	382,448.10
Drawing	-391,445.26

Total Equity 229,287.41

TOTAL LIABILITIES & EQUITY 409,916.77

YEAR END 1996 FINANCIAL STATEMENTS

FINANCIAL STATEMENTS AND
ACCOUNTANTS' COMPILATION REPORT

I A S FILM CORPORATION

December 31, 1996

Klein & Barreto, P. A. CERTIFIED PUBLIC ACCOUNTANTS

2875 N.E. 191 STREET SUITE 703 AVENTURA, FLORIDA 33180-2834
(305) 937-0330 Telecopier (305) 935-1281

Board of Directors
I.A.S. Film Corporation

We have compiled the accompanying Statement of Assets, Liabilities and Equity - Income Tax Basis of I.A.S. Film Corporation as of December 31, 1996, and the related Statement of Revenues and Expenses - Income Tax Basis for the year 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 required by generally accepted accounting principles were included in the financial statements, they might influence the user's conclusions about the company's financial position, results of operations, and changes in financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Klein + Barreto, P.A.

Aventura, Florida
February 19, 1997

I.A.S. FILM CORPORATION
STATEMENT OF REVENUES AND EXPENSES
INCOME TAX BASIS

	Jan - Dec '96
Ordinary Income/Expense	
Income	
Revenue	4,955,552
Total Income	4,955,552
Cost of Goods Sold	
Direct costs	3,839,010
Total COGS	3,839,010
Gross Profit	1,116,542
Expense	
Abandoned Equipment	84,138
Administrative processing fees	8,573
Advertising	11,843
Automobile expenses	6,795
Bank Charges	177,421
Consulting fees	30,279
Courier service	9,996
Depreciation and amortization	117,845
Donations-non profit	601
Dues and subscriptions	3,955
Insurance expense	816
Marketing	873
Miscellaneous	6,397
Office expense	60,550
Payroll Expenses	247,722
Penalties	135
Professional fees	20,277
Rent	48,892
Security	1,116
Taxes	45,836
Telephone	100,852
Travel and entertainment	25,396
Utilities	505
Total Expense	1,010,810
Net Ordinary Income	105,732
Other Income/Expense	
Other Income	
Interest Income	1,083
Total Other Income	1,083
Net Other Income	1,083
Net Income	106,815

I.A.S. FILM CORPORATION
STATEMENT OF ASSETS, LIABILITIES AND EQUITY
INCOME TAX BASIS

Dec 31, '96

ASSETS	
Current Assets	
Checking/Savings	14,945
Cash	<u>14,945</u>
Total Checking/Savings	14,945
Accounts Receivable	652
Accounts Receivable	<u>652</u>
Total Accounts Receivable	652
Other Current Assets	
Deposits	13,000
Exchange	1,375
Total Other Current Assets	<u>14,375</u>
Total Current Assets	29,972
Fixed Assets	
Computer hardware	97,296
Communication equipment	351,853
Furniture	3,870
Accumulated depreciation	(188,536)
Software	69,362
Accumulated amortization	(62,713)
Total Fixed Assets	<u>271,132</u>
TOTAL ASSETS	<u>301,104</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	9,411
Payroll Liabilities	<u>9,411</u>
Total Other Current Liabilities	9,411
Total Current Liabilities	9,411
Long Term Liabilities	
Equipment leases	182,875
Total Long Term Liabilities	<u>182,875</u>
Total Liabilities	192,286
Equity	
Capital Stock	100
Paid-in Capital	164,185
Retained Earnings	(162,282)
Net Income	106,815
Total Equity	<u>108,818</u>
TOTAL LIABILITIES & EQUITY	<u>301,104</u>

ATTACHMENT III - A
IAS FILM CORPORATION
Financial Resources Statement

IAS Film Corporation is providing a Year to Date March 1997 financial statement with its application as proof of the company's anticipated Florida revenue projections. This balance sheet shows that IAS has current assets of \$111,936.62 and current liabilities of \$9,382.30, well above the one-to-one ratio normally used in telecommunications evaluations. IAS also has a positive income for this period.

IAS proposes to operate as a reseller in the state. There are minimal capital requirements or expenses that the company will experience when starting it's Florida operations. All transmission will be provided by the underlying carrier. The company has structured its retail pricing so that its per minute rate covers its per minute cost, thus assuring an almost instantaneous positive cash flow.



DEPOSIT

DATE

D636 *

OCT 16 1997 October 15, 1997
OVERNIGHT

210 N. Park Ave.
P.O. Drawer 200
Winter Park, FL
32790-0200

Florida Public Service Commission
Division of Communications
2540 Shumard Oak Boulevard
Gerald L. Gunter Building, Room 270
Tallahassee, FL 32399-0850

971363-TI

Tel: 407-740-8575
Fax: 407-740-0613
tmi@tminc.com

RE: Initial Application and Tariff of IAS Film Corporation
d/b/a IAS Intercommunication American Systems, Inc.
for Authority to Provide Interexchange
Telecommunications Services within the State of
Florida.

Dear Sir/Madam:

Enclosed for filing are the original and twelve (12) copies
of the above-referenced application of IAS Film Corporation
d/b/a IAS Intercommunication American Systems, Inc..

Also enclosed is Technologies Management, Inc. check in the
amount of \$250, to cover the filing fee.

Please acknowledge receipt of this filing by returning,
filed stamped, the extra copy of this letter in the
self-addressed stamped envelope provided for that purpose.

I may be reached at (407) 740-8575 with any questions,
comments or correspondence regarding this application.
Thank you for your assistance.

Sincerely,

Check received with filing and
forwarded to Fiscal for Garnish
Fiscal to Enroll



P.O. Drawer 200
Winter Park, FL
32790-0200

210 N. Park Avenue
Winter Park, FL 32789
(407) 740-8575



250 PARK AVENUE
WINTER PARK, FLORIDA 32789

17736

NUMBER
17736

PAY: TWO HUNDRED FIFTY DOLLARS

DATE

AMOUNT

10/15/97

*****\$250.00

TECHNOLOGIES MANAGEMENT, INC.

TO THE ORDER OF
FLORIDA PUBLIC SERVICE COMM.
RECORDS & REPORTING
2540 SHUMARD OAK BLVD.
TALLAHASSEE FL 32399-0850

DOCUMENT NUMBER-DATE

10645 OCT 16 97