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March 12, 2002

Mrs. Blanca Bayo, Director  
Division of Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**RE: Docket No. 001097-TP - Notice of Confidential Filing**

Dear Mrs. Bayo:

Enclosed is the original and ten (10) copies of Supra Telecommunications and Information Systems, Inc.'s (Supra) Notice of Service of its Rebuttal Testimony and Exhibits for Mr. Dave Nilson in the above-referenced docket. Confidentiality is being claimed with respect to portions of Mr. Nilson's Rebuttal Testimony.

A copy of this letter is enclosed. Please mark it to indicate that the original was filed and return it to me, copies have been served to the parties shown on the attached Certificate of Service.

Sincerely,

Brian Chaiken  
General Counsel

DOCUMENT NUMBER DATE

02874 MAR 12 08

FPSC-COMMISSION CLERK

**CERTIFICATE OF SERVICE**  
**001097-TP**

**I HEREBY CERTIFY** that a true and correct copy of the foregoing was served via Hand Delivery and/or Federal Express this 12 th day of March, 2002 to the following:

Patty Christensen, Esq.  
Staff Counsel  
Division of Legal Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Nancy B. White, Esq./James Meza III, Esq.  
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Tallahassee, FL. 32301  
(850) 222-1201 (voice)  
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Atlanta, GA 30309  
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(404) 249-5664 (fax)

T. Michael Twomey, Esq./R. Douglas Lackey, Esq./E. Earl Edenfield Jr., Esq.  
Suite 4300, BellSouth Center  
675 West Peachtree Street, N.E.  
Atlanta, GA 30375  
(404) 335-0710

SUPRA TELECOMMUNICATIONS  
& INFORMATION SYSTEMS, INC.  
2620 S.W. 27<sup>th</sup> Avenue  
Miami, Florida 33133  
Telephone: (305) 476-4248  
Facsimile: (305) 443-9516

By: Brian Chaiken / SWA  
BRIAN CHAIKEN, ESQ.  
KIRK DAHLKE, ESQ.

REDACTED

1 SUPRA TELECOMMUNICATIONS & INFORMATION SYSTEMS, INC.

2 REBUTTAL TESTIMONY OF DAVID A. NILSON

3 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

4 DOCKET 001097-TP

5 MARCH 12, 2002

6  
7  
8  
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1 **Introduction**

2 Q **PLEASE STATE YOUR NAME AND ADDRESS**

3 A My name is David A. Nilson. My address is 2620 SW 27<sup>th</sup> Avenue, Miami, Florida 33133.

4

5 Q **BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

6 A I am the Chief Technology Officer of Supra Telecommunications and Information Systems,  
7 Inc. (“Supra”).

8

9 Q **ARE YOU THE SAME DAVID A. NILSON WHO FILED DIRECT TESTIMONY IN**  
10 **THIS DOCKET?**

11 A I am.

12

13 Q **WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

14 A The purpose of my testimony is to address the issues identified in this proceeding. My  
15 testimony is filed in rebuttal to the direct testimonies filed in this proceeding by Mr. Patrick  
16 Finlen and Mr. Claude Morton of BellSouth Telecommunications, Inc. (“BellSouth”).  
17 Specifically, I will rebut BellSouth’s direct testimony in regard to BellSouth’s pleadings  
18 claiming that Supra still owes BellSouth monies under the 1997 BellSouth/Supra Resale  
19 Agreement, and Mr. Morton and Mr. Finley’s direct testimony on issue one.

20

21 **GENERAL ISSUES**

22

23 Q **BELLSOUTH CLAIMS THAT SUPRA, PURSUANT TO THE PARTIES’ 1997**  
24 **RESALE AGREEMENT, STILL OWES BELLSOUTH MONIES PRIOR TO**

1       **ADOPTION OF THE JUNE 10, 1997 AT&T/BELLSOUTH INTERCONNECTION**  
2       **AGREEMENT ADOPTED BY SUPRA ON OCTOBER 5, 1999. DOES MR.**  
3       **MORTON MAKE THIS CLAIM IN HIS TESTIMONY OR PRESENT ANY**  
4       **EVIDENCE TO CORROBORATE THIS CLAIM?**

5       A No, he does not. Nor did BellSouth plead that it was owed money by Supra for this time  
6       period. At paragraph 8 of its Complaint filed on August 9, 2000, BellSouth only claimed that  
7       it was owed monies for the time period January 1, 2000 and after.

8

9       **Q DOES MR. FINLEN MAKE THIS CLAIM IN HIS TESTIMONY OR PRESENT**  
10       **ANY EVIDENCE TO CORROBORATE THIS CLAIM?**

11       A No, he does not.

12

13       **Q DID SUPRA WITHHOLD PAYMENT OF ANY DISPUTED MONIES UNDER THE**  
14       **PARTIES' 1997 RESALE AGREEMENT?**

15       A No.

16

17       **Q WHEN DID THE BILLING DISPUTES RELAVANT TO THIS DOCKET OCCUR?**

18       A On October 20, 1999 – fifteen days after adoption of the BellSouth/AT&T Interconnection  
19       Agreement. (Supra Exhibit # DN-R6)

20

21       **Q PLEASE DESCRIBE THIS BILLING DISPUTE?**

22       A It was for \$61,866.05 for improperly billed taxes which Supra had paid BellSouth to date.

23

1 Q **DID SUPRA PAY BELLSOUTH IN FULL FOR ALL CHARGES THROUGH**  
2 **NOVEMBER, 1999?**

3 A Yes. In a letter December 16, 1999 (**Supra Exhibit # DN-R6** ) and its attached Exhibit "F,"  
4 Supra presented proof that all of BellSouth's bills through November 1999 were paid in full,  
5 except for the disputed amount \$61,866.05 for improperly billed taxes under the 1997 resale  
6 agreement.

7  
8 Q **DID BELLSOUTH EVER AGREE THAT THESE MONIES HAD BEEN**  
9 **IMPROPERLY BILLED AND CREDIT OR REFUND SAME TO SUPRA?**

10 A Yes, in stages. On February 10, 2000 (**Supra Exhibit # DN-R1** ), Bellsouth's Debra Harris  
11 sent a letter indicating that BellSouth agreed to the dispute and that the sum of \$61,866.05  
12 would be credited to Supra.

13  
14 On March 11, 2000 Supra further disputed BellSouth's interest calculation on this amount of  
15 \$928.00 (**Supra Exhibit # DN-R2** ) and correctly calculated the owed interest at \$33,080.01.

16  
17 BellSouth continued to maintain it owed only the smaller amount in interest (**BellSouth**  
18 **Exhibit PCF-11**) in a letter to Supra dated March 30, 2000 from Mr. Morton. In that letter,  
19 BellSouth announced that while BellSouth disputed Supra's interest calculations, Supra had  
20 been credited \$62,794.05 (\$61,866.05 + \$928 interest) on Supra's **March 2, 2000** bill, and  
21 \$32,151.01 on Supra's **April 2, 2000** bill, leaving an outstanding balance of \$66,911.39 for  
22 services rendered under the **parties' October 5, 1999 Interconnection Agreement**.

23

1 At the time that amount was in dispute (**Supra Exhibit # DN-R4 , Supra Exhibit # DN-R5**  
2 **Supra Exhibit # DN-R5** , said dispute was not resolved until June 5, 2001. (**Supra Exhibit**  
3 **DN-41)**

4  
5 **Q BASED ON THE FOREGOING, IS IT POSSIBLE THAT SUPRA OWES**  
6 **BELLSOUTH ANYTHING UNDER EITHER THE 1997 RESALE AGREEMENTS?**

7 A No, it is not possible.

8  
9 **Q BASED ON THE FOREGOING, IS IT POSSIBLE THAT BELLSOUTH OWES**  
10 **SUPRA ANYTHING UNDER EITHER THE 1997 RESALE OR**  
11 **INTERCONNECTION AGREEMENTS?**

12 A Yes, as I stated in my direct testimony, BellSouth refused to allow Supra to order, provision,  
13 or enjoy service ordered as a UNE combination under the parties October 23, 1997  
14 Interconnection Agreement. Supplemental to that testimony, Mr. Finlen attaches evidence  
15 of Supra's efforts to order UNE combinations in his **Exhibit PCF-6** at paragraph 3.

16  
17 **ISSUE ONE: SHOULD THE RATES AND CHARGES CONTAINED (OR NOT**  
18 **CONTAINED) IN THE 1997 AT&T/BELLSOUTH AGREEMENT APPLY TO THE**  
19 **BELLSOUTH BILLS AT ISSUE IN THIS DOCKET?**

20  
21 **Rebuttal of Mr. Morton's Testimony**

1 Q IN HIS DIRECT TESTIMONY, PAGE 3, LINE 17, MR. MORTON DESCRIBES  
2 HOW ACCOUNTS ARE ESTABLISHED. WHAT DID HE OMIT FROM HIS  
3 TESTIMONY?

4 A As I documented in my direct testimony, Supra attempted to obtain service as UNE  
5 combinations as far back as 1997. In June of 1998, I began a series of communications with  
6 Mr. Marcus Cathey, who refused to admit that Supra had the right to obtain UNE  
7 combinations. This led me to discover that the parties' 1997 Interconnection Agreement  
8 filed with the FPSC by BellSouth was not identical to the agreement which had been  
9 executed by Supra. Mr. Morton explains that "Requests for account establishment come to  
10 BellSouth from the customer, usually through the salesperson."

11

12 Q WHO IS MR. MARCUS CATHEY AND WHAT IS HIS POSITION?

13 A From 1997 to the last time I saw him in April 2001, his title was AVP, CLEC  
14 Interconnection Sales. As such any salesperson that Supra would be allowed to work with  
15 reported to Mr. Cathey.

16

17 Q HOW DOES THAT REFUTE MR. MORTONS TESTIMONY?

18 A On page 3, line 10 he states that Supra's UNE accounts "...were not established until  
19 February 2000." Clearly Mr. Cathey, the most senior salesperson had blocked the  
20 establishment of UNE billing accounts until that time. (Supra Exhibit DN-28). Mr.  
21 Morton's testimony in this matter is incomplete and not forthright.

22

23 Q DID ANY OTHER BELLSOUTH PERSONELL BLOCK SUPRA'S  
24 ESTABLISHMENT OF UNE ACCOUNTS?



1 A Yes, Mr. Finlen (Supra Exhibit DN-26, direct testimony, pg 9, line19-pg 11 line 10).

2

3 Q IN HIS DIRECT TESTIMONY, PAGE 5, LINE 1, MR MORTON TESTIFIES THAT  
4 "SUPRA SOLELY ORDERED RESALE SERVICES." IS THIS A TRUE AND  
5 ACCURATE STATEMENT?

6 A Not at all. Bellsouth refused to modify Supra's OSS profile to allow Supra to order UNE  
7 combinations, it delayed for years making **any** changes to its OSS that would even marginally  
8 allow the ordering of UNE combination and refused to provide Supra with any ordering  
9 information whatsoever until June 15, 2001.

10

[REDACTED]

11

[REDACTED]

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32 [REDACTED]  
33 [REDACTED]  
34 [REDACTED]  
35 [REDACTED] For BellSouth's witnesses to both

1 say at this time that Supra only ordered resale (DT Morton, pg 5, ln. 1, DT Finlen pg 4, ln5), as if  
2 there was anything else Supra could order is patently disingenuous and should be disregarded.

3

4 **Rebuttal of Mr. Finlen's Testimony**

5

6 **Q IN ADDITION TO THE ABOVE, DID MR. FINLEN HAVE FURTHER REASON TO**  
7 **KNOW THAT HIS TESTIMONY AT PAGE 4, LINE 5 WAS NOT THE TRUTH?**

8 A Yes, of course. In fact he attached proof of that in the form of a letter from Supra's attorney  
9 as **Exhibit PCF-6**. On page 9, ln 2 of his direct testimony, he makes reference to the 9 cases  
10 Supra filed before the 9 Public Service Commissions to correct the fraudulently filed  
11 interconnection agreements. Mr. Finlen was a witness in each and every one of those cases.

12

[REDACTED]

13

[REDACTED]

14

[REDACTED]

15

16 **Q DOES THIS CONCLUDE YOUR TESTIMONY?**

17 A Yes, this concludes my testimony.

18



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**REBUTTAL EXHIBITS**

Supra Exhibit # DN-R1 2/10/2000 billing credit from BellSouth D. Harris to C. Bentley

Supra Exhibit # DN-R2 3/11/2000 letter C. Bentley to K. Bates disputing Bellsouth's calculation of \$928 interest owed

Supra Exhibit # DN-R3 4/10/2000 Letter C. Bentley to P. Finlen documenting the three billing disputes as credits rather than withheld payments

Supra Exhibit # DN-R4 4/28/2000 letter P. Finlen to C. Bentley in response to billing dispute and letter Supra Exhibit # DN-R3

Supra Exhibit # DN-R5 5/1/2000 letter C. Bentley to P. Finlen rebutting the 4/28/2000 letter Supra Exhibit # DN-R4 .

Supra Exhibit # DN-R6 12/16/1999 letter C. Bentley to M.Alagar including Exhibit "F" Showing payment in full of all bills thru November 1999, except a \$61,866.05 dispute over incorrectly billed taxes.

FACSIMILE TRANSMITTAL SHEET

|                                   |   |
|-----------------------------------|---|
| TO: <i>Carol Bentley</i>          | FROM: <i>Rhena Harris</i>                             |
| COMPANY: <i>Supra Telecom</i>     | DATE: <i>2/10/00</i>                                  |
| FAX NUMBER: <i>305-443-1078</i>   | TOTAL NO. OF PAGES INCLUDING COVER: <i>2</i>          |
| PHONE NUMBER: <i>305-443-3710</i> | SENDER'S REFERENCE NUMBER: <i>(800) 773-4967 Ext.</i> |
| RE:                               | YOUR REFERENCE NUMBER: <i>(205) 321-2817</i>          |

URGENT     FOR REVIEW     PLEASE COMMENT     PLEASE REPLY     PLEASE RECYCLE

NOTES/COMMENTS

EXHIBIT

DN-R1



BellSouth Telecommunications, Inc.

February 10, 2000

Supra Telecommunications  
2620 SW 27<sup>th</sup> Avenue  
4<sup>th</sup> Floor  
Miami, FL 33133

Attn: Carol Bentley

Faxed : 305-443-1078

Dear Ms. Bentley:

We have investigated your request for billing adjustments on the following accounts:

| Account #    | Amount Credited |
|--------------|-----------------|
| 305-Q82-2670 | \$60,596.41     |
| 561-Q82-2670 | \$ 1,224.38     |
| 904-Q82-2670 | \$ 45.26        |

Our records indicate that as of February 10, 2000, we have not received payment of \$103,945.51. If payment of this amount is not received by February 11, 2000, requests for additional services will be refused.

If you have any questions, please call 1-800-773-4967 ext. 4553.

Thanks,  
Debra Harris, Service Representative



Phone: (305) 443-3710  
Fax: (305) 441-9318  
2620 S.W. 27th Avenue  
Miami, FL 33133  
www.stis.com

March 11, 2000

Ms. Karen Bates  
BellSouth Network & Carrier Services  
600 North 18<sup>th</sup> Street  
Birmingham, AL 35203

Docket No. 001097-TP  
David Nilson Exhibit No. DN-R2

Dear Ms. Bates:

Supra Telecom is in receipt of a BellSouth CLEC Billing Adjustment Response applied to our accounts, 561-Q82-2670, 904-Q82-2670 and 305-Q82-2670 in the amount of \$ 62,794.05. This adjustment is pursuant to our original dispute in the amount of \$61,866.05. The revised adjustment was sent with the intention to include interest charges relating to the original dispute.

Per our interconnection agreement, attachment 6, section 14.2 states:

*If a Party disputes charges and the dispute is resolved in favor of such Party, the other Party shall credit the bill of the disputing Party for the amount of the disputed charges along with any late payment charges assessed no later than the second Bill Date after the resolution of the dispute.*

Furthermore, attachment 6, section 15 states:

*The late payment charge shall be calculated based on the portion of the payment not received by the payment date times the lesser of (i) one and one-half percent (1 1/2%) per month or (ii) the highest interest rate (in decimal value) which may be charged by law for commercial transactions, compounded daily for the number of days from the payment date to and including the date that payment is actually made.*

The total interest credited by BellSouth is \$928.00 which represents 1.5% of the total dispute. While the monthly interest rate BellSouth has used is correct, the number of months the interest should apply to is not correct. Furthermore, the contract calls for compounding of the interest on a daily basis.

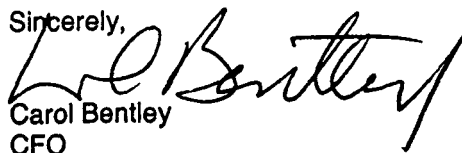
Supra Telecom calculates the total interest due as of March 2, 2000 as \$33,080.01. I have attached detailed interest calculation schedules for each of the billing account numbers and for each month for which there is a dispute. The total amount due Supra Telecom as of March 2, 2000 is \$94,946.06.

Supra Telecom has additional disputes on file in excess of \$300,000 and as such, we show a credit balance for our account in excess of \$200,000. In order to avoid additional interest charges, please remit \$94,946.06, immediately via wire transfer to our account using the following wire transfer instructions:

Union Planters, Coral Gables, FL  
Account Number: 1750019620  
Routing/Transit Number: 084000084

Please feel free to contact me should you need further instructions.

Sincerely,

  
Carol Bentley  
CFO

Attachments  
cc: Shirley Flemming



02/24/00 16:18

BELLSOUTH → +3054431078

NO.236 P001/00

TELECOMMUNICATIONS  
BSC - BIRMINGHAM, AL. JAMA

FACSIMILE TRANSMITTAL SHEET

TO  
*Carol Bentley*  
COMPANY

FROM  
*Dora Harris*

DATE  
*2/24-00*

FAX NUMBER  
*305-443-1078*  
PHONE NUMBER

TOTAL NO OF PAGES INCLUDING COVER

*2*

SENDER'S REFERENCE NUMBER  
*(800) 773-4967 Ext. 4553*

RE  
*Jay Dispute*

YOUR REFERENCE NUMBER  
*(205) 321-2817*

- URGENT
- FOR REVIEW
- PLEASE COMMENT
- PLEASE REPLY
- PLEASE RECYCLE

NOTES/COMMENTS

### BellSouth CLEC Billing Adjustment Response

To CLEC Contact Name *Supra Telecom* (Area Code) Telephone Number *561-082-2670* Account Name *561-082-2670*  
 CLEC Tracking Number *305-082-2670* BST Tracking Number *904-082-2670* Account Number *904-082-2670*

Date Billing Adjustment Investigation Request Received In BellSouth LCSC

We Have Investigated Your Request For A Billing Adjustment On The Account Detailed Above With The Following Result

| Amount Credited Customer | Amount Debited Customer | No Action Taken |
|--------------------------|-------------------------|-----------------|
| \$ <i>62,794.05</i>      | \$                      |                 |

Reason/Remarks

*The following indicates how credits plus interest were applied:*

|                     |                 |                    |
|---------------------|-----------------|--------------------|
| <i>305-082-2670</i> | <i>Credited</i> | <i>\$61,505.36</i> |
| <i>904-082-2670</i> | <i>Credited</i> | <i>45,94</i>       |
| <i>561-082-2670</i> | <i>Credited</i> | <i>1242,75</i>     |

Documentation Is Attached  No Documentation Attached

Notes

LCSC Service Rep.

(Area Code) Telephone Number

(Area Code) FAX Number

**Supra Telecom  
Taxes Billed in Error**

|                      | 9/2/97      | 10/2/97     | 11/2/97     | 12/2/97    | 1/2/98     | 2/2/98     | Total       |
|----------------------|-------------|-------------|-------------|------------|------------|------------|-------------|
| City - 305           | 4,138.15    | 7,203.73    | 2,967.38    | 2,178.29   | 1,806.93   |            | 18,294.48   |
| County - 305         | 4,744.35    | 10,173.74   | 3,246.80    | 1,944.78   | 1,619.42   |            | 21,729.09   |
| Federal - 305        | 4,393.48    | 8,598.82    | 3,025.36    | 2,062.88   | 1,713.95   |            | 19,794.49   |
| Gross Receipts - 305 |             |             |             |            |            | 778.35     | 778.35      |
| Subtotal 305         | 13,275.98   | 25,976.29   | 9,239.54    | 6,185.95   | 5,140.30   | 778.35     | 60,596.41   |
| Interest on Dispute  | 7,542.60    | 14,151.79   | 4,821.23    | 3,087.75   | 2,451.08   | 354.05     | 32,408.50   |
| Total 305            | 20,818.58   | 40,128.08   | 14,060.77   | 9,273.70   | 7,591.38   | 1,132.40   | 93,004.91   |
|                      |             |             |             |            |            |            |             |
| City - 561           | 128.58      | 290.90      | 202.37      | 191.89     | 58.69      |            | 872.43      |
| County - 561         | 0.08        | (0.23)      | 2.25        | (0.60)     | (2.14)     |            | (0.64)      |
| Federal - 561        | 59.45       | 155.81      |             | 92.21      | 22.28      |            | 329.75      |
| Gross Receipts - 561 |             |             |             |            |            | 22.84      | 22.84       |
| Subtotal 561         | 188.11      | 446.48      | 204.62      | 283.50     | 78.83      | 22.84      | 1,224.38    |
| Interest on Dispute  | 106.84      | 243.26      | 106.76      | 141.53     | 37.57      | 10.41      | 646.37      |
| Total 561            | 294.95      | 689.74      | 311.38      | 425.03     | 116.40     | 33.25      | 1,870.75    |
|                      |             |             |             |            |            |            |             |
| City - 904           |             |             | 2.10        | 1.77       | 1.46       |            | 5.33        |
| County - 904         | 23.34       | 0.90        |             |            |            |            | 24.24       |
| Federal - 904        | 12.26       | 0.39        | 1.05        | 0.86       | 0.74       |            | 15.30       |
| Gross Receipts - 904 |             |             |             |            |            | 0.39       | 0.39        |
| Subtotal 904         | 35.60       | 1.29        | 3.15        | 2.63       | 2.20       | 0.39       | 45.26       |
| Interest on Dispute  | 20.21       | 0.68        | 1.65        | 1.30       | 1.05       | 0.25       | 25.14       |
| Total 904            | 55.81       | 1.97        | 4.80        | 3.93       | 3.25       | 0.64       | 70.40       |
|                      |             |             |             |            |            |            |             |
| Grand Total          | \$21,169.34 | \$40,819.79 | \$14,376.95 | \$9,702.66 | \$7,711.03 | \$1,166.29 | \$94,946.06 |
|                      |             |             |             |            |            |            |             |
| Interest @           | 18%         |             |             |            |            |            |             |
| Number of Months     | 28          | 27          | 26          | 25         | 24         | 23         |             |

3/11/00

**\*\* Printed with Evaluation Copy of Simply Interest - Professional Software \*\***  
**Future Value Schedule**  
**Supra Telecom**  
**BellSouth Billing Dispute**  
**Interest Calculation**

|                      |                       |                           |               |
|----------------------|-----------------------|---------------------------|---------------|
| Date: Sep 02, 1997   | Type: Normal          | <u>Total</u>              | <u>Number</u> |
| Compounded: Daily    | Period: 2.583 Year(s) | Deposits: \$13,275.98     | 31            |
| Basis Year: 365 Days | Exact Day: No         | Net Deposits: \$20,818.58 | 1             |

| No.                           | Date         | Int. Rate | Deposit     | Interest   | Net Deposit | Balance     | Notes |
|-------------------------------|--------------|-----------|-------------|------------|-------------|-------------|-------|
| 1                             | Sep 02, 1997 | 18.0000%  | \$13,275.98 | \$0.00     | \$13,275.98 | \$13,275.98 |       |
| 2                             | Oct 02, 1997 | 18.0000%  | \$0.00      | \$200.59   | \$200.59    | \$13,476.57 |       |
| 3                             | Nov 02, 1997 | 18.0000%  | \$0.00      | \$203.62   | \$203.62    | \$13,680.19 |       |
| 4                             | Dec 02, 1997 | 18.0000%  | \$0.00      | \$206.70   | \$206.70    | \$13,886.89 |       |
| Totals for Year 1997          |              |           | \$13,275.98 | \$610.91   | \$13,886.89 |             |       |
| Running Totals to End of 1997 |              |           | \$13,275.98 | \$610.91   | \$13,886.89 |             |       |
| 5                             | Jan 02, 1998 | 18.0000%  | \$0.00      | \$209.82   | \$209.82    | \$14,096.71 |       |
| 6                             | Feb 02, 1998 | 18.0000%  | \$0.00      | \$212.99   | \$212.99    | \$14,309.70 |       |
| 7                             | Mar 02, 1998 | 18.0000%  | \$0.00      | \$216.21   | \$216.21    | \$14,525.91 |       |
| 8                             | Apr 02, 1998 | 18.0000%  | \$0.00      | \$219.48   | \$219.48    | \$14,745.39 |       |
| 9                             | May 02, 1998 | 18.0000%  | \$0.00      | \$222.79   | \$222.79    | \$14,968.18 |       |
| 10                            | Jun 02, 1998 | 18.0000%  | \$0.00      | \$226.16   | \$226.16    | \$15,194.34 |       |
| 11                            | Jul 02, 1998 | 18.0000%  | \$0.00      | \$229.58   | \$229.58    | \$15,423.92 |       |
| 12                            | Aug 02, 1998 | 18.0000%  | \$0.00      | \$233.04   | \$233.04    | \$15,656.96 |       |
| 13                            | Sep 02, 1998 | 18.0000%  | \$0.00      | \$236.57   | \$236.57    | \$15,893.53 |       |
| 14                            | Oct 02, 1998 | 18.0000%  | \$0.00      | \$240.14   | \$240.14    | \$16,133.67 |       |
| 15                            | Nov 02, 1998 | 18.0000%  | \$0.00      | \$243.77   | \$243.77    | \$16,377.44 |       |
| 16                            | Dec 02, 1998 | 18.0000%  | \$0.00      | \$247.45   | \$247.45    | \$16,624.89 |       |
| Totals for Year 1998          |              |           | \$0.00      | \$2,738.00 | \$2,738.00  |             |       |
| Running Totals to End of 1998 |              |           | \$13,275.98 | \$3,348.91 | \$16,624.89 |             |       |
| 17                            | Jan 02, 1999 | 18.0000%  | \$0.00      | \$251.19   | \$251.19    | \$16,876.08 |       |
| 18                            | Feb 02, 1999 | 18.0000%  | \$0.00      | \$254.99   | \$254.99    | \$17,131.07 |       |
| 19                            | Mar 02, 1999 | 18.0000%  | \$0.00      | \$258.84   | \$258.84    | \$17,389.91 |       |
| 20                            | Apr 02, 1999 | 18.0000%  | \$0.00      | \$262.75   | \$262.75    | \$17,652.66 |       |
| 21                            | May 02, 1999 | 18.0000%  | \$0.00      | \$266.72   | \$266.72    | \$17,919.38 |       |
| 22                            | Jun 02, 1999 | 18.0000%  | \$0.00      | \$270.75   | \$270.75    | \$18,190.13 |       |
| 23                            | Jul 02, 1999 | 18.0000%  | \$0.00      | \$274.84   | \$274.84    | \$18,464.97 |       |
| 24                            | Aug 02, 1999 | 18.0000%  | \$0.00      | \$278.99   | \$278.99    | \$18,743.96 |       |
| 25                            | Sep 02, 1999 | 18.0000%  | \$0.00      | \$283.21   | \$283.21    | \$19,027.17 |       |
| 26                            | Oct 02, 1999 | 18.0000%  | \$0.00      | \$287.49   | \$287.49    | \$19,314.66 |       |
| 27                            | Nov 02, 1999 | 18.0000%  | \$0.00      | \$291.83   | \$291.83    | \$19,606.49 |       |
| 28                            | Dec 02, 1999 | 18.0000%  | \$0.00      | \$296.24   | \$296.24    | \$19,902.73 |       |
| Totals for Year 1999          |              |           | \$0.00      | \$3,277.84 | \$3,277.84  |             |       |
| Running Totals to End of 1999 |              |           | \$13,275.98 | \$6,626.75 | \$19,902.73 |             |       |
| 29                            | Jan 02, 2000 | 18.0000%  | \$0.00      | \$300.72   | \$300.72    | \$20,203.45 |       |
| 30                            | Feb 02, 2000 | 18.0000%  | \$0.00      | \$305.26   | \$305.26    | \$20,508.71 |       |
| 31                            | Mar 02, 2000 | 18.0000%  | \$0.00      | \$309.87   | \$309.87    | \$20,818.58 |       |
| Totals for Year 2000          |              |           | \$0.00      | \$915.85   | \$915.85    |             |       |
| Running Totals to Q1 of 2000  |              |           | \$13,275.98 | \$7,542.60 | \$20,818.58 |             |       |

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**Future Value Schedule**  
**Supra Telecom**  
**BellSouth Billing Dispute**  
**Interest Calculation**

|                      |                       |                        |           |
|----------------------|-----------------------|------------------------|-----------|
| Date: Sep 02, 1997   | Type: Normal          | <u>Total</u>           |           |
| Compounded: Daily    | Period: 2.583 Year(s) | Deposits: \$188.11     | <u>31</u> |
| Basis Year: 365 Days | Exact Day: No         | Net Deposits: \$294.95 | 1         |

| No.                           | Date         | Int. Rate | Deposit  | Interest | Net Deposit | Balance  | Notes |
|-------------------------------|--------------|-----------|----------|----------|-------------|----------|-------|
| 1                             | Sep 02, 1997 | 18.0000%  | \$188.11 | \$0.00   | \$188.11    | \$188.11 |       |
| 2                             | Oct 02, 1997 | 18.0000%  | \$0.00   | \$2.84   | \$2.84      | \$190.95 |       |
| 3                             | Nov 02, 1997 | 18.0000%  | \$0.00   | \$2.89   | \$2.89      | \$193.84 |       |
| 4                             | Dec 02, 1997 | 18.0000%  | \$0.00   | \$2.93   | \$2.93      | \$196.77 |       |
| Totals for Year 1997          |              |           | \$188.11 | \$8.66   | \$196.77    |          |       |
| Running Totals to End of 1997 |              |           | \$188.11 | \$8.66   | \$196.77    |          |       |
| 5                             | Jan 02, 1998 | 18.0000%  | \$0.00   | \$2.97   | \$2.97      | \$199.74 |       |
| 6                             | Feb 02, 1998 | 18.0000%  | \$0.00   | \$3.02   | \$3.02      | \$202.76 |       |
| 7                             | Mar 02, 1998 | 18.0000%  | \$0.00   | \$3.06   | \$3.06      | \$205.82 |       |
| 8                             | Apr 02, 1998 | 18.0000%  | \$0.00   | \$3.11   | \$3.11      | \$208.93 |       |
| 9                             | May 02, 1998 | 18.0000%  | \$0.00   | \$3.16   | \$3.16      | \$212.09 |       |
| 10                            | Jun 02, 1998 | 18.0000%  | \$0.00   | \$3.20   | \$3.20      | \$215.29 |       |
| 11                            | Jul 02, 1998 | 18.0000%  | \$0.00   | \$3.25   | \$3.25      | \$218.54 |       |
| 12                            | Aug 02, 1998 | 18.0000%  | \$0.00   | \$3.30   | \$3.30      | \$221.84 |       |
| 13                            | Sep 02, 1998 | 18.0000%  | \$0.00   | \$3.35   | \$3.35      | \$225.19 |       |
| 14                            | Oct 02, 1998 | 18.0000%  | \$0.00   | \$3.40   | \$3.40      | \$228.59 |       |
| 15                            | Nov 02, 1998 | 18.0000%  | \$0.00   | \$3.45   | \$3.45      | \$232.04 |       |
| 16                            | Dec 02, 1998 | 18.0000%  | \$0.00   | \$3.51   | \$3.51      | \$235.55 |       |
| Totals for Year 1998          |              |           | \$0.00   | \$38.78  | \$38.78     |          |       |
| Running Totals to End of 1998 |              |           | \$188.11 | \$47.44  | \$235.55    |          |       |
| 17                            | Jan 02, 1999 | 18.0000%  | \$0.00   | \$3.56   | \$3.56      | \$239.11 |       |
| 18                            | Feb 02, 1999 | 18.0000%  | \$0.00   | \$3.61   | \$3.61      | \$242.72 |       |
| 19                            | Mar 02, 1999 | 18.0000%  | \$0.00   | \$3.67   | \$3.67      | \$246.39 |       |
| 20                            | Apr 02, 1999 | 18.0000%  | \$0.00   | \$3.72   | \$3.72      | \$250.11 |       |
| 21                            | May 02, 1999 | 18.0000%  | \$0.00   | \$3.78   | \$3.78      | \$253.89 |       |
| 22                            | Jun 02, 1999 | 18.0000%  | \$0.00   | \$3.84   | \$3.84      | \$257.73 |       |
| 23                            | Jul 02, 1999 | 18.0000%  | \$0.00   | \$3.89   | \$3.89      | \$261.62 |       |
| 24                            | Aug 02, 1999 | 18.0000%  | \$0.00   | \$3.95   | \$3.95      | \$265.57 |       |
| 25                            | Sep 02, 1999 | 18.0000%  | \$0.00   | \$4.01   | \$4.01      | \$269.58 |       |
| 26                            | Oct 02, 1999 | 18.0000%  | \$0.00   | \$4.07   | \$4.07      | \$273.65 |       |
| 27                            | Nov 02, 1999 | 18.0000%  | \$0.00   | \$4.13   | \$4.13      | \$277.78 |       |
| 28                            | Dec 02, 1999 | 18.0000%  | \$0.00   | \$4.20   | \$4.20      | \$281.98 |       |
| Totals for Year 1999          |              |           | \$0.00   | \$46.43  | \$46.43     |          |       |
| Running Totals to End of 1999 |              |           | \$188.11 | \$93.87  | \$281.98    |          |       |
| 29                            | Jan 02, 2000 | 18.0000%  | \$0.00   | \$4.26   | \$4.26      | \$286.24 |       |
| 30                            | Feb 02, 2000 | 18.0000%  | \$0.00   | \$4.32   | \$4.32      | \$290.56 |       |
| 31                            | Mar 02, 2000 | 18.0000%  | \$0.00   | \$4.39   | \$4.39      | \$294.95 |       |
| Totals for Year 2000          |              |           | \$0.00   | \$12.97  | \$12.97     |          |       |
| Running Totals to Q1 of 2000  |              |           | \$188.11 | \$106.84 | \$294.95    |          |       |

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**Future Value Schedule**

**Supra Telecom  
BellSouth Billing Dispute  
Interest Calculation**

|                      |                       |                       |        |
|----------------------|-----------------------|-----------------------|--------|
| Date: Sep 02, 1997   | Type: Normal          | Total                 |        |
| Compounded: Daily    | Period: 2.583 Year(s) | Deposits: \$35.60     | Number |
| Basis Year: 365 Days | Exact Day: No         | Net Deposits: \$55.81 | 31     |
|                      |                       |                       | 1      |

| No.                           | Date         | Int. Rate | Deposit | Interest | Net Deposit | Balance | Notes |
|-------------------------------|--------------|-----------|---------|----------|-------------|---------|-------|
| 1                             | Sep 02, 1997 | 18.0000%  | \$35.60 | \$0.00   | \$35.60     | \$35.60 |       |
| 2                             | Oct 02, 1997 | 18.0000%  | \$0.00  | \$0.54   | \$0.54      | \$36.14 |       |
| 3                             | Nov 02, 1997 | 18.0000%  | \$0.00  | \$0.55   | \$0.55      | \$36.69 |       |
| 4                             | Dec 02, 1997 | 18.0000%  | \$0.00  | \$0.55   | \$0.55      | \$37.24 |       |
| Totals for Year 1997          |              |           | \$35.60 | \$1.64   | \$37.24     |         |       |
| Running Totals to End of 1997 |              |           | \$35.60 | \$1.64   | \$37.24     |         |       |
| 5                             | Jan 02, 1998 | 18.0000%  | \$0.00  | \$0.56   | \$0.56      | \$37.80 |       |
| 6                             | Feb 02, 1998 | 18.0000%  | \$0.00  | \$0.57   | \$0.57      | \$38.37 |       |
| 7                             | Mar 02, 1998 | 18.0000%  | \$0.00  | \$0.58   | \$0.58      | \$38.95 |       |
| 8                             | Apr 02, 1998 | 18.0000%  | \$0.00  | \$0.59   | \$0.59      | \$39.54 |       |
| 9                             | May 02, 1998 | 18.0000%  | \$0.00  | \$0.60   | \$0.60      | \$40.14 |       |
| 10                            | Jun 02, 1998 | 18.0000%  | \$0.00  | \$0.61   | \$0.61      | \$40.75 |       |
| 11                            | Jul 02, 1998 | 18.0000%  | \$0.00  | \$0.62   | \$0.62      | \$41.37 |       |
| 12                            | Aug 02, 1998 | 18.0000%  | \$0.00  | \$0.63   | \$0.63      | \$42.00 |       |
| 13                            | Sep 02, 1998 | 18.0000%  | \$0.00  | \$0.63   | \$0.63      | \$42.63 |       |
| 14                            | Oct 02, 1998 | 18.0000%  | \$0.00  | \$0.64   | \$0.64      | \$43.27 |       |
| 15                            | Nov 02, 1998 | 18.0000%  | \$0.00  | \$0.65   | \$0.65      | \$43.92 |       |
| 16                            | Dec 02, 1998 | 18.0000%  | \$0.00  | \$0.66   | \$0.66      | \$44.58 |       |
| Totals for Year 1998          |              |           | \$0.00  | \$7.34   | \$7.34      |         |       |
| Running Totals to End of 1998 |              |           | \$35.60 | \$8.98   | \$44.58     |         |       |
| 17                            | Jan 02, 1999 | 18.0000%  | \$0.00  | \$0.67   | \$0.67      | \$45.25 |       |
| 18                            | Feb 02, 1999 | 18.0000%  | \$0.00  | \$0.68   | \$0.68      | \$45.93 |       |
| 19                            | Mar 02, 1999 | 18.0000%  | \$0.00  | \$0.69   | \$0.69      | \$46.62 |       |
| 20                            | Apr 02, 1999 | 18.0000%  | \$0.00  | \$0.70   | \$0.70      | \$47.32 |       |
| 21                            | May 02, 1999 | 18.0000%  | \$0.00  | \$0.71   | \$0.71      | \$48.03 |       |
| 22                            | Jun 02, 1999 | 18.0000%  | \$0.00  | \$0.73   | \$0.73      | \$48.76 |       |
| 23                            | Jul 02, 1999 | 18.0000%  | \$0.00  | \$0.74   | \$0.74      | \$49.50 |       |
| 24                            | Aug 02, 1999 | 18.0000%  | \$0.00  | \$0.75   | \$0.75      | \$50.25 |       |
| 25                            | Sep 02, 1999 | 18.0000%  | \$0.00  | \$0.76   | \$0.76      | \$51.01 |       |
| 26                            | Oct 02, 1999 | 18.0000%  | \$0.00  | \$0.77   | \$0.77      | \$51.78 |       |
| 27                            | Nov 02, 1999 | 18.0000%  | \$0.00  | \$0.78   | \$0.78      | \$52.56 |       |
| 28                            | Dec 02, 1999 | 18.0000%  | \$0.00  | \$0.79   | \$0.79      | \$53.35 |       |
| Totals for Year 1999          |              |           | \$0.00  | \$8.77   | \$8.77      |         |       |
| Running Totals to End of 1999 |              |           | \$35.60 | \$17.75  | \$53.35     |         |       |
| 29                            | Jan 02, 2000 | 18.0000%  | \$0.00  | \$0.81   | \$0.81      | \$54.16 |       |
| 30                            | Feb 02, 2000 | 18.0000%  | \$0.00  | \$0.82   | \$0.82      | \$54.98 |       |
| 31                            | Mar 02, 2000 | 18.0000%  | \$0.00  | \$0.83   | \$0.83      | \$55.81 |       |
| Totals for Year 2000          |              |           | \$0.00  | \$2.46   | \$2.46      |         |       |
| Running Totals to Q1 of 2000  |              |           | \$35.60 | \$20.21  | \$55.81     |         |       |

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**Future Value Schedule**

**Supra Telecom  
BellSouth Billing Dispute  
Interest Calculation**

|                      |                       |                           |    |
|----------------------|-----------------------|---------------------------|----|
| Date: Oct 02, 1997   | Type: Normal          | Total                     |    |
| Compounded: Daily    | Period: 2.500 Year(s) | Deposits: \$25,976.29     | 30 |
| Basis Year: 365 Days | Exact Day: No         | Net Deposits: \$40,128.08 | 1  |

| No.                           | Date         | Int. Rate | Deposit     | Interest    | Net Deposit | Balance     | Notes |
|-------------------------------|--------------|-----------|-------------|-------------|-------------|-------------|-------|
| 1                             | Oct 02, 1997 | 18.0000%  | \$25,976.29 | \$0.00      | \$25,976.29 | \$25,976.29 |       |
| 2                             | Nov 02, 1997 | 18.0000%  | \$0.00      | \$392.48    | \$392.48    | \$26,368.77 |       |
| 3                             | Dec 02, 1997 | 18.0000%  | \$0.00      | \$398.41    | \$398.41    | \$26,767.18 |       |
| Totals for Year 1997          |              |           | \$25,976.29 | \$790.89    | \$26,767.18 |             |       |
| Running Totals to End of 1997 |              |           | \$25,976.29 | \$790.89    | \$26,767.18 |             |       |
| 4                             | Jan 02, 1998 | 18.0000%  | \$0.00      | \$404.43    | \$404.43    | \$27,171.61 |       |
| 5                             | Feb 02, 1998 | 18.0000%  | \$0.00      | \$410.54    | \$410.54    | \$27,582.15 |       |
| 6                             | Mar 02, 1998 | 18.0000%  | \$0.00      | \$416.75    | \$416.75    | \$27,998.90 |       |
| 7                             | Apr 02, 1998 | 18.0000%  | \$0.00      | \$423.04    | \$423.04    | \$28,421.94 |       |
| 8                             | May 02, 1998 | 18.0000%  | \$0.00      | \$429.44    | \$429.44    | \$28,851.38 |       |
| 9                             | Jun 02, 1998 | 18.0000%  | \$0.00      | \$435.92    | \$435.92    | \$29,287.30 |       |
| 10                            | Jul 02, 1998 | 18.0000%  | \$0.00      | \$442.51    | \$442.51    | \$29,729.81 |       |
| 11                            | Aug 02, 1998 | 18.0000%  | \$0.00      | \$449.20    | \$449.20    | \$30,179.01 |       |
| 12                            | Sep 02, 1998 | 18.0000%  | \$0.00      | \$455.98    | \$455.98    | \$30,634.99 |       |
| 13                            | Oct 02, 1998 | 18.0000%  | \$0.00      | \$462.87    | \$462.87    | \$31,097.86 |       |
| 14                            | Nov 02, 1998 | 18.0000%  | \$0.00      | \$469.87    | \$469.87    | \$31,567.73 |       |
| 15                            | Dec 02, 1998 | 18.0000%  | \$0.00      | \$476.97    | \$476.97    | \$32,044.70 |       |
| Totals for Year 1998          |              |           | \$0.00      | \$5,277.52  | \$5,277.52  |             |       |
| Running Totals to End of 1998 |              |           | \$25,976.29 | \$6,068.41  | \$32,044.70 |             |       |
| 16                            | Jan 02, 1999 | 18.0000%  | \$0.00      | \$484.17    | \$484.17    | \$32,528.87 |       |
| 17                            | Feb 02, 1999 | 18.0000%  | \$0.00      | \$491.49    | \$491.49    | \$33,020.36 |       |
| 18                            | Mar 02, 1999 | 18.0000%  | \$0.00      | \$498.91    | \$498.91    | \$33,519.27 |       |
| 19                            | Apr 02, 1999 | 18.0000%  | \$0.00      | \$506.45    | \$506.45    | \$34,025.72 |       |
| 20                            | May 02, 1999 | 18.0000%  | \$0.00      | \$514.11    | \$514.11    | \$34,539.83 |       |
| 21                            | Jun 02, 1999 | 18.0000%  | \$0.00      | \$521.87    | \$521.87    | \$35,061.70 |       |
| 22                            | Jul 02, 1999 | 18.0000%  | \$0.00      | \$529.76    | \$529.76    | \$35,591.46 |       |
| 23                            | Aug 02, 1999 | 18.0000%  | \$0.00      | \$537.76    | \$537.76    | \$36,129.22 |       |
| 24                            | Sep 02, 1999 | 18.0000%  | \$0.00      | \$545.89    | \$545.89    | \$36,675.11 |       |
| 25                            | Oct 02, 1999 | 18.0000%  | \$0.00      | \$554.14    | \$554.14    | \$37,229.25 |       |
| 26                            | Nov 02, 1999 | 18.0000%  | \$0.00      | \$562.51    | \$562.51    | \$37,791.76 |       |
| 27                            | Dec 02, 1999 | 18.0000%  | \$0.00      | \$571.01    | \$571.01    | \$38,362.77 |       |
| Totals for Year 1999          |              |           | \$0.00      | \$6,318.07  | \$6,318.07  |             |       |
| Running Totals to End of 1999 |              |           | \$25,976.29 | \$12,386.48 | \$38,362.77 |             |       |
| 28                            | Jan 02, 2000 | 18.0000%  | \$0.00      | \$579.64    | \$579.64    | \$38,942.41 |       |
| 29                            | Feb 02, 2000 | 18.0000%  | \$0.00      | \$588.39    | \$588.39    | \$39,530.80 |       |
| 30                            | Mar 02, 2000 | 18.0000%  | \$0.00      | \$597.28    | \$597.28    | \$40,128.08 |       |
| Totals for Year 2000          |              |           | \$0.00      | \$1,765.31  | \$1,765.31  |             |       |
| Running Totals to Q1 of 2000  |              |           | \$25,976.29 | \$14,151.79 | \$40,128.08 |             |       |

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**Future Value Schedule**

**Supra Telecom  
BellSouth Billing Dispute  
Interest Calculation**

|                      |                       |                        |    |
|----------------------|-----------------------|------------------------|----|
| Date: Oct 02, 1997   | Type: Normal          | Total                  |    |
| Compounded: Daily    | Period: 2.500 Year(s) | Deposits: \$446.48     | 30 |
| Basis Year: 365 Days | Exact Day: No         | Net Deposits: \$689.74 | 1  |

| No.                           | Date         | Int. Rate | Deposit  | Interest | Net Deposit | Balance  | Notes |
|-------------------------------|--------------|-----------|----------|----------|-------------|----------|-------|
| 1                             | Oct 02, 1997 | 18.0000%  | \$446.48 | \$0.00   | \$446.48    | \$446.48 |       |
| 2                             | Nov 02, 1997 | 18.0000%  | \$0.00   | \$6.75   | \$6.75      | \$453.23 |       |
| 3                             | Dec 02, 1997 | 18.0000%  | \$0.00   | \$6.85   | \$6.85      | \$460.08 |       |
| Totals for Year 1997          |              |           | \$446.48 | \$13.60  | \$460.08    |          |       |
| Running Totals to End of 1997 |              |           | \$446.48 | \$13.60  | \$460.08    |          |       |
| 4                             | Jan 02, 1998 | 18.0000%  | \$0.00   | \$6.95   | \$6.95      | \$467.03 |       |
| 5                             | Feb 02, 1998 | 18.0000%  | \$0.00   | \$7.06   | \$7.06      | \$474.09 |       |
| 6                             | Mar 02, 1998 | 18.0000%  | \$0.00   | \$7.16   | \$7.16      | \$481.25 |       |
| 7                             | Apr 02, 1998 | 18.0000%  | \$0.00   | \$7.27   | \$7.27      | \$488.52 |       |
| 8                             | May 02, 1998 | 18.0000%  | \$0.00   | \$7.38   | \$7.38      | \$495.90 |       |
| 9                             | Jun 02, 1998 | 18.0000%  | \$0.00   | \$7.49   | \$7.49      | \$503.39 |       |
| 10                            | Jul 02, 1998 | 18.0000%  | \$0.00   | \$7.61   | \$7.61      | \$511.00 |       |
| 11                            | Aug 02, 1998 | 18.0000%  | \$0.00   | \$7.72   | \$7.72      | \$518.72 |       |
| 12                            | Sep 02, 1998 | 18.0000%  | \$0.00   | \$7.84   | \$7.84      | \$526.56 |       |
| 13                            | Oct 02, 1998 | 18.0000%  | \$0.00   | \$7.96   | \$7.96      | \$534.52 |       |
| 14                            | Nov 02, 1998 | 18.0000%  | \$0.00   | \$8.08   | \$8.08      | \$542.60 |       |
| 15                            | Dec 02, 1998 | 18.0000%  | \$0.00   | \$8.20   | \$8.20      | \$550.80 |       |
| Totals for Year 1998          |              |           | \$0.00   | \$90.72  | \$90.72     |          |       |
| Running Totals to End of 1998 |              |           | \$446.48 | \$104.32 | \$550.80    |          |       |
| 16                            | Jan 02, 1999 | 18.0000%  | \$0.00   | \$8.32   | \$8.32      | \$559.12 |       |
| 17                            | Feb 02, 1999 | 18.0000%  | \$0.00   | \$8.45   | \$8.45      | \$567.57 |       |
| 18                            | Mar 02, 1999 | 18.0000%  | \$0.00   | \$8.58   | \$8.58      | \$576.15 |       |
| 19                            | Apr 02, 1999 | 18.0000%  | \$0.00   | \$8.71   | \$8.71      | \$584.86 |       |
| 20                            | May 02, 1999 | 18.0000%  | \$0.00   | \$8.84   | \$8.84      | \$593.70 |       |
| 21                            | Jun 02, 1999 | 18.0000%  | \$0.00   | \$8.97   | \$8.97      | \$602.67 |       |
| 22                            | Jul 02, 1999 | 18.0000%  | \$0.00   | \$9.11   | \$9.11      | \$611.78 |       |
| 23                            | Aug 02, 1999 | 18.0000%  | \$0.00   | \$9.24   | \$9.24      | \$621.02 |       |
| 24                            | Sep 02, 1999 | 18.0000%  | \$0.00   | \$9.38   | \$9.38      | \$630.40 |       |
| 25                            | Oct 02, 1999 | 18.0000%  | \$0.00   | \$9.52   | \$9.52      | \$639.92 |       |
| 26                            | Nov 02, 1999 | 18.0000%  | \$0.00   | \$9.67   | \$9.67      | \$649.59 |       |
| 27                            | Dec 02, 1999 | 18.0000%  | \$0.00   | \$9.81   | \$9.81      | \$659.40 |       |
| Totals for Year 1999          |              |           | \$0.00   | \$108.60 | \$108.60    |          |       |
| Running Totals to End of 1999 |              |           | \$446.48 | \$212.92 | \$659.40    |          |       |
| 28                            | Jan 02, 2000 | 18.0000%  | \$0.00   | \$9.96   | \$9.96      | \$669.36 |       |
| 29                            | Feb 02, 2000 | 18.0000%  | \$0.00   | \$10.11  | \$10.11     | \$679.47 |       |
| 30                            | Mar 02, 2000 | 18.0000%  | \$0.00   | \$10.27  | \$10.27     | \$689.74 |       |
| Totals for Year 2000          |              |           | \$0.00   | \$30.34  | \$30.34     |          |       |
| Running Totals to Q1 of 2000  |              |           | \$446.48 | \$243.26 | \$689.74    |          |       |



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**Future Value Schedule**

**Supra Telecom  
BellSouth Billing Dispute  
Interest Calculation**

|                      |                       |                      |    |
|----------------------|-----------------------|----------------------|----|
| Date: Oct 02, 1997   | Type: Normal          | Total                |    |
| Compounded: Daily    | Period: 2.500 Year(s) | Deposits: \$1.29     | 30 |
| Basis Year: 365 Days | Exact Day: No         | Net Deposits: \$1.97 | 1  |

| No.                           | Date         | Int. Rate | Deposit | Interest | Net Deposit | Balance | Notes |
|-------------------------------|--------------|-----------|---------|----------|-------------|---------|-------|
| 1                             | Oct 02, 1997 | 18.0000%  | \$1.29  | \$0.00   | \$1.29      | \$1.29  |       |
| 2                             | Nov 02, 1997 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.31  |       |
| 3                             | Dec 02, 1997 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.33  |       |
| Totals for Year 1997          |              |           | \$1.29  | \$0.04   | \$1.33      |         |       |
| Running Totals to End of 1997 |              |           | \$1.29  | \$0.04   | \$1.33      |         |       |
| 4                             | Jan 02, 1998 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.35  |       |
| 5                             | Feb 02, 1998 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.37  |       |
| 6                             | Mar 02, 1998 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.39  |       |
| 7                             | Apr 02, 1998 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.41  |       |
| 8                             | May 02, 1998 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.43  |       |
| 9                             | Jun 02, 1998 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.45  |       |
| 10                            | Jul 02, 1998 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.47  |       |
| 11                            | Aug 02, 1998 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.49  |       |
| 12                            | Sep 02, 1998 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.51  |       |
| 13                            | Oct 02, 1998 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.53  |       |
| 14                            | Nov 02, 1998 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.55  |       |
| 15                            | Dec 02, 1998 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.57  |       |
| Totals for Year 1998          |              |           | \$0.00  | \$0.24   | \$0.24      |         |       |
| Running Totals to End of 1998 |              |           | \$1.29  | \$0.28   | \$1.57      |         |       |
| 16                            | Jan 02, 1999 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.59  |       |
| 17                            | Feb 02, 1999 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.61  |       |
| 18                            | Mar 02, 1999 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.63  |       |
| 19                            | Apr 02, 1999 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.65  |       |
| 20                            | May 02, 1999 | 18.0000%  | \$0.00  | \$0.02   | \$0.02      | \$1.67  |       |
| 21                            | Jun 02, 1999 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$1.70  |       |
| 22                            | Jul 02, 1999 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$1.73  |       |
| 23                            | Aug 02, 1999 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$1.76  |       |
| 24                            | Sep 02, 1999 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$1.79  |       |
| 25                            | Oct 02, 1999 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$1.82  |       |
| 26                            | Nov 02, 1999 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$1.85  |       |
| 27                            | Dec 02, 1999 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$1.88  |       |
| Totals for Year 1999          |              |           | \$0.00  | \$0.31   | \$0.31      |         |       |
| Running Totals to End of 1999 |              |           | \$1.29  | \$0.59   | \$1.88      |         |       |
| 28                            | Jan 02, 2000 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$1.91  |       |
| 29                            | Feb 02, 2000 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$1.94  |       |
| 30                            | Mar 02, 2000 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$1.97  |       |
| Totals for Year 2000          |              |           | \$0.00  | \$0.09   | \$0.09      |         |       |
| Running Totals to Q1 of 2000  |              |           | \$1.29  | \$0.68   | \$1.97      |         |       |

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**Future Value Schedule**

**Supra Telecom  
BellSouth Billing Dispute  
Interest Calculation**

|                      |                       |                           |               |
|----------------------|-----------------------|---------------------------|---------------|
| Date: Nov 02, 1997   | Type: Normal          | <u>Total</u>              | <u>Number</u> |
| Compounded: Daily    | Period: 2.417 Year(s) | Deposits: \$9,239.54      | 29            |
| Basis Year: 365 Days | Exact Day: No         | Net Deposits: \$14,060.77 | 1             |

| No.                           | Date         | Int. Rate | Deposit    | Interest   | Net Deposit | Balance     | Notes |
|-------------------------------|--------------|-----------|------------|------------|-------------|-------------|-------|
| 1                             | Nov 02, 1997 | 18.0000%  | \$9,239.54 | \$0.00     | \$9,239.54  | \$9,239.54  |       |
| 2                             | Dec 02, 1997 | 18.0000%  | \$0.00     | \$139.60   | \$139.60    | \$9,379.14  |       |
| Totals for Year 1997          |              |           | \$9,239.54 | \$139.60   | \$9,379.14  |             |       |
| Running Totals to End of 1997 |              |           | \$9,239.54 | \$139.60   | \$9,379.14  |             |       |
| 3                             | Jan 02, 1998 | 18.0000%  | \$0.00     | \$141.71   | \$141.71    | \$9,520.85  |       |
| 4                             | Feb 02, 1998 | 18.0000%  | \$0.00     | \$143.85   | \$143.85    | \$9,664.70  |       |
| 5                             | Mar 02, 1998 | 18.0000%  | \$0.00     | \$146.03   | \$146.03    | \$9,810.73  |       |
| 6                             | Apr 02, 1998 | 18.0000%  | \$0.00     | \$148.23   | \$148.23    | \$9,958.96  |       |
| 7                             | May 02, 1998 | 18.0000%  | \$0.00     | \$150.47   | \$150.47    | \$10,109.43 |       |
| 8                             | Jun 02, 1998 | 18.0000%  | \$0.00     | \$152.75   | \$152.75    | \$10,262.18 |       |
| 9                             | Jul 02, 1998 | 18.0000%  | \$0.00     | \$155.05   | \$155.05    | \$10,417.23 |       |
| 10                            | Aug 02, 1998 | 18.0000%  | \$0.00     | \$157.40   | \$157.40    | \$10,574.63 |       |
| 11                            | Sep 02, 1998 | 18.0000%  | \$0.00     | \$159.78   | \$159.78    | \$10,734.41 |       |
| 12                            | Oct 02, 1998 | 18.0000%  | \$0.00     | \$162.19   | \$162.19    | \$10,896.60 |       |
| 13                            | Nov 02, 1998 | 18.0000%  | \$0.00     | \$164.64   | \$164.64    | \$11,061.24 |       |
| 14                            | Dec 02, 1998 | 18.0000%  | \$0.00     | \$167.13   | \$167.13    | \$11,228.37 |       |
| Totals for Year 1998          |              |           | \$0.00     | \$1,849.23 | \$1,849.23  |             |       |
| Running Totals to End of 1998 |              |           | \$9,239.54 | \$1,988.83 | \$11,228.37 |             |       |
| 15                            | Jan 02, 1999 | 18.0000%  | \$0.00     | \$169.65   | \$169.65    | \$11,398.02 |       |
| 16                            | Feb 02, 1999 | 18.0000%  | \$0.00     | \$172.22   | \$172.22    | \$11,570.24 |       |
| 17                            | Mar 02, 1999 | 18.0000%  | \$0.00     | \$174.82   | \$174.82    | \$11,745.06 |       |
| 18                            | Apr 02, 1999 | 18.0000%  | \$0.00     | \$177.46   | \$177.46    | \$11,922.52 |       |
| 19                            | May 02, 1999 | 18.0000%  | \$0.00     | \$180.14   | \$180.14    | \$12,102.66 |       |
| 20                            | Jun 02, 1999 | 18.0000%  | \$0.00     | \$182.86   | \$182.86    | \$12,285.52 |       |
| 21                            | Jul 02, 1999 | 18.0000%  | \$0.00     | \$185.63   | \$185.63    | \$12,471.15 |       |
| 22                            | Aug 02, 1999 | 18.0000%  | \$0.00     | \$188.43   | \$188.43    | \$12,659.58 |       |
| 23                            | Sep 02, 1999 | 18.0000%  | \$0.00     | \$191.28   | \$191.28    | \$12,850.86 |       |
| 24                            | Oct 02, 1999 | 18.0000%  | \$0.00     | \$194.17   | \$194.17    | \$13,045.03 |       |
| 25                            | Nov 02, 1999 | 18.0000%  | \$0.00     | \$197.10   | \$197.10    | \$13,242.13 |       |
| 26                            | Dec 02, 1999 | 18.0000%  | \$0.00     | \$200.08   | \$200.08    | \$13,442.21 |       |
| Totals for Year 1999          |              |           | \$0.00     | \$2,213.84 | \$2,213.84  |             |       |
| Running Totals to End of 1999 |              |           | \$9,239.54 | \$4,202.67 | \$13,442.21 |             |       |
| 27                            | Jan 02, 2000 | 18.0000%  | \$0.00     | \$203.10   | \$203.10    | \$13,645.31 |       |
| 28                            | Feb 02, 2000 | 18.0000%  | \$0.00     | \$206.17   | \$206.17    | \$13,851.48 |       |
| 29                            | Mar 02, 2000 | 18.0000%  | \$0.00     | \$209.29   | \$209.29    | \$14,060.77 |       |
| Totals for Year 2000          |              |           | \$0.00     | \$618.56   | \$618.56    |             |       |
| Running Totals to Q1 of 2000  |              |           | \$9,239.54 | \$4,821.23 | \$14,060.77 |             |       |

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**Future Value Schedule**

**Supra Telecom  
BellSouth Billing Dispute  
Interest Calculation**

Date: Nov 02, 1997  
Compounded: Daily  
Basis Year: 365 Days

Type: Normal  
Period: 2.417 Year(s)  
Exact Day: No

|               |              |               |
|---------------|--------------|---------------|
|               | <u>Total</u> | <u>Number</u> |
| Deposits:     | \$204.62     | 29            |
| Net Deposits: | \$311.38     | 1             |

| No.                           | Date         | Int. Rate | Deposit  | Interest | Net Deposit | Balance  | Notes |
|-------------------------------|--------------|-----------|----------|----------|-------------|----------|-------|
| 1                             | Nov 02, 1997 | 18.0000%  | \$204.62 | \$0.00   | \$204.62    | \$204.62 |       |
| 2                             | Dec 02, 1997 | 18.0000%  | \$0.00   | \$3.09   | \$3.09      | \$207.71 |       |
| Totals for Year 1997          |              |           | \$204.62 | \$3.09   | \$207.71    |          |       |
| Running Totals to End of 1997 |              |           | \$204.62 | \$3.09   | \$207.71    |          |       |
| 3                             | Jan 02, 1998 | 18.0000%  | \$0.00   | \$3.14   | \$3.14      | \$210.85 |       |
| 4                             | Feb 02, 1998 | 18.0000%  | \$0.00   | \$3.19   | \$3.19      | \$214.04 |       |
| 5                             | Mar 02, 1998 | 18.0000%  | \$0.00   | \$3.23   | \$3.23      | \$217.27 |       |
| 6                             | Apr 02, 1998 | 18.0000%  | \$0.00   | \$3.28   | \$3.28      | \$220.55 |       |
| 7                             | May 02, 1998 | 18.0000%  | \$0.00   | \$3.33   | \$3.33      | \$223.88 |       |
| 8                             | Jun 02, 1998 | 18.0000%  | \$0.00   | \$3.38   | \$3.38      | \$227.26 |       |
| 9                             | Jul 02, 1998 | 18.0000%  | \$0.00   | \$3.43   | \$3.43      | \$230.69 |       |
| 10                            | Aug 02, 1998 | 18.0000%  | \$0.00   | \$3.49   | \$3.49      | \$234.18 |       |
| 11                            | Sep 02, 1998 | 18.0000%  | \$0.00   | \$3.54   | \$3.54      | \$237.72 |       |
| 12                            | Oct 02, 1998 | 18.0000%  | \$0.00   | \$3.59   | \$3.59      | \$241.31 |       |
| 13                            | Nov 02, 1998 | 18.0000%  | \$0.00   | \$3.65   | \$3.65      | \$244.96 |       |
| 14                            | Dec 02, 1998 | 18.0000%  | \$0.00   | \$3.70   | \$3.70      | \$248.66 |       |
| Totals for Year 1998          |              |           | \$0.00   | \$40.95  | \$40.95     |          |       |
| Running Totals to End of 1998 |              |           | \$204.62 | \$44.04  | \$248.66    |          |       |
| 15                            | Jan 02, 1999 | 18.0000%  | \$0.00   | \$3.76   | \$3.76      | \$252.42 |       |
| 16                            | Feb 02, 1999 | 18.0000%  | \$0.00   | \$3.81   | \$3.81      | \$256.23 |       |
| 17                            | Mar 02, 1999 | 18.0000%  | \$0.00   | \$3.87   | \$3.87      | \$260.10 |       |
| 18                            | Apr 02, 1999 | 18.0000%  | \$0.00   | \$3.93   | \$3.93      | \$264.03 |       |
| 19                            | May 02, 1999 | 18.0000%  | \$0.00   | \$3.99   | \$3.99      | \$268.02 |       |
| 20                            | Jun 02, 1999 | 18.0000%  | \$0.00   | \$4.05   | \$4.05      | \$272.07 |       |
| 21                            | Jul 02, 1999 | 18.0000%  | \$0.00   | \$4.11   | \$4.11      | \$276.18 |       |
| 22                            | Aug 02, 1999 | 18.0000%  | \$0.00   | \$4.17   | \$4.17      | \$280.35 |       |
| 23                            | Sep 02, 1999 | 18.0000%  | \$0.00   | \$4.24   | \$4.24      | \$284.59 |       |
| 24                            | Oct 02, 1999 | 18.0000%  | \$0.00   | \$4.30   | \$4.30      | \$288.89 |       |
| 25                            | Nov 02, 1999 | 18.0000%  | \$0.00   | \$4.36   | \$4.36      | \$293.25 |       |
| 26                            | Dec 02, 1999 | 18.0000%  | \$0.00   | \$4.43   | \$4.43      | \$297.68 |       |
| Totals for Year 1999          |              |           | \$0.00   | \$49.02  | \$49.02     |          |       |
| Running Totals to End of 1999 |              |           | \$204.62 | \$93.06  | \$297.68    |          |       |
| 27                            | Jan 02, 2000 | 18.0000%  | \$0.00   | \$4.50   | \$4.50      | \$302.18 |       |
| 28                            | Feb 02, 2000 | 18.0000%  | \$0.00   | \$4.57   | \$4.57      | \$306.75 |       |
| 29                            | Mar 02, 2000 | 18.0000%  | \$0.00   | \$4.63   | \$4.63      | \$311.38 |       |
| Totals for Year 2000          |              |           | \$0.00   | \$13.70  | \$13.70     |          |       |
| Running Totals to Q1 of 2000  |              |           | \$204.62 | \$106.76 | \$311.38    |          |       |

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**Future Value Schedule**  
**Supra Telecom**  
**BellSouth Billing Dispute**  
**Interest Calculation**

|                      |                       |                      |      |
|----------------------|-----------------------|----------------------|------|
| Date: Nov 02, 1997   | Type: Normal          | Total                | Numb |
| Compounded: Daily    | Period: 2.417 Year(s) | Deposits: \$3.15     | 29   |
| Basis Year: 365 Days | Exact Day: No         | Net Deposits: \$4.80 | 1    |

| No.                           | Date         | Int. Rate | Deposit | Interest | Net Deposit | Balance | Notes |
|-------------------------------|--------------|-----------|---------|----------|-------------|---------|-------|
| 1                             | Nov 02, 1997 | 18.0000%  | \$3.15  | \$0.00   | \$3.15      | \$3.15  |       |
| 2                             | Dec 02, 1997 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.20  |       |
| Totals for Year 1997          |              |           | \$3.15  | \$0.05   | \$3.20      |         |       |
| Running Totals to End of 1997 |              |           | \$3.15  | \$0.05   | \$3.20      |         |       |
| 3                             | Jan 02, 1998 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.25  |       |
| 4                             | Feb 02, 1998 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.30  |       |
| 5                             | Mar 02, 1998 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.35  |       |
| 6                             | Apr 02, 1998 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.40  |       |
| 7                             | May 02, 1998 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.45  |       |
| 8                             | Jun 02, 1998 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.50  |       |
| 9                             | Jul 02, 1998 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.55  |       |
| 10                            | Aug 02, 1998 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.60  |       |
| 11                            | Sep 02, 1998 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.65  |       |
| 12                            | Oct 02, 1998 | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$3.71  |       |
| 13                            | Nov 02, 1998 | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$3.77  |       |
| 14                            | Dec 02, 1998 | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$3.83  |       |
| Totals for Year 1998          |              |           | \$0.00  | \$0.63   | \$0.63      |         |       |
| Running Totals to End of 1998 |              |           | \$3.15  | \$0.68   | \$3.83      |         |       |
| 15                            | Jan 02, 1999 | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$3.89  |       |
| 16                            | Feb 02, 1999 | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$3.95  |       |
| 17                            | Mar 02, 1999 | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$4.01  |       |
| 18                            | Apr 02, 1999 | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$4.07  |       |
| 19                            | May 02, 1999 | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$4.13  |       |
| 20                            | Jun 02, 1999 | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$4.19  |       |
| 21                            | Jul 02, 1999 | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$4.25  |       |
| 22                            | Aug 02, 1999 | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$4.31  |       |
| 23                            | Sep 02, 1999 | 18.0000%  | \$0.00  | \$0.07   | \$0.07      | \$4.38  |       |
| 24                            | Oct 02, 1999 | 18.0000%  | \$0.00  | \$0.07   | \$0.07      | \$4.45  |       |
| 25                            | Nov 02, 1999 | 18.0000%  | \$0.00  | \$0.07   | \$0.07      | \$4.52  |       |
| 26                            | Dec 02, 1999 | 18.0000%  | \$0.00  | \$0.07   | \$0.07      | \$4.59  |       |
| Totals for Year 1999          |              |           | \$0.00  | \$0.76   | \$0.76      |         |       |
| Running Totals to End of 1999 |              |           | \$3.15  | \$1.44   | \$4.59      |         |       |
| 27                            | Jan 02, 2000 | 18.0000%  | \$0.00  | \$0.07   | \$0.07      | \$4.66  |       |
| 28                            | Feb 02, 2000 | 18.0000%  | \$0.00  | \$0.07   | \$0.07      | \$4.73  |       |
| 29                            | Mar 02, 2000 | 18.0000%  | \$0.00  | \$0.07   | \$0.07      | \$4.80  |       |
| Totals for Year 2000          |              |           | \$0.00  | \$0.21   | \$0.21      |         |       |
| Running Totals to Q1 of 2000  |              |           | \$3.15  | \$1.65   | \$4.80      |         |       |

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**Future Value Schedule**  
**Supra Telecom**  
**BellSouth Billing Dispute**  
**Interest Calculation**

|                      |                       |                          |
|----------------------|-----------------------|--------------------------|
| Date: Dec 02, 1997   | Type: Normal          | Total                    |
| Compounded: Daily    | Period: 2.333 Year(s) | Deposits: \$6,185.95     |
| Basis Year: 365 Days | Exact Day: No         | Net Deposits: \$9,273.70 |
|                      |                       | Number: 28               |
|                      |                       | 1                        |

| No.                           | Date         | Int. Rate | Deposit    | Interest   | Net Deposit | Balance    | Notes |
|-------------------------------|--------------|-----------|------------|------------|-------------|------------|-------|
| 1                             | Dec 02, 1997 | 18.0000%  | \$6,185.95 | \$0.00     | \$6,185.95  | \$6,185.95 |       |
| Totals for Year 1997          |              |           | \$6,185.95 | \$0.00     | \$6,185.95  |            |       |
| Running Totals to End of 1997 |              |           | \$6,185.95 | \$0.00     | \$6,185.95  |            |       |
| 2                             | Jan 02, 1998 | 18.0000%  | \$0.00     | \$93.47    | \$93.47     | \$6,279.42 |       |
| 3                             | Feb 02, 1998 | 18.0000%  | \$0.00     | \$94.88    | \$94.88     | \$6,374.30 |       |
| 4                             | Mar 02, 1998 | 18.0000%  | \$0.00     | \$96.31    | \$96.31     | \$6,470.61 |       |
| 5                             | Apr 02, 1998 | 18.0000%  | \$0.00     | \$97.77    | \$97.77     | \$6,568.38 |       |
| 6                             | May 02, 1998 | 18.0000%  | \$0.00     | \$99.24    | \$99.24     | \$6,667.62 |       |
| 7                             | Jun 02, 1998 | 18.0000%  | \$0.00     | \$100.74   | \$100.74    | \$6,768.36 |       |
| 8                             | Jul 02, 1998 | 18.0000%  | \$0.00     | \$102.27   | \$102.27    | \$6,870.63 |       |
| 9                             | Aug 02, 1998 | 18.0000%  | \$0.00     | \$103.81   | \$103.81    | \$6,974.44 |       |
| 10                            | Sep 02, 1998 | 18.0000%  | \$0.00     | \$105.38   | \$105.38    | \$7,079.82 |       |
| 11                            | Oct 02, 1998 | 18.0000%  | \$0.00     | \$106.97   | \$106.97    | \$7,186.79 |       |
| 12                            | Nov 02, 1998 | 18.0000%  | \$0.00     | \$108.59   | \$108.59    | \$7,295.38 |       |
| 13                            | Dec 02, 1998 | 18.0000%  | \$0.00     | \$110.23   | \$110.23    | \$7,405.61 |       |
| Totals for Year 1998          |              |           | \$0.00     | \$1,219.66 | \$1,219.66  |            |       |
| Running Totals to End of 1998 |              |           | \$6,185.95 | \$1,219.66 | \$7,405.61  |            |       |
| 14                            | Jan 02, 1999 | 18.0000%  | \$0.00     | \$111.89   | \$111.89    | \$7,517.50 |       |
| 15                            | Feb 02, 1999 | 18.0000%  | \$0.00     | \$113.58   | \$113.58    | \$7,631.08 |       |
| 16                            | Mar 02, 1999 | 18.0000%  | \$0.00     | \$115.30   | \$115.30    | \$7,746.38 |       |
| 17                            | Apr 02, 1999 | 18.0000%  | \$0.00     | \$117.04   | \$117.04    | \$7,863.42 |       |
| 18                            | May 02, 1999 | 18.0000%  | \$0.00     | \$118.81   | \$118.81    | \$7,982.23 |       |
| 19                            | Jun 02, 1999 | 18.0000%  | \$0.00     | \$120.61   | \$120.61    | \$8,102.84 |       |
| 20                            | Jul 02, 1999 | 18.0000%  | \$0.00     | \$122.43   | \$122.43    | \$8,225.27 |       |
| 21                            | Aug 02, 1999 | 18.0000%  | \$0.00     | \$124.28   | \$124.28    | \$8,349.55 |       |
| 22                            | Sep 02, 1999 | 18.0000%  | \$0.00     | \$126.16   | \$126.16    | \$8,475.71 |       |
| 23                            | Oct 02, 1999 | 18.0000%  | \$0.00     | \$128.06   | \$128.06    | \$8,603.77 |       |
| 24                            | Nov 02, 1999 | 18.0000%  | \$0.00     | \$130.00   | \$130.00    | \$8,733.77 |       |
| 25                            | Dec 02, 1999 | 18.0000%  | \$0.00     | \$131.96   | \$131.96    | \$8,865.73 |       |
| Totals for Year 1999          |              |           | \$0.00     | \$1,460.12 | \$1,460.12  |            |       |
| Running Totals to End of 1999 |              |           | \$6,185.95 | \$2,679.78 | \$8,865.73  |            |       |
| 26                            | Jan 02, 2000 | 18.0000%  | \$0.00     | \$133.96   | \$133.96    | \$8,999.69 |       |
| 27                            | Feb 02, 2000 | 18.0000%  | \$0.00     | \$135.98   | \$135.98    | \$9,135.67 |       |
| 28                            | Mar 02, 2000 | 18.0000%  | \$0.00     | \$138.03   | \$138.03    | \$9,273.70 |       |
| Totals for Year 2000          |              |           | \$0.00     | \$407.97   | \$407.97    |            |       |
| Running Totals to Q1 of 2000  |              |           | \$6,185.95 | \$3,087.75 | \$9,273.70  |            |       |

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**Future Value Schedule**  
**Supra Telecom**  
**BellSouth Billing Dispute**  
**Interest Calculation**

Date: Dec 02, 1997  
 Compounded: Daily  
 Basis Year: 365 Days

Type: Normal  
 Period: 2.333 Year(s)  
 Exact Day: No

|               |              |               |
|---------------|--------------|---------------|
|               | <u>Total</u> | <u>Number</u> |
| Deposits:     | \$283.50     | 28            |
| Net Deposits: | \$425.03     | 1             |

| No.                           | Date         | Int. Rate | Deposit  | Interest | Net Deposit | Balance  | Notes |
|-------------------------------|--------------|-----------|----------|----------|-------------|----------|-------|
| 1                             | Dec 02, 1997 | 18.0000%  | \$283.50 | \$0.00   | \$283.50    | \$283.50 |       |
| Totals for Year 1997          |              |           | \$283.50 | \$0.00   | \$283.50    |          |       |
| Running Totals to End of 1997 |              |           | \$283.50 | \$0.00   | \$283.50    |          |       |
| 2                             | Jan 02, 1998 | 18.0000%  | \$0.00   | \$4.28   | \$4.28      | \$287.78 |       |
| 3                             | Feb 02, 1998 | 18.0000%  | \$0.00   | \$4.35   | \$4.35      | \$292.13 |       |
| 4                             | Mar 02, 1998 | 18.0000%  | \$0.00   | \$4.41   | \$4.41      | \$296.54 |       |
| 5                             | Apr 02, 1998 | 18.0000%  | \$0.00   | \$4.48   | \$4.48      | \$301.02 |       |
| 6                             | May 02, 1998 | 18.0000%  | \$0.00   | \$4.55   | \$4.55      | \$305.57 |       |
| 7                             | Jun 02, 1998 | 18.0000%  | \$0.00   | \$4.62   | \$4.62      | \$310.19 |       |
| 8                             | Jul 02, 1998 | 18.0000%  | \$0.00   | \$4.69   | \$4.69      | \$314.88 |       |
| 9                             | Aug 02, 1998 | 18.0000%  | \$0.00   | \$4.76   | \$4.76      | \$319.64 |       |
| 10                            | Sep 02, 1998 | 18.0000%  | \$0.00   | \$4.83   | \$4.83      | \$324.47 |       |
| 11                            | Oct 02, 1998 | 18.0000%  | \$0.00   | \$4.90   | \$4.90      | \$329.37 |       |
| 12                            | Nov 02, 1998 | 18.0000%  | \$0.00   | \$4.98   | \$4.98      | \$334.35 |       |
| 13                            | Dec 02, 1998 | 18.0000%  | \$0.00   | \$5.05   | \$5.05      | \$339.40 |       |
| Totals for Year 1998          |              |           | \$0.00   | \$55.90  | \$55.90     |          |       |
| Running Totals to End of 1998 |              |           | \$283.50 | \$55.90  | \$339.40    |          |       |
| 14                            | Jan 02, 1999 | 18.0000%  | \$0.00   | \$5.13   | \$5.13      | \$344.53 |       |
| 15                            | Feb 02, 1999 | 18.0000%  | \$0.00   | \$5.21   | \$5.21      | \$349.74 |       |
| 16                            | Mar 02, 1999 | 18.0000%  | \$0.00   | \$5.28   | \$5.28      | \$355.02 |       |
| 17                            | Apr 02, 1999 | 18.0000%  | \$0.00   | \$5.36   | \$5.36      | \$360.38 |       |
| 18                            | May 02, 1999 | 18.0000%  | \$0.00   | \$5.45   | \$5.45      | \$365.83 |       |
| 19                            | Jun 02, 1999 | 18.0000%  | \$0.00   | \$5.53   | \$5.53      | \$371.36 |       |
| 20                            | Jul 02, 1999 | 18.0000%  | \$0.00   | \$5.61   | \$5.61      | \$376.97 |       |
| 21                            | Aug 02, 1999 | 18.0000%  | \$0.00   | \$5.70   | \$5.70      | \$382.67 |       |
| 22                            | Sep 02, 1999 | 18.0000%  | \$0.00   | \$5.78   | \$5.78      | \$388.45 |       |
| 23                            | Oct 02, 1999 | 18.0000%  | \$0.00   | \$5.87   | \$5.87      | \$394.32 |       |
| 24                            | Nov 02, 1999 | 18.0000%  | \$0.00   | \$5.96   | \$5.96      | \$400.28 |       |
| 25                            | Dec 02, 1999 | 18.0000%  | \$0.00   | \$6.05   | \$6.05      | \$406.33 |       |
| Totals for Year 1999          |              |           | \$0.00   | \$66.93  | \$66.93     |          |       |
| Running Totals to End of 1999 |              |           | \$283.50 | \$122.83 | \$406.33    |          |       |
| 26                            | Jan 02, 2000 | 18.0000%  | \$0.00   | \$6.14   | \$6.14      | \$412.47 |       |
| 27                            | Feb 02, 2000 | 18.0000%  | \$0.00   | \$6.23   | \$6.23      | \$418.70 |       |
| 28                            | Mar 02, 2000 | 18.0000%  | \$0.00   | \$6.33   | \$6.33      | \$425.03 |       |
| Totals for Year 2000          |              |           | \$0.00   | \$18.70  | \$18.70     |          |       |
| Running Totals to Q1 of 2000  |              |           | \$283.50 | \$141.53 | \$425.03    |          |       |

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**Future Value Schedule**  
**Supra Telecom**  
**BellSouth Billing Dispute**  
**Interest Calculation**

Date: Dec 02, 1997  
 Compounded: Daily  
 Basis Year: 365 Days

Type: Normal  
 Period: 2.333 Year(s)  
 Exact Day: No

|                      |              |               |
|----------------------|--------------|---------------|
|                      | <u>Total</u> | <u>Number</u> |
| Deposits: \$2.63     |              | 28            |
| Net Deposits: \$3.93 |              | 1             |

| No. | Date                          | Int. Rate | Deposit | Interest | Net Deposit | Balance | Notes |
|-----|-------------------------------|-----------|---------|----------|-------------|---------|-------|
| 1   | Dec 02, 1997                  | 18.0000%  | \$2.63  | \$0.00   | \$2.63      | \$2.63  |       |
|     | Totals for Year 1997          |           | \$2.63  | \$0.00   | \$2.63      |         |       |
|     | Running Totals to End of 1997 |           | \$2.63  | \$0.00   | \$2.63      |         |       |
| 2   | Jan 02, 1998                  | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.67  |       |
| 3   | Feb 02, 1998                  | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.71  |       |
| 4   | Mar 02, 1998                  | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.75  |       |
| 5   | Apr 02, 1998                  | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.79  |       |
| 6   | May 02, 1998                  | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.83  |       |
| 7   | Jun 02, 1998                  | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.87  |       |
| 8   | Jul 02, 1998                  | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.91  |       |
| 9   | Aug 02, 1998                  | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.95  |       |
| 10  | Sep 02, 1998                  | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.99  |       |
| 11  | Oct 02, 1998                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.04  |       |
| 12  | Nov 02, 1998                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.09  |       |
| 13  | Dec 02, 1998                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.14  |       |
|     | Totals for Year 1998          |           | \$0.00  | \$0.51   | \$0.51      |         |       |
|     | Running Totals to End of 1998 |           | \$2.63  | \$0.51   | \$3.14      |         |       |
| 14  | Jan 02, 1999                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.19  |       |
| 15  | Feb 02, 1999                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.24  |       |
| 16  | Mar 02, 1999                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.29  |       |
| 17  | Apr 02, 1999                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.34  |       |
| 18  | May 02, 1999                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.39  |       |
| 19  | Jun 02, 1999                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.44  |       |
| 20  | Jul 02, 1999                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.49  |       |
| 21  | Aug 02, 1999                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.54  |       |
| 22  | Sep 02, 1999                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.59  |       |
| 23  | Oct 02, 1999                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.64  |       |
| 24  | Nov 02, 1999                  | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.69  |       |
| 25  | Dec 02, 1999                  | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$3.75  |       |
|     | Totals for Year 1999          |           | \$0.00  | \$0.61   | \$0.61      |         |       |
|     | Running Totals to End of 1999 |           | \$2.63  | \$1.12   | \$3.75      |         |       |
| 26  | Jan 02, 2000                  | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$3.81  |       |
| 27  | Feb 02, 2000                  | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$3.87  |       |
| 28  | Mar 02, 2000                  | 18.0000%  | \$0.00  | \$0.06   | \$0.06      | \$3.93  |       |
|     | Totals for Year 2000          |           | \$0.00  | \$0.18   | \$0.18      |         |       |
|     | Running Totals to Q1 of 2000  |           | \$2.63  | \$1.30   | \$3.93      |         |       |

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**Future Value Schedule**

**Supra Telecom  
BellSouth Billing Dispute  
Interest Calculation**

Date: Jan 02, 1998  
Compounded: Daily  
Basis Year: 365 Days

Type: Normal  
Period: 2.250 Year(s)  
Exact Day: No

|               |              |               |
|---------------|--------------|---------------|
|               | <u>Total</u> | <u>Number</u> |
| Deposits:     | \$5,140.30   | 27            |
| Net Deposits: | \$7,591.38   | 1             |

| No.                           | Date         | Int. Rate | Deposit    | Interest   | Net Deposit | Balance    | Notes |
|-------------------------------|--------------|-----------|------------|------------|-------------|------------|-------|
| 1                             | Jan 02, 1998 | 18.0000%  | \$5,140.30 | \$0.00     | \$5,140.30  | \$5,140.30 |       |
| 2                             | Feb 02, 1998 | 18.0000%  | \$0.00     | \$77.67    | \$77.67     | \$5,217.97 |       |
| 3                             | Mar 02, 1998 | 18.0000%  | \$0.00     | \$78.84    | \$78.84     | \$5,296.81 |       |
| 4                             | Apr 02, 1998 | 18.0000%  | \$0.00     | \$80.03    | \$80.03     | \$5,376.84 |       |
| 5                             | May 02, 1998 | 18.0000%  | \$0.00     | \$81.24    | \$81.24     | \$5,458.08 |       |
| 6                             | Jun 02, 1998 | 18.0000%  | \$0.00     | \$82.47    | \$82.47     | \$5,540.55 |       |
| 7                             | Jul 02, 1998 | 18.0000%  | \$0.00     | \$83.71    | \$83.71     | \$5,624.26 |       |
| 8                             | Aug 02, 1998 | 18.0000%  | \$0.00     | \$84.98    | \$84.98     | \$5,709.24 |       |
| 9                             | Sep 02, 1998 | 18.0000%  | \$0.00     | \$86.26    | \$86.26     | \$5,795.50 |       |
| 10                            | Oct 02, 1998 | 18.0000%  | \$0.00     | \$87.57    | \$87.57     | \$5,883.07 |       |
| 11                            | Nov 02, 1998 | 18.0000%  | \$0.00     | \$88.89    | \$88.89     | \$5,971.96 |       |
| 12                            | Dec 02, 1998 | 18.0000%  | \$0.00     | \$90.23    | \$90.23     | \$6,062.19 |       |
| Totals for Year 1998          |              |           | \$5,140.30 | \$921.89   | \$6,062.19  |            |       |
| Running Totals to End of 1998 |              |           | \$5,140.30 | \$921.89   | \$6,062.19  |            |       |
| 13                            | Jan 02, 1999 | 18.0000%  | \$0.00     | \$91.60    | \$91.60     | \$6,153.79 |       |
| 14                            | Feb 02, 1999 | 18.0000%  | \$0.00     | \$92.98    | \$92.98     | \$6,246.77 |       |
| 15                            | Mar 02, 1999 | 18.0000%  | \$0.00     | \$94.38    | \$94.38     | \$6,341.15 |       |
| 16                            | Apr 02, 1999 | 18.0000%  | \$0.00     | \$95.81    | \$95.81     | \$6,436.96 |       |
| 17                            | May 02, 1999 | 18.0000%  | \$0.00     | \$97.26    | \$97.26     | \$6,534.22 |       |
| 18                            | Jun 02, 1999 | 18.0000%  | \$0.00     | \$98.73    | \$98.73     | \$6,632.95 |       |
| 19                            | Jul 02, 1999 | 18.0000%  | \$0.00     | \$100.22   | \$100.22    | \$6,733.17 |       |
| 20                            | Aug 02, 1999 | 18.0000%  | \$0.00     | \$101.73   | \$101.73    | \$6,834.90 |       |
| 21                            | Sep 02, 1999 | 18.0000%  | \$0.00     | \$103.27   | \$103.27    | \$6,938.17 |       |
| 22                            | Oct 02, 1999 | 18.0000%  | \$0.00     | \$104.83   | \$104.83    | \$7,043.00 |       |
| 23                            | Nov 02, 1999 | 18.0000%  | \$0.00     | \$106.41   | \$106.41    | \$7,149.41 |       |
| 24                            | Dec 02, 1999 | 18.0000%  | \$0.00     | \$108.02   | \$108.02    | \$7,257.43 |       |
| Totals for Year 1999          |              |           | \$0.00     | \$1,195.24 | \$1,195.24  |            |       |
| Running Totals to End of 1999 |              |           | \$5,140.30 | \$2,117.13 | \$7,257.43  |            |       |
| 25                            | Jan 02, 2000 | 18.0000%  | \$0.00     | \$109.65   | \$109.65    | \$7,367.08 |       |
| 26                            | Feb 02, 2000 | 18.0000%  | \$0.00     | \$111.31   | \$111.31    | \$7,478.39 |       |
| 27                            | Mar 02, 2000 | 18.0000%  | \$0.00     | \$112.99   | \$112.99    | \$7,591.38 |       |
| Totals for Year 2000          |              |           | \$0.00     | \$333.95   | \$333.95    |            |       |
| Running Totals to Q1 of 2000  |              |           | \$5,140.30 | \$2,451.08 | \$7,591.38  |            |       |



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**Future Value Schedule**  
**Supra Telecom**  
**BellSouth Billing Dispute**  
**Interest Calculation**

|                      |                       |                        |    |
|----------------------|-----------------------|------------------------|----|
| Date: Jan 02, 1998   | Type: Normal          | Total                  |    |
| Compounded: Daily    | Period: 2.250 Year(s) | Deposits: \$78.83      | 27 |
| Basis Year: 365 Days | Exact Day: No         | Net Deposits: \$116.40 | 1  |

| No.                           | Date         | Int. Rate | Deposit | Interest | Net Deposit | Balance  | Notes |
|-------------------------------|--------------|-----------|---------|----------|-------------|----------|-------|
| 1                             | Jan 02, 1998 | 18.0000%  | \$78.83 | \$0.00   | \$78.83     | \$78.83  |       |
| 2                             | Feb 02, 1998 | 18.0000%  | \$0.00  | \$1.19   | \$1.19      | \$80.02  |       |
| 3                             | Mar 02, 1998 | 18.0000%  | \$0.00  | \$1.21   | \$1.21      | \$81.23  |       |
| 4                             | Apr 02, 1998 | 18.0000%  | \$0.00  | \$1.23   | \$1.23      | \$82.46  |       |
| 5                             | May 02, 1998 | 18.0000%  | \$0.00  | \$1.25   | \$1.25      | \$83.71  |       |
| 6                             | Jun 02, 1998 | 18.0000%  | \$0.00  | \$1.26   | \$1.26      | \$84.97  |       |
| 7                             | Jul 02, 1998 | 18.0000%  | \$0.00  | \$1.28   | \$1.28      | \$86.25  |       |
| 8                             | Aug 02, 1998 | 18.0000%  | \$0.00  | \$1.30   | \$1.30      | \$87.55  |       |
| 9                             | Sep 02, 1998 | 18.0000%  | \$0.00  | \$1.32   | \$1.32      | \$88.87  |       |
| 10                            | Oct 02, 1998 | 18.0000%  | \$0.00  | \$1.34   | \$1.34      | \$90.21  |       |
| 11                            | Nov 02, 1998 | 18.0000%  | \$0.00  | \$1.36   | \$1.36      | \$91.57  |       |
| 12                            | Dec 02, 1998 | 18.0000%  | \$0.00  | \$1.38   | \$1.38      | \$92.95  |       |
| Totals for Year 1998          |              |           | \$78.83 | \$14.12  | \$92.95     |          |       |
| Running Totals to End of 1998 |              |           | \$78.83 | \$14.12  | \$92.95     |          |       |
| 13                            | Jan 02, 1999 | 18.0000%  | \$0.00  | \$1.40   | \$1.40      | \$94.35  |       |
| 14                            | Feb 02, 1999 | 18.0000%  | \$0.00  | \$1.43   | \$1.43      | \$95.78  |       |
| 15                            | Mar 02, 1999 | 18.0000%  | \$0.00  | \$1.45   | \$1.45      | \$97.23  |       |
| 16                            | Apr 02, 1999 | 18.0000%  | \$0.00  | \$1.47   | \$1.47      | \$98.70  |       |
| 17                            | May 02, 1999 | 18.0000%  | \$0.00  | \$1.49   | \$1.49      | \$100.19 |       |
| 18                            | Jun 02, 1999 | 18.0000%  | \$0.00  | \$1.51   | \$1.51      | \$101.70 |       |
| 19                            | Jul 02, 1999 | 18.0000%  | \$0.00  | \$1.54   | \$1.54      | \$103.24 |       |
| 20                            | Aug 02, 1999 | 18.0000%  | \$0.00  | \$1.56   | \$1.56      | \$104.80 |       |
| 21                            | Sep 02, 1999 | 18.0000%  | \$0.00  | \$1.58   | \$1.58      | \$106.38 |       |
| 22                            | Oct 02, 1999 | 18.0000%  | \$0.00  | \$1.61   | \$1.61      | \$107.99 |       |
| 23                            | Nov 02, 1999 | 18.0000%  | \$0.00  | \$1.63   | \$1.63      | \$109.62 |       |
| 24                            | Dec 02, 1999 | 18.0000%  | \$0.00  | \$1.66   | \$1.66      | \$111.28 |       |
| Totals for Year 1999          |              |           | \$0.00  | \$18.33  | \$18.33     |          |       |
| Running Totals to End of 1999 |              |           | \$78.83 | \$32.45  | \$111.28    |          |       |
| 25                            | Jan 02, 2000 | 18.0000%  | \$0.00  | \$1.68   | \$1.68      | \$112.96 |       |
| 26                            | Feb 02, 2000 | 18.0000%  | \$0.00  | \$1.71   | \$1.71      | \$114.67 |       |
| 27                            | Mar 02, 2000 | 18.0000%  | \$0.00  | \$1.73   | \$1.73      | \$116.40 |       |
| Totals for Year 2000          |              |           | \$0.00  | \$5.12   | \$5.12      |          |       |
| Running Totals to Q1 of 2000  |              |           | \$78.83 | \$37.57  | \$116.40    |          |       |

**\*\* Printed with Evaluation Copy of Simply Interest - Professional Software \*\***  
**Future Value Schedule**  
**Supra Telecom**  
**BellSouth Billing Dispute**  
**Interest Calculation**

|                      |                       |                      |        |
|----------------------|-----------------------|----------------------|--------|
| Date: Jan 02, 1998   | Type: Normal          | Total                | Number |
| Compounded: Daily    | Period: 2.250 Year(s) | Deposits: \$2.20     | 27     |
| Basis Year: 365 Days | Exact Day: No         | Net Deposits: \$3.25 | 1      |

| No.                           | Date         | Int. Rate | Deposit | Interest | Net Deposit | Balance | Notes |
|-------------------------------|--------------|-----------|---------|----------|-------------|---------|-------|
| 1                             | Jan 02, 1998 | 18.0000%  | \$2.20  | \$0.00   | \$2.20      | \$2.20  |       |
| 2                             | Feb 02, 1998 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$2.23  |       |
| 3                             | Mar 02, 1998 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$2.26  |       |
| 4                             | Apr 02, 1998 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$2.29  |       |
| 5                             | May 02, 1998 | 18.0000%  | \$0.00  | \$0.03   | \$0.03      | \$2.32  |       |
| 6                             | Jun 02, 1998 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.36  |       |
| 7                             | Jul 02, 1998 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.40  |       |
| 8                             | Aug 02, 1998 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.44  |       |
| 9                             | Sep 02, 1998 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.48  |       |
| 10                            | Oct 02, 1998 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.52  |       |
| 11                            | Nov 02, 1998 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.56  |       |
| 12                            | Dec 02, 1998 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.60  |       |
| Totals for Year 1998          |              |           | \$2.20  | \$0.40   | \$2.60      |         |       |
| Running Totals to End of 1998 |              |           | \$2.20  | \$0.40   | \$2.60      |         |       |
| 13                            | Jan 02, 1999 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.64  |       |
| 14                            | Feb 02, 1999 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.68  |       |
| 15                            | Mar 02, 1999 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.72  |       |
| 16                            | Apr 02, 1999 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.76  |       |
| 17                            | May 02, 1999 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.80  |       |
| 18                            | Jun 02, 1999 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.84  |       |
| 19                            | Jul 02, 1999 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.88  |       |
| 20                            | Aug 02, 1999 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.92  |       |
| 21                            | Sep 02, 1999 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$2.96  |       |
| 22                            | Oct 02, 1999 | 18.0000%  | \$0.00  | \$0.04   | \$0.04      | \$3.00  |       |
| 23                            | Nov 02, 1999 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.05  |       |
| 24                            | Dec 02, 1999 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.10  |       |
| Totals for Year 1999          |              |           | \$0.00  | \$0.50   | \$0.50      |         |       |
| Running Totals to End of 1999 |              |           | \$2.20  | \$0.90   | \$3.10      |         |       |
| 25                            | Jan 02, 2000 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.15  |       |
| 26                            | Feb 02, 2000 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.20  |       |
| 27                            | Mar 02, 2000 | 18.0000%  | \$0.00  | \$0.05   | \$0.05      | \$3.25  |       |
| Totals for Year 2000          |              |           | \$0.00  | \$0.15   | \$0.15      |         |       |
| Running Totals to Q1 of 2000  |              |           | \$2.20  | \$1.05   | \$3.25      |         |       |

**\*\* Printed with Evaluation Copy of Simply Interest - Professional Software \*\***  
**Future Value Schedule**  
 Supra Telecom  
 BellSouth Billing Dispute  
 Interest Calculation

|                      |                       |                          |        |
|----------------------|-----------------------|--------------------------|--------|
| Date: Feb 02, 1998   | Type: Normal          | Total                    | Number |
| Compounded: Daily    | Period: 2.167 Year(s) | Deposits: \$778.35       | 26     |
| Basis Year: 365 Days | Exact Day: No         | Net Deposits: \$1,132.40 | 1      |

| No.                           | Date         | Int. Rate | Deposit  | Interest | Net Deposit | Balance    | Notes |
|-------------------------------|--------------|-----------|----------|----------|-------------|------------|-------|
| 1                             | Feb 02, 1998 | 18.0000%  | \$778.35 | \$0.00   | \$778.35    | \$778.35   |       |
| 2                             | Mar 02, 1998 | 18.0000%  | \$0.00   | \$11.76  | \$11.76     | \$790.11   |       |
| 3                             | Apr 02, 1998 | 18.0000%  | \$0.00   | \$11.94  | \$11.94     | \$802.05   |       |
| 4                             | May 02, 1998 | 18.0000%  | \$0.00   | \$12.12  | \$12.12     | \$814.17   |       |
| 5                             | Jun 02, 1998 | 18.0000%  | \$0.00   | \$12.30  | \$12.30     | \$826.47   |       |
| 6                             | Jul 02, 1998 | 18.0000%  | \$0.00   | \$12.49  | \$12.49     | \$838.96   |       |
| 7                             | Aug 02, 1998 | 18.0000%  | \$0.00   | \$12.68  | \$12.68     | \$851.64   |       |
| 8                             | Sep 02, 1998 | 18.0000%  | \$0.00   | \$12.87  | \$12.87     | \$864.51   |       |
| 9                             | Oct 02, 1998 | 18.0000%  | \$0.00   | \$13.06  | \$13.06     | \$877.57   |       |
| 10                            | Nov 02, 1998 | 18.0000%  | \$0.00   | \$13.26  | \$13.26     | \$890.83   |       |
| 11                            | Dec 02, 1998 | 18.0000%  | \$0.00   | \$13.46  | \$13.46     | \$904.29   |       |
| Totals for Year 1998          |              |           | \$778.35 | \$125.94 | \$904.29    |            |       |
| Running Totals to End of 1998 |              |           | \$778.35 | \$125.94 | \$904.29    |            |       |
| 12                            | Jan 02, 1999 | 18.0000%  | \$0.00   | \$13.66  | \$13.66     | \$917.95   |       |
| 13                            | Feb 02, 1999 | 18.0000%  | \$0.00   | \$13.87  | \$13.87     | \$931.82   |       |
| 14                            | Mar 02, 1999 | 18.0000%  | \$0.00   | \$14.08  | \$14.08     | \$945.90   |       |
| 15                            | Apr 02, 1999 | 18.0000%  | \$0.00   | \$14.29  | \$14.29     | \$960.19   |       |
| 16                            | May 02, 1999 | 18.0000%  | \$0.00   | \$14.51  | \$14.51     | \$974.70   |       |
| 17                            | Jun 02, 1999 | 18.0000%  | \$0.00   | \$14.73  | \$14.73     | \$989.43   |       |
| 18                            | Jul 02, 1999 | 18.0000%  | \$0.00   | \$14.95  | \$14.95     | \$1,004.38 |       |
| 19                            | Aug 02, 1999 | 18.0000%  | \$0.00   | \$15.18  | \$15.18     | \$1,019.56 |       |
| 20                            | Sep 02, 1999 | 18.0000%  | \$0.00   | \$15.40  | \$15.40     | \$1,034.96 |       |
| 21                            | Oct 02, 1999 | 18.0000%  | \$0.00   | \$15.64  | \$15.64     | \$1,050.60 |       |
| 22                            | Nov 02, 1999 | 18.0000%  | \$0.00   | \$15.87  | \$15.87     | \$1,066.47 |       |
| 23                            | Dec 02, 1999 | 18.0000%  | \$0.00   | \$16.11  | \$16.11     | \$1,082.58 |       |
| Totals for Year 1999          |              |           | \$0.00   | \$178.29 | \$178.29    |            |       |
| Running Totals to End of 1999 |              |           | \$778.35 | \$304.23 | \$1,082.58  |            |       |
| 24                            | Jan 02, 2000 | 18.0000%  | \$0.00   | \$16.36  | \$16.36     | \$1,098.94 |       |
| 25                            | Feb 02, 2000 | 18.0000%  | \$0.00   | \$16.60  | \$16.60     | \$1,115.54 |       |
| 26                            | Mar 02, 2000 | 18.0000%  | \$0.00   | \$16.86  | \$16.86     | \$1,132.40 |       |
| Totals for Year 2000          |              |           | \$0.00   | \$49.82  | \$49.82     |            |       |
| Running Totals to Q1 of 2000  |              |           | \$778.35 | \$354.05 | \$1,132.40  |            |       |

**\*\* Printed with Evaluation Copy of Simply Interest - Professional Software \*\***

**Future Value Schedule**

**Supra Telecom  
BellSouth Billing Dispute  
Interest Calculation**

Date: Feb 02, 1998  
Compounded: Daily  
Basis Year: 365 Days

Type: Normal  
Period: 2.167 Year(s)  
Exact Day: No

|                       |              |               |
|-----------------------|--------------|---------------|
|                       | <u>Total</u> | <u>Number</u> |
| Deposits: \$22.84     |              | 26            |
| Net Deposits: \$33.25 |              | 1             |

| No.                           | Date         | Int. Rate | Deposit | Interest | Net Deposit | Balance | Notes |
|-------------------------------|--------------|-----------|---------|----------|-------------|---------|-------|
| 1                             | Feb 02, 1998 | 18.0000%  | \$22.84 | \$0.00   | \$22.84     | \$22.84 |       |
| 2                             | Mar 02, 1998 | 18.0000%  | \$0.00  | \$0.35   | \$0.35      | \$23.19 |       |
| 3                             | Apr 02, 1998 | 18.0000%  | \$0.00  | \$0.35   | \$0.35      | \$23.54 |       |
| 4                             | May 02, 1998 | 18.0000%  | \$0.00  | \$0.36   | \$0.36      | \$23.90 |       |
| 5                             | Jun 02, 1998 | 18.0000%  | \$0.00  | \$0.36   | \$0.36      | \$24.26 |       |
| 6                             | Jul 02, 1998 | 18.0000%  | \$0.00  | \$0.37   | \$0.37      | \$24.63 |       |
| 7                             | Aug 02, 1998 | 18.0000%  | \$0.00  | \$0.37   | \$0.37      | \$25.00 |       |
| 8                             | Sep 02, 1998 | 18.0000%  | \$0.00  | \$0.38   | \$0.38      | \$25.38 |       |
| 9                             | Oct 02, 1998 | 18.0000%  | \$0.00  | \$0.38   | \$0.38      | \$25.76 |       |
| 10                            | Nov 02, 1998 | 18.0000%  | \$0.00  | \$0.39   | \$0.39      | \$26.15 |       |
| 11                            | Dec 02, 1998 | 18.0000%  | \$0.00  | \$0.40   | \$0.40      | \$26.55 |       |
| Totals for Year 1998          |              |           | \$22.84 | \$3.71   | \$26.55     |         |       |
| Running Totals to End of 1998 |              |           | \$22.84 | \$3.71   | \$26.55     |         |       |
| 12                            | Jan 02, 1999 | 18.0000%  | \$0.00  | \$0.40   | \$0.40      | \$26.95 |       |
| 13                            | Feb 02, 1999 | 18.0000%  | \$0.00  | \$0.41   | \$0.41      | \$27.36 |       |
| 14                            | Mar 02, 1999 | 18.0000%  | \$0.00  | \$0.41   | \$0.41      | \$27.77 |       |
| 15                            | Apr 02, 1999 | 18.0000%  | \$0.00  | \$0.42   | \$0.42      | \$28.19 |       |
| 16                            | May 02, 1999 | 18.0000%  | \$0.00  | \$0.43   | \$0.43      | \$28.62 |       |
| 17                            | Jun 02, 1999 | 18.0000%  | \$0.00  | \$0.43   | \$0.43      | \$29.05 |       |
| 18                            | Jul 02, 1999 | 18.0000%  | \$0.00  | \$0.44   | \$0.44      | \$29.49 |       |
| 19                            | Aug 02, 1999 | 18.0000%  | \$0.00  | \$0.45   | \$0.45      | \$29.94 |       |
| 20                            | Sep 02, 1999 | 18.0000%  | \$0.00  | \$0.45   | \$0.45      | \$30.39 |       |
| 21                            | Oct 02, 1999 | 18.0000%  | \$0.00  | \$0.46   | \$0.46      | \$30.85 |       |
| 22                            | Nov 02, 1999 | 18.0000%  | \$0.00  | \$0.47   | \$0.47      | \$31.32 |       |
| 23                            | Dec 02, 1999 | 18.0000%  | \$0.00  | \$0.47   | \$0.47      | \$31.79 |       |
| Totals for Year 1999          |              |           | \$0.00  | \$5.24   | \$5.24      |         |       |
| Running Totals to End of 1999 |              |           | \$22.84 | \$8.95   | \$31.79     |         |       |
| 24                            | Jan 02, 2000 | 18.0000%  | \$0.00  | \$0.48   | \$0.48      | \$32.27 |       |
| 25                            | Feb 02, 2000 | 18.0000%  | \$0.00  | \$0.49   | \$0.49      | \$32.76 |       |
| 26                            | Mar 02, 2000 | 18.0000%  | \$0.00  | \$0.49   | \$0.49      | \$33.25 |       |
| Totals for Year 2000          |              |           | \$0.00  | \$1.46   | \$1.46      |         |       |
| Running Totals to Q1 of 2000  |              |           | \$22.84 | \$10.41  | \$33.25     |         |       |

**\*\* Printed with Evaluation Copy of Simply Interest - Professional Software \*\***

**Future Value Schedule**

**Supra Telecom  
BellSouth Billing Dispute  
Interest Calculation**

Date: Feb 02, 1998  
Compounded: Daily  
Basis Year: 365 Days

Type: Normal  
Period: 2.167 Year(s)  
Exact Day: No

|                      |              |               |
|----------------------|--------------|---------------|
|                      | <u>Total</u> | <u>Number</u> |
| Deposits: \$0.39     |              | 26            |
| Net Deposits: \$0.64 |              | 1             |

| No.                           | Date         | Int. Rate | Deposit | Interest | Net Deposit | Balance | Notes |
|-------------------------------|--------------|-----------|---------|----------|-------------|---------|-------|
| 1                             | Feb 02, 1998 | 18.0000%  | \$0.39  | \$0.00   | \$0.39      | \$0.39  |       |
| 2                             | Mar 02, 1998 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.40  |       |
| 3                             | Apr 02, 1998 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.41  |       |
| 4                             | May 02, 1998 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.42  |       |
| 5                             | Jun 02, 1998 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.43  |       |
| 6                             | Jul 02, 1998 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.44  |       |
| 7                             | Aug 02, 1998 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.45  |       |
| 8                             | Sep 02, 1998 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.46  |       |
| 9                             | Oct 02, 1998 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.47  |       |
| 10                            | Nov 02, 1998 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.48  |       |
| 11                            | Dec 02, 1998 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.49  |       |
| Totals for Year 1998          |              |           | \$0.39  | \$0.10   | \$0.49      |         |       |
| Running Totals to End of 1998 |              |           | \$0.39  | \$0.10   | \$0.49      |         |       |
| 12                            | Jan 02, 1999 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.50  |       |
| 13                            | Feb 02, 1999 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.51  |       |
| 14                            | Mar 02, 1999 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.52  |       |
| 15                            | Apr 02, 1999 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.53  |       |
| 16                            | May 02, 1999 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.54  |       |
| 17                            | Jun 02, 1999 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.55  |       |
| 18                            | Jul 02, 1999 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.56  |       |
| 19                            | Aug 02, 1999 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.57  |       |
| 20                            | Sep 02, 1999 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.58  |       |
| 21                            | Oct 02, 1999 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.59  |       |
| 22                            | Nov 02, 1999 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.60  |       |
| 23                            | Dec 02, 1999 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.61  |       |
| Totals for Year 1999          |              |           | \$0.00  | \$0.12   | \$0.12      |         |       |
| Running Totals to End of 1999 |              |           | \$0.39  | \$0.22   | \$0.61      |         |       |
| 24                            | Jan 02, 2000 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.62  |       |
| 25                            | Feb 02, 2000 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.63  |       |
| 26                            | Mar 02, 2000 | 18.0000%  | \$0.00  | \$0.01   | \$0.01      | \$0.64  |       |
| Totals for Year 2000          |              |           | \$0.00  | \$0.03   | \$0.03      |         |       |
| Running Totals to Q1 of 2000  |              |           | \$0.39  | \$0.25   | \$0.64      |         |       |



From the Desk of:  
Carol Bentley  
Chief Financial Officer  
Direct Line: (305) 476-4284  
Email: [www.cbentley@stis.com](mailto:www.cbentley@stis.com)

April 10, 2000

Docket No. 001097-TP  
David Nilson Exhibit No. DN-R3

Pat Finlen  
Room 34S91 BellSouth Center  
675 West Peachtree Street, N.E.  
Atlanta, GA 30375

Sent via FAX: 404-529-7839

Dear Mr. Finlen:

Supra Telecom has two outstanding billing disputes with BellSouth. The first dispute addresses taxes that were inappropriately billed. Supra Telecom followed the dispute resolution process outlined in our current interconnection agreement. BellSouth has approved this billing adjustment in the amount of \$61,866.05. BellSouth also approved an additional billing adjustment for interest incurred on the taxes in the amount of \$33,080.01. The total billing adjustment for this item is \$94,946.06. The interest was calculated through January 2, 2000. Since the funds have not been refunded to us yet, there is an additional interest charge for another three months.

The second billing adjustment request covers two areas, Other Charges and Credits, for \$82,272.25 and EUCL charges for \$224,287.79, for a total of \$306,559.94. Interest has not been calculated on this amount yet, but is estimated at about \$150,000.00.

In a letter from the office of BellSouth AVP Lynn Smith, dated March 30, 2000, our billing adjustment request is denied based on referrals to terms and conditions from a contract that is not in effect. The author of the letter does not dispute the material that we provided to substantiate our claim (in letter from Supra Telecom, dated March 11, 2000 addressed to Ms. Shirley Flemming, copy attached). The author summarily dismisses our claim on the basis of a contract that does not apply.

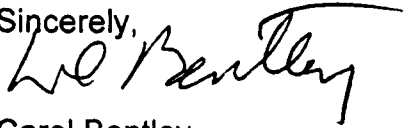
It would seem at this point, Supra Telecom and BellSouth need only agree upon which contract applies to our business relationship. Clearly, since we have adopted the AT&T Agreement, that is the relevant agreement.

Pat, as our BellSouth Lead Contract Negotiator, I need for you to resolve this matter immediately. As of this date, BellSouth is owing Supra Telecom in excess of \$550,000.00, of which \$94,946.06 has been approved. Supra Telecom hereby demands that the portion of the billing dispute that has been approved be immediately transferred via wire transfer

April 10, 2000

to our account. Supra Telecom further demands that the remaining claim be resolved and refunded no later than Monday, April 17, 2000.

Sincerely,



Carol Bentley

cc: Claude Morton, BellSouth  
Lynn Smith, BellSouth  
Shirley Flemming, BellSouth  
✓ Olukayode A. Ramos, Supra Telecom  
Mark E. Buechele, General Counsel for Supra Telecom

Attachments

**BellSouth Telecommunications, Inc.**  
12D3  
600 North 19th Street  
Birmingham, AL 35203

**Nancy A. (Lynn) Smith**  
Operations-Assistant Vice President

205 714-0010  
Fax 205 321-4553

March 30, 2000

Ms. Carol Bentley  
Chief Financial Officer  
Supra Telecom  
2620 S. W. 27<sup>th</sup> Avenue  
Miami, Florida 33133

Dear Ms. Bentley:

This is in response to letters from Supra Telecommunications dated December 20, 1999, February 10, 2000, two letters dated March 11, 2000 and to your letter of March 22, 2000, regarding the same subjects. The subjects include: a billing dispute regarding charges for changes in service (for both authorized changes as well as the charges for unauthorized changes in service), end user common line charges and a request for an adjustment (to include interest) for taxes billed to Supra. It is BellSouth's understanding that Supra has based its disputes primarily on the rationale that if a service is not included in the BellSouth/Supra Interconnection Agreement, BellSouth is not authorized to charge for services that Supra orders from BellSouth's General Subscribers Services Tariff (GSST) and FCC Tariff No. 1. BellSouth has thoroughly investigated the disputes covered in these letters with the following findings:

First, BellSouth believes that it has appropriately charged Supra for services Supra ordered from BellSouth's GSST, Private Line and FCC tariffs. Supra's October 23, 1997 Interconnection Agreement clearly states, on Page 2 of Attachment 7, that "any switched access charges associated with interexchange carrier access to the resold local exchange lines will be billed by, and due to BellSouth." Furthermore, that Agreement states that "Pursuant to 47 CFR Section 51.617, BellSouth will bill Supra Telecommunications and Information Systems, Inc. end user common line charges identical to the end user common line charges BellSouth bills its end users." In addition, Section III of the June 1, 1997 Resale Agreement provides that Supra "may resell the tariffed local exchange and toll telecommunications services of BellSouth contained in the General Subscriber Services Tariff and Private Line Service Tariff subject to the terms, and conditions specifically set forth herein." Even after Supra signed its new contract (AT&T Adoption), which was effective October 5, 1999, the only services that Supra ordered were under the Resale provisions of the Agreement. These services are, and always have been, ordered from the GSST and/or Private Line Tariffs.



It is illogical for Supra to order discounted services out of the GSST and Private Line tariffs and believe that the related terms and conditions of those tariffs do not apply, i.e., that Supra will get the services for free.

Furthermore, the Interconnection and Resale Agreement between Supra and BellSouth represent contracts governing local interconnection and resale of local services. It stands to reason that Interstate access and related services are not addressed in detail in a contract dedicated to local service, and are appropriately addressed by the FCC No. 1 Tariff.

The following addresses each individual dispute, together with BellSouth's position regarding the dispute:

1. Charges for processing changes in service and unauthorized local service changes/reconnections.

Supra disputed \$33,352.94 for changes in service Supra admits it authorized. A total of \$48,917.69 was disputed for unauthorized change charges where the end user stated that it had not placed a request with Supra to switch its local service to Supra. This charge covers the cost of switching the end user back to the original local service provider. This dispute thus totals \$82,272.25 and covers billing for these charges from September 2, 1997 through December 2, 1999.

BellSouth believes that these change charges have been appropriately billed to Supra; therefore the dispute is denied. The charges for unauthorized changes are valid unless Supra is able to provide BellSouth with a Letter of Authorization from the end user.

2. End User Common Line Charges (EUCL). The USOCs applicable to the EUCL issue are 9ZR, 9LM, 9LA, 9ZEPR, 9ZEER, LNPCX AND LNPCP.

Supra disputed \$224,287.79 for EUCL charges authorized by Supra.

Again, BellSouth believes that it has appropriately billed Supra for these services; therefore the dispute is denied. These charges are found in FCC Tariff No. 1, references 13.3.21 and 4.7. C & D. As requested, BellSouth has reviewed the code of Federal Regulations (CFR) Title 47, Volume 3, part 51, section 51.617, paragraph b and we agree that Supra Telecom is registered as an interexchange carrier; however, in this instance Supra Telecom is acting as a local service provider in the resale of local service, and therefore, the EUCL charges are appropriately billed. This dispute covers billing for these charges from September 2, 1997 through December 2, 1999.

3. Taxes

Supra disputed \$61,866.05 for taxes billed plus interest in the amount of \$33,080.01 for a total dispute in the amount of \$94,946.06. BellSouth applied tax credits, including interest credits to the following March 2, 2000 BANs:

|                  |             |
|------------------|-------------|
| 305-Q82-2670     | \$61,505.36 |
| 561-Q82-2670     | 1,242.75    |
| 904-Q82-2670     | 45.94       |
| Total Adjustment | \$62,794.05 |

Supra's Interconnection Agreement in effect at the time Supra was billed taxes (September 1997 through February 1998) does not address interest payment by either of the parties. As acknowledged in your March 11, 2000 letter to Karen Bates, BellSouth credited Supra's March 2, 2000 accounts with \$928.00 interest credit. While BellSouth does not believe that it owes the additional interest credit requested by Supra, in order to resolve this issue, BellSouth is willing to credit Supra's April 2, 2000 accounts with the additional sum of \$32,152.01.

Finally, Supra is correct that the Interconnection Agreement between BellSouth and Supra does not permit BellSouth to refuse Supra's orders for non-payment of undisputed charges. BellSouth apologizes for this misunderstanding in its February 10, 2000 letter. BellSouth's records indicate that as of the date of this letter, Supra's outstanding balance due and payable is \$66,911.39. BellSouth would appreciate an immediate payment to clear this balance.

If you have additional questions, please contact me at 205-714-0010.

Very truly yours,

205-977-0157

*Claude Morton*

*for Lynn Smith*



From the Desk of:  
Carol Bentley  
Chief Financial Officer  
Direct Line: (305) 476-4284  
Email: [www.cbentley@stis.com](mailto:www.cbentley@stis.com)

March 22, 2000

Lynn Smith  
AVP Operations  
BellSouth  
600 N 19th Street - 12th Floor  
Birmingham, AL 35203

RE: Billing Dispute – BST Tracking Number 20934 - \$306,559.94

Dear Ms. Smith,

On December 20, 1999 I filed a billing dispute with your company in the amount of \$306,559.94 (see attached copy). I have had several phone conversations and traded correspondence with Ms. Debra Harris, Ms. Karen Bates and Ms. Shirley Flemming. Our two companies have been unable to resolve this dispute to date.

Per our interconnection agreement, Supra Telecom is to escalate this billing dispute to the next level of management within BellSouth. Ms. Shirley Flemming informed me that you are the person to whom I should refer this dispute. If this is not the case, please let me know to whom I should refer our dispute.

My last conversation with BellSouth regarding this matter was on March 14, 2000 and was a phone call with Ms. Shirley Flemming. Ms. Flemming told me that she had reviewed our supporting documentation, but felt that she still could not approve a billing adjustment. When I asked her to provide an explanation she said that she "just felt that the charges were correct as billed". In other words, she could not substantiate her position.

I ask that you review our file and schedule a conference call with me at your earliest convenience. Ms. Flemming indicated she would forward the documents to you. I have included with this letter, a copy of the billing dispute and a copy of my last written correspondence with Ms. Flemming. This last letter clearly states our position on the billing dispute.

I look forward to hearing from you so that we may resolve this matter quickly.

Sincerely,

Carol Bentley

cc: Pat Finlen – BellSouth  
Shirley Flemming - BellSouth

enclosures

March 11, 2000

Shirley Flemming  
BellSouth Network & Carrier Services  
600 North 19<sup>th</sup> Street  
Birmingham, AL 35203

RE: Billing Dispute – BST Tracking Number 20934 - \$306,559.94

Ms. Flemming:

This letter serves to document our discussions during a conference call held on February 23, 2000 between BellSouth and Supra Telecom. In attendance for the call were Mr. Kay Ramos and Ms. Carol Bentley of Supra Telecom and Ms. Karen Bates and Ms. Shirley Flemming of BellSouth.

Supra Telecom has defined the dispute in two categories; 1) FCC Access charges and 2) Charges for Processing Changes in Service and Charges for Unauthorized Local Service Changes and Reconnections. BellSouth offered arguments against disputed items in four categories: 1) FCC Access Charges, 2) FCC LNP Charges, 3) Charges for Processing Changes in Service and 4) Charges for Unauthorized Local Service Changes and Reconnections. Any further discussion will refer to the disputed items in terms of the four categories offered by BellSouth, however, both items 1 and 2 may also be referred to as "End User Common Line Charges".

BellSouth offered as evidence against disputed items one and two, the FCC Tariff number one which refers to USOCs and tariffs for End User Common Line Charges. Supra Telecom counters this evidence with the code of Federal Regulations (CFR) Title 47, Volume 3, part 51, section 51.617, paragraph b, which states:

*When an incumbent LEC provides telephone exchange service to a requesting carrier at wholesale rates for resale, the incumbent LEC shall continue to assess the interstate access charges provided in part 69 of this chapter, other than the end user common line charge, upon interexchange carriers that use the incumbent LEC's facilities to provide interstate or international telecommunications services to the interexchange carriers; subscribers.*

Since Supra Telecom is registered as and acting as an interexchange carrier, these charges are inappropriate. In this scenario, the FCC has characterized this type of charge as "double dipping". As such, Supra Telecom stands by disputed amounts categorized as "End User Common Line Charges".

BellSouth offered as evidence against disputed item number three, the General Subscriber Service Tariff sections A4.2 and A4.3. This tariff describes charges that apply to changes in end user services such as adding or rearranging features or lines. Nowhere in this tariff, does it describe changing an end user's local exchange carrier as being a "change in service". As such, Supra Telecom stands by its dispute for amounts categorized as "Charges for Processing Changes in Service".

BellSouth offered as evidence against disputed item number four, the FCC Tariff Number One, Section 13.3.3, part c, paragraph 2, which states:

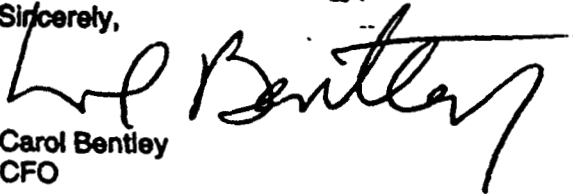
*When an end user or location provider or its authorized agent denies requesting a change in IC subscription, as submitted by an IC, and the IC is unable to produce proof of verification, the IC will be assessed an unauthorized subscription change charge, as applicable, to correct the unauthorized change.*

Clearly, this refers to unauthorized changes to end users' long distance carriers. As such, Supra Telecom stands by its dispute for amounts categorized as "Charges for Unauthorized Local Service Changes and Reconnections".

Please provide approval for this dispute, totaling \$306,559.94. When approval is received, Supra Telecom will assess interest charges per our interconnection agreement at a rate of 1.5% per month, compounded daily. At that time Supra Telecom will provide BellSouth with instructions for remitting funds via wire transfer to our account.

Please don't hesitate to contact me, should you require additional information.

Sincerely,



Carol Bentley  
CFO

Cc: Karen Bates - BellSouth

ML

### Billing Adjustment Investigation Request

20934  
CJ

Date: 12/20/1999 CLEC Tracking No: \_\_\_\_\_

To: Maxine Alagar BST Tracking No: 7011

We believe that a billing error appears on the following account:

CLEC Name: STIS, Inc. Q Account No: 305Q822670670

End User No: \_\_\_\_\_ Circuit No: \_\_\_\_\_

Amount Disputed \$306,559.94 # of End Users Affected \_\_\_\_\_

Amt. With-Held from Bill \$306,559.94 Affected Bill Date 12/2/1999

Reason Amount is in question:

Supra Telecom has adopted a new interconnection agreement with BellSouth. Per the agreement, terms of the contract are retroactive to the beginning of our relationship. The new contract does not provide for BellSouth to bill Supra Telecom for End User Common Line charges or FCC Access charges. In addition, the contract has no provision for BellSouth to bill Supra Telecom for processing changes in service nor charges for unauthorized local service changes and reconnections. Attached, please find two reports; 1) FCC Access charges pulled from the monthly bills in the USOC Summary section. The affected USOCs are 9ZR, LNPCX, LNPCP, 9LM, 9LA, 9ZEPR and 9ZEBR. 2) Charges for Processing Changes in Service and Charges for Unauthorized Local Service Changes and Reconnections pulled from the monthly bills by line number. Included both summary and detail data.

\_\_\_\_\_ Attached is a marked-up copy of the page(s), which the questioned item(s) appears

\_\_\_\_\_  A marked-up copy is not attached. Following is additional information for your Investigation (i.e. page number in bill. Item number on bill)

If you have any questions or need clarification, you may contact:

Name: Carol Bentley  
Telephone: 1-305-476-4284  
Fax: 305-443-1078

Stamp: 12/22/99

---

**BellSouth Interconnection Services**  
34P70 BellSouth Center  
675 West Peachtree Street, N.E.  
Atlanta, Georgia 30375

Docket No. 001097-TP  
David Nilson Exhibit No. DN-R4

April 28, 2000

Ms. Carol Bentley  
Chief Financial Officer  
Supra Telecom and Information Systems, Inc.  
2620 SW 27<sup>th</sup> Avenue  
Miami, Florida 33133-3005

Dear Ms. Bentley:

This is in response to your April 10, 2000 letter concerning two billing disputes between our companies. You asked which contract should apply for our business relationship. The AT&T/BellSouth Interconnection Agreement, which Supra Telecom and Information Systems, Inc. (Supra) adopted October 5, 1999, is the contract that is in effect today. However, because your billing disputes are for the time period of September 1997 through and including December 1999, your former agreements are appropriate for addressing these billing disputes until the effective date that Supra adopted the AT&T Interconnection Agreement. The effective dates of the former agreements are June 1, 1997 through October 5, 1999 for your Resale Agreement and October 23, 1997 through October 5, 1999 for your Interconnection Agreement. On October 5, 1999 these agreements were replaced with your current Adoption Agreement. Therefore, the Resale Agreement and the original Interconnection Agreement shall apply to all billing in dispute that occurred between June 1, 1997 and October 4, 1999 and the Adopted AT&T Interconnection Agreement shall apply to all billing in dispute that occurred between October 5, 1999 and the present.

The first billing dispute regards taxes that were billed to Supra for services it purchased from BellSouth. As stated in Mr. Morton's letter of March 30, 2000, Supra has been credited \$61,866.05 on its March 2, 2000 billing from BellSouth. Supra was also given an additional adjustment to its April 2, 2000 billing for the amount of \$33,080.01, which was interest on the alleged incorrect billing of taxes. Your demand that BellSouth wire these monies to Supra after BellSouth has made billing adjustments to your accounts is inappropriate since the adjustment in the form of credits have already been applied. While BellSouth does not believe that it owes the additional interest credit requested by Supra, in order to resolve this issue, BellSouth is willing to credit Supra's May 2, 2000 accounts with the additional sum of \$928.00.

The second billing dispute covers two areas; billing of the End User Common Line Charge (EUCL) to Supra, and the billing of "Other Charges and Credits" (OCC) for resold services. The amount claimed by Supra as inappropriate billing is \$224,287.79 for the EUCL portion of the dispute and \$82,272.25 the OCC segment, which totals \$306,559.94. In addition to these monies you also claim that BellSouth owes Supra interest on this amount, which you estimate at about \$150,000.

As BellSouth has advised Supra on numerous occasions, the billing of the EUCL is appropriate. You are simply incorrect in asserting that because Supra also acts "as an interexchange carrier", that "these charges are inappropriate." Even though Supra may be acting as an interexchange carrier, Supra is providing local exchange service as an Alternative Local Exchange Carrier (ALEC) by reselling BellSouth's retail telecommunications services. As a local reseller, Supra is responsible for the payment of the EUCL charge to BellSouth. Section 4.6(A) of the BellSouth FCC Tariff No. 1 is very clear that resellers are responsible for payment of the EUCL. This section states:

End User Access Service charges, as set forth in 4.7, following, will be billed to the end user subscriber of the associated local exchange service, **including, where applicable, a reseller of the associated local exchange service, in which case the reseller shall be deemed an end user for purposes of application of such charges.** Presubscribed Interexchange Carrier Charges (PICCs) may also apply as described in Section 3. [Emphasis added]

Further, FCC rules require that resellers pay EUCL to the incumbent LEC (see C. F. R. Section 51 617(a)).

The next portion of your second billing dispute involves OCC that BellSouth has billed to Supra. These OC&C charges of \$33,352.94 are for changes in service that Supra has admitted it authorized, and \$49,917.69 billed to Supra for unauthorized change charges where end users have stated they were switched to Supra without their permission. BellSouth properly billed Supra this charge in order to recover its cost of switching the end user back to their appropriate local service provider.

BellSouth has thoroughly investigated these billing disputes and has found that Supra was appropriately billed. Therefore, these billing disputes are denied.

Carol, it has come to my attention that Supra is delinquent in the amount of \$101,386.45 for its Resale accounts. If payment of this amount is not received by May 15, 2000, BellSouth will no longer accept orders from Supra for additional services. If full payment, in available funds, of your regulated charges is not received by May 25, 2000, your end-users' services will be interrupted.



If your end-users' services are interrupted for non-payment of regulated charges, a restoral fee will apply for each end user's account upon restoral of service. This will be the only written notification you receive.

A breakdown of your past due charges are as follows:

|              |             |
|--------------|-------------|
| 305-Q82-2670 | \$82,749.75 |
| 561-Q82-2670 | \$12,549.87 |
| 904-Q82-260  | \$ 1,086.83 |

Finally, I want to clarify Mr. Morton's letter dated March 30, 2000 concerning billing disputes. BellSouth's position in refusing to take Supra's orders is that we will not refuse to take orders for non-payment of disputed amounts, however for undisputed amounts, BellSouth maintains that it does have the right to refuse Supra's orders for non-payment of such charges.

Please call 1-800-872-3116 if you have any questions regarding the above amounts.

Sincerely,



Pat Finlen, Manager – Carrier Markets

Copy to: Nancy White, Esq.  
Parkey Jordan, Esq  
Claude Morton  
Shirley Fleming



From the Desk of:  
Carol Bentley  
Chief Financial Officer  
Direct Line: (305) 476-4284  
Email: [www.cbentley@stis.com](mailto:www.cbentley@stis.com)

May 1, 2000

Docket No. 001097-TP  
David Nilson Exhibit No. DN-R5

Pat Finlen  
Manager, Carrier Markets  
BellSouth Interconnection Services  
34P70 BellSouth Center  
675 West Peachtree Street, NE  
Atlanta, GA 30375

Dear Mr. Finlen:

This is in response to your letter dated April 28, 2000 concerning outstanding billing disputes.

The contract that applies to all of our billing disputes is the AT&T/BellSouth Agreement, adopted October 5, 1999. Please refer to our original Resale Agreement, dated June 1, 1997, section B:

*In the event that BellSouth either before or after the effective date of this Agreement, enters into an Agreement with any other telecommunications carrier (an "Other Resale Agreement") which provides for the provision within the state(s) of Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina and Tennessee of any of the arrangements covered by this Agreement upon rates, terms or conditions that differ in any material respect from the rates, terms and conditions for such arrangements set forth in this Agreement ("Other Terms"). BellSouth shall be deemed thereby to have offered such other Resale Agreement to Reseller in its entirety. In the event that Reseller accepts such offer, such Other Terms shall be effective between BellSouth and Reseller as of the date on which Reseller accepts such offer.*

The AT&T/Bellsouth Agreement was accepted on June 10, 1997. This is the effective date that applies between Supra Telecom and BellSouth. Furthermore, section F of the original Agreement states:

*In the event that*

*2. Reseller accepts a deemed offer of an Other Resale Agreement or Other Terms, then BellSouth or Reseller, as applicable, shall make a corrective payment to the*

*other party to correct for the difference between the rates set forth herein and the rates in such revised Agreement or Other Terms for substantially similar services for the period from the effective date of such revised Agreement or Other Terms until the date that the parties execute such revised Agreement or Reseller accepts such Other Terms, ...*

When I wrote to you last, I was not asking you which Agreement was in effect, I was asking you to inform the Billing Group within BellSouth that the appropriate Agreement in effect for all of our billing disputes is the AT&T/BellSouth Agreement. On the basis of the above language, I assumed you knew which contract was and is in effect and could communicate this to the rest of the BellSouth team.

The next issue you raise in your letter is our request to have the credit approved for the tax related billing dispute refunded as opposed to credited to our account. I believe the heart of this matter boils down to whether or not the remaining disputes are considered due and payable or pending dispute resolution. Supra Telecom's position is that the remaining disputes are not due and payable until the dispute resolution process is completed. In Attachment 6 of our Agreement, section 14.2 has a provision for interest charges accruing on disputed items not paid. I can only infer from this section that disputed items are not due and payable until the dispute process produces a resolution. On this basis, applying a credit to our account does not constitute closure of this billing dispute. In fact, interest charges continue to accrue until payment is made. Since the interest provision in the contract calls for "daily compounding", the interest charges are escalating rapidly and soon will exceed the amount of the original dispute. We ask again, that these monies be refunded in the form of a wire transfer (details of which you already have been given).

The next issue you discuss is Supra Telecom's dispute in the amount of \$224,287.79 for End User Common Line charges. You refer us to FCC CFR Title 47, Volume 3, part 51, section 51.617(a), which states that resellers pay EUCL charges to the incumbent LEC. Supra Telecom wishes to point out again, that paragraph (b) immediately following the paragraph you refer to, clearly makes an exception to paragraph (a):

*When an incumbent LEC provides telephone exchange service to a requesting carrier at wholesale rates for resale, the incumbent LEC shall continue to assess the interstate access charges provided in part 69 of this chapter, **other than the end user common line charge**, upon interexchange carriers that use the incumbent LEC's facilities to provide interstate or international telecommunications services to the interexchange carriers' subscribers.*

Your letter next addresses the disputes OCC charges of \$33,352.94 for changes in service and \$49,917.69 for unauthorized change charges. You offer no reason for disallowing the charges for changes in service. There is no such provision in our Agreement for these charges. They must be refunded. Then you refer to the charges for unauthorized change charges and state that "BellSouth properly billed Supra this charge in order to recover its cost of switching the end user back to their appropriate local service provider". There is no such provision in our Agreement.

May 2, 2000

Lastly, BellSouth threatens Supra Telecom with discontinued service if certain amounts are not paid by May 15, and May 25, 2000. Our Agreement calls for very specific dispute resolution processes and these processes have not been completed. Please refer to our Agreement, Attachment 6, section 14 for details. Declaring these disputed amounts as no longer disputed and due and payable does not demonstrate that BellSouth is honoring its Agreement in good faith. Supra Telecom finds these onerous threats to be another example of BellSouth's unwillingness to honor its Agreement with Supra Telecom. I can only infer that BellSouth makes these threats in an attempt to cause harm to Supra Telecom, as there is no such provision to discontinue services in our Agreement.

In summary, we ask at this time for a refund of the amount previously credited to our account for inappropriately billed taxes plus interest. Secondly, If BellSouth refuses to resolve remaining disputed items, we ask that they be escalated to the next level of management, otherwise that a refund be made for the balance of the disputed items plus interest.

Sincerely,

A handwritten signature in cursive script, appearing to read "Carol Bentley".

Carol Bentley

cc: Olukayode Ramos, Mark Buechele, Esq. (Supra Telecom)  
Nancy White, Esq., Parkey Jordan, Esq., Claude Morton, Shirley Flemming  
(BellSouth)



Phone: (305) 443-3710  
Fax: (305) 441-9318  
2620 S.W. 27th Avenue  
Miami, FL 33133  
www.stis.com

December 16, 1999

Docket No. 001097-TP  
David Nilson Exhibit No. DN-R6

Maxine Alagar  
Manager, LCSC  
BellSouth  
600 N. 19<sup>th</sup> Street  
15<sup>th</sup> Floor  
Birmingham, AL 35203

Dear Ms. Alagar:

In accordance with Attachment 6, Section 14 and Exhibit B of our Interconnection Agreement, I wish to bring to your attention the billing dispute between Supra Telecom and BellSouth. I am beginning to get frustrated by the lack of response and willingness to dialogue from BellSouth's employees that we have related with to-date regarding this matter. Yesterday, I received our December bills from BellSouth without adjustments for the sums being disputed by Supra Telecom. At this juncture, I will briefly recap what brought about the filing of this billing dispute by Supra Telecom.

As a reseller of BellSouth's services, we collect the appropriate taxes from our end users and remit these monies to the appropriate government agencies. We have a tax exemption certificate on file with BellSouth. From September, 1997 thru February, 1998 BellSouth charged us for a variety of these taxes in error. We have collected these taxes from our end users and have remitted the funds to the governing agencies. BellSouth should not have included these taxes on our bills.

I have attached the following documents for your review:

- Exhibit "A": Billing dispute notice faxed to Ms. Molettia Lomax dated October 20, 1999.
- Exhibit "B": Letter to Ms. Harris dated November 15, 1999.
- Exhibit "C": Latest claim schedule showing principal and accumulated interest calculated in accordance with our agreement.
- Exhibit "D": Relevant pages of our Interconnection Agreement that memorialize procedures for resolution of billing disputes.
- Exhibit "E": Copy of our exemption certificate sent to Ms. Harris November 24, 1999
- Exhibit "F": Copy of our check stub showing payment made for September, October and November bills less the dispute.

Part of my frustration is the constant demand letters we receive from BellSouth requesting that we make payments or else our end users' service will be interrupted. While we wish to assume that these letters are automatically generated by BellSouth's systems, we have reviewed our interconnection agreement and could not find any section

that grants BellSouth unilateral powers to interrupt service to our end users'. It will be in the interest of our two companies to immediately dialogue in order to get this matter resolved. In order to facilitate a speedy resolution of this matter, please provide a written response by December 23, 1999. Supra Telecom is asking for a refund of monies that is legitimately ours; we are asking for a refund of amounts totaling \$70,356.36 that we have paid to BellSouth as a result of BellSouth's error. I trust that I can count on your cooperation to immediately resolve this dispute.

Sincerely,

A handwritten signature in black ink, appearing to read "Carol Bentley". The signature is fluid and cursive, with a prominent initial "C" and a long, sweeping underline.

Carol Bentley  
CFO

CC: Wayne Stavanja – VP (Regulatory Relations)

Exhibit "F"

**SUPRA TELECOMMUNICATIONS & INFORMATION SYSTEMS, INC.**

OPERATING ACCOUNT

608

|             |          |            |            |
|-------------|----------|------------|------------|
| 561         | 9/29/99  | 1,735.78   | 1,735.78   |
| 904         | 9/29/99  | 212.95     | 212.95     |
| OCTOBER     | 10/2/99  | 32,751.01  | 32,751.01  |
| OCTOBER 904 | 10/2/99  | 169.73     | 169.73     |
| OCTOBER 561 | 10/2/99  | 1,437.02   | 1,437.02   |
| Credit Memo | 10/20/99 | -61,866.05 | -61,866.05 |
| 305 -       | 11/2/99  | 29,466.11  | 29,466.11  |
| 561         | 11/2/99  | 1,662.56   | 1,662.56   |
| 904         | 11/2/99  | 143.26     | 143.26     |

11/15/99      6087      BELLSOUTH      0.00      \$5,712.00

DELUXE BUSINESS FORMS 1-800-328-7205