

State of Florida



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: January 22, 2001
TO: Nancy Pruitt, Division of Regulatory Oversight
FROM: Christine G. Romig, Division of Economic Regulation *ALM*
RE: Docket No. 001675-TX, Delta Phones, Inc., Financial Analysis for Certificate Application for Alternative Local Exchange Telecommunications Service

Section 364.337 (1), Florida Statutes, requires the following:

The commission shall grant a certificate of authority to provide alternative local exchange service upon a showing that the applicant has sufficient technical, financial, and managerial capability to provide such service in the geographic area proposed to be served.

Also Section 364.01 (3) and (4) states that:

- (3) The Legislature finds that the competitive provision of telecommunications service, including local exchange telecommunications service, is in the public interest.
- and
- (4)(d) The Commission shall exercise its exclusive jurisdiction in order to: (d) Promote competition by encouraging new entrants into telecommunications markets . . .

Regarding the showing of financial capability, the Finance Staff has analyzed the unaudited financial statements of Delta Phones, Inc. (Delta) for the eight months ended August 31, 1999 and August 31, 2000. An audit could change one's opinion of the company's financial condition. For year 1999, Delta had minimal liquidity and a net loss, but reported positive common equity. For year 2000, Delta had adequate liquidity, positive common equity and reported net income.

In this matter, Delta is asking for a certificate to provide alternative local exchange telecommunications service. The applicant attests that, "it has sufficient capabilities to provide and maintain the requested service in the geographic areas proposed, it also has sufficient capabilities to meet its ownership obligations and all funds needed will be generated internally." Based on this showing, the applicant appears to meet the financial capability standard of Section 364.337, Florida Statutes.

cc: Division of Legal Services
Division of Records and Reporting (2)

DOCUMENT NUMBER-DATE
01155 JAN 25 01
FPSC-RECORDS/REPORTING

DOCKET NO. 001675-TX
 DELTA PHONES, INC.
 ALTERNATIVE LOCAL EXCHANGE TELECOMMUNICATIONS SERVICE

FINANCIAL ANALYSIS

	<u>Unaudited</u> 08/30/2000	<u>Unaudited</u> 08/30/1999	
CURRENT ASSETS	91,428	8,157	
CURRENT LIABILITIES	47,865	19,389	
CURRENT RATIO (CA/CL)	1.9101	0.4207	(a)
CASH & CASH EQUIVALENTS	82,890	5,428	
COMMON EQUITY	91,110	7,938	
TOTAL DEBT (SHORT-TERM & LONG TERM)	0	0	
PREFERRED STOCK	0	0	
TOTAL INVESTOR CAPITAL	91,110	7,938	
COMMON EQUITY RATIO	100%	100%	(b)
NET INCOME/(LOSS)	114,219	(46,662)	(c)
RETURN ON EQUITY (Net Income/Equity)	1.2536	NMF	

(a) .8 is marginal; .95 is adequate

(b) 35% is marginal

EQUITY RATIO:

EQUITY / INVESTOR CAPITAL

(Common Equity / (Common Equity + Pfd. Stk. + LT. Debt + Current LT. Debt + ST Debt))

NMF = NO MEANINGFUL FIGURE
 3/3 = ADEQUATE
 2/3 = ADEQUATE
 1/3 = MARGINAL
 0/3 = MINIMAL

(c) Annualized for year 2000 is \$114,219	76146/8*12	114,219
Annualized for year 1999 is \$(46,662)	-31108/8*12	(46,662)

DELTA PHONES, INC.

DETAIL OF OPERATING EXPENSES
(UNAUDITED)

	1 MONTH ENDED		8 MONTHS ENDED		1 MONTH ENDED		8 MONTHS ENDED	
	AUG. 31, 2000	Pct	AUG. 31, 2000	Pct	AUG. 31, 1999	Pct	AUG. 31, 1999	Pct
COMPENSATION AND BENEFITS								
Salaries	24,022	12.65	143,333	15.45	2,769	2662.73	6,231	0.80
Payroll Taxes	3,620	1.91	12,573	1.36	266	255.88	599	0.08
401K Expense	100	0.05	200	0.02	0	0.00	0	0.00
	<u>27,742</u>	<u>14.61</u>	<u>156,106</u>	<u>16.83</u>	<u>3,035</u>	<u>2918.62</u>	<u>6,830</u>	<u>0.87</u>
OFFICE FACILITY EXPENSE								
Store Supplies	0	0.00	4,042	0.44	0	0.00	780	0.10
Rent - Building	1,000	0.53	5,000	0.54	0	0.00	0	0.00
Telephone	3,860	2.03	36,407	3.93	2,829	2720.23	17,309	2.22
Rent - Equipment	0	0.00	8,220	0.89	777	747.29	5,789	0.74
Depreciation	3,136	1.65	20,704	2.23	918	882.27	5,729	0.73
Repairs and Maintenance-Equip	0	0.00	266	0.03	0	0.00	678	0.09
	<u>7,996</u>	<u>4.21</u>	<u>74,639</u>	<u>8.05</u>	<u>4,524</u>	<u>4349.79</u>	<u>30,285</u>	<u>3.88</u>
ADMINISTRATIVE EXPENSE								
Computer Supplies and Expense	1,768	0.93	11,801	1.27	4,094	3936.93	4,350	0.56
Office and Store Expense	425	0.22	13,944	1.50	259	249.08	2,620	0.34
Postage	3,202	1.69	9,026	0.97	148	142.51	3,728	0.48
Professional Fees	25	0.01	18,987	2.05	334	321.15	4,698	0.60
Bank Charges	1,147	0.60	4,509	0.49	0	0.00	46	0.01
	<u>6,567</u>	<u>3.46</u>	<u>58,268</u>	<u>6.28</u>	<u>4,836</u>	<u>4649.67</u>	<u>15,442</u>	<u>1.98</u>
OTHER OVERHEAD EXPENSE								
Advertising Expense	227	0.12	12,926	1.39	298	286.54	1,644	0.21
Delivery Expense	36	0.02	2,001	0.22	0	0.00	0	0.00
Dues and Subscriptions	0	0.00	250	0.03	0	0.00	100	0.01
Insurance-General	2,137	1.13	10,510	1.13	0	0.00	1,946	0.25
Interest	182	0.10	1,091	0.12	0	0.00	0	0.00
Miscellaneous	0	0.00	35	0.00	0	0.00	0	0.00
Taxes and Licenses	12	0.01	3,496	0.38	250	240.38	2,047	0.26
Travel	3,943	2.08	24,686	2.66	978	940.80	5,839	0.75
Meals and Entertainment	870	0.46	5,192	0.56	114	109.15	1,159	0.15
	<u>7,406</u>	<u>3.90</u>	<u>60,188</u>	<u>6.49</u>	<u>1,640</u>	<u>1576.88</u>	<u>12,735</u>	<u>1.63</u>
TOTAL OPERATING EXPENSES	<u><u>49,712</u></u>	<u><u>26.18</u></u>	<u><u>349,201</u></u>	<u><u>37.65</u></u>	<u><u>14,035</u></u>	<u><u>13494.95</u></u>	<u><u>65,431</u></u>	<u><u>8.38</u></u>

See accompanying accountants' compilation report.

DELTA PHONES, INC.

**Post Office Box 457
Delhi, Louisiana 71232
318-878-3844**

August 3, 1998

Honorable Fox McKeithen
Secretary of State
State Capitol
P. O. Box 94125
Baton Rouge, LA 70804

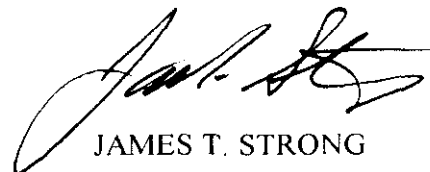
Re: Amendment to Articles of Incorporation

Dear Mr. McKeithen:

Enclosed please find a multiple original of Articles of Amendment to change the name of the prior corporation name of FURNITURE MARKET, INC. to now be know as DELTA PHONES, INC. Would you please file the Articles of Amendment and forward a certified copy to our office as well as any documentation which we may need to file in the corporate records in Richland Parish to show the above change. Also enclosed is our check for \$60.00 for the cost in filing said amendment.

With kind regards,

Sincerely,



JAMES T. STRONG

UNITED STATES OF AMERICA
SHERIFF
J. M. Keithly
CONFIDENTIAL



SECRETARY OF STATE

As Secretary of State of the State of Louisiana, I do hereby certify that

a copy of an Amendment to the Articles of Incorporation of
FURNITURE MARKET, INC.

Domiciled at DELHI, LOUISIANA, changing the corporate name
TO

DELTA PHONES, INC.

was filed and recorded in this Office on August 6, 1998.

*In testimony whereof, I have hereunto set
my hand and caused the Seal of my Office
to be affixed at the City of Baton Rouge on.*

August 7, 1998
J. M. Keithly

MCO 34330304D 3A672354
Secretary of State



Delta Phones
P. O. Box 457
Delhi, LA 71232

Honorable Fox McKeithen
Secretary of State
State Capitol
P. O. Box 94125
Baton Rouge, LA 70804

Re: Amendment to Articles of Incorporation

Dear Mr. McKeithen,

We are in the process of changing the corporation name of Furniture Market, Inc. to now be known as Delta Phones, Inc. Following is the information your office requested.

James T. Strong is the President of Delta Phones, Inc.
Address - 5687 Hwy. 17, Delhi, LA 71232.

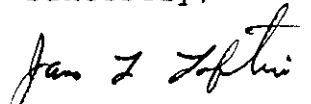
Jon Davis - Vice-President
27 Fallen Road, Delhi, LA 71232.

James L. Loftin - Secretary/Treasurer
468 Rogers Lane, Delhi, LA 71232.

If you need any more information, please let us know.

Thanks.

Sincerely,


James L. Loftin

DELTA PHONES, INC.

Post Office Box 457
Delhi, Louisiana 71232
318-878-3844

August 3, 1998

Honorable Fox McKeithen
Secretary of State
State Capitol
P. O. Box 94125
Baton Rouge, LA 70804

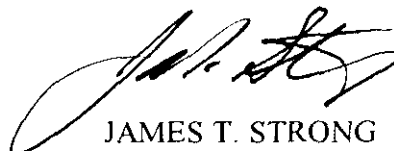
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With kind regards,

Sincerely,



JAMES T. STRONG

MINUTES

A meeting of the officers, directors and stockholders of Furniture Market, Inc. was held this date and present were:

JAMES T. STRONG
MARIANNE CRUSE STRONG

It was then moved by James T. Strong and seconded by Marianne Cruse Strong and unanimously adopted that the name of the corporation shall be changed to "DELTA PHONES, INC." and that an amendment to the corporate articles shall be prepared in notarial form and filed with the Secretary of State.

It was then moved by James T. Strong and seconded by Marianne Cruse Strong and unanimously adopted that Marianne Cruse Strong's resignation as an officer of this corporation would be accepted and that Jon Davis was elected to serve as Vice President and James L. Lofton was elected to serve as Secretary/Treasurer, both of whom accepted their newly elected positions.

By their signature herein appearers hereby consent to this meeting and the above action without the need or necessity of notices for any formal meeting and hereby waive all formalities and notices of this meeting.

THUS DONE AND SIGNED at Delhi, Louisiana, on this the 3rd day of August, 1998.


JAMES T. STRONG


MARIANNE CRUSE STRONG


JON DAVIS


JAMES L. LOFTON

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION

STATE OF LOUISIANA:

PARISH OF RICHLAND:

BE IT KNOWN that on this the 3rd day of August, 1998, before me, Notary Public, duly commissioned and qualified in and for the above state and parish, personally came and appeared James T. Strong and Marianne Cruse Strong, who are the sole officers, directors and shareholders of Furniture Market, Inc. Appearers declared that pursuant to the Resolution of the officers, directors, and shareholders of the corporation adopted at a meeting held on the 31 day of July, 1998, whereas all of the officers, directors, and shareholders of the corporation were present, said meeting being held at the office of the corporation in Delhi, Louisiana, amendments to the Articles of Incorporation of Furniture Market, Inc. were adopted, and appearers hereby execute this act of amendment and put into authentic form the amendment so agreed to by the unanimous vote of all the officers, directors, and shareholders of said corporation.

And said appearers further declared it was moved by James T. Strong and seconded by Marianne Cruse Strong that by said unanimous vote of all of the officers, directors, and shareholders of said corporation, it was resolved that Article I of the Articles of Incorporation be amended so that said article shall henceforth read as follows:

“ARTICLE I

NAME

The name and style of this corporation shall be DELTA PHONES, INC.”

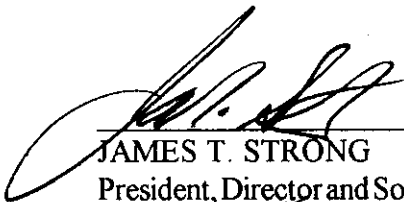
And said appearers having requested me, Notary, to note said amendment in authentic form, I do by these presents receive said amendment in the form of this public act to the end that said amendment may be promulgated and recorded and this be read into the charter of Furniture Market, Inc. As hereinabove set forth to rename the corporation Delta Phones, Inc.

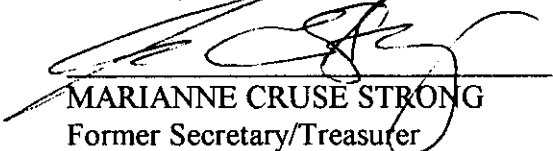
THUS DONE AND SIGNED in my office before me, Notary Public and in the presence of the undersigned witnesses on the date first named above.

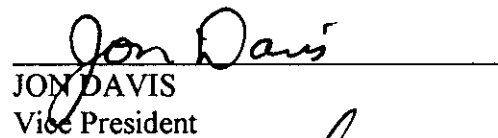
WITNESSES:

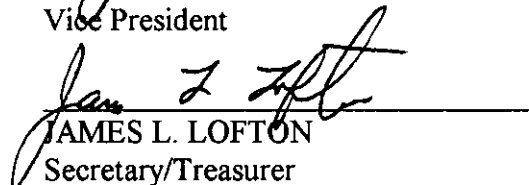
Vanessa Morgan

Susan Mooney


JAMES T. STRONG
President, Director and Sole Stockholder


MARIANNE CRUSE STRONG
Former Secretary/Treasurer


JON DAVIS
Vice President


JAMES L. LOFTON
Secretary/Treasurer


NOTARY PUBLIC

UNITED STATES OF AMERICA
State of Louisiana



Box McKeithen

SECRETARY OF STATE

As Secretary of State, of the State of Louisiana, I do hereby Certify that

the Articles of Incorporation of

DELTA PHONES, INC.

Domiciled at DELHI, LOUISIANA,

Were filed in this Office and a Certificate of Incorporation
was issued on May 02, 1989,

I further certify that no Certificate of Dissolution has
been issued.

*In testimony whereof, I have hereunto set
my hand and caused the Seal of my Office
to be affixed at the City of Baton Rouge on,*

April 15, 1999
Box McKeithen

CLO

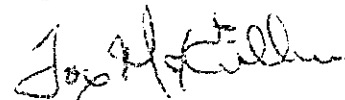
Secretary of State

STATE OF LOUISIANA
Office of the Secretary of State
I hereby certify that this is a true
and correct copy, as taken from the
original on file in this office.

ARTICLES OF AMENDMENT

TO

ARTICLES OF INCORPORATION



Fox McKeithen
Secretary of State

August 6, 1998
m

STATE OF LOUISIANA:

PARISH OF RICHLAND:

BE IT KNOWN that on this the 3rd day of August, 1998, before me, Notary Public, duly commissioned and qualified in and for the above state and parish, personally came and appeared James T. Strong and Marianne Cruse Strong, who are the sole officers, directors and shareholders of Furniture Market, Inc. Appearers declared that pursuant to the Resolution of the officers, directors, and shareholders of the corporation adopted at a meeting held on the 31 day of July, 1998, whereas all of the officers, directors, and shareholders of the corporation were present, said meeting being held at the office of the corporation in Delhi, Louisiana, amendments to the Articles of Incorporation of Furniture Market, Inc. were adopted, and appearers hereby execute this act of amendment and put into authentic form the amendment so agreed to by the unanimous vote of all the officers, directors, and shareholders of said corporation.

And said appearers further declared it was moved by James T. Strong and seconded by Marianne Cruse Strong that by said unanimous vote of all of the officers, directors, and shareholders of said corporation, it was resolved that Article I of the Articles of Incorporation be amended so that said article shall henceforth read as follows:

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The name and style of this corporation shall be DELTA PHONES, INC."

MINUTES

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JAMES T. STRONG
MARIANNE CRUSE STRONG

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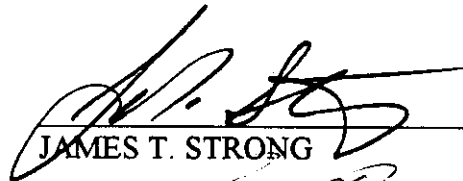
It was then moved by James T. Strong and seconded by Marianne Cruse Strong and unanimously adopted that Marianne Cruse Strong's resignation as an officer of this corporation would be accepted and that Jon Davis was elected to serve as Vice President and James L. Lofton was elected to serve as Secretary/Treasurer, both of whom accepted their newly elected positions.

2700 Fallen Rd.
Delhi, LA 70132

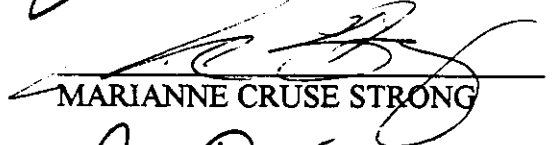
468 Rogers Lane,
Delhi, LA
70132

By their signature herein appearers hereby consent to this meeting and the above action without the need or necessity of notices for any formal meeting and hereby waive all formalities and notices of this meeting. James T. Strong holds the title of President and Director.

THUS DONE AND SIGNED at Delhi, Louisiana, on this the 3rd day of August, 1998.



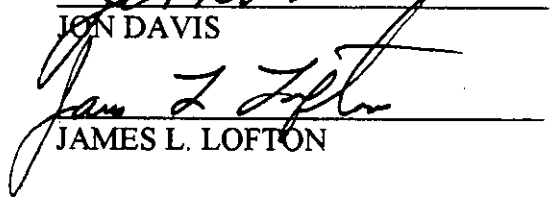
JAMES T. STRONG



MARIANNE CRUSE STRONG



JON DAVIS



JAMES L. LOFTON

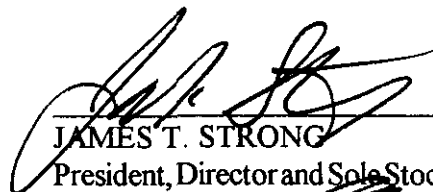
And said appearers having requested me, Notary, to note said amendment in authentic form, I do by these presents receive said amendment in the form of this public act to the end that said amendment may be promulgated and recorded and this be read into the charter of Furniture Market, Inc. As hereinabove set forth to rename the corporation Delta Phones, Inc.

THUS DONE AND SIGNED in my office before me, Notary Public and in the presence of the undersigned witnesses on the date first named above.


WITNESSES:

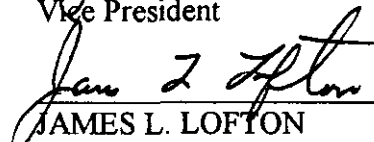
Vanessa Morgan

Susan Mooney


JAMES T. STRONG
President, Director and Sole Stockholder


MARIANNE CRUSE STRONG
Former Secretary/Treasurer


JON DAVIS
Vice President


JAMES L. LOFTON
Secretary/Treasurer


NOTARY PUBLIC

UNITED STATES OF AMERICA

272079
May 4, 1989

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Joy McKeithen

SECRETARY OF STATE

As Secretary of State, of the State of Louisiana, I do hereby Certify that
a copy of the Articles of Incorporation and Initial Report
of

FURNITURE MARKET, INC.

Domiciled at Delhi, Louisiana, Parish of Richland,

A corporation organized under the provisions of R.S. 1950,
Title 12, Chapter 1, as amended,

By Act before a Notary Public in and for the Parish of
Richland, State of Louisiana, on April 27, 1989, the date
when corporate existence began,

Was filed and recorded in this office on May 2, 1989, in the
Record of Charters Book 343,

And all fees having been paid as required by law, the
corporation is authorized to transact business in this
State, subject to the restrictions imposed by law, including
the provisions of R. S. 1950, Title 12, Chapter 1, as
amended.

*In testimony whereof, I have hereunto set
my hand and caused the Seal of my Office
to be affixed at the City of Baton Rouge on,
May 2, 1989*

Joy McKeithen
LMW

Secretary of State



ARTICLES OF INCORPORATION

OF

FURNITURE MARKET, INC.

STATE OF LOUISIANA:

PARISH OF RICHLAND:

BE IT KNOWN, that on the date(s), at the place(s), and before the Notary Public and witnesses hereto subscribed, personally came and appeared the persons whose names are hereunto subscribed, who declared that, availing themselves of the benefits and provisions of the Constitution and laws of Louisiana, and particularly Revised Statute 12:1, et seq., they do, by these presents, contract, agree, bind and obligate themselves to form, organize and constitute themselves, as well as all such other persons who may hereafter join or become associated with them or their successors, into a business corporation, for the objects and purposes and under the conditions, covenants, stipulations and agreements of the articles following, to-wit:

ARTICLE I.

NAME OF CORPORATION

The name and title of this corporation shall be:

FURNITURE MARKET, INC.

and, under and by said name, unless sooner dissolved in accordance with law, it shall exist and continue, and shall have and enjoy corporate existence and succession in perpetuity, or such maximum period as may be authorized by the Laws of Louisiana, during which time it shall have and possess all the powers, rights, privileges and immunities which corporations are and may hereafter be authorized to have and possess under the Constitution and Laws of Louisiana.

ARTICLE II.

PURPOSES OF CORPORATION

The objects and purposes for which this corporation is formed and the nature of the business to be carried on by it are hereby declared to be as follows:

To enter into any lawful business activity in which corporations organized under Revised Statute 12:1, et seq., may engage, either for its own account, or for others as agent.

To acquire, purchase, sell, or encumber in any manner whatsoever, any property, real or personal.

To conduct any other business which under the law it may be entitled to carry on which may seem to the corporation to be calculated directly or indirectly to effectuate the aforesaid objects, or any of them, or to facilitate it in the transaction of its aforesaid business or businesses, or any part thereof, or in the transaction of any other lawful business that may be calculated directly or indirectly to enhance the value or to render profitable any of the corporation's properties and rights, and generally to hold and exercise all such incidental powers and privileges as relate to the objects and purposes hereinbefore set forth, or as may be necessary, useful or convenient for affecting said objects and purposes.

The foregoing shall be construed both as objects and powers but the enumeration thereof shall not be held to limit or restrict in any manner the powers and privileges conferred on this corporation by the Constitution and laws of Louisiana.

ARTICLE III.

CORPORATE STOCK

The total authorized capital stock of this corporation shall consist of 500 shares with a par value of \$20 per share. Shareholders shall have preemptive rights. The transfer of stock of this corporation shall be made only on the books of the corporation by the stockholders, in person or by proxy, and under such rules and regulations as the Board of Directors may in accordance with law prescribe from time to time. Consideration for issuance of corporate shares shall be set by the voting shareholders by vote of the majority present and voting. The evaluation placed on the

shares by the shareholders shall be conclusive as to shares issued for consideration other than cash.

ARTICLE IV.

SALE OR TRANSFER OF STOCK

No shareholder may sell or transfer any stock of this corporation without first offering it to this corporation at the same price that shareholder may have been offered for such stock by any prospective purchaser. Said offer must be made by delivering to the Secretary of this corporation, against written receipt, the certificates representing said stock, endorsed in blank, and a written offer shall be made to the corporation and each shareholder of the same class of stock to sell said stock to this corporation, for cash, at the value hereinabove mentioned. This corporation shall have the first right, for a period of fifteen (15) days from the delivery of such offer and said certificates endorsed in blank to the Secretary of this corporation, to purchase the stock of said shareholder for cash, at the price offered to the prospective purchaser. After the fifteen (15) days, if the corporation does not so purchase, the shares may then be purchased within a second period of fifteen (15) days by the shareholders, or any of them, in the proportion which the purchasing shareholder's shares of stock bears to the total corporate shares of stock. After this second period of fifteen (15) days, if any shares remain, then the selling shareholder may sell his unsold stock without restriction.

No sale or transfer of any of the stock of this corporation shall be valid and binding until and unless the opportunity to purchase such shares has been given to this corporation and shareholders in the manner in this article provided; and this right, so vested in this corporation, shall follow any of the stock of this corporation so sold without such opportunity being given into any hands into which it may pass. Such right may be exercised against the holder or holders of such stock up to thirty (30) days after such shares are tendered for transfer on the books of this

corporation, and no transfer of any such shares shall be made on the books of this corporation without the written consent of all of the other record holders of stock of this corporation, during the pendency of said thirty (30) day period.

The right vested in this corporation and shareholders to purchase the stock of any shareholder of this corporation desiring to sell any stock of this corporation may be waived, in writing, by all of the other record shareholders of this corporation at any time.

No shareholder may donate, pledge, mortgage, hypothecate or otherwise encumber any stock of this corporation without first obtaining written consent of all other record shareholders of this corporation.

ARTICLE V.

BOARD OF DIRECTORS

The business and affairs of this corporation shall be managed and all the corporate powers thereof shall be vested in and exercised by, a board of not less than three (3) nor more than seven (7) directors, unless less than three (3) persons hold stock in the corporation. The number of directors may be increased or decreased within the said limits by a majority vote of the directors.

The Board of Directors shall elect a president, a secretary, a treasurer, and one or more vice presidents. The officers do not have to be directors, and two or more of the officers may be in one person.

The Board of Directors shall have authority to make and alter by-laws, fix their own qualifications, classifications or terms of office and fix or increase their compensation, subject to the power of the voting shareholders to change or repeal the by-laws so made.

The Board of Directors shall have such power and authority with respect to capital, surplus and dividends, including allocation, increases, reduction, utilization, distribution and payment as is permitted and provided by law.

The Board of Directors shall have full authority to exercise other powers and to perform such other lawful activities in which the corporation and/or its shareholders may engage, unless prohibited from doing so by law or this corporation's charter or by-laws.

Until otherwise provided in the by-laws, any director absent from a meeting may be represented by any other director or shareholder, who may cast the vote of the absent director according to his written instructions.

A majority of the Board of Directors shall constitute a quorum to do business and the acts of a majority of directors present at any meeting where a quorum is present shall be the acts of the Board of Directors. If a quorum is present when the meeting convenes, then the directors may continue to do business despite the withdrawal of directors or refusal of directors to vote.

ARTICLE VI.

STOCKHOLDERS MEETINGS

The general annual meeting of the shareholders for the election of directors shall be held at the registered office of the corporation, or at such other place as may be designated by the Board of Directors, and shall take place on the second Friday of January of each year, beginning with the year 1990, unless or until otherwise provided by the by-laws.

Upon written request of shareholders holding a majority of this corporation's issued and outstanding voting stock, any directors may be replaced, even though his term of office may not have expired.

The presence, in person or by proxy, of the holders of a majority of the voting stock of this corporation shall constitute a quorum. Each share of voting stock shall be entitled to one (1) vote at stockholders meeting. A majority of the votes actually cast shall decide any matter properly brought before the stockholders meeting.

ARTICLE VII.

NOTICE

Any notices required under the Louisiana Corporation

Law for meetings of Board of Directors or meetings of stockholders may be waived by written consent of all members of the Board of Directors as to their meetings or by the stockholders holding a majority of the voting stock as to stockholders meetings, in which case no notice shall be required for such meetings.

ARTICLE VIII.

INCORPORATORS

The names and municipal addresses of the incorporators are as follows:

James T. Strong
1004 East Kentucky Street
Delhi, LA 71232

ARTICLE IX.

AMENDMENT OF ARTICLES

These Articles of Incorporation may be amended by a majority vote of the voting power present at any annual or special meeting of stockholders. Notice of proposed changes shall be given to all stockholders unless such notice is waived, in writing, by a majority of the voting power of the corporation.

THUS DONE AND SIGNED in Delhi, Louisiana, on this 27th day of April, 1989, in the presence of Odie Newton and Virginia Watson competent witnesses who hereunto sign their names with the said appearer and me, Notary, after reading of the whole.

WITNESSES:

Virginia Watson
Odie L. Newton

James T. Strong
JAMES T. STRONG

Janice DeJesse
NOTARY PUBLIC

INITIAL REPORT
OF
FURNITURE MARKET, INC.

Pursuant to Louisiana Revised Statutes of 1950, Title 12, Section 101, the following report of each incorporator of FURNITURE MARKET, INC. is herewith submitted:

1.

The location and municipal address of the Registered Office of the corporation is 1 Broadway Square, Delhi, LA 71232.

2.

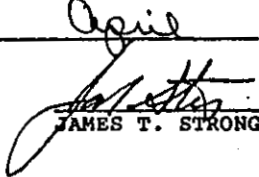
The Registered Agent of the corporation and his municipal address is James T. Strong, 1004 East Kentucky Street, Delhi, LA 71232.

3.

The first directors of the corporation and their municipal addresses are as follows:

James T. Strong
1004 East Kentucky Street
Delhi, LA 71232

THUS DONE AND SIGNED by the incorporators at Rayville, Louisiana, on this 27th day of April, 1989.


JAMES T. STRONG

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(DOMESTIC/FOREIGN)

AFFIDAVIT OF ACCEPTANCE OF APPOINTMENT
BY DESIGNATED REGISTERED AGENT
ACT 769 OF 1987

To the State Corporation Department
 State of Louisiana

STATE OF LOUISIANA

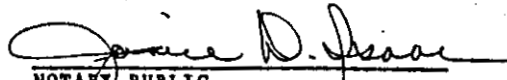
PARISH/~~PARISH~~ OF RICHLAND

On this 27th day of April, 1989, before me, a Notary Public in and for the State and Parish aforesaid, personally came and appeared James T. Strong, who is to me known to be the person, and who, being duly sworn, acknowledged to me that he does hereby accept appointment as the Registered Agent of Furniture Market, Inc., which is a Corporation authorized to transact business in the State of Louisiana pursuant to the provisions of the Title 12, Chapter 1, 2 and 3.



 REGISTERED AGENT

Subscribed and sworn to before
 me on the day, month, and year
 first above set forth



 NOTARY PUBLIC


NOTE: If the Agent is a Corporation authorized to act as an agent then the affidavit must be executed by an officer of the corporation.

Issued by James H. "Jim" Brown
 Secretary of State
 88 388 (9/87)

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UNITED STATES OF AMERICA

State of Louisiana



Jox McKeithen
 SECRETARY OF STATE

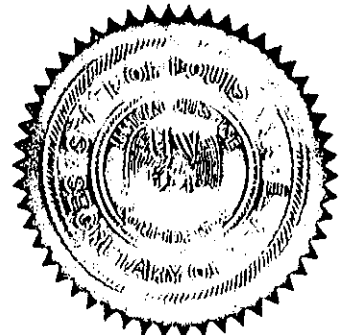
As Secretary of State, of the State of Louisiana, I do hereby Certify that the annexed transcript was prepared by and in this office from the record on file, of which purports to be a copy, and that it is full, true and correct.

In testimony whereof, I have hereunto set my hand and caused the Seal of my Office to be affixed at the City of Baton Rouge on,

MAY 02 1989

Jox McKeithen

Secretary of State



DELTA PHONES, INC.
ISSUE DATE OCTOBER 1, 2000
JON DAVIS, VICE PRESIDENT

ORIGINAL PAGE: 1
EFFECTIVE DATE NOVEMBER 1, 2000

TELECOMMUNICATIONS SERVICES

**LOCAL EXCHANGE TARIFF
FLORIDA
(BELL SOUTH)**

**DELTA PHONES, INC.
245 ILLINOIS ST.
DELHI, LA
1-800-814-8623**

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TELECOMMUNICATIONS SERVICES

TARIFF FORMAT

- A. Sheet Numbering - Sheet numbers appear in the upper-right corner of the sheet. 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 Sheet 14 and 15 would be 14.1.
- B. Sheet Revision Numbers - Revision numbers also appear in the upper-right corner of the sheet. These numbers are used to determine the most current sheet version on file with the Commission. For example, the 4th revised Sheet 14 cancels the third revised Sheet 14. Because of various suspension periods, deferrals, etc. the Commission follows in their 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 of coding.
- 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.(l).
 - 2.1.1.A.1.(a).1.(l).(1)
- D. Check Sheet - When a Tariff filing is made with the Commission, 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 sheets are added, the check sheet is changed to reflect the revision. An asterisk designates all revisions made in a given filing (*). There will be no other symbols used on this sheet if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some sheets). The Tariff user should refer to the latest check sheet to find out if a particular sheet is the most current sheet on file with the Commission.
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TELECOMMUNICATIONS SERVICES

**EXPLANATION OF SYMBOLS, REFERENCE MARKS, AND
ABBREVIATIONS OF TECHNICAL TERMS USE IN THIS IN THIS TARIFF**

The following symbols shall be used in this tariff for the purpose indicated below:

- C - To signify changed regulation.
 - D - To signify discontinued rate or regulation.
 - I - To signify increased rate.
 - M - To signify a move in location of text,
 - N - To signify new rate or regulation.
 - R - To signify reduced rate.
 - S - To signify reissued matter.
 - T - To signify a change in text but no change in rate or regulation.
-

DELTA PHONES, INC.
ISSUE DATE OCTOBER 1, 2000
JON DAVIS, VICE PRESIDENT

ORIGINAL PAGE: 5
EFFECTIVE DATE NOVEMBER 1, 2000

TELECOMMUNICATIONS SERVICES

APPLICATION OF TARIFF

This tariff sets forth the service offerings, rates, terms and conditions applicable to the furnishing of basic local telecommunications services by Delta Phone, Inc., (hereinafter "Company") with principal offices at 245 Illinois St., Delhi, LA 71232. This tariff applies to services furnished in the State of FLORIDA. This tariff is on file with the FLORIDA Public Service Commission ("Commission"), and copies can be inspected there and at Company's principal place of business, during normal business hours.

TELECOMMUNICATIONS SERVICES

SECTION 1 - DEFINITIONS

1. Definitions

Account Number: A unique number used to identify each dedicated phone service.

Advance Payment: Payment of all or part of a charge required before the start of service.

Application for Service: A standard form which includes all pertinent billing, technical, and other descriptive information which will enable Company to provide and bill for telecommunication service.

Authorized User: A person that is either authorized by the Customer to use local exchange telephone service at Customer's premise or other location, or is placed in position by the Customer, either through acts or omission, to use local exchange telephone service.

Commission: FLORIDA Public Service Commission unless content indicates otherwise.

Company: Delta Phones, Inc., a FLORIDA Corporation, and the issuer of this tariff.

Competitive Local Exchange Carrier (CLEC): Denotes a common carrier that is issued the appropriate Certificate to provide local exchange telecommunications service.

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

Customer-Provided Equipment: Terminal equipment, as defined herein, provided by Customer.

Demarcation Point: The point at the Customer's premise where the Customer's inside wire connects to the intrabuilding network cable (INC). Where there is no INC, the demarcation point is the point of entry at Company's entrance facility. This demarcation point separates the responsibility of the end user from that of a vendor or Company's vendor of choice for premise wire repair and Customer Provided Equipment trouble isolation.

Disconnection: The disconnection of a circuit, dedicated access line, or port connection being used for existing service.

TELECOMMUNICATIONS SERVICES

SECTION 2 – DESCRIPTION OF SERVICES

2. Description of Services

2.1 Basic Local Exchange Service

Provides unlimited exchange telecommunications within the local calling area. Toll calls such as 900/976, collect calls, directory assistance, long distance or any other call which would result in toll charges to the Customer's service. Toll calls may be placed using any calling card which may be purchased locally.

2.2 Extended Local Calling Area

This service increases the unlimited local calling area to include exchanges adjacent to the Customer's local exchange within the state.

2.3 Caller ID

See Bell South Tariff

2.4 Call Waiting

See Bell South Tariff

2.5 Call Return

See Bell South Tariff

2.6 Call Forwarding

See Bell South Tariff

2.7 Speed Dial

See Bell South Tariff

2.8 Unpublished Number

See Bell South Tariff

2.9 Three-Way Calling

See Bell South Tariff

2.10 Line Maintenance

See Bell South Tariff

TELECOMMUNICATIONS SERVICES

SECTION 3 - RATES

3. Rates

3.1 Basic Local Exchange Rates

3.1.1. Monthly Recurring Charges

	<u>Residential</u>	<u>Business</u>
Basic Local Exchange Service	\$39.95	\$64.95
Extended Local Calling	\$20.00	\$35.00
Caller ID	\$10.00	\$16.00
Call Return	\$8.00	\$13.00
Call Waiting	\$6.00	\$8.00
Call Forwarding	\$5.00	\$8.00
Unpublished Number	\$5.00	\$8.00
Speed Dial	\$5.00	\$8.00
Three-Way Calling	\$6.00	\$8.00

3.1.2 One-time Charges

	<u>Residential</u>	<u>Business</u>
Activation Fee	\$25.00	\$59.95
Restore Service	\$30.00	\$50.00
Move Service	\$40.00	\$55.00
Carrier Change	\$25.00	\$35.00
Number Change	\$30.00	\$45.00
Add Calling Feature	\$25.00	\$35.00

TELECOMMUNICATIONS SERVICES

SECTION 4 – TERMS AND CONDITIONS

4. Terms and Conditions

- 4.1. Except as otherwise provided herein, the minimum period of service is one month (30 days). The Company will issue a billing invoice monthly. All payments for service are due in advance on the fifth (1st) of each month for the following month's service. If a Customer's account is not paid in full by the due date, Company will disconnect service. All calculations of dates set forth in this tariff shall be based on calendar days. Should the applicable date fall on a Sunday or Federal holiday, the Customer will be permitted to make payment on the next regular business day.
- 4.2. At the expiration of any term specified in a Customer Service Agreement, or in any extension thereof, service shall continue on a month to month basis at the then current rates unless terminated by either party upon 5 days' written or verbal notice. Any termination shall not relieve Customer of its obligation to pay any charges incurred under the Agreement and this tariff prior to termination. The rights and obligations, which by their nature extend beyond the termination of the term of the Agreement, shall survive such termination.
- 4.3. This tariff shall be interpreted and governed by the laws of the State of FLORIDA.
- 4.4. The customer has no property right to the telephone number or any other call number designation associated with services furnished by the company. The Company reserves the right to change such numbers, or the central office designation associated with such numbers, or both, assigned to the Customer, whenever the company deems it necessary to do so in the conduct of its business after giving the customer 60 days advanced notice.
- 4.5. Liabilities**
- 4.5.1. The liability of the company for damages arising of the furnishings of its services, including but not limited to mistakes, omissions, interruptions, or delays, errors or other defects, representations by the Company, or use of these services or damages arising out of the failure to furnish the service whether caused by act or omission, shall be limited to the extension of such allowances for interruption shall be the sole remedy of the Customer and the sole liability of the Company. The Company will not be liable for any direct, indirect, incidental, special, consequential, exemplary or punitive damages to Customer as a result of any Company service, equipment or facilities, or the acts or omissions or negligence of the Company's employees or agents.
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TELECOMMUNICATIONS SERVICES

4. Terms and Conditions (Contd.)

4.5. Liabilities (Contd.)

4.5.2. The Company shall not be liable for any delay or failure of performance or equipment due to causes beyond its control, including but not limited to: acts of God, fire, flood, explosion or other catastrophes; and law, order, regulation, direction, action or request of the United States government or of any other government, including state and local governments having or claiming jurisdiction over the Company, or of any department, agency, commission, bureau, corporation or other instrumentality of any one or more of these federal, state, or local governments, or of any military authority; preemption of existing service in compliance with national emergencies; insurrections; riots; wars; unavailability of rights-of-way or materials, or strikes, lockouts, work stoppages, or other labor difficulties.

4.5.3. The Company shall not be liable for: (a) any actor omission of any entity furnishing the Company or the Company's Customers facilities or equipment used for or with the services the Company offers; or (b) for the acts or omissions of other common carriers or local exchange companies.

4.5.4. The Company shall not be liable for any damages or losses due to the fault or negligence of, or any omission by, the Customer or due to the failure or malfunction of Customer-provided equipment or facilities.

4.5.5 With respect to Emergency Number 911 Service:

A. This service is offered as an aid in handling assistance calls in connection with fire, police and other emergencies.

B. The Company is obligated to supply the E-911 service provider in the Company's service area (the "E-9 11" Service Provider) with information necessary to update the E-9 11 database at the time the Company submits customer orders to the local exchange company whose service is being resold pursuant to this tariff.

C. If, and when, the company provides local basic service to a customer by means of the Company's own cable pair, or over any other exclusively owned facility, the Company will be obligated to make the necessary equipment or facility additions in the 911 Service Provider's equipment in order to properly update the database for 911. The Company will be obligated to provide facilities to route calls from the end users to the proper PSAP. The Company recognizes the authority of the E-911 customer to establish service specifications and grant final approval or denial of service configurations offered by the Company.

TELECOMMUNICATIONS SERVICES

4. Terms and Conditions (Contd.)

4.5. Liabilities (Contd.)

4.5.2 With respect to Emergency Number 911 Service (Contd.)

- D. Notwithstanding Section 4.5.5.A-C the Company is not responsible for any losses, claims, demands, suits or any liability whatsoever, whether suffered, made, instituted or asserted by the Customer or by any other party or person for any personal injury to or death of any person or persons, and for any loss, damage or destruction of property, whether owned by the Customer or others, caused or claimed to have been caused by: (1) mistakes, omissions, interruptions, delays, errors or other defects in the provision of this service, or (2) installation, operation, failure to operate, maintenance, removal, presence, condition, location or use of any equipment and facilities furnishing this service.

 - E. Neither is the Company responsible for any infringement or invasion of the right of privacy of any person or persons, caused or claimed to have been caused, directly or indirectly, by the installation, operation, failure to operate, maintenance, removal, presence, condition, occasion or use of emergency 911 furnished by the Company including, but not limited to, the identification of the telephone number, address or name associated with the telephone used by the party or parties accessing emergency 911 service, and which arise out of the negligence or other wrongful act of the Company, the Customer, its Users, agencies or municipalities, or the employees or agents of any one of them.

 - F. Neither is the Company responsible for any infringement or invasion of the right of privacy of any person or persons, caused or claimed to have been caused, directly or indirectly, by the installation, operation, failure to operate, maintenance, removal, presence, condition, occasion or use of emergency 911 furnished by the Company including, but not limited to, the identification of the telephone number, address or name associated with the telephone used by the party or parties accessing emergency 911 service, and which arise out of the negligence or other wrongful act of the Company, the Customer, its Users, agencies or municipalities, or the employees or agents of any one of them.
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TELECOMMUNICATIONS SERVICES

4. Terms and Conditions (Contd.)

4.5. Liabilities (Contd.)

4.5.3 The Company's liability arising from errors or omissions in Directory Listings, other than charged listings, shall be limited to the amount of actual impairment to the Customer's service and in no event shall exceed one-half the amount of the fixed monthly charges applicable to exchange service affected during the period covered by the directory in which the error or omission occurs. In cases of charged Directory Listings, the liability of the Company shall be limited to an amount not exceeding the amount of charges for the charged listings involved during the period covered by the directory in which the error or omission occurs. In addition the Company shall intercept calls to a number published incorrectly in the telephone directory until a new directory or a correction sheet is mailed to each customer.

4.5.4. In conjunction with a non-published telephone number, the Company will not be liable for failure or refusal to complete any call to such telephone when the number does not place the call. The Company will try to prevent the disclosure of the number of such telephone, but will not be liable should such number be divulged.

4.5.5. When a Customer with a non-published telephone number places a call to the Emergency 911 Service, the Company will release the name and address of the calling party, where such information can be determined to the appropriate local governmental authority responsible for the Emergency 911 Service upon request of such governmental authority. By subscribing to service under this tariff Customer acknowledges and agrees with the release of information as described above.

4.6 Prohibited Uses

4.6.1 The services the Company offers shall not be used for any unlawful purposes or for any use as to which the Customer has not obtained all required governmental approvals, authorizations, licenses, consents and permits. Services also may not be used for any purpose for which any payment or other compensation is received by the Customer except when the Customer is a duly authorized regulated common carrier.

4.6.2 If it is found that the customer is introducing signals which cause interference to others, the Company upon 5 days written notice may require the customer to terminate its transmission of such signals or have service terminated.

TELECOMMUNICATIONS SERVICES

4. Terms and Conditions (Contd.)

4.7 Obligations of the Customer

4.7.1 General

The Customer shall be responsible for:

- A. Placing orders for service.

When placing an order for service, Customer must provide:

1. The name(s) and address of the person(s) responsible for the payment of service charges; and
 2. The name(s), telephone number(s), and address(es) of the Customer contact person(s);
- B. The payment of all applicable charges pursuant to this tariff;
- C. Reimbursing the Company for damages to, or loss of, the Company's facilities or equipment caused by the acts or omissions of the Customer; or the noncompliance by the Customer, with these regulations; or by fire or theft or other casualty on the Customer's premises, unless caused by the negligence or willful misconduct of the employees or agents of the Company. The Company will, upon reimbursement for damages, cooperate with the Customer in prosecuting a claim against the person causing such damage and the Customer shall be subrogated to the Company's right of recovery of damages to the extent of such payment;
- D. Providing a safe place to work and complying with all laws and regulations regarding the working conditions on the premises at which Company employees and agents shall be installing or maintaining the Company's facilities and equipment. The Customer may be required to install and maintain Company facilities and equipment within a hazardous area if, in the Company's opinion, injury or damage to the Company's employees or property might result from installation or maintenance by the Company. The Customer shall be responsible for identifying, monitoring, removing and disposing of any hazardous material (e.g. friable asbestos) prior to any construction or installation work.
-

TELECOMMUNICATIONS SERVICES

4. **Terms and Conditions (Contd.)**

4.7. **Obligations of the Customer (Contd.)**

- E. Complying with all laws and regulations applicable to, and obtaining all consents, approvals, licenses and permits as may be required with respect to, the location of Company facilities and equipment in any Customer premises or the rights-of-way for which Customer is responsible under section 4.7.1.E above, and granting or obtaining permission for Company agents or employees to enter the premises of the Customer at any time for the purpose of installing, inspecting, maintaining, repairing, or upon termination of service as stated herein, removing the facilities or equipment of the Company;
- F. Not creating or allowing to be placed or maintained any liens or other encumbrances on the Company's equipment or facilities; and
- G. Making Company facilities and equipment available periodically for maintenance purposes at a time agreeable to both the Company and the Customer. No allowance for interruptions in service will be made for the period during which service is interrupted for such purposes.

4.7.2 **Claims**

With respect to any service or facility provided by the Company, Customer shall indemnify, defend and hold harmless the Company from all claims, actions, damages, liabilities, costs and expenses, including reasonable attorney's fees for:

- A. Any loss, destruction or damage to property of the Company or any third party, or the death of or injury to persons, including, but not limited to, employees or invitees of either the Company or the Customer, to the extent caused by or resulting from negligent or intentional act or omission of the Customer, its employees, agents, representatives or invitees.
 - B. Any claim, loss damage, expense or liability for infringement of any copyright, patent, trade secret, or any proprietary or intellectual property right of any third party, arising from any act or omission by the Customer, including, with limitation, use of the Company's services and facilities in a manner not contemplated by the agreement between the Customer and the Company.
-

TELECOMMUNICATIONS SERVICES

4. Terms and Conditions (Contd.)

4.7. Obligations of the Customer (Contd.)

4.7.3. Payment for Service

The Customer is responsible for payment of all charges for service and facilities furnished by the Company to the customer or Authorized Users. If any entity other than the Company imposes charges on the Company, in addition to its own internal costs, in connection with a service for which a Company Non-Recurring Charge is Specified, those charges may be passed on to the Customer.

- A. Taxes: The Customer is responsible for the payment of any sales, use gross receipts, excise, access or other local, state and federal taxes, charges or surcharges (including 911 surcharges) excluding taxes on the Company's net income assessed in conjunction with service used. All applicable taxes and surcharges shall be listed separately on the Customer's bill. Any taxes imposed by a local jurisdiction (e.g. County and municipal taxes) will only be recovered from those Customers residing in the affected jurisdictions. It shall be the responsibility of the Customer to pay any such taxes that subsequently become applicable retroactively. Surcharges or billing line items other than taxes and jurisdictional franchise fees must be authorized in tariffs approved by the Commission.

4.7.4. Billing and Collection of Charges

It shall be the responsibility of the Customer to pay any such taxes that subsequently become applicable retroactively.

- A. Each bill shall also serve as the disconnect notice providing the following information:
1. Name and address of customer.
 2. Account Number and phone number.
 3. Itemized charges and taxes.
 4. Balance forward and balance due.
 5. Due date which also serves as date of discontinuance.
 6. Notice of disconnection if not paid by the due date.
 7. A customer service number to call to discuss problems with the bill.
-

4. Terms and Conditions (Contd.)

4.7. Obligations of the Customer (Contd.)

4.7.4 Billing and Collection of Charges (Contd.)

8. A reference number to be used as a security code when discussing changes to the account.
9. Each Phone number will be billed under a separate account.
- B. A Customer shall have at least fifteen (15) days from the rendition of the bill to pay the charges stated. If the Company does not receive payment within that time period, the Customer's account will be considered delinquent.
- C. For existing Customers whose service is disconnected, the charge for the fraction of the month in which service was furnished will be calculated on a pro rata basis. For this purpose, every month is considered to have thirty (30) days.
- D. Customers may pay for service by credit card, money order, or cash at an authorized payment agent. No checks will be accepted.

4.7.5. Disputed Bills

The Customer shall notify the Company verbally or in writing of any disputed items prior to the delinquent date. If the Customer and the Company are unable to resolve the dispute to their mutual satisfaction, the Customer may file a complaint with the FLORIDA Public Service Commission in accordance with the Commission's rules of procedure.

- A. The date of the dispute shall be the date the Company receives sufficient documentation to enable it to investigate the dispute.

4.7.6. Discontinuance of Service

- A. The Company may discontinue service or cancel an application for service, after 5 days notice, for any of the following:
 1. Upon nonpayment of any undisputed delinquent charge;
 2. Upon unauthorized use of telephone utility equipment in a manner which creates an unsafe condition or creates the possibility of damage or destruction to such equipment;
 3. Upon failure to substantially comply with terms of a settlement agreement;

4. Terms and Conditions (Contd.)

TELECOMMUNICATIONS SERVICES

4.7. Obligations of the Customer (Contd.)

4.7.6. Discontinuance of Service (Contd.)

4. Upon refusal after reasonable notice to permit inspection, maintenance or replacement of telephone utility equipment;
 5. Upon material misrepresentation of identity in obtaining telephone utility service; and
 6. As provided by state or federal law.
- E. The suspension or discontinuance of service(s) by the Company pursuant to this section does not relieve the Customer of any obligation to pay the Company for charges due and owing for service(s) furnished during the time of or up to suspension or discontinuance.
- F. Upon the Company's discontinuance of service to the Customer under Section 4.7.6.A, all applicable charges shall become due. This is in addition to all other remedies that may be available to the Company at law or in equity or under any other provision of this tariff.
- G. Residential service may be discontinued during normal business hours on or after the date specified in the notice of discontinuance. Service shall not be discontinued on a day when the offices of Delta Phones, Inc. are not available to facilitate reconnection of service or on a day immediately preceding such a day.
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TELECOMMUNICATIONS SERVICES

SECTION 5 – EXCHANGE LISTING

5. Exchange Listing

Delta Phones, Inc. does hereby adopt all maps and exchange listings of Bell South Telephone Company, within the state of FLORIDA.
