Y & B SERVICES CORP.

Communications solutions for the third milennium

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Miami, April 10,2001

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FLORIDA PUBLIC SERVICE COMMISION

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

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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 markets its products and services though (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 earning 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 profits \$ 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 AĽĘĘŔŤĠŶYEPES

President

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