

010688-TP

Y & B SERVICES CORPORATION

12000 BISCAYNE BOULEVARD SUITE # 607 , NORTH MIAMI , FLORIDA 33181

APPLICATION FOR IXC & CLEC LICENSES

YEAR 2001

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

Y & B SERVICES CORP.

Communications solutions for the third millennium

Miami, April 10, 2001

FLORIDA PUBLIC SERVICE COMMISSION

Division of Communications
Bureau of Services Evaluation
2540 Shumard Oak Blvd.
Tallahassee FL 32399-0850

To Whom It May Concern:

Y&B SERVICES CORPORATION has sufficient financial capability to provide, maintain and to meet its lease and ownership's obligation. We are currently generating income from our other divisions, which have a projected gross sale of \$ 35,000,000 with net profits of \$ 5,000,000 as of December 2000, **Y&B SERVICES CORPORATION** is a full service telecommunications company offering bundled services. The concept is simply, one point of contact for all services, and one invoice. **Y&B SERVICES CORPORATION** meets the requirements of customer needs by consolidating services and providing true "Communication management" i.e., quality products and services at competitive prices within targeted markets. The Company is developing a wide range of marketing and distribution channels in order to expand its customer base, particularly in its target market of small to medium-sized businesses and residential market. The Company will market its products and services through (i) its direct sales forces; (ii) networks of independent agents and distributors; and (iii) telemarketing organizations.

The existing market opportunity for **Y&B SERVICES CORPORATION** continues to be bright. With its operation already profitable, revenues and earnings are forecasted to continue and grow at above average rates. With a clearly defined acquisition strategy, targeting small and fast growing businesses in the communication industry, **Y&B SERVICES CORPORATION** ability to continue to grow rapidly into a \$ 100+ million dollar corporation within the first 36 months of its corporate life is a goal well within its grasp.

We are confident gross sales will be \$ 3,883,000 with a net profit of \$ 1,150,000 as of December 2001. We have never failed to fulfill our commitments to our suppliers and customers and that we will be able to fulfill our commitments and financial responsibility that are being requested of us.

Sincerely,



JESUS ALBERTO YEPES
President

AY/cep

AFFIDAVIT

By my signature below, I, the undersigned officer, attest to the accuracy of the information contained in this application and attached documents and that the applicant has the technical expertise, managerial ability, and financial capability to provide alternative local exchange company service in the State of Florida. I have read the foregoing and declare that, to the best of my knowledge and belief, the information is true and correct. I attest that I have the authority to sign on behalf of my company and agree to comply, now and in the future, with all applicable Commission rules and orders.

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:

JESUS ALBERTO YEPES

Print Name

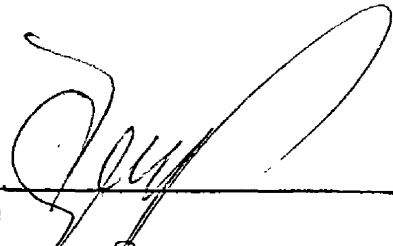
PRESIDENT

Title

(305) 892-8500

Telephone No.

Fax No.



Signature

APRIL 11, 2001

Date

(305) 892-8592

Address:

12000 BISCAYNE BLVD.

SUITE 607

MIAMI FL 33181

Y & B SERVICES CORP.

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BRIEF BUSINESS PLAN **Y&B SERVICES CORPORATION**

Y&B SERVICES CORPORATION will be offering the following discount international and US long distance calling services that deliver some of the best international telephone rates in the telecommunications industry, the best domestic long distance telephone rates, super discount calling cards and toll free 800/888# services.

All of these high quality long distance telephone services have been very carefully selected for value, quality, and broad appeal to the telecommunications services marketplace. We will offer the best prepaid calling cards, monthly billed post paid calling cards, the lowest international telephone rates without switching. It's all right here! You will find that all the long distance telephone services here offer technology which is at the forefront in the telecommunications industry, both in marketing and in Telecom services. Whether you need the lowest international telephone rates, the best US long distance telephone rates, or the best calling card telephone rates and service you have found a useful and true money saving resource!

Y&B SERVICES CORPORATION is a long distance telephone company, offering a wide variety of communication services to the international and domestic marketplace. **Y&B SERVICES CORPORATION** day-to-day operation is managed by a core of highly skilled professionals, with a combined experience of 5 years in the US telecommunications industry.

Y&B SERVICES CORPORATION has various direct contracts with underlying carriers. CompanyName is constantly upgrading the various platforms offered to overseas and domestic customers. Each customer will be notified when a new or enriched service or feature is made available. **Y&B SERVICES CORPORATION** has worldwide reach to the international marketplace.

Why new phones companies? The recent Telecommunications Act has made it possible for **Y&B SERVICES CORPORATION** to create the kind of phone company you've always wanted for your business and your home. For the first time in the history of the telephone, you will have a choice in local telephone service.

Fifteen years ago, the break-up of AT&T brought choice to long distance. The shock waves rippled through the industry and ushered in an era of sweeping innovation and plunging phone rates. During this time the visionaries who would eventually form **Y&B SERVICES CORPORATION** believed that choice and open competition would eventually come to the local telephone marketplace. Today, history is repeating itself.

Long distance carriers. 1984 Divestiture begins. AT&T spins off seven local service providers and continues to sell long distance service.

Restrictions prevent long distance providers from selling local service; local service providers cannot sell long distance. 1991 The 1984 restrictions are lifted. Competition begins, allowing any company to enter the long distance marketplace. The Telecommunications Act of 1996 is passed. The final barriers to competition are removed, opening the way for **Y&B SERVICES CORPORATION** to offer local, long distance, and Internet service. Local Bell companies and long distance carriers must wait until 1999 to offer both local and long distance service in their "Home" markets.

The Telecommunications Act of 1996 opens the Window for **Y&B SERVICES CORPORATION**; The Telecommunications Act of 1996 creates a new competitive environment that will benefit both consumers and business. The Telecom Act was created by the Federal Communications Commission and the U.S. Congress working in partnership with industry.

In February of 1996, The Telecom Act opened up local markets to competition by removing legal barriers that were prohibiting companies from entering the larger local telephone business on a nationwide basis. Formerly, local service was available only through one of the local Bell companies in a single region – in effect, a regional monopoly.

Importantly for **Y&B SERVICES CORPORATION**, The Telecom Act places some important limitations on local Bell companies and the big three long distance carriers. These limitations restrict them from offering both local and long distance service in their "Home" markets.

This means that your local Bell company cannot be a full-service, single provider probably until 1999. The same is true for AT&T, MCI, and Sprint. **Y&B SERVICES CORPORATION**, however, bring you the convenience and savings of bundled local, long distance, and Internet service today.

During this brief window of opportunity, **Y&B SERVICES CORPORATION** has rolled-out a full range of telecommunications services -- all supported by a commitment to customer satisfaction that is already changing the common perception of what a phone company can be.

Y&B SERVICES CORPORATION 's service, **Y&B SERVICES CORPORATION** Calling Card permits a person in over 100 countries to make intercontinental calls at economical US rates, instead of high local monopoly rates. The customer applies for the service by completing a sign-up form, which is then faxed or e-mailed to **Y&B SERVICES CORPORATION** 's order processing department. The order is processed and the customers account is ready for use within 48 to 72 hours, weekdays. Ongoing customer support is provided

Y&B SERVICES CORPORATION 's primary goal of increasing shareholder wealth will continue to lead the Company's efforts in setting objectives and developing strategies. Geographically cluster telephone and wireless markets focus on smaller markets with excellent growth potential Telephone Operations - rural and suburban markets Wireless Operations - second-tier urban, rural and suburban markets Increase market share in geographic clusters Expand products and services offerings Grow customer base. Capitalize on additional revenue opportunities from existing customers.

" **Y&B SERVICES CORPORATION** will deliver a level of personal service that will amaze small- and medium-sized businesses. When I call a company, I expect to speak with a real person who can handle my problem. That's a simple point that we'll deliver on. Customer care will be a primary focus for **Y&B SERVICES CORPORATION.**" **ALBERTO YEPES**, Chairman and CEO You may never think of your phone company the same way again. The reason is for the first time ever, you have a reliable alternative in local telephone service. What's more, you can now obtain local, long distance, and Internet service from a single phone company. And perhaps best of all, both of these firsts are available at lower prices and with an unprecedented level of customer satisfaction that makes it a pleasure doing business with **Y&B SERVICES CORPORATION.**

Tailored to the needs of small- to medium-sized businesses, **Y&B SERVICES CORPORATION** offers:

- * Local calling, long distance, and Internet access services from one convenient source.
- * The assistance of people totally committed to making your job simpler, your costs lower, and your business stronger.
- * One, easy-to-understand monthly statement for everything.
- * High quality service and features that you can rely on every hour of every day.

Y&B SERVICES CORPORATION carefully chose its service offerings to complement each other. The result is a complete resource that can supply businesses with as many or as few services as they require. There's no reason to shop around in order to piece together a solution. **Y&B SERVICES CORPORATION** does it all. Quickly. Simply. Reliably. And, of course, at a lower cost. In addition, **Y&B SERVICES CORPORATION** provides high speed, digital broadband communications to other local, long distance, and mobile telephone carriers. Our Wireless Fiber service provides an affordable way for them to extend their networks and provide sophisticated voice and data services.

Personal Service: The **Y&B SERVICES CORPORATION** Difference

Until now, personal service has been a missing link for most local telephone service customers. **Y&B SERVICES CORPORATION** makes it a top priority.

That's why when you call us, you'll hear a friendly voice eager to help -- not a computer or machine. We do everything in our power to meet your needs, simplify your phone service, and save you money. We're also great listeners. If we don't know your needs, we'll take the time to learn them. So you always get the right help. Every customer can count on **Y&B SERVICES CORPORATION** to be there whenever you need answers.

Y&B SERVICES CORPORATION's products and services are specifically designed to meet the needs of international long distance companies throughout the world. In addition to providing international switched voice service to long distance carriers, **Y&B SERVICES CORPORATION** provides services to prepaid/debit card companies, call back carriers and cellular operators, as well as many data users and Internet Service Providers (ISP's). As a transmission facility provider, virtually all voice and data applications are available. Whether for a small carrier routing selected international destinations to **Y&B SERVICES CORPORATION** or for a major carrier routing millions of minutes per month, the company's commitment is the same, to provide the highest quality service at the best possible price.

In addition to the traditional switched long distance services, **Y&B SERVICES CORPORATION** also assists carrier customers by offering co-location space for equipment, partitioning of switches, and contract maintenance services. **Y&B SERVICES CORPORATION** takes great pride in its proprietary information and billing systems. These fully-redundant systems allow the company, on a real-time basis, to monitor customer usage, determine cost-effective routing alternatives, and manage network efficiency. The data necessary to provide detailed management reports for a customer is also inherent in the system.

Simplicity A return to the way it used to be, Simple. You won't have to worry about calling 3 or 4 different telephone companies just to add a new telephone line or make a change in your local telephone service, **Y&B SERVICES CORPORATION** can handle everything for you. **Consolidated Billing** **Y&B SERVICES CORPORATION** will deliver any local telephone all in one easy to read monthly statement. **Local Services** We can do it all! All of your phone numbers, lines and features are available exactly as you have them now. **Savings.** **Customer Service** When you call regarding your account, your call will be answered by one of our Customer Service Representatives. Our Representatives can help you with your local telephone service, with just one telephone call.

It is the strategic vision of the company to take its single Telecom service(block-time long distance to residential user) and leverage its success onto a full service international telecommunications company.

To establish our foundation to this market we first identified industry segments which meet our criteria for participation:

1. Exponential growth potential
2. Substantial gross profit margins
3. Very high sales per employee
4. Low maintenance residual sales
5. Identifiable exit strategy

The following segments have been targeted:

1. CLEC pre-paid
2. CIC
3. International wholesales
4. Domestic and Intentional 1+ pre-paid and others
5. Debit cards

The prepaid residential arena is a newly discovered segment, which opens the doors to providing local home telephone service on a prepaid basis. The prepaid calling card industry is today a \$2 billion industry and still requires most customers to utilize them from public phones. PPRS (Pre Paid Residential Service) has an estimated market of more than 500,000 in California alone. The market for these users continues to grow monthly as Pacific Bell continues to turn off more than 5,000 every month.

Within the competitive arena of local business telephone service is of by nature very competitive and at times difficult. **Y&B SERVICES CORPORATION** has compiled industry sales professionals that know the general workings of Telecom, and more importantly understand the aspects of true Tele-management.

Department leaders within **Y&B SERVICES CORPORATION** have an excess of 40 years of combined local telecommunications experience. Within an industry whose deregulation is more of an adolescent than that of the field of genetic engineering, this much expertise within such a young, vibrant team is unprecedented. In both segments of the business customer, as well as the credit challenged, **Y&B SERVICES CORPORATION** is positioned for success.

Y&B SERVICES CORPORATION will position itself as a Long Distance and International Telecommunications Company specializing in supplying wholesale long distance services to re-sellers and switch-based carriers throughout the world.

It is **Y&B SERVICES CORPORATION** strategic vision to take its single telecom service (long distance to residential and Business users) and leverage its success into a full-service, multi-national Telecommunications Company. **Y&B SERVICES CORPORATION** has assembled a management team of professionals experienced in the technical, financial and marketing aspects of running an international

telecommunications company **Y&B SERVICES CORPORATION** is positioned to become a dominant player in the Telecommunications Service Industry.

Conclusion

As you can see the telecommunications industry has just begun, over the next 5 years our company will expand. The overall telecommunications market grew by more than 11 percent in 2001, generating revenues of \$406.7 billion. The fastest growing segments were emerging technologies, which was up 60 percent over 1999.

Over the years, the telecommunications industry has seen some dramatic changes. We've recognized those changes and re-engineered our company to provide competitive services. Our mission is to provide services that are flexible, scalable and competitive to support the multi-service telecommunications industry.

Y & B SERVICES CORP.
Communications solutions for the third millennium

NORTH MIAMI.
APRIL 19/2001

IN ORDER TO ANSWER NUMERAL SIXTH OF THE PRESENT PETITION.

A) Have any of the officers, directors, of 10 largest stockholders of Y & B Services Corporation ever been declared bankrupt or mentally incompetent?

Answer. Non applicable.

B) Have any of the officers, directors, or 10 largest stockholders of Y & B Services Corporation ever been an officer, partner, or stockholder in any Florida certified telephone company?

Answer. Non applicable.

C) Are there any states in which Y & B Services Corporation has ever operated as a CLEC or IXC, been involved in civil court proceedings with a Telecommunications company?

Answer. Non applicable.



Jesus A. Yepes.
President.

Y & B SERVICES CORPORATION

INCOME PROJECTIONS FOR 2001 - 2002

ITEM	2ND. QUARTER	3RD. QUARTER	4TH. QUARTER	1ST. QUARTER	2ND. QUARTER	3RD. QUARTER	4TH. QUARTER
CARRIERS	128,800.00	136,500.00	145,000.00	153,400.00	162,600.00	174,000.00	188,000.00
PHONE CARDS	304,700.00	380,000.00	438,000.00	526,700.00	632,000.00	726,000.00	870,000.00
EQUIPMENTS	35,824.00	42,533.00	47,920.00	55,771.00	65,013.00	79,325.00	86,311.00
TOTALS	469,324.00	559,033.00	630,920.00	735,871.00	859,613.00	979,325.00	1,144,311.00

[Handwritten Signature]

State of Florida



Department of State

I certify from the records of this office that Y & S SERVICES CORPORATION is a corporation organized under the laws of the State of Florida, filed on May 20, 1997.

The document number of this corporation is P97000044796.

I further certify that said corporation has paid all fees due this office through December 31, 2000, that its most recent annual report/uniform business report was filed on February 23, 2000, and its status is active.

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

I further certify that this is an electronically transmitted certificate authorized by section 15.16, Florida Statutes, and authenticated by the code, 301A00023327-042001-P97000044796-1/1, noted below.

Given under my hand and the
Great Seal of the State of Florida,
at Tallahassee, the Capital, this the
Twentieth day of April, 2001

Authentication Code: 301A00023327-042001-P97000044796-1/1



CR2E022 (1-99)

Katherine Harris
Katherine Harris
Secretary of State

State of Florida



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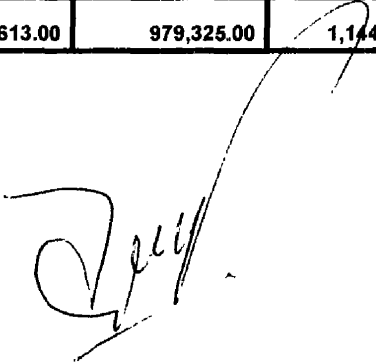
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Fifteen years ago, the break-up of AT&T brought choice to long distance. The shock waves rippled through the industry and ushered in an era of sweeping innovation and plunging phone rates. During this time the visionaries who would eventually form **Y&B SERVICES CORPORATION** believed that choice and open competition would eventually come to the local telephone marketplace. Today, history is repeating itself.

Long distance carriers. 1984 Divestiture begins. AT&T spins off seven local service providers and continues to sell long distance service.

Restrictions prevent long distance providers from selling local service; local service providers cannot sell long distance. 1991 The 1984 restrictions are lifted. Competition begins, allowing any company to enter the long distance marketplace. The Telecommunications Act of 1996 is passed. The final barriers to competition are removed, opening the way for **Y&B SERVICES CORPORATION** to offer local, long distance, and Internet service. Local Bell companies and long distance carriers must wait until 1999 to offer both local and long distance service in their "Home" markets.

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Conclusion

As you can see the telecommunications industry has just begun, over the next 5 years our company will expand. The overall telecommunications market grew by more than 11 percent in 2001, generating revenues of \$406.7 billion. The fastest growing segments were emerging technologies, which was up 60 percent over 1999.

Over the years, the telecommunications industry has seen some dramatic changes. We've recognized those changes and re-engineered our company to provide competitive services. Our mission is to provide services that are flexible, scalable and competitive to support the multi-service telecommunications industry.

JESUS ALBERTO YEPES

EXPERIENCE:

ENKA DE COLOMBIA (Medellín-Colombia)

1,972-1974

Engineering Assistant

Civil projects department.

SEDIC SA (Medellín-Colombia)

1,974-1,976

Engineering inspector-interventor/Superintendent

"Palacio de Exposiciones" building.

Departamento de valorización de Medellín public works.

"Nuevo Peñol" public works.

CONINSA SA (Medellín-Colombia)

1,976-1.978

Construction Engineer

Buildings:

"El Cerro"

"Antares"

"Torreón"

PSI LTDA (Medellín-Colombia)

1,978-1,985

Co-owner. Construction Engineer

"Torrelaloma" building

"Andujar" building.

"Las Lomas" development.

"Las Vegas" development.

"Villa Nueva" Shopping Mall.

INVERSIONES TORRELALOMA LTDA (Medellín –Colombia)

1,985-1.993

Owner. Construction Engineer/developer.

“Colinas del Poblado” building.

“Colinas de Enciso” development.

“Torrealta” building.

“Los Naranjos” building.

“Palmeiras” building.

“Torremarina” building (Cartagena-Colombia)

“La Bahía” building (Cartagena-Colombia)

“Flamingo” building.

INDEPENDENT BUSINESS (Miami FL)

Advertising broker (barter)

1,993-1,996

Principal clients and providers.:CARACOL. WSUA 1260 AM;RCN, WKAT 1360;
ProntoEnvios; MTS.

INSTALLATION AND OPERATION OF 16 SATELLITE EARTH STATIONS.

1,996-1,999 (Operating from Miami)

In Bogotá, Medellín, Cali, Barranquilla, Bucaramanga, Pereira, Cartagena,
Ibague, Manizales, Cartago, Armenia, Montería, Santa Marta, Popayán,
Buenaventura, Palmira.

INSTALLATION AND OPERATION OF OWN INTERCONNECTION SWITCH.

(Prepaid phone cards and carriers)

1,999-2,001 (Miami FL)

EDUCATION:

University of Medellín (Colombia) Civil Engineer 1,994

CARLOS E PADILLA-QUINTERO

EDUCATION

Foundation University of Bogotá Jorge Tadeo Lozano .1978. 5 years

Others: *Central University, Santa Fe de Bogotá*. 1983. 2 years

Public Administration Superior School ESAP, Programming, enforcement and administrative control of budget. 1978.

Colombia Treasury and Public Credit Service (Ministerio de Hacienda y Crédito Público. National Income programming. 1980

Florida National College, Miami, 1996. English as a second language.

Administrative experience:

Assistant National Budget Director of Colombia- Bogotá 1978-1982

Administrative manager and political tours coordinator to a presidential candidate- Bogotá. 1982

General manager of 'Silva and Villalba' lounge and night club.

Assistant manager and manager of Car Care Center Country Club, Miami.

Manager of My Way Liquors and Lounge, Miami.

Manager of Topsy Supper Club, Miami.

Manager of Kingdom Liquors , Miami.

Manager of Julie's Liquors and Lounge, Miami.

At present (1997-2001), General manager- **Y& B SERVICES CORPORATION**

Advertising experience:

Advertising Director- SIKA ANDINA-Bogotá Colombia

Assistant production manager.- PROMEC TV . Bogotá Colombia

Independent executive producer of musical shows. Miami.

Creative Chief - PHASE ONE ADVERTISING, Miami

Television executive producer- Magazine GEOVISION.(SIN network; UNIVISION network; TELEMUNDO network and TRAVEL CHANNEL- USA ; CANAL TRES TELEVISION EDUCATIVA-COLOMBIA), Miami

(EMMY AWARD Co-winner 1983, -Field production-)

Associate producer- SISAR GRABACIONES (Sound studies) Miami-Bogotá

Advertising professional experience during last 20 years (Account executive, copywriter, graphic design, graphic arts, photography etc)

CLEMENCIA BARRIGA

EXPERIENCE:

ACCORD EXPORT

Owner/ President. 1986-1990

ACES/ LAN CHILE

Airport agent. 1990-1992

ASTRO TRAVEL

Owner/President. 1992 -1994

WEST GATE

Account executive. 1995-1996

Y&B SERVICES

Sales vice president. 1997-2001

EDUCATION:

Inpahu University. Bogotá. Colombia 1979. Tourism and hotels management.

Others:

AVIANCA.

Advanced international ticketing. 1980

CONCRETOS DIAMANTE.

Concrete technology/sales. 1989 Bogotá Colombia

AVIATUR.

Quality control. 1990. Bogotá Colombia

SYSTEM ONE.

System One and Amadeus ticketing systems. 1992

LANGUAGES:

Spanish and English

NATIONALITY:

American

Julio Cesar de los Rios.

EXPERIENCE:

Y&B SERVICES

1,997 thru today

AUDITOR GENERAL

Responsibilities included, accounting and tributary operations.

STRAVAGANZA INTER'L TOURS

1,995-1,997

ADMINISTRATIVE MANAGER

Responsibilities included the general administration, accounting and financial.

ISLAND TEXTILES

1,992-1,995

GENERAL MANAGER

Responsibilities included the general managing of the company (accounting financial, personnel administration and marketing.)

EMPRESAS INDUSTRIALES (Perú)

1,965-1,990

ADMINISTRATIVE MANAGER

Responsibilities included: accounting, administrative, financial, marketing and installation of industrial plants and equipment.

EDUCATION

Pontificia Universidad Católica del Perú 1,962-1,969

- Contador público colegiado. (CPA- in Perú-)
- Administrador de empresas (Business administrator)

JOSE IGNACIO QUIROZ

SUMMARY

Telecommunications and networking engineer.
Experience in software/networking hardware/firmware.
Web designer/ software and hardware developer.

SOFTWARE/HARDWARE TOOLS AND EXPERTISE.

Local and/or remote automated control systems design
Design and implementation of LAN/intranets with different operating systems.
Installation and set-up of satellite communications links.
(VSAT, DATA PLUS stations etc.) and point to point microwave links.

OPERATING SYSTEMS. LANGUAGES AND TOOLS

Novell and Windows operating systems
Unix and windows NT 4.0 and 5.0 operating systems
High level graphic design tools.
X86/microcontroller assembler language.
C/C++, turbo Pascal, LabView.
Web programming: Macromedia Flash, HTML, JavaScript, Perl and CGI.
Exposure to Macromedia Dream Weaver, Director 8.0 both for Web designing.
Exposure to ORACLE database and SQL/PLSQL.

WORK HISTORY

1999-2001

Y&B SERVICES. Miami FL
Switch engineer

1997-1999

EQUITEC/CUMMINS-ONAN-Medellín Colombia
Head of computing and projects engineer..

1995-1996

TECHNICAL SERVICES/IMPSAT- Medellín Colombia
Communications engineer.

1988-1990

COLTEJER- Medellín Colombia
Industrial instrumentalist.

EDUCATION

EE University of Antioquia. 1997
MBA Pontificia Bolivariana University. 1999

**** FLORIDA PUBLIC SERVICE COMMISSION ****

DIVISION OF REGULATORY OVERSIGHT
CERTIFICATION SECTION

Application Form for Authority to Provide
Interexchange Telecommunications Service
Between Points Within the State of Florida

Instructions

- d This form is used as an application for an original certificate and for approval of assignment or transfer of an existing certificate. In the case of an assignment or transfer, the information provided shall be for the assignee or transferee (See Page 16).
- d Print or Type all responses to each item requested in the application and appendices. If an item is not applicable, please explain why.
- d Use a separate sheet for each answer which will not fit the allotted space.
- d 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 Records and Reporting
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6770

Note: **No filing fee is required** for an assignment or transfer of an existing certificate to another company.

- d If you have questions about completing the form, contact:

Florida Public Service Commission
Division of Regulatory Oversight
Certification Section
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6480

1. This is an application for __ (check one):
- () **Original certificate** (new company).
 - () **Approval of transfer of existing certificate:** Example, a non-certificated company purchases an existing company and desires to retain the original certificate of authority.
 - () **Approval of assignment of existing certificate:** Example, a certificated company purchases an existing company and desires to retain the certificate of authority of that company.
 - () **Approval of transfer of control:** Example, a company purchases 51% of a certificated company. The Commission must approve the new controlling entity.

2. Name of company:

Y & B Services Corporation

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

Plastigol Miami , Orbitel USA

4. Official mailing address (including street name & number, post office box, city, state, zip code):

12000 Biscayne Blvd. Suite 607
North Miami, Florida 33181

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

12000 Biscayne Blvd. Suite 607
North Miami, Florida 33181

6.

Select 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.

- (x) **Operator Service Provider** - company provides or plans to provide alternative operator services for IXCs; or toll operator services to call aggregator locations; or clearinghouse services to bill such calls.
- (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.
- (x) **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.
- (x) **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 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.

7. Structure of organization;

- | | |
|-------------------------|-------------------------|
| () Individual | (X) Corporation |
| () Foreign Corporation | () Foreign Partnership |
| () General Partnership | () Limited Partnership |
| () Other | |

8. **If individual**, provide:

Name:

Title:

Address:

City/State/Zip:

Telephone No.: _____ **Fax No.:**

Internet E-Mail Address:

Internet Website Address:

9. **If incorporated in Florida**, provide proof of authority to operate in Florida:

(a) **The Florida Secretary of State Corporate Registration number:**

P97000044796

10. **If foreign corporation**, provide proof of authority to operate in Florida:

(a) **The Florida Secretary of State Corporate Registration number:**

11. **If using fictitious name-d/b/a**, provide proof of compliance with fictitious name statute (Chapter 865.09, FS) to operate in Florida:

(a) **The Florida Secretary of State fictitious name registration number:**

G97247900007,G01064900092

12. **If a limited liability partnership**, provide proof of registration to operate in Florida:

(a) **The Florida Secretary of State registration number:**

13. **If a partnership**, provide name, title and address of all partners and a copy of the partnership agreement.

Name:

Title:

Address:

City/State/Zip:

Telephone No.: _____ **Fax No.:**

Internet E-Mail Address:

Internet Website Address:

14. **If a foreign limited partnership**, provide proof of compliance with the foreign limited partnership statute (Chapter 620.169, FS), if applicable.

(a) **The Florida registration number:**

15. Provide **F.E.I. Number** (if applicable):

650754509

16. Provide the following (if applicable):

(a) Will the name of your company appear on the bill for your services?

Yes **No**

(b) If not, who will bill for your services?

Name:

Title:

Address:

City/State/Zip:

Telephone No.: _____ **Fax No.:**

(c) How is this information provided?

17. Who will receive the bills for your service?

- (x) Residential Customers (x) Business Customers
() PATs providers () PATs station end-users
() Hotels & motels () Hotel & motel guests
() Universities () Universities dormitory residents
() Other: (specify)_____.

18. Who will serve as liaison to the Commission with regard to the following?

(a) The application:

Name: Kenneth Jacobi, c/o: Regnum Group, Inc.

Title: Principal

Address: 1020 N.W. 163rd Drive

City/State/Zip: Miami, Florida

Telephone No.: 305-914-3464 **Fax No.:** 305-625-8167

Internet E-Mail Address: kenjacobi@hotmail.com

Internet Website Address:

(b) Official point of contact for the ongoing operations of the company:

Name: Jesus A. Yepes

Title: President

Address: 12000 Biscayne Blvd. Suite 607

City/State/Zip: North Miami, Florida 33181

Telephone No.: 305-892-8500 **Fax No.:** 305-892-8592

Internet E-Mail Address: regnum-group@usa.net

Internet Website Address:

(c) Complaints/Inquiries from customers:

Name: Jesus A. Yepes

Title: President

Address: 12000 Biscayne Blvd. Suite 607

City/State/Zip: North Miami, Florida 33181

Telephone No.: 305-892-8500 **Fax No.:** 305-892-8592

Internet E-Mail Address: regnum-group@usa.net

Internet Website Address:

19. List the states in which the applicant:

(a) has operated as an interexchange telecommunications company.

NO

(b) has applications pending to be certificated as an interexchange telecommunications company.

NO

(c) is certificated to operate as an interexchange telecommunications company.

NO

(d) has been denied authority to operate as an interexchange telecommunications company and the circumstances involved.

NO

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

NO

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

NO

20. Indicate if any of the officers, directors, or any of the ten largest stockholders have previously been:

(a) adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, or whether such actions may result from pending proceedings. If so, please explain.

 NO

(b) an 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 company, give reason why not.

 NO

21. The applicant will provide the following interexchange carrier services __ (check all that apply):

a. **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

b. **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

c. **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

d. _____ **MTS for pay telephone service providers**

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

f. _____ **800 service (toll free)**

g. _____ **WATS type service (bulk or volume discount)**

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

h. _____ **Private line services (Channel Services)**
(For ex. 1.544 mbs., DS-3, etc.)

I. _____ **Travel service**

Method of access is 950
Method of access is 800

j. _____ **900 service**

k. _____ **Operator services**

Available to presubscribed customers
Available to non presubscribed customers (for example, to
patrons of hotels, students in universities, patients in
hospitals).
Available to inmates

1. **Services included are:**

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

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

23. Submit the following:

A. Managerial capability; give resumes of employees/officers of the company that would indicate sufficient managerial experiences of each.

B. Technical capability; give resumes of employees/officers of the company that would indicate sufficient technical experiences or indicate what company has been contracted to conduct technical maintenance.

C. Financial capability.

The application **should contain** the applicant's audited financial statements for the most recent 3 years. If the applicant does not have audited financial statements, it shall so be stated.

The unaudited financial statements should be signed by the applicant's chief executive officer and chief financial officer affirming that the financial statements are true and correct and should include:

1. the balance sheet;
2. income statement; and
3. statement of retained earnings.

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.*

Further, the following (which includes supporting documentation) should be provided:

1. **A written explanation** that the applicant has sufficient financial capability to provide the requested service in the geographic area proposed to be served.
2. **A written explanation** that the applicant has sufficient financial capability to maintain the requested service.
3. **A written explanation** that the applicant has sufficient financial capability to meet its lease or ownership obligations.

THIS PAGE MUST BE COMPLETED AND SIGNED

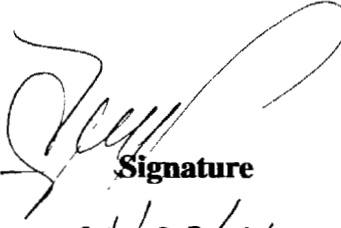
APPLICANT ACKNOWLEDGMENT STATEMENT

- 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:** I understand that a non-refundable application fee of \$250.00 must be submitted with the application.

UTILITY OFFICIAL:

JESUS A. YEDES
Print Name

PRESIDENT.
Title


Signature
02/23/01
Date

(305) 892 8500
Telephone No.

(305) 892 8592
Fax No.

Address:

YFB SERVICES CORP.
12000 BISCAYNE BLVD. #607
N. MIAMI FL. 33181

THIS PAGE MUST BE COMPLETED AND SIGNED

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 provided 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 intends to collect deposits and/or advance payments for more than one month's service and will file and maintain a surety bond with the Commission in an amount equal to the current balance of deposits and advance payments in excess of one month.
(The bond must accompany the application.)

UTILITY OFFICIAL:

JESUS A. YEPES
Print Name

PRESIDENT.
Title

(305) 892 8500
Telephone No.



Signature

04/23/01
Date

(305) 892 8592
Fax No.

Address:

Y&A SERVICES CORP.
12000 BISCAYNE BLVD. #607
N. MIAMI FL. 33181

THIS PAGE MUST BE COMPLETED AND SIGNED

AFFIDAVIT

By my signature below, I, the undersigned officer, attest to the accuracy of the information contained in this application and attached documents and that the applicant has the technical expertise, managerial ability, and financial capability to provide interexchange telecommunications service in the State of Florida. I have read the foregoing and declare that, to the best of my knowledge and belief, the information is true and correct. I attest that I have the authority to sign on behalf of my company and agree to comply, now and in the future, with all applicable Commission rules and orders.

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:

JESUS A. VEDES
Print Name

PRESIDENT.
Title

(305) 892 8500
Telephone No.



Signature
23
04/23/01
Date

(305) 892 85 92
Fax No.

Address:

Y & B SERVICES CORP.
12000 BISCAYNE BLVD. #607
N. MIAMI, FL. 33181

CURRENT FLORIDA INTRASTATE SERVICES

Applicant **has** () or **has not** (x) previously provided intrastate telecommunications Florida.

If the answer is has, fully describe the following:

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

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

UTILITY OFFICIAL:

JESUS A. YEPES

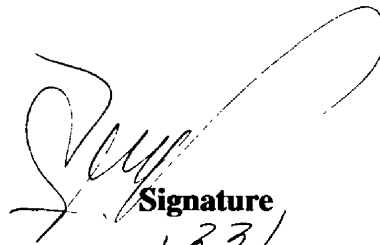
Print Name

PRESIDENT.

Title

(305) 8928500

Telephone No.



Signature

02/23/01

Date

(305) 8928592

Fax No.

Address:

YPIA SERVICES CORP.
12000 BISCAYNE BLVD. #607
N. MIAMI FL. 33181

CERTIFICATE TRANSFER, OR ASSIGNMENT STATEMENT

TITLE SHEET

FLORIDA TELECOMMUNICATIONS TARIFF

This tariff contains the description, regulations, and rates applicable to the furnishing of service and facilities for telecommunications services provided by Y & B Services Corporation with principal offices at 12000 Biscayne Blvd Suite 607, Miami, Florida 33181. 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 April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

CHECK SHEET

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

<u>SHEET</u>	<u>REVISION</u>
1	Original
2	Original
3	Original
4	Original
5	Original
6	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

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

TABLE OF CONTENTS

Title Sheet..... 1
Check Sheet 2
Table of Contents..... 3
Symbols Sheet..... 4
Tariff Format Sheets 5
Section 1 - Technical Terms and Abbreviations 6
Section 2 - Rules and Regulations 7
Section 3 - Description of Service 10
Section 4 - Rates 14

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SYMBOLS SHEET

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

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

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

TARIFF FORMAT SHEETS

- 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. 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 page in effect. Consult the Check Sheet for the sheet currently in effect.
- C. Paragraph Numbering Sequence - There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:
 - 2.
 - 2.1.
 - 2.1.1.
 - 2.1.1.A.
 - 2.1.1.A.1
 - 2.1.1.A.1.(a).
 - 2.1.1.A.1.(a) I.
 - 2.1.1.A.1 (a) I. (i).
 - 2.1.1.A.1 (a) I. (i). (1).
- D. Check Sheets - When a tariff filing is made with the FPSC, an updated check sheet accompanies the tariff filing. The check sheet lists the sheets contained in the tariff, with a cross reference to the current revision number. When new pages are added, the check sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some pages). The tariff user should refer to the latest check sheet to find out if a particular sheet is the most current on file with the FPSC.

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

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

Authorization Code - A numerical code, one or more of which are available to a customer to enable him/her to access the carrier, and which are used by the carrier both to prevent unauthorized access to its facilities and to identify the customer for billing purposes.

Company or Carrier - Y & B Services Corporation

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

Day - From 8:00 AM up to, but not including, 5:00 PM local time, Sunday through Friday.

Evening - From 5:00 PM up to, but not including, 11:00 PM local time, Sunday through Friday.

Holidays - The Company's recognized holidays are New Year's Day, Memorial Day, July 4th, Labor Day, Thanksgiving Day, and Christmas Day.

Night/Weekend - From 11:00 PM, up to, but not including, 8:00 AM Sunday through Friday, and 8:00 AM Saturday, up to, but not including, 5:00 PM Sunday.

Prepaid Account - An inventory of Telecom Units purchased in advance by the Customer, and associated with one and only one Authorization Code as contained in a specific Prepaid Calling Card.

Prepaid Calling Card - A card issued by the Company, containing an Authorization Code which identifies a specific Prepaid Account of Telecom Units, which enables calls to be processed, account activity to be logged, and balances to be maintained, on a prepayment basis.

Telecom Unit - A measurement of telecommunications service equivalent to one minute of usage between any two points within the State of Florida.

Telecommunications - The transmission of voice communications or, subject to the transmission capabilities of the services, the transmission of data, facsimile, signaling, metering, or other similar communications.

Underlying Carrier - The telecommunications carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer telecommunications traffic.

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of the Company.

The Company's services and facilities are furnished for communications originating at specified points within the state of Florida under terms of this tariff.

The Company installs, operates and maintains the communications services provided herein in accordance with the terms and conditions set forth under this tariff. It 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 Company's network. The customer shall be responsible for all charges due for such service arrangements.

The Company's services and facilities are provided on a monthly basis unless ordered on a longer term basis, and are available twenty-four hours per day, seven days per week.

2.2 Limitations.

- 2.2.1 Service is offered subject to the availability of facilities and provisions of this tariff.
- 2.2.2 The Company's reserves the right to discontinue furnishing service or limit the use of service necessitated by conditions beyond its control: or when the customer is using service in violation of the law or the provisions of this tariff.
- 2.2.3 All facilities provided under this tariff are directly controlled by the Company and the customer may not transfer or assign the use of service or facilities, except with the express written consent of the Company. Such transfer or assignment shall only apply where there is no interruption of the use or location of the service or facilities.
- 2.2.4 Prior written permission from the Company is required before any assignment or transfer. All regulations and conditions contained in this tariff shall apply to all such permitted assignees or transferees, as well as all conditions for service.
- 2.2.5 Customers reselling or rebilling services must have a Certificate of Public Convenience and Necessity an interexchange carrier from the Florida Public Service Commission.

2.3 Liabilities of the Company.

- 2.3.1 The Company's liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in the transmission occurring in the course of furnishing service or facilities, and not caused by the negligence of its employees or its agents, in no event shall exceed an amount equivalent to the proportionate charge to the customer for the period during which the aforementioned faults in transmission occur.

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SECTION 2 - RULES AND REGULATIONS continued

2.3 Limitations (Cont.)

2.3.2 The Company shall be indemnified and held harmless by the customer against:

- (A) Claims for libel, slander, or infringement of copyright arising out of the material, data, information or other content transmitted over the Company's facilities.
- (B) All other claims arising out of any act or omission of the customer in connection with any service or facility provided by the Company.

2.4 Interruption of Service

2.4.1 Credit allowance for the interruption of service which is not due to the Company's testing or adjusting, negligence or the customer, or to the failure of channels or equipment provided by the customer, are subject to the general liability provisions set forth in 2.3.1 herein. It shall be the customer's obligation to notify the Company immediately of any service interruption for which a credit allowance is desired. Before giving such notice, the customer shall ascertain that the trouble is not being caused by any action or omission by the customer within his control, or equipment furnished by the customer and connected to the Company's facilities. No refund or credit will be made for the time that the Company stands ready to repair the service and the subscriber does not provide access to the Company for such restoration work.

2.4.2 No credit shall be allowed for an interruption of a continuous duration of less than twenty-four hours after the subscriber notifies the Company.

2.4.3 The customer shall be credited for an interruption of more than twenty-four hours as follows:

Credit Formula:

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

"A" - outage time in hours

"B" - 720 hours in month

"C" - total monthly charge for affected facility

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SECTION 2 - RULES AND REGULATIONS continued**2.5 Disconnection of Service by Carrier.**

The company (carrier), upon 5 working days written notice to the customer, may discontinue service or cancel an application for service without incurring any liability for any of the following reasons:

- 2. 5. 1 Non-payment of any sum due to carrier for regulated service for more than thirty days beyond the date of rendition of the bill for such service.
- 2. 5. 2 A violation of any regulation governing the service under this tariff.
- 2. 5. 3 A violation of any law, rule, or regulation of any government authority having jurisdiction over such service.
- 2. 5. 4 The company has given the customer notice and has allowed a reasonable time to comply with any rule, remedy, or deficiency as stated in Rule 25-4.113, F.A.C., Refusal or Discontinuance of Service by Company.

2. 6 Deposits

The Company does not require a deposit from the customer.

2. 7 Advance Payments

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

2. 8 Taxes

All state and local taxes (i. e., gross receipts tax, sales tax, municipal utilities tax) are listed as a separate line items and are not included in the quoted rates.

2. 9 Billing of Calls

All charges due by the subscriber are payable at any agency duly authorized to receive such payments. Any objection to billed charges should be promptly reported to the Company. Adjustments to customers' bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate.

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SECTION 3 - DESCRIPTION OF SERVICE

3.1 **Timing of Calls**

3.1.1 **When Billing Charges Begin and End For Phone Calls**

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

3.1.2 **Billing Increments**

The minimum call duration for billing purposes is 1 minute for a connected call and calls beyond 1 minute are billed in 1-minute increments, unless otherwise stated in this tariff.

3.1.3 **Per Call Billing Charges**

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

3.1.4 **Uncompleted Calls**

There shall be no charges for uncompleted calls.

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SECTION 3 - DESCRIPTION OF SERVICE continued

3.2 Calculation of Distance

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

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

FORMULA:

The square
root of:
$$\frac{(V1 - V2)^2 + (H1 - H2)^2}{10}$$

3.3 Minimum Call Completion Rate

A customer can expect a call completion rate of not less than 90% during peak use periods for all FG D services ("1+" dialing).

3.4 Service Offerings

3.4.1 Y & B Services Corporation Long Distance Service

Y & B Services Corporation Inc. Long Distance Service is offered to residential and business customers. The service permits direct dialed outbound calling at a single per minute rate. Service is provided from presubscribed, dedicated or shared use access lines. Calls are billed in one-minute increments. Monthly recurring charges or minimum monthly billing requirements apply.

3.4.2 Y & B Services Corporation 800 / 888 (Inbound) Long Distance Service

Y & B Services Corporation Inc. 800 / 888 (Inbound) Long Distance Service is offered to residential and business customers. Service is provided from presubscribed, dedicated or shared use access lines. Calls are billed in six-second increments, with six-second minimum call duration. A minimum monthly service charge requirement applies. Customers whose monthly usage is less than the minimum will be billed the minimum amount.

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SECTION 3 - DESCRIPTION OF SERVICE continued**3. 4. 3 Y & B Services Corporation Calling Card Service**

This service permits use of Prepaid Calling Cards for placing long distance calls. Customers may purchase Y & B Services Corporation Prepaid Calling Cards Service at a variety of retail outlets or through other distribution channels. Y & B Services Corporation Prepaid Calling Cards Service is available at a variety of face values ranging from five dollars (\$5.00), in one-dollar (\$1.00) increments. Y & B Services Corporation Prepaid Calling Cards Service is accessed using the Y & B Services Corporation Prepaid Calling Cards Service toll-free number printed on the card. The caller is prompted by an automated voice response system to enter his/her Authorization Code, and then to enter the terminating telephone number. Y & B Services Corporation Prepaid Calling Cards Service's processor tracks the call duration on a real time basis to determine the number of Telecom Units consumed. The total consumed Telecom Units for each call is deducted from the remaining Telecom Unit balance on the Customer's Y & B Services Corporation Prepaid Calling Cards Service. All calls must be charged against Prepaid Calling Card that has a sufficient telecom Unit balance. A Customer's call will be interrupted with an announcement when the balance is about to be depleted. In order to continue the call, the Customer can either call the toll-free number on the back of the Y & B Services Corporation Prepaid Calling Cards Service and "recharge" the balance on the card using a nationally recognized credit card, or the Customer can throw the card away and purchase a new one. The Company will terminate calls in progress if the balance on the Y & B Services Corporation Prepaid Calling Cards Service is insufficient to continue the call and the Customer fails to enter the number of another valid Y & B Services Corporation Prepaid Calling Cards Service prior to termination.

A card will expire on the date indicated on the card, or if no date is specified, 12 months from the date of first usage, or the date of last recharge, whichever is later. The Company will not refund unused balances. A credit allowance for Y & B Services Corporation Prepaid Calling Card Service is applicable to calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call. To receive the proper credit, the Customer must notify the Company at the designated toll-free customer service number printed on the Y & B Services Corporation Prepaid Calling Cards Service and furnish the called number, the trouble experienced (e.g. cut-off, noisy circuit, etc.), and the approximate time that the call was placed. When a call charged to a Y & B Services Corporation Prepaid Calling Cards Service is interrupted due to cut-off, one-way transmission, or poor transmission conditions, the Customer will receive a credit equivalent of one Telecom Unit. Credit allowances for calls pursuant to Y & B Services Corporation Prepaid Calling Cards Service do not apply for interruptions not reported promptly to the Company or interruptions that are due to the failure of power, equipment or systems not provided by the Company. Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company. The Company will block all calls beginning with the NPA "900" and NXX "976" calls, therefore such calls cannot be completed.

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SECTION 3 - DESCRIPTION OF SERVICE continued

Reserved for further Services

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SECTION 4 - RATES

4.1. SERVICE CHARGES

4.1.1. Y & B Services Corporation Residential Long Distance Services

<u>Rate Plan</u>	<u>Rate Per Minute</u>	<u>Monthly Service Charge</u>	<u>800/888 Option Monthly Service Charge</u>
R1	\$.0655	None	\$3.00
R2	\$.0455	3.00	\$3.00

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SECTION 4 - RATES, Continued

4.1. SERVICES CHARGES, Continued

4.1.2. Y & B Services Corporation Business Long Distance Services

<u>Rate Plan</u>	<u>Monthly Volume</u>	<u>Rate Per Minute</u>	<u>Monthly Service Charge</u>
B1S	\$0-\$250	\$.0735	\$9.00
B2S	\$251-\$1000	\$.0625	\$7.00
B3S	Over \$1001	\$.0500	\$3.00

4.1.3. Y & B Services Corporation Long Distance Services

<u>Rate Plan</u>	<u>Monthly Volume</u>	<u>Peak Rate Per Minute</u>	<u>Off-Peak Rate Per Minute</u>	<u>Monthly Service Charge</u>
B1D	\$0-\$250	\$.0745	\$.0689	\$100.00
B2D	\$251-\$1000	\$.0640	\$.0589	\$100.00
B3D	\$5001-\$7500	\$.0530	\$.0469	\$ 80.00
B4D	\$7501-\$10000	\$.0450	\$.0339	\$ 50.00
B5D	\$10001-\$125000	\$.0306	\$.0250	\$ 0.00

Installation Charge for Dedicated Service is \$150.00 per line.

ISSUED April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SECTION 4 - RATES, Continued

4.2. MISC. CHARGES

4.2.1. Payphone Surcharge

A surcharge will be added to any completed. Intrastate toll access code and subscriber 800/888 type calls placed from a public or semi-public Pay Phone.

4.2.2. Per Call Surcharge

A surcharge per call will be added for every call that is connected. If an Answer Machine, Fax Machine, Voice Mail or Pager answers it will be considered connected.

4.2.3. Maintenance Surcharge

A weekly surcharge applies to some cards that have been used at least once.

4.2.4. Directory Assistance

The Company provides Directory Assistance as an ancillary service exclusively to its customers. Directory Assistance is accessible by dialing "1", the area code of the desired number and "555-1212".

Directory Assistance, per call: \$.75

ISSUED: April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

SECTION 4 - RATES continued

4.3. Y & B Services Corporation Prepaid Calling Cards

Prepaid Calling Card#1

Rate per minute:	\$.069
Maintenance Surcharge:	\$.35
Per Call Surcharge	\$.00
Payphone Surcharge:	\$.35

Prepaid Calling Card#2

Rate per minute:	\$.059
Maintenance Surcharge	\$.25
Per Call Surcharge	\$.25
Payphone Surcharge	\$.35

Prepaid Calling Card#3

Rate per minute:	\$.035
Maintenance Surcharge	\$.49
Per Call Surcharge	\$.50
Payphone Surcharge	\$.35

Prepaid Calling Card#4

Rate per minute:	\$.065
Maintenance Surcharge	\$.35
Per Call Surcharge	\$.25
Payphone Surcharge	\$.35

ISSUED: April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181

4.4 **Payment of Calls**

4.4.1. **Late Payment Charges**

Interest charges of 1.5% per month will be assessed on all unpaid balances more than thirty days old.

4.4.2. **Return Check Charges**

A return check charge of \$25.00 will be assessed for checks returned for insufficient funds if the face value does not exceed \$50.00, \$30.00 if the face value does exceed \$50.00 but does not exceed \$300.00, \$40.00 if the face value exceeds \$300.00 or 5% of the value of the check, whichever is greater.

4.4.3. **Restoration of Service**

A reconnection fee of \$25.00 per occurrence is charged when service is re-established for customers who had been disconnected for non-payment.

4.4.4. **Special Promotions**

The company will, from time to time, offer special promotions to its customers waiving certain charges. These promotions will be approved by the FPSC with specific starting and ending dates, and will be part of this tariff.

4.5 **Special Rates For The Handicapped**

4.5.1. **Directory Assistance**

There shall be no charge for up to fifty calls per billing cycle from lines or trunks serving individuals with disabilities. The Company shall charge the prevailing tariff rates for every call in excess of 50 within a billing cycle.

4.5.2. **Hearing and Speech Impaired Persona**

Interstate toll message rates for TDD users shall be evening rates for daytime calls and night rates for evening and night calls.

4.5.3. **Telecommunications Relay Service**

For intrastate toll calls received from the relay service, the Company will when billing relay calls discount relay service calls by 50 percent off of the otherwise applicable rate for a voice nonrelay call except that where either the calling or called party indicates that either party is both hearing and visually impaired, the call shall be discounted 60 percent off of the otherwise applicable rate for a voice nonrelay call.

ISSUED: April 30, 2001

EFFECTIVE: _____

By:

Jesus A. Yepes - President
12000 Biscayne Blvd Suite 607
Miami, Florida 33181



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

May 20, 1997.

Y & B SERVICES CORPORATION
13499 BISCAYNE BLVD STE 208
NO MIAMI, FL 33181

The Articles of Incorporation for Y & B SERVICES CORPORATION were filed on May 20, 1997, and assigned document number P97000044796. Please refer to this number whenever corresponding with this office.

Enclosed is the certification requested. To be official, the certification for a certified copy must be attached to the original document that was electronically submitted and filed under FAX audit number H97000008289.

A corporation annual report will be due this office between January 1 and May 1 of the year following the calendar year of the file date year. A Federal Employer Identification (FEI) number will be required before this report can be filed. Please apply NOW with the Internal Revenue Service by calling 1-800-829-3676 and requesting form SS-4.

Please be aware if the corporate address changes, it is the responsibility of the corporation to notify this office.

Should you have questions regarding corporations, please contact this office at the address given below.

Freida Chesser
Corporate Specialist
New Filings Section
Division of Corporations

Letter Number: 397A00027186

State of Florida



Department of State

I certify the attached is a true and correct copy of the Articles of Incorporation of Y & B SERVICES CORPORATION, a Florida corporation, filed on May 20, 1997, as shown by the records of this office.

I further certify the document was electronically received under FAX audit number H97000008289. This certificate is issued in accordance with section 15.16, Florida Statutes, and authenticated by the code noted below

The document number of this corporation is P97000044796.

Given under my hand and the
Great Seal of the State of Florida,
at Tallahassee, the Capital, this the
Twentieth day of May, 1997

Authentication Code: 397A00027186-052097-P97000044796-1/1



CR2EO22 (1-95)

Sandra B. Northam

Sandra B. Northam
Secretary of State

**ARTICLES OF INCORPORATION OF
Y & B SERVICES CORPORATION**

ARTICLE I NAME

The name of this corporation is Y & B SERVICES CORPORATION.

ARTICLE II DURATION

This corporation shall have perpetual existence commencing on the date of the filing of these Articles with the Department of State.

ARTICLE III NATURE OF BUSINESS

This corporation may engage in any activity or business permitted under the laws of the United States and of this State.

ARTICLE IV CAPITAL STOCK

This corporation is authorized to issue 100 shares of \$1.00 per value common stock which shall be designated "Common Shares".

ARTICLE V PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation shall have the right to purchase his prorata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI LOCATION

The Street, Address, City, County and State in which the principal offices of the corporation are to be located are 13499 Biscayne Blvd. Suite 208, North Miami, Dade County, Florida 33181. The Board of Directors may from time to time designate such other address and place for the principal office of this corporation as it may see fit.

**PREPARED BY: SERGIO MASSA, ACCOUNTANT
BUSINESS AUTHORITY CORP.
8347 S.W. 40th ST.
MIAMI, FL 33155
TEL: (305) 220-3420**

ARTICLE VII INITIAL BOARD OF DIRECTORS

This corporation shall have two (2) Directors initially. The number of Directors may be increased or diminished from time to time in accordance with By-Laws adopted by the stockholders. The names and addresses of the initial Board of Directors of this corporation are:

NAME	ADDRESS
Clemencia Barriga President, Treasurer	13499 Biscayne Blvd No 510 North Miami, FL 33181
Jesus A. Yepes V.P., Secretary	13499 Biscayne Blvd No 510 North Miami, FL 33181

ARTICLE VIII SUBSCRIBERS

The names and street addresses and the number of shares of stock subscribed to by each person signing these Articles of Incorporation are:

NAME	ADDRESS	NO OF SHARES
Clemencia Barriga	13499 Biscayne Blvd No 510 North Miami, FL 33181	50%
Jesus A. Yepes	13499 Biscayne Blvd No 510 North Miami, FL 33181	50%

ARTICLE IX AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders and approved at a stockholders' meeting by a majority of the stock entitled to vote thereon, unless all the Directors and all the stockholders sign a written statement manifesting their intention that a certain amendment to these Articles of Incorporation be made.

ARTICLE X LIMITATIONS ON CORPORATE STOCK

1. No shareholder can enter into a voting trust agreement or any other type agreement vesting another person with the authority to exercise the voting power of any or all of his stock.
2. If any officer, shareholder, agent or employee of this corporation who has been rendering professional services to the public becomes legally disqualified to render such services within the State of Florida, or is elected to a public office or accepts employment that, pursuant to existing law, places restrictions or limitations upon his continued rendering of such professional services, he shall sever all employment with, and financial interest in the corporation.
3. No shareholder of the Corporation may sell or transfer his stock in this corporation except to another individual who is eligible to be a shareholder of the corporation.

ARTICLE XI INDEMNIFICATION

The corporation shall indemnify any officer or director, to the full extent permitted by law.

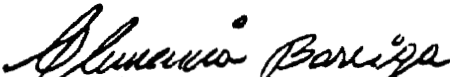
ARTICLE XII DISSOLUTION


The corporation may be dissolved at any time on the affirmative vote of the holders of at least two thirds (2/3) of the outstanding shares of the corporation entitled to vote thereon. On dissolution the corporate property and assets shall, after payment of all debts of the corporation, be distributed to the shareholders pro-rata, each shareholder to participate in the distribution in direct proportion to the number of shares held by him.

ARTICLE XIII INITIAL REGISTERED OFFICE AND AGENT

The Street address of the initial registered office of this corporation is 13499 Biscayne Blvd No. 510, North Miami, FL 33181 and the name of the initial registered agent of this corporation at that address is Clemencia Barriga.

IN WITNESS WHEREOF, the undersigned being the original subscribers to the capital stock here in above named for the purpose of forming a corporation to do business in the State of Florida, under the laws of the State of Florida, do make and file these Articles of Incorporation, here by declaring and certifying that the facts herein stated are true and do agree to take the number of shares herein above set forth and hereunto set our hands and seals this 19th day of May, 1997.


Clemencia Barriga


Jesus A. Yepes



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

September 4, 1997

PLASTIGOL MIAMI
13499 BISCAYNE BLVD., NO. 208
MIAMI, FL 33181

Subject: PLASTIGOL MIAMI

REGISTRATION NUMBER: G97247900007

This will acknowledge the filing of the above fictitious name registration which was registered on September 4, 1997. This registration gives no rights to ownership of the name.

Each fictitious name registration must be renewed every five years between July 1 and December 31 of the expiration year to maintain registration. Three months prior to the expiration date a statement of renewal will be mailed.

IT IS THE RESPONSIBILITY OF THE BUSINESS TO NOTIFY THIS OFFICE IN WRITING IF THEIR MAILING ADDRESS CHANGES. Whenever corresponding please provide assigned Registration Number.

Should you have any questions regarding this matter you may contact our office at (850) 488-9000.

Reinstatement Section
Division of Corporations

Letter No. 397A00044157



FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

February 14, 2000

Y & B SERVICES CORPORATION
12000 BISCAYNE BLVD
#607
NORTH MIAMI, FL 33181

Re: Document Number P97000044796

The Articles of Amendment to the Articles of Incorporation of Y & B SERVICES CORPORATION, a Florida corporation, were filed on February 14, 2000.

This document was electronically received and filed under FAX audit number H00000006842.

Should you have any questions regarding this matter, please telephone (850) 487-6050, the Amendment Filing Section.

Darlene Connell
Corporate Specialist
Division of Corporations

Letter Number: 000A00007665

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION OF

Y & B Services Corporation
(Charter# P97000044796)

Pursuant to the provisions of section 607.1006, Florida Statutes,
the undersigned corporation adopts the following articles of
amendment to its articles of incorporation:

AMENDMENT ADOPTED TO ARTICLE VIII:

The names and street addresses of the Directors and shareholders
are as follows:

NAME	ADDRESS	SHARES
Mr. Jesus A Yepes President, Secretary	12000 Biscayne Blvd #607 North Miami, FL 33181	100%

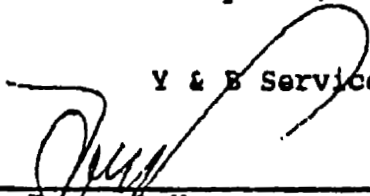
THE DATE OF THE ADOPTION OF THIS AMENDMENT IS: January 1st, 2000

THE AMENDMENT WAS APPROVED BY THE SHAREHOLDERS. THE NUMBER OF VOTES
CAST FOR THE AMENDMENT WAS SUFFICIENT FOR APPROVAL.

Signed this February 10th, 2000

Y & B Services Corporation

By



Jesus A Yepes
President

Y & B SERVICES CORP.
BALANCE SHEET
FOR TWELVE MONTHS PERIOD ENDING DECEMBER 31, 1999

===== ASSETS =====		
Cash on hand and in Banks	(17,528.18)	
Accounts Receivables	551,995.00	
Accounts Receivables-MTS	704,675.25	
Other Receivables	<u>349,903.79</u>	
TOTAL CURRENT ASSETS	*	1,589,045.86
Furniture & Equipment	20,454.10	
Allowance Depreciation	<u>(4,358.32)</u>	
TOTAL FIXED ASSETS		16,095.78
Other Assets	375,434.74	
Receivables-Calling Cards	195,576.33	
Security Deposits	<u>892.65</u>	
TOTAL OTHER ASSETS		571,903.72
TOTAL ASSETS		<u><u>2,177,045.36</u></u>
===== LIABILITIES =====		
Accounts Payable	1,688,147.43	
Payroll Taxes	<u>37,616.79</u>	
TOTAL CURRENT LIABILITIES		1,725,764.22
Loan from Fernando Bonilla	342,000.00	
Loan from M.Alvarez	<u>29,166.67</u>	
TOTAL OTHER LIABILITIES		371,166.67
TOTAL LIABILITIES		<u>2,096,930.89</u>
===== EQUITY =====		
Capital stock	100.00	
Retained Earnings	80,014.47	
Net Income (Loss)	<u>0.00</u>	
TOTAL EQUITY		<u>80,114.47</u>
TOTAL LIABILITIES AND EQUITY		<u><u>2,177,045.36</u></u>

Y & B SERVICES CORP.
INCOME STATEMENT
FOR TWELVE MONTHS PERIOD ENDING DECEMBER 31, 1999

===== INCOME =====

Interest Receivable	53,890.92
Reimbursed Expenses	2,768,453.08
Sales	1,150,542.17
Services	<u>1,123,602.38</u>

TOTAL INCOME * 5,096,488.55

===== COST OF SALES =====

Beginning Inventory	0.00
Cost of Sales - Communications	2,715,692.30
Cost of Sales - Calling Cards	1,196,860.77
Cost of Services	500,172.71
Closing Inventory	<u>0.00</u>

TOTAL COST OF SALES 4,412,725.78

GROSS MARGIN 683,762.77

===== EXPENSES =====

Rent	24,785.83
Advertising	21,273.51
Bank Charges	10,215.16
Depreciation Expense	2,922.01
Wages and Salaries	200,010.00
Fica Expenses	15,300.77
Federal Unemployment	280.00
Florida Unemployment	942.27
Auto Expenses	51,108.43
Bad Debt	8,295.05
Dues and Subscriptions	147.45
Health Insurance	16,882.12
Other Insurance	10,302.39
Courier Expense	4,279.71
Taxes and Licenses	14,978.01
Office Expenses	37,063.39
Travel & Entertainment	29,983.50
Postage	2,031.96
Repairs and Maintenance	39,626.51
Other compensation	41,450.00
Utilities	3,269.92
Legal & Professional Services	8,414.40
Telephone	<u>23,901.72</u>

TOTAL EXPENSES 567,464.11

Net Income After Taxes 116,298.66

Y & B SERVICES CORP.
BALANCE SHEET
FOR TWELVE MONTHS PERIOD ENDING DECEMBER 31, 1998

===== ASSETS =====

Cash on hand and in Banks	7,897.59	
Accounts Receivables-Card	79,241.05	
Accounts Receivables-MTS	1,015,443.40	
Notes Receivables - MTS	350,000.00	
Other Receivables	284,451.99	
Calling Cards	<u>93,468.00</u>	
 TOTAL CURRENT ASSETS		 1,830,502.03
 Furniture & Equipment	 10,054.15	
Allowance Depreciation	<u>(1,436.31)</u>	
 TOTAL FIXED ASSETS		 8,617.84
 Employee Advances	 800.00	
Security Deposits	<u>892.65</u>	
 TOTAL OTHER ASSETS		 1,692.65
 TOTAL ASSETS		 <u><u>1,840,812.52</u></u>

===== LIABILITIES =====

Accounts Payable	1,272,634.16	
Federal Taxes Payable	23,698.04	
Payroll Taxes	<u>33,199.18</u>	
 TOTAL CURRENT LIABILITIES		 1,329,531.38
 Loan from Fernando Bonilla	 416,166.67	
Loan from M.Alvarez	<u>15,000.00</u>	
 TOTAL OTHER LIABILITIES		 431,166.67
 TOTAL LIABILITIES		 <u>1,760,698.05</u>

===== EQUITY =====

Capital stock	100.00	
Retained Earnings	(7,944.41)	
Net Income (Loss)	<u>87,958.88</u>	
 TOTAL EQUITY		 <u>80,114.47</u>
 TOTAL LIABILITIES AND EQUITY		 <u><u>1,840,812.52</u></u>

Y & B SERVICES CORP.
 INCOME STATEMENT
 FOR TWELVE MONTHS PERIOD ENDING DECEMBER 31, 1998

===== INCOME =====

Interest Receivable	1,041.28
Travel & Tours	79,172.07
Sales - Communications	3,464,679.09
Sales - Calling Cards	176,434.93
Services	<u>709,523.71</u>

TOTAL INCOME 4,430,851.08

===== COST OF SALES =====

Cost of Travel & Tours	75,200.69
Cost of Sales - Communications	3,422,116.52
Cost of Sales - Calling Cards	157,244.62
Cost of Services	<u>391,727.79</u>

TOTAL COST OF SALES 4,046,289.62

GROSS MARGIN 384,561.46

===== EXPENSES =====

Rent	11,031.43
Advertising	4,622.99
Bank Charges	2,814.70
Depreciation Expense	1,436.31
Wages and Salaries	119,004.00
Fica Expenses	9,103.78
Federal Unemployment	236.18
Florida Unemployment	590.44
Auto Expenses	5,670.32
Donations	1,157.10
Dues and Subscriptions	130.42

Health Insurance	1,669.58	
Other Insurance	778.95	
Interest Expense	20,492.29	
Taxes and Licenses	3,447.75	
Office Expenses	16,068.79	
Travel & Entertainment	21,486.25	
Rental Equipment	36.14	
Postage	1,254.40	
Repairs and Maintenance	3,550.93	
Other compensation	25,927.43	
Utilities	1,666.78	
Legal & Professional Services	2,300.00	
Telephone	18,427.58	
TOTAL EXPENSES		<u>272,904.54</u>
Gross Income Before Taxes		111,656.92
NOL		(7,944.00)
Provision for Taxes	23,698.04	
Net Income After Taxes		<u><u>87,958.88</u></u>



Business Checking

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Y & B SERVICES CORP.
DBA PLASTIGOL MIAMI
12000 BISCAYNE BLVD #607
NORTH MIAMI FL 33181

CB

Business Checking

2/01/2001 thru 2/28/2001

Account number: 2090001237204
Account holder(s): Y & B SERVICES CORP.
DBA PLASTIGOL MIAMI

Taxpayer ID Number: 650754509

Account Summary

Opening balance 2/01	\$4,676.97
Deposits and other credits	84,096.74 +
Checks	14,337.21 -
Other withdrawals and service fees	70,410.06 -
Closing balance 2/28	\$4,026.44

Deposits and Other Credits

Date	Amount	Description
2/01	95.00	DEPOSIT
2/01	200.00	DEPOSIT
2/01	4,000.00	DEPOSIT
2/02	222.30	DEPOSIT
2/02	2,000.00	DEPOSIT
2/02	3,900.00	DEPOSIT
2/06	747.50	DEPOSIT
2/07	3,000.00	DEPOSIT
2/08	62.00	DEPOSIT
2/08	739.33	DEPOSIT
2/08	1,288.38	DEPOSIT
2/08	1,420.00	DEPOSIT
2/09	2,275.00	COUNTER DEPOSIT
2/13	1,353.80	DEPOSIT
2/14	5,000.00	DEPOSIT
2/15	4,000.00	DEPOSIT
2/16	40.00	DEPOSIT
2/16	350.00	DEPOSIT
2/16	19,000.00	DEPOSIT
2/20	47.93	DEPOSIT
2/20	2,275.00	DEPOSIT
2/20	5,000.00	DEPOSIT

Deposits and Other Credits continued on next page.



Business Checking

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Deposits and Other Credits *continued*

Date	Amount	Description
2/21	175.50	DEPOSIT
2/21	1,250.00	DEPOSIT
2/22	6,000.00	DEPOSIT
2/26	4,000.00	COUNTER DEPOSIT
2/26	8,000.00	DEPOSIT
2/27	750.00	DEPOSIT
2/27	3,150.00	DEPOSIT
2/27	3,755.00	DEPOSIT
Total	\$84,096.74	

Checks

Number	Amount	Date posted	Number	Amount	Date posted	Number	Amount	Date posted
2310	100.00	2/01	2316	30.00	2/07	2323	374.28	2/16
2311	212.00	2/01	2317	3,000.00	2/09	2330*	228.55	2/27
2312	1,134.61	2/01	2319*	800.00	2/12	2331	2,236.78	2/28
2313	2,000.00	2/13	2320	350.00	2/12	Total	\$14,337.21	
2314	49.36	2/06	2321	3,000.00	2/16			
2315	98.00	2/12	2322	723.63	2/21			

* Indicates a break in check number sequence

Other Withdrawals and Service Fees

Date	Amount	Description
2/01	30.00	INSUFFICIENT FUNDS CHARGE 1 TRANSACTION(S) AT 30.00 EACH
2/05	7,000.00	FUNDS TRANSFER (ADVICE 010205015907) SENT TO CITIBANK, NYC FW/ BNF = CITIBANK NA GLOBAL AGENCY TRUST OR* OBI = SPECIAL INSTRUCTION ORBITEL OFF SHO RFB = 010205150438 02/05/01 12:26PM
2/08	30.00	INSUFFICIENT FUNDS CHARGE 1 TRANSACTION(S) AT 30.00 EACH
2/08	5,000.00 ✓	AUTOMATED DEBIT XO COMMUNICATION TELECOM CO. ID. 1774950000 010208 CCD MISC
2/09	155.06	COMMERCIAL SERVICE CHARGES FOR JANUARY 2001
2/09	5,000.00 ✓	AUTOMATED DEBIT XO COMMUNICATION TELECOM CO. ID. 1774950000 010209 CCD MISC
2/14	30.00	INSUFFICIENT FUNDS CHARGE 1 TRANSACTION(S) AT 30.00 EACH

Other Withdrawals and Service Fees continued on next page.



Business Checking

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Other Withdrawals and Service Fees *continued*

Date	Amount	Description
2/14	2,000.00	AUTOMATED DEBIT XO COMMUNICATION TELECOM CO. ID. 1774950000 010214 CCD MISC
2/14	2,275.00	DEPOSITED ITEM RETURNED ADV # 125167
2/15	3,000.00	FUNDS TRANSFER (ADVICE 010215019279) SENT TO CITIBANK, NYC FW/ BNF = ANDESAT S.A. EMA OBI = RFB = 010215150396 02/15/01 01:38PM
2/16	2,000.00	FUNDS TRANSFER (ADVICE 010216011051) SENT TO CITIBANK, NYC FW/ BNF = ANDESAT S.A. EMA OBI = RFB = 010216150288 02/16/01 11:29AM
2/16	14,300.00	FUNDS TRANSFER (ADVICE 010216010734) SENT TO CITIBANK, NYC FW/ BNF = CITIBANK NA GLOBAL AGENCY TRUST OR* OBI = SPECIAL INSTRUCTION ORBITEL OFF SH RFB = 010216150284 02/16/01 11:05AM
2/20	7,000.00	FUNDS TRANSFER (ADVICE 010220028123) SENT TO CITIBANK, NYC FW/ BNF = CITIBANK NA GLOBAL AGENCY TRUST OR* OBI = SPECIAL INSTRUCTIONS ORBITEL OFF SH RFB = 010220150832 02/20/01 02:21PM
2/21	1,000.00	FUNDS TRANSFER (ADVICE 010221016035) SENT TO CITIBANK, NYC FW/ BNF = CITIBANK NA GLOBAL AGENCY TRUST OR* OBI = SPECIAL INSTRUCTION ORBITEL OFF SH RFB = 010221150499 02/21/01 12:43PM
2/22	60.00	INSUFFICIENT FUNDS CHARGE 2 TRANSACTION(S) AT 30.00 EACH
2/22	6,000.00	FUNDS TRANSFER (ADVICE 010222019656) SENT TO CITIBANK, NYC FW/ BNF = CITIBANK NA GLOBAL AGENCY TRUST OR* OBI = SPECIAL INSTRUCTION ORBITEL OFFSHOR RFB = 010222150582 02/22/01 01:25PM
2/23	30.00	OVERDRAFT CHARGE 1 TRANSACTION(S) AT \$30.00
2/23	7,000.00	FUNDS TRANSFER (ADVICE 010223031642) SENT TO CITIBANK, NYC FW/ BNF = CITIBANK NA GLOBAL AGENCY TRUST OR* OBI = SPECIAL INSTRUCTION ORBITEL OFFSHOR RFB = 010223150875 02/23/01 04:46PM
2/26	2,000.00	FUNDS TRANSFER (ADVICE 010226027511) SENT TO CITIBANK, NYC FW/ BNF = CITIBANK NA GLOBAL AGENCY TRUST OR* OBI = SPECIAL INSTRUCTIONS ORBITEL OFF SH RFB = 010226150834 02/26/01 03:26PM

Other Withdrawals and Service Fees continued on next page.

Other Withdrawals and Service Fees *continued*

Date	Amount	Description
2/26	2,000.00	FUNDS TRANSFER (ADVICE 010226027049) SENT TO CITIBANK, NYC FW/ BNF = ANDESAT S.A. EMA OBI = RFB = 010226150828 02/26/01 03:47PM
2/27	4,000.00	FUNDS TRANSFER (ADVICE 010227018407) SENT TO CITIBANK, NYC FW/ BNF = CITIBANK NA GLOBAL AGENCY TRUST OR* OBI = SPECIAL INSTRUCTIONS ORBITEL OFF SH RFB = 010227150493 02/27/01 01:08PM
2/28	500.00	AUTOMATED DEBIT ATT WS ATT WS CO. ID. 1030157134 010228 PPD MISC 022616403313412
Total	\$70,410.06	

Daily Balance Summary

Dates	Amount	Dates	Amount	Dates	Amount
2/01	7,495.36	2/12	1,637.45	2/22	2,366.77
2/02	13,617.66	2/13	991.25	2/23	4,663.23
2/05	6,617.66	2/14	1,686.25	2/26	3,336.77
2/06	7,315.80	2/15	2,686.25	2/27	6,763.22
2/07	10,285.80	2/16	2,401.97	2/28	4,026.44
2/08	8,765.51	2/20	2,724.90		
2/09	2,885.45	2/21	2,426.77		

EFFECTIVE 4/1/01: DORMANT ACCOUNT: \$15



Business Checking

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Y & B SERVICES CORP.
DBA PLASTIGOL MIAMI
12000 BISCAYNE BLVD #607
NORTH MIAMI FL 33181

CB

Business Checking

12/30/2000 thru 1/31/2001

Account number: 2090001237204
Account holder(s): Y & B SERVICES CORP.
DBA PLASTIGOL MIAMI

Taxpayer ID Number: 650754509

Account Summary

Opening balance 12/30	\$32.84 -
Deposits and other credits	59,865.10 +
Checks	18,070.93 -
Other withdrawals and service fees	37,084.36 -
Closing balance 1/31	\$4,676.97

Deposits and Other Credits

.e	Amount	Description
1/04	1,800.00	DEPOSIT
1/09	95.85	DEPOSIT
1/12	5,757.53	COUNTER DEPOSIT
1/17	6,000.00	DEPOSIT
1/18	100.00	DEPOSIT
1/18	298.74	DEPOSIT
1/18	4,975.00	DEPOSIT
1/18	7,000.00	COUNTER DEPOSIT
1/22	6,790.00	COUNTER DEPOSIT
1/23	2,397.98	DEPOSIT
1/24	400.00	DEPOSIT
1/24	600.00	DEPOSIT
1/24	2,000.00	DEPOSIT
1/25	4,000.00	DEPOSIT
1/29	7,650.00	DEPOSIT
1/29	9,700.00	DEPOSIT
1/31	300.00	DEPOSIT
Total	\$59,865.10	



Business Checking

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Checks

Number	Amount	Date posted	Number	Amount	Date posted	Number	Amount	Date posted
2262	436.17	1/11	2292	57.75	1/17	2300	250.00	1/18
2270*	143.78	1/08	2293	382.57	1/22	2302*	815.00	1/24
2274*	19.38	1/05	2294	228.66	1/22	2303	529.00	1/22
2286*	750.00	1/24	2295	350.00	1/18	2304	1,100.00	1/23
2288*	256.37	1/05	2296	145.39	1/29	2305	9,000.00	1/24
2289	379.63	1/08	2297	83.33	1/24	2306	2,000.00	1/29
2290	143.78	1/05	2298	165.74	1/23	2309*	141.38	1/31
2291	40.00	1/16	2299	653.00	1/25	Total	\$18,070.93	

* Indicates a break in check number sequence

Other Withdrawals and Service Fees

Date	Amount	Description
1/02	60.00	INSUFFICIENT FUNDS CHARGE 2 TRANSACTION(S) AT 30.00 EACH
1/10	24.36	COMMERCIAL SERVICE CHARGES FOR DECEMBER 2000
1/12	5,000.00	FUNDS TRANSFER (ADVICE 010112014399) SENT TO CITIBANK, NYC FW/ BNF = CITIBANK NA GLOBAL AGENCY TRUST OR* OBI = SPECIAL INSTRUCTION ORBITEL OFF SH RFB = 010112150350 01/12/01 11:59AM
1/17	6,000.00	FUNDS TRANSFER (ADVICE 010117026970) SENT TO CITIBANK, NYC FW/ BNF = CITIBANK NA GLOBAL AGENCY TRUST OR* OBI = SPECIAL INSTRUCTION ORBITEL OFF SH RFB = 010117150781 01/17/01 03:11PM
1/19	11,000.00	FUNDS TRANSFER (ADVICE 010119023728) SENT TO CITIBANK, NYC FW/ BNF = CITIBANK NA GLOBAL AGENCY TRUST OR* OBI = SPECIAL INSTRUCTION ORBITEL OFF SH RFB = 010119150637 01/19/01 02:10PM
1/29	15,000.00	FUNDS TRANSFER (ADVICE 010129027966) SENT TO CITIBANK, NYC FW/ BNF = CITIBANK NA GLOBAL AGENCY TRUST OR* OBI = SPECIAL INSTRUCTION ORBITEL OFF SHO RFB = 010129150745 01/29/01 03:36PM
Total	\$37,084.36	

Daily Balance Summary

Dates	Amount	Dates	Amount	Dates	Amount
1/02	92.84 -	1/10	835.71	1/18	12,833.06
1/04	1,707.16	1/11	399.54	1/19	1,833.06
1/05	1,287.63	1/12	1,157.07	1/22	7,482.83
1/08	764.22	1/16	1,117.07	1/23	8,615.07
1/09	860.07	1/17	1,059.32	1/24	966.74

Daily Balance Summary continued on next page



Business Checking

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Y & B SERVICES CORP.
DBA PLASTIGOL MIAMI
12000 BISCAYNE BLVD #607
NORTH MIAMI FL 33181

CB

Business Checking

12/01/2000 thru 12/29/2000

Account number: 2090001237204
Account holder(s): Y & B SERVICES CORP.
DBA PLASTIGOL MIAMI

Taxpayer ID Number: 650754509

Account Summary

Opening balance 12/01	\$1.47
Deposits and other credits	13,978.85 +
Checks	8,845.69 -
Other withdrawals and service fees	5,167.47 -
Closing balance 12/29	\$32.84

Deposits and Other Credits

Date	Amount	Description
12/04	126.25	DEPOSIT
12/06	3,316.27	DEPOSIT
12/12	60.00	DEPOSIT
12/15	2,000.00	DEPOSIT
12/18	5,000.00	DEPOSIT
12/22	3,476.33	DEPOSIT
Total	\$13,978.85	

Checks

Number	Amount	Date posted	Number	Amount	Date posted	Number	Amount	Date posted
2253	635.00	12/07	2260	100.00	12/20	2271*	2,392.92	12/19
2254	1,275.21	12/08	2261	300.00	12/26	2272	922.60	12/22
2255	1,000.00	12/06	2263*	280.00	12/19	2275*	200.00	12/22
2256	212.00	12/07	2265*	281.06	12/28	2277*	212.00	12/22
2257	127.14	12/11	2266	152.02	12/19	2280*	171.97	12/26
2258	92.89	12/11	2267	300.00	12/19	Total	\$8,845.69	
2259	140.88	12/14	2269*	50.00	12/19			

* Indicates a break in check number sequence



Business Checking

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Other Withdrawals and Service Fees

Date	Amount	Description
12/11	17.47	COMMERCIAL SERVICE CHARGES FOR NOVEMBER 2000
12/21	30.00	OVERDRAFT CHARGE 1 TRANSACTION(S) AT \$30.00
12/21	5,000.00	DEPOSITED ITEM RETURNED ADV # 149013
12/22	60.00	INSUFFICIENT FUNDS CHARGE 2 TRANSACTION(S) AT 30.00 EACH
12/29	60.00	INSUFFICIENT FUNDS CHARGE 2 TRANSACTION(S) AT 30.00 EACH
Total	\$5,167.47	

Daily Balance Summary

Dates	Amount	Dates	Amount	Dates	Amount
12/04	127.72	12/14	3.40	12/22	780.19
12/06	2,443.99	12/15	2,003.40	12/26	308.22
12/07	1,596.99	12/18	7,003.40	12/28	27.16
12/08	321.78	12/19	3,828.46	12/29	32.84 -
12/11	84.28	12/20	3,728.46		
12/12	144.28	12/21	1,301.54 -		

EFFECTIVE 2/1/01: UP TO 150 CHECKS PAID, DEPOSITS, DEPOSITED ITEMS, AND ACH DEBITS AND CREDITS IN ANY COMBINATION ARE FREE. OVER 150 ARE \$.25 EACH. THE FIRST \$5,000 IN CASH DEPOSITS ARE FREE. OVER \$5,000 ARE \$.10 PER \$100.

**Y & B SERVICES CORPORATION
DBA PLASTIGOL MIAMI**

••

LIST OF OFFICERS AND STOCKHOLDERS

JESUS ALBERTO YEPES PRESIDENT

Y & B SERVICES CORP.

1.- JESÚS A. YEPES

POSITION : PRESIDENT

PROFESIÓN : ENGINEER

EXPERIENCE : 15 YEARS AS PRODUCTION MANAGER
 10 YEARS IN COMMUNICATIONS PROJECTS

2.- PEDRO SANCHEZ

POSITION ADVISER CONSULTANT

PROFESSION : ELECTRONIC ENGINEER

EXPERIENCE : 15 YEARS IN COMMUNICATIONS PROJECTS

3.- JULIO C. DE LOS RIOS

POSITION : GENERAL AUDITOR

PROFESIÓN : ACCOUNTANT

EXPERIENCE : 25 YEARS AS FINANCIAL AND ADMINISTRATIVE MANAGER

4.- EDUARDO ANDRADE

POSITION : SALES MANAGER

PROFESSION : BUSINESS & MARKETING MANAGEMENT.

EXPERIENCE : 15 YEARS IN SALES AND MARKETING.

5.- CARLOS E. PADILLA

POSITION : ADMINISTRATIVE COORDINATOR

PROFESSION : PUBLISHER

EXPERIENCE : 22 YEARS AS PUBLISHER