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PATRICK D. CROCKER
ANDREW J. VORBRICH*
NICOLETTE G. HAHN**

DEPOSIT TREAS. REC.

D458 FEB 10 1997

OF COUNSEL
VINCENT T. EARLY
HON. C. H. MULLEN
THOMPSON BENNETT

JOSEPH J. BURGE
(1926 - 1982)

*Also admitted in Iowa.

**Also admitted in California and North Carolina.

970195-TI

February 6, 1997

Executive Secretary
State of Florida
Public Service Commission
101 East Gaines Street
Fletcher Building
Tallahassee, Florida 32399-0688

Re: INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

Dear Sir:

Enclosed herewith for filing with the Commission, please find an original and 12 copies of the above captioned corporation's APPLICATION FOR AUTHORITY TO PROVIDE INTEREXCHANGE TELECOMMUNICATIONS SERVICES WITHIN THE STATE OF FLORIDA, along with a check in the amount of \$250.00 to cover filing fees relating to same.

Also enclosed is an exact duplicate of this letter. Please stamp the duplicate received and return same in the self-addressed stamped envelope attached thereto.

Please contact me if you have additional questions or concerns.

Very truly yours,

EARLY, LENNON, PETERS & CROCKER, P.C.

Patrick D. Crocker

Enclosures

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward a copy of check to RAR with proof of deposit.

Initials of person who forwarded check

A. J.

DOCUMENT NUMBER-DATE

01452 FEB-75

FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.)
APPLICATION FOR AUTHORITY TO PROVIDE)
INTEREXCHANGE TELECOMMUNICATIONS)
SERVICES WITHIN THE STATE OF FLORIDA)

Case No: __

APPLICATION

1. This is an application for (check one):

- Original Authority (New Company)
- Approval of Transfer (To another certified company).
- Approval of Assignment of existing certificate
(To a non-certificated company).
- Approval for transfer of Control (To another
certificated company).

2. Select what type of business your company will be conducting:

- Switchless reseller

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

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

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

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

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

**5601 West 120th Street
Alsip, Illinois 6065841**

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

NOT APPLICABLE

DOCUMENT NUMBER-DATE

01452 FEB-76

FPSC-RECORDS/REPORTING

7. Structure of organization:

- | | | | |
|--------------------------|---------------------|-------------------------------------|---------------------|
| <input type="checkbox"/> | Individual | <input checked="" type="checkbox"/> | Corporation |
| <input type="checkbox"/> | Foreign Corporation | <input type="checkbox"/> | Foreign Partnership |
| <input type="checkbox"/> | General Partnership | <input type="checkbox"/> | Limited Partnership |
| <input type="checkbox"/> | Other, _____ | | |

8. If applicant is an individual or partnership, please give name, title and address of sole proprietor or partners. Provide proof of compliance with the foreign partnership statute (Chapter 620.169 FS), if applicable.

- (a) Provide proof of compliance with the foreign limited partnership statute (Chapter 620.169.FS) if applicable.

NOT APPLICABLE

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

NOT APPLICABLE

- (c) Indicate if any of the officers, directors, or any of the ten largest stock holders have previously been:

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

NOT APPLICABLE

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

NOT APPLICABLE

9. If incorporated, please give:

- (a) Proof from the Florida Secretary of State that the applicant has authority to operate in Florida.

Applicant has authority to transact business within Florida. Applicant attaches evidence of such authority as Exhibit A.

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

Larry D. Simpson, Esq.
1102 North Gadsden Street
Tallahassee, Florida 32303

- (c) Indicate if any of the officers, directors, or any of the officers, directors, or any of the ten largest stockholders have previously been:

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

NOT APPLICABLE

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

NOT APPLICABLE

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

- (a) The application:
Patrick D. Crocker, Attorney
EARLY, LENNON, PETERS & CROCKER, P.C.
900 Comerica Building
Kalamazoo, Michigan 49007

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

Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658
(800) 377-0040
(708) 489-9400
(708) 489-0256 - Fax

(c) **Tariff:**

**Patrick D. Crocker, Attorney
EARLY, LENNON, PETERS & CROCKER, P.C.
900 Comerica Building
Kalamazoo, Michigan 49007
(616) 381-8844
(616) 349-8525 - Fax**

(d) **Complaints/Inquiries from customers:**

**Patrick D. Crocker, Attorney
EARLY, LENNON, PETERS & CROCKER, P.C.
900 Comerica Building
Kalamazoo, Michigan 49007
(616) 381-8844
(616) 349-8525 - Fax**

11. **List the states in which the applicant:**

(a) **Has operated as an interexchange carrier.**

Applicant has not previously operated as an interexchange carrier.

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

Applicant has applications pending throughout the United States.

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

Applicant has authority to provide the resale of telecommunications services in Colorado, Illinois, Montana, Michigan, New York, New Jersey, Utah, Virginia, Wyoming, and Wisconsin.

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

Applicant has never been denied authority to operate as an interexchange carrier.

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

Applicant has never had regulatory penalties imposed for violations of any telecommunications statutes.

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

Applicant has never been involved in Civil court proceedings with an interexchange carrier, local exchange company, or other telecommunications entity.

12. The applicant will provide the following interexchange carrier services (Check all that apply):

- MTS with distance sensitive per minutes rates
Method of access is FGA
 Method of access is FGB
 Method of access is FGD
 Method of access is 800
- MTS with route specific rates per minute
Method of access is FGA
 Method of access if FGB
 Method of access is FGB
 Method of access is 800
- MTS with statewide flat rates per minute (i.e. not distance sensitive)
Method of access is FGA
 Method of access is FGB
 Method of access is FGD
 Method of access is 800
- MTS for pay telephone service providers
- Block-of-time calling plan (Reach out Florida, Ring America, etc.)
- 800 Service (Toll free)
- WATS type service (Bulk or volume discount)

Method of access is via dedicated facilities

Method of access is via switched facilities

Private Line services (Channel Services)
(For ex. 1.544 ms., DS-3, etc)

Travel Service
Method of access is 950

Method of access is 800

900 service

Operator Services

Available to presubscribed customers

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

Available to inmates

Services included are:

Station assistance

Person to Person assistance

Directory Assistance

Operator verify and interrupt

Conference Calling

Other: Voice Mail

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

1+

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

Applicant will not offer services to other certificated telephone companies.

() Facilities.

() Operators.

() Billing and Collection.

() Sales.

() Maintenance.

() Other: _____

5. Do you have a marketing program?

Yes

16. Will your marketing program:

- Pay commissions?
- Offer sales franchise?
- Offer multi-level sales incentives?
- Offer other sales incentives?

17. Explain any of the offers checked above (To whom, what amount, type of franchise, etc.

Applicant shall pay commissions to its sales representatives.

18. Who will receive the bills for your services (Check all that apply)?

- | | |
|--|---|
| <input checked="" type="checkbox"/> Residential customers. | <input checked="" type="checkbox"/> Business customers. |
| <input type="checkbox"/> PATS providers. | <input type="checkbox"/> PATS station end-users. |
| <input type="checkbox"/> Hotels & motels. | <input type="checkbox"/> Hotel & motel guests. |
| <input type="checkbox"/> Universities. | <input type="checkbox"/> University dormitory |
| <input type="checkbox"/> Other: (specify)_____ residents. | |

19. Please provide the following (if applicable):

- (a) Will the name of your company appear on the bill for your services, and if not who will the billed party contact to ask questions about the bill (provide the name and phone number) and how is this information provided?

YES

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

Applicant will bill for all services provided.

20. Please submit the proposed tariff under which the company plans to begin operation. Use the format required by Commission Rule 25024.485 (example enclosed).

Applicant's proposed Tariff is attached hereto as Exhibit B

****APPLICANT ACKNOWLEDGEMENT STATEMENT****

1. **REGULATORY ASSESSMENT FEE:** I understand that all telephone companies must pay a regulatory assessment fee in the amount of .15 of one percent of its gross operating revenue derived from intrastate business. Regardless of the gross revenue of a company, a minimum annual assessment fee of \$50 is required.
2. **GROSS RECEIPTS TAX:** I understand that all telephone companies must pay a gross receipts tax of one and one-half percent of all intra and interstate business.
3. **SALES TAX:** I understand that a seven percent sales tax must be paid on intra and interstate revenues.
4. **APPLICATION FEE:** A non-refundable application fee of \$250.00 must be submitted with the application.
5. **LEC BYPASS RESTRICTIONS:** I acknowledge the Commission's policy that interexchange carriers shall not construct facilities to bypass the LEC's without first demonstrating to the Commission that the LEC cannot offer the needed facilities at a competitive price and in a timely manner.
6. **RECEIPT AND UNDERSTANDING OF RULES:** I acknowledge receipt and understanding of the Florida Public Service Commission's Rules and Orders relating to may provision of interexchange telephone service in Florida. I also understand that it is my responsibility to comply with all current and future Commission requirements regarding interexchange telephone service.
7. **ACCURACY OF APPLICATION:** By my signature below, I attest to the accuracy of the information contained in this application and associated attachments.

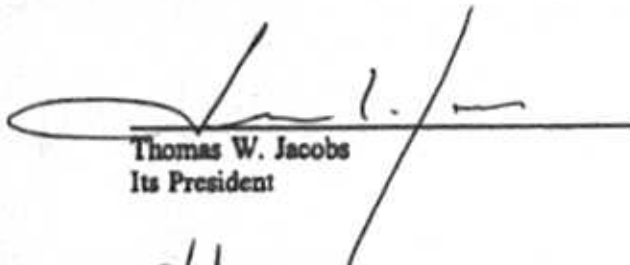
2/5/97
DATE
Thomas W. Jacobs, President

****APPENDIX B****

CUSTOMER DEPOSITS AND ADVANCE PAYMENTS

A statement of how the Commission can be assured of the security of the customer's deposits and advance payments may be responded to in one of the following ways (applicant please check one):

- (X) The applicant will not collect deposits nor will it collect payments for service more than one month in advance.
- () The applicant will file with the Commission and maintain a surety bond in an amount equal to the current balance of deposits and advance payments in excess of one month. (Bond must accompany application.)



 Thomas W. Jacobs
 Its President

 2/5/97

 Date

EXHIBIT A

F93 000005 194

TRANSMITTAL LETTER

TO: QUALIFICATION REGISTRATION SECTION
DIVISION OF CORPORATIONS

SUBJECT: Teleview Pacific Communications, Inc.
(Name of corporation)

Dear Sir or Madam:

The enclosed "Application by Foreign Corporation for Authorization to Transact Business in Florida", "Certificate of Existence", and check are submitted to register the above referenced foreign corporation to transact business in Florida.

Please return all correspondence concerning this matter to the following:

Anthony L. Sprina
(Name of Person)
SPRINA, MICHAEL A. CONSULTANTS, INC.
(Firm Company)
7615 West North Avenue
(Address)
Elmwood Park, IL 60125
(City, State and Zip Code)

Should you need to call someone concerning this matter, please call:

Anthony L. Sprina (Name of Person) at (708) 554-2922
(Area Code & Daytime Telephone Number)

COURIER ADDRESS:
Qualification/Registration Sec.
Division of Corporations
471 E. Gaines St.
Tallahassee, FL 32399

MAILING ADDRESS:
Qualification/Registration Sec.
Division of Corporations
P. O. Box 6377
Tallahassee, FL 32314

APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION TO
TRANSACTION BUSINESS IN FLORIDA

IN COMPLIANCE WITH SECTION 607.1503, FLORIDA STATUTES, THE FOLLOWING IS
SUBMITTED TO REGISTER A FOREIGN CORPORATION TO TRANSACT BUSINESS IN THE
STATE OF FLORIDA.

1. Telecom Public Communications, Inc.
(Name of corporation must include the word "CORPORATED", "COMPANY", "CORPORATION" or words or
abbreviations of like import in language as will clearly indicate that it is a corporation instead of a natural person
or partnership if not so contained in the name at present.)

2. Illinois 3. 36-1825451
(State or country under the law of which it is incorporated) (FBI number, if applicable)

4. March 25, 1992 5. Perpetual
(Date of incorporation) (Duration: Year corp. will cease to exist or "perpetual")

6. N/A
(Date first transacted business in Florida. (See sections 607.1501, 607.1502, and 607.1503, F.S.)

7. 3601 West 17th Street
Alsip, IL 60658-1569
(Current mailing address)

8. Operate and provide service for all types of telephones and telephone equipment
(purposes) of corporation authorized in home state or country to be carried out in the state of Florida)

9. Name and street address of Florida registered agent.

Name: CT Corporation System
Office Address: 1270 South Pine Island Road
Plantation, Florida, 33324
(Zip Code)

10. Registered agent's acceptance:

Having been named as registered agent and to accept service of process for the above stated
corporation at the place designated in this application, I hereby accept the appointment as
registered agent and agree to act in this capacity. I further agree to comply with the provisions
of all statutes relative to the proper and complete performance of my duties, and I am familiar
with and accept the obligations of my position as registered agent.

[Signature]
(Registered agent's signature)

11. Attached is a certificate of existence duly authenticated, not more than 90 days prior to
delivery of this application to the Department of State, by the Secretary of State or other official
having custody of corporate records in the jurisdiction under the law of which it is incorporated.

12. Names and addresses of officers and/or directors:

A. DIRECTORS

Chairman: _____

Address: _____

Alton, IL 62628-3559

Date: _____
Vice Chairman: Brian Ansdala

Address: _____

651 West 129th Street
Alton, IL 62628-3559

Director: Frank Migliato

Address: _____

651 West 129th Street
Alton, IL 62628-3559

Director: Michael Caringella

Address: _____

7472 West Grand Avenue
Elmwood Park, IL 60635

B. OFFICERS

President: Joseph T. Ansdala

Address: _____

651 West 129th Street
Alton, IL 62628-3559

Vice President: _____

Address: _____

Secretary: Brian Ansdala

Address: _____

651 West 129th Street
Alton, IL 62628-3559

Treasurer: Brian Ansdala

Address: _____

651 West 129th Street
Alton, IL 62628-3559

NOTE: If necessary, you may attach an addendum to the application listing additional officers and/or directors.

13. _____

(Signature of Chairman, Vice Chairman, or any officer listed in number 12 of the application)

14. _____

(Typed or printed name and capacity of person signing application)

REGISTERED
OFFICE OF THE SECRETARY OF STATE

THE SECRETARY OF STATE



To all to whom these presents shall come, Greeting:

I, George H. Ryan, Secretary of State of the State of Illinois

do hereby certify that

TELEPHONE PUBLIC COMMUNICATIONS, INC., A DOMESTIC CORPORATION, INCORPORATED UNDER THE LAWS OF THIS STATE MARCH 25, 1932, APPEARS TO HAVE COMPLIED WITH ALL THE PROVISIONS OF THE BUSINESS CORPORATION ACT OF THIS STATE RELATIVE TO THE FILING OF ANNUAL REPORTS AND PAYMENT OF FRANCHISE TAXES, AND AS OF THIS DATE, IT IS NOW STANDING AS A DOMESTIC CORPORATION IN THE STATE OF ILLINOIS.

In Testimony Whereof,

I have hereunto set my hand and the Great Seal of

the State at Springfield,

this 1st day of

George H. Ryan

F 9300005194

SPINA, McGUIRE & OKAL, P.C.
ATTORNEYS AT LAW
TALLAHASSEE, FLORIDA 32310
TELEPHONE 941-291-1111

AUTHORITY OF OFFICE
ISSUED BY THE BOARD
EXPIRES 12/31/94
ISSUED BY THE BOARD

RECEIVED
TALLAHASSEE, FLORIDA

August 5, 1994

Qualification/Registration Secretary
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

RECEIVED
TALLAHASSEE, FLORIDA
AUG 11 1994

Re Televox Public Communications, Inc
Our File No. A93C11320

1091-17643

Dear Sir or Madam

Enclosed herewith please find duplicate executed Applications by Foreign Corporation to File Amendment to Application for Authorization to Transact Business in Florida for Televox Public Communications, Inc. Please expedite the filing of same immediately. You will also find enclosed check no. 0001536 in the amount of \$35.00 to cover the costs of same.

If you have any problems, please call the undersigned immediately. Thanking you, we remain,

Cordially yours,

SPINA, McGUIRE & OKAL, P.C.

By *Anthony F. Spina*
Anthony F. Spina

W.C. AMERSON

Gill, CRC 8/11

8/29

Call
check
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Enclosures



FLORIDA DEPARTMENT OF STATE

Jim Smith
Secretary of State

August 11, 1994

ANTHONY F. SPINA
SPINA, MCGUIRE & OKAL, P.C.
7610 W. NORTH AVENUE
ELMWOOD PARK, IL 60635

SUBJECT: TELEVOX PUBLIC COMMUNICATIONS, INC.
Ref. Number: F93000005194

We have received your document for TELEVOX PUBLIC COMMUNICATIONS, INC. and your check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

An original, duly authenticated certificate from the state of incorporation/organization evidencing the amendment, must be submitted with the application. The certificate must have been issued within the past 90 days.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6880.

Karen Gibson
Corporate Specialist

Letter Number: 094A00036972

**APPLICATION BY FOREIGN CORPORATION TO FILE AMENDMENT TO
APPLICATION FOR AUTHORIZATION TO TRANSACT BUSINESS IN
FLORIDA**

SECTION I (1-3 must be completed)

1. Telex Public Communications, Inc.
Name of corporation as it appears within the records of the Department of State.
2. Incorporated under laws of: Illinois
3. Date authorized to do business in Florida: November 16, 1991

SECTION II (4-7 complete only the applicable changes)

4. If the amendment changes the name of the corporation, when was the change effected under the laws of its jurisdiction of incorporation?

June 29, 1994

5. Name of corporation after the amendment, adding suffix "corporation," "company," "incorporated", or appropriate abbreviation, if not contained in new name of the corporation:

International Gateway Communications, Inc.

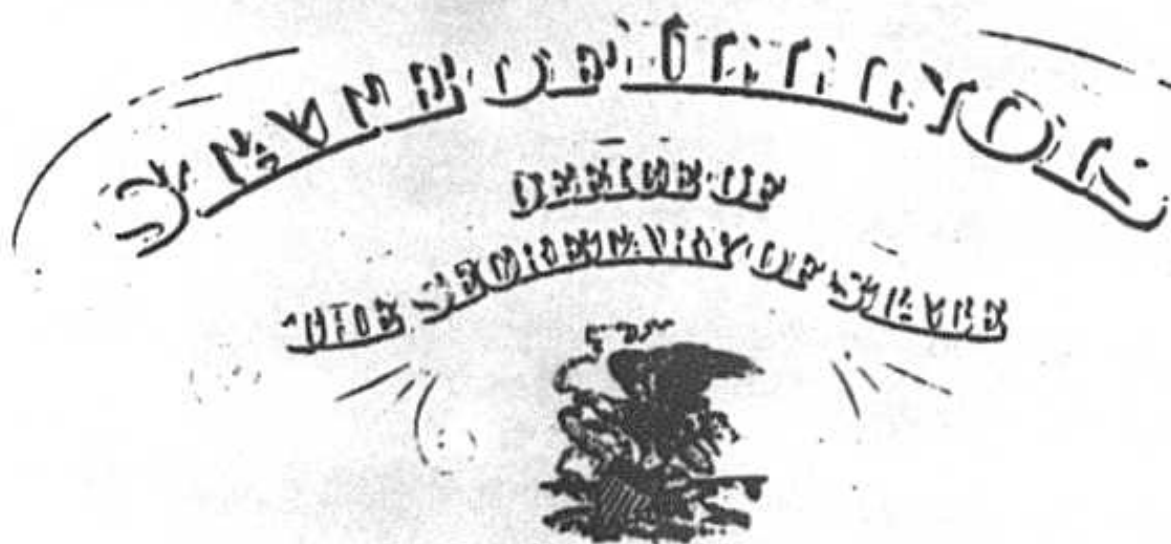
6. If the amendment changes the period of duration, indicate new period of duration

7. If the amendment changes the jurisdiction of incorporation, indicate new jurisdiction

G. Hahn, Pres.
Signature
Name and Title

July 22, 1994
Date

Gorgette Hahn - Pres.



Whereas, ARTICLES OF AMENDMENT TO THE ARTICLES OF INCORPORATION OF TELEVOX PUBLIC COMMUNICATIONS, INC. INCORPORATED UNDER THE LAWS OF THE STATE OF ILLINOIS HAVE BEEN FILED IN THE OFFICE OF THE SECRETARY OF STATE AS PROVIDED BY THE BUSINESS CORPORATION ACT OF ILLINOIS, IN FORCE JULY 1, A.D. 1984.

Now Therefore, I, George H. Ryan, Secretary of State of the State of Illinois, by virtue of the powers vested in me by law, do hereby issue this certificate and attach hereto a copy of the Application of the aforesaid corporation.

In Testimony Whereof, I have set my hand and cause to be affixed the Great Seal of the State of Illinois, at the City of Springfield, this 29TH day of JUNE 1984 and of the Independence of the United States the two hundred and 19TH

George H. Ryan

FILED

PAID
JUN 29 1994

BCA-10.30 (Rev. Jul. 1984) JUN 29 1994

File # D-677-313-4

Submit in Duplicate

JIM EDGAR
Secretary of State
State of Illinois
GEORGE H. RYAN
SECRETARY OF STATE

Remit payment in Check or Money
Order, payable to "Secretary of
State"

ARTICLES OF AMENDMENT

DO NOT SEND CASH

This Space For Use For Secretary of State	
Date	6-29-94
License Fee	\$
Examination Fee	\$
Filing Fee	1.25
Check	125

Pursuant to the provisions of "The Business Corporation Act of 1983", the undersigned corporation hereby adopts these Articles of Amendment to its Articles of Incorporation

ARTICLE ONE The name of the corporation is **Televox Public Communications, Inc.**

ARTICLE TWO The following amendment of the Articles of Incorporation was adopted on **June 16**

1) **94** in the manner indicated below (X one box only)

- By a majority of the corporation, provided no director, who is listed in the articles of incorporation and no director, have been elected or by a majority of the total authorized shares of the corporation with 90% of the corporation having issued no shares of the type of stock of the corporation
- By a majority of the board of directors, in accordance with the provisions of the articles of incorporation, if the amendment is not being requested for the adoption of the amendment
- By the shareholders, in accordance with Sections 10.02 and 10.03 of the Business Corporation Act of 1983, as amended, and adopted and ratified by the shareholders. All shareholders of the corporation who are entitled to vote on the amendment are required by statute and by the articles of incorporation to vote on the amendment
- By the shareholders, in accordance with Sections 10.02 and 10.03 of the Business Corporation Act of 1983, as amended, having been duly adopted and submitted to the shareholders. A consent in writing has been signed by shareholders having not less than the minimum number of votes required by statute and by the articles of incorporation. All shareholders who have not consented in writing have been notified in accordance with Section 10.03
- By the board of directors, in accordance with Sections 10.02 and 10.03 of the Business Corporation Act of 1983, as amended, having been duly adopted and submitted to the shareholders. A consent in writing has been signed by all the shareholders entitled to vote on the amendment

(INSERT AMENDMENT)

(Any article being amended is required to be set forth in its entirety) (Suggested language for an amendment to change the corporate name is RESTATE that the Articles of Incorporation be amended to read as follows)

International Gateway Communications, Inc.
(NEW NAME)

Page 2
Resolution

ARTICLE THREE The manner in which any exchange, reclassification or cancellation of issued shares, or a reduction of the number of authorized shares of any class below the number of issued shares of that class, provided for or effected by this amendment is as follows: (if not applicable, insert "No change")

No change

ARTICLE FOUR (a) The manner in which said amendment effects a change in the amount of paid-in capital is as follows: (if not applicable, insert "No change")

No change

(b) The amount of paid-in capital* as changed by this amendment is as follows: (if not applicable, insert "No change")

No change

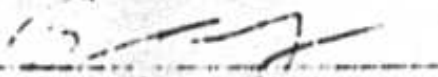
	Before Amendment	After Amendment
Paid in Capital:	\$	\$

The undersigned corporation has caused these articles to be signed by its duly authorized officers, each of whom of firm, under penalties of perjury, that the facts stated herein are true

Dated June 16 1994

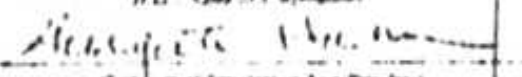
Televox Public Communications, Inc.

attested by



(Signature of Secretary or Assistant Secretary)

by



(Signature of President or Vice President)

Brian Amador - Sec'y

Georgette Hahn - Pres.

(Type or Print Name and Title)

(Type or Print Name and Title)

*"Paid in Capital" replaces the terms Stated Capital & Paid in Surplus and is equal to the total of these accounts

STATE OF MISSISSIPPI
Department of Transportation
I hereby certify that the above is a true and
correct copy of the original on file in
the office of the Secretary of Transportation.



[Signature]
Secretary of Transportation
State of Mississippi
DATE: *[Signature]*
BY: *[Signature]*

2007-2008

ARTICLES OF AMENDMENT

STATE OF ALABAMA
COUNTY OF []

NOTE 1: The proposed amendments to the articles of incorporation of the corporation shall be effective as to the corporation and its shareholders upon filing of this certificate of amendment with the Secretary of State.

NOTE 2: The proposed amendments to the articles of incorporation of the corporation shall be effective as to the corporation and its shareholders upon filing of this certificate of amendment with the Secretary of State.

NOTE 3: The proposed amendments to the articles of incorporation of the corporation shall be effective as to the corporation and its shareholders upon filing of this certificate of amendment with the Secretary of State.

NOTE 4: The proposed amendments to the articles of incorporation of the corporation shall be effective as to the corporation and its shareholders upon filing of this certificate of amendment with the Secretary of State.

NOTES AND INSTRUCTIONS

EXHIBIT B

FLORIDA TELECOMMUNICATIONS TARIFF

This Tariff contains the descriptions, regulations, and rates applicable to the furnishing of service and facilities for telecommunications services within the State of Florida by INTERNATIONAL GATEWAY COMMUNICATIONS, INC. This tariff is on file with the Florida Public Service Commission, and copies may also be inspected, during normal business hours, at the following location: 5601 West 120th Street, Alsip, Illinois 60658.

Issued:

Effective:

Issued by:

**Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658**

CHECK SHEET

The title page and pages 1-34 inclusive of this Tariff are effective as of the date shown. Original and revised sheets, as named below, comprise all changes from the original Tariff in effect on the date indicated.

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
1	Original	18	Original
2	Original	19	Original
3	Original	20	Original
4	Original	21	Original
5	Original	22	Original
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11	Original	28	Original
12	Original	29	Original
13	Original	30	Original
14	Original	31	Original
15	Original	32	Original
16	Original	33	Original
17	Original	34	Original

* New or Revised Sheets

Issued:

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Issued by:

Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658

CONCURRING, CONNECTING AND OTHER PARTICIPATING CARRIERS

CONCURRING CARRIERS:

No Concurring Carriers

CONNECTING CARRIERS:

No Connecting Carriers

OTHER PARTICIPATING CARRIERS:

No Participating Carriers

Issued:

Effective:

Issued by:

Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658

TARIFF FORMAT

Sheet Numbering - Sheet numbers appear in the upper right hand corner of the page. Sheets are numbered sequentially and from time to time new pages may be added to the Tariff. When a new page is added between existing pages, a decimal is added to the preceding page number. For example, a new page added between Sheets 3 and 4 would be numbered 3.1.

Sheet Revision Numbers - Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the Commission. For example, the 4th revised Sheet 14 cancels the 3rd revised Sheet 14. Because of various suspension periods, deferrals, etc. the Commission follows in the tariff approval process, the most current sheet number on file with the Commission is not always the tariff page in effect. Consult the Check Sheet for the sheet currently in effect.

Paragraph Numbering Sequence - There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

- 2.
- 2.1.
- 2.1.1.
- 2.1.1.A.
- 2.1.1.A.1.
- 2.1.1.A.1.(a).
- 2.1.1.A.1.(a).I.
- 2.1.1.A.1.(a).I.(i).
- 2.1.1.A.1.(a).I.(i).(1).

Check Sheets - When a Tariff filing is made with the FPSC, an updated check sheet accompanies the Tariff filing. The check sheet lists the pages contained in the Tariff, with a cross reference to the current revision number. When new pages are added, the check sheet is changed to reflect the revision, all revisions made in a given filing are designed by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it. The Tariff user should refer to the latest check sheet to find out if a particular page is the most current on file with the FPSC.

Issued:

Effective:

Issued by:

Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658

APPLICABILITY

This Tariff contains the Service offerings, rates, terms and conditions applicable to the furnishing of intrastate interexchange telecommunications services within the State of Florida by INTERNATIONAL GATEWAY COMMUNICATIONS, INC. (hereinafter "Company").

Issued:

Effective:

Issued by:

Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658

SYMBOLS

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

Issued:

Effective:

Issued by:

**Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658**

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Alsip, Illinois 60658

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INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658**

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Alsip, Illinois 60658

1. TECHNICAL TERMS AND ABBREVIATIONS

For the purpose of this Tariff, the following definitions will apply:

Access Coordination

Provides for the design, ordering, installation, coordination, pre-service testing, service turn-up and maintenance on a Company or Customer provided Local Access Channel.

Administrative Change

A change in Customer billing address or contact name.

Alternate Access

Alternate Access is a form of Local Access except that the provider of the Service is an entity, other than the Local Exchange Carrier, authorized or permitted to provide such Service. The charges for Alternate Access may be subject to private agreement rather than published or special tariff if permitted by applicable governmental rules.

Application for Service

A standard Company order form which includes all pertinent billing, technical and other descriptive information which will enable the Company to provide a communication Service as required.

ASR

ASR (Access Service Request) means an order placed with a Local Access Provider for Local Access.

Authorized User

A person, firm, corporation or other entity that either is authorized by the Customer to receive or send communications or is placed in a position by the Customer, either through acts or omissions, to send or receive communications.

Bandwidth

The total frequency band, in hertz, allocated for a channel.

Bill Date

The date on which billing information is compiled and sent to the Customer.

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Alsip, Illinois 60658

Call

A completed connection between the Calling and Called Stations.

Called Station

The telephone number called.

Calling Station

The telephone number from which a Call originates.

Cancellation of Order

A Customer initiated request to discontinue processing a Service order, either in part or in its entirety, prior to its completion. Cancellation charges will be assessed for each Circuit-end or Dedicated Access line canceled from an order prior to its completion by the Company, under the following circumstances: (1) if the LEC has confirmed in writing to the Company that the Circuit-end or Dedicated Access line will be installed; or (2) if the Company has already submitted facilities orders to and interconnecting telephone company.

Channel or Circuit

A dedicated communications path between two or more points having a Bandwidth or Transmission Speed specified in this Tariff and selected by a Customer.

Company

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

Company Recognized National Holidays

The following are Company Recognized National Holidays determined at the location of the originator of the Call: New Year's Day, Martin Luther King Day, President's Day, Memorial Day, Independence Day, Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day, Christmas Day.

The evening rate is used unless a lower rate would normally apply. When a Call begins in one rate period and ends in another, the rate in effect in each rate period applies to the portion of the Call occurring within that rate period. In the event that a minute is split between two rate periods, the rate in effect at the start of that minute applies.

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Alsip, Illinois 60658

Customer

The person, firm, corporation or governmental unit which orders Service and which is responsible for the payment of charges and for compliance with the Company's Tariff regulations. A Customer is considered to be an account for billing purposes. The term Customer also includes an entity that remains presubscribed to the Company Service after its account(s) are removed from the Company's billing system, subsequently continues to use Company's network, and is billed by a local exchange carrier for such use, or otherwise uses Service for which no other Customer is obligated to compensate Company.

Customer Premises/Customer's Premises

Locations designated by a Customer where Service is originated/terminated whether for its own communications needs or for the use of its resale customers.

DCS

DCS means Digital Cross-Connect System.

Dedicated Access/Special Access

Dedicated Local Access between the Customer's Premises or serving wire center and the Company's Point-of-Presence for origination or termination of Calls.

DS-0

DS-0 means Digital Signal Level 0 Service and is a 64 Kbps signal.

DS-1

DS-1 means Digital Signal Level 1 Service and is a 1.544 Mbps signal.

DS-0 with VF Access

DS-0 Service with VF Local Access facilities provides for the transmission of analog voice and/or data within 300 Hz to 3000 Hz frequency range.

DS-0 with DDS Access

DS-0 Service with VF Local Access facilities provides for the transmission of digital data at speeds 2.4, 4.8, 9.6 or 56 Kbps.

Issued:

Effective:

Issued by:

Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658

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5601 West 120th Street
Alsip, Illinois 60658

Due Date

The Due Date is the date on which payment is due.

Expedite

A Service order initiated at the request of the Customer that is processed in a time period shorter than the Company's standard Service interval.

FCC

Federal Communications Commission

FPSC

Florida Public Service Commission

Individual Case Basis (ICB)

Individual Case Basis (ICB) determinations involve situations where complex Customer-specific Company arrangements are required to satisfactorily serve the Customer. The nature of such Service requirements makes it difficult or impossible to establish general tariff provisions for such circumstances. When it becomes possible to determine specific terms and conditions for such offerings, they will be offered pursuant to such terms and conditions.

Installation

The connection of a Circuit, Dedicated Access line, or port for new, changed or an additional Service.

Interexchange Service

Interexchange Service means that portion of a communications channel between a Company-designated Point-of-Presence in one exchange and a Point-of-Presence in another exchange.

Interruption

Interruption shall mean a condition whereby the Service or a portion thereof is inoperative, beginning at the time of notice by the Customer to Company that such Service is inoperative and ending at the time of restoration.

Kbps

Kilobits per second.

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Issued by: Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658

LATA (Local Access Transport Area)

A geographical area established for the provision and administration of communications Service of a local exchange company.

Local Access

Local Access means the Service between a Customer Premises and a Company designated Point-of-Presence.

Local Access Provider

Local Access Provider means an entity providing Local Access.

Local Exchange Carrier (LEC)

The local telephone utility that provides telephone exchange services.

Mbps

Megabits per second.

Multiplexing

Multiplexing is the sequential combining of lower bit rate Private Line Services onto a higher bit rate Private Line Service for more efficient facility capacity usage or vice versa.

N/A

Not available.

Nonrecurring Charges

Nonrecurring Charges are one-time charges.

Payment Method

The manner which the Customer designates as the means of billing charges for Calls using the Company's Service.

Physical Change

The modification of an existing Circuit, Dedicated Access line or port, at the request of the Customer, requiring some Physical Change or retermination.

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Effective:

Issued by:

Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658

Point-of-Presence (POP)

A Company-designated location where a facility is maintained for the purpose of providing access to its Service.

Primary Route

The route which, in the absence of Customer-designated routing or temporary re-routing, would be used by the Company in the provision of Service.

Private Line

A dedicated transmission channel furnished to a customer without intermediate switching arrangements for full-time customer use.

Private Line Service

A dedicated full-time transmission Service utilizing dedicated access arrangements.

Rate Center

A specified geographical location used for determining mileage measurements.

Requested Service Date

The Requested Service Date is the date requested by the Customer for commencement of Service and agreed to by the Company.

Restore

To make Service operative following an interruption by repair, reassignment, re-routing, substitution of component parts, or otherwise, as determined by the carrier(s) involved.

Route Diversity

Two channels which are furnished partially or entirely over two physically separate routes.

Service

Service means any or all Service(s) provided pursuant to this Tariff.

Issued:**Effective:****Issued by:**

Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658

Service Commitment Period

The term elected by the Customer and stated on the Service order during which the Company will provide the Services subscribed to by the Customer. The term can be monthly or in the case of Private Line Services for a period of up to 5 years.

Special Promotional Offerings

Special trial offerings, discounts, or modifications of its regular Service offerings which the Company may, from time to time, offer to its Customers for a particular Service. Such offerings may be limited to certain dates, times, and locations.

Start of Service Date

The Requested Service Date or the date Service first is made available by the Company whichever is later.

Tariff

The current Intrastate Services Tariff and effective revisions thereto filed by the Company with the FPSC.

Toll Call

Any call extending beyond the local exchange of the originating caller which is rated on a toll schedule by the local exchange telephone company.

Transmission Speed

Data transmission speed or rate, in bits per seconds (bps).

Two-Way Conversation

A Two-Way Conversation is a telephone conversation between or among two or more parties.

VF

VF is voice frequency or voice-grade Service designed for private-line Service. Normal transmission is in the 300 hertz to 3000 hertz frequency band.

Issued:

Effective:

Issued by:

Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658

2. RULES AND REGULATIONS

2.1. Description and Limitations of Services

- 2.1.1. Intrastate Telecommunications Service ("Service") is the furnishing of Company communication Services contained herein between specified locations under the terms of this Tariff. The Company will provide Service to the public by reselling services purchased from underlying facilities based carriers.
- 2.1.2. Any member of the general public (including any natural person or legally organized entity such as a corporation, partnership, or governmental body) is entitled to obtain Service under this Tariff, provided that the Company reserves the right to deny Service: (A) to any Customer that, in the Company's reasonable opinion, presents an undue risk of nonpayment, (B) in circumstances in which the Company has reason to believe that the use of the Service would violate the provisions of this Tariff or any applicable law or if any applicable law restricts or prohibits provision of the Service, or (C) if insufficient facilities are available to provide the Service (in such cases Company shall make best efforts to accommodate the needs of all potential Customers by means of facility improvements or purchases, of capacity, if such efforts will, in the Company's opinion, provide the Company with a reasonable return on its expenditures), but only for so long as such unavailability exists.
- 2.1.3. Company, when acting at the Customer's request and as its authorized agent, will make reasonable efforts to arrange for Service requirements, such as special routing, Diversity, Alternate Access, or circuit conditioning.
- 2.1.4. Service is offered in equal access exchanges subject to the availability of facilities and the provisions of this Tariff. Company reserves the right to refuse to provide Service to or from any location where the necessary facilities and/or equipment are not available.
- 2.1.5. Service may be discontinued after five business days written notice to the Customer if:
- 2.1.5.A. the Customer is using the Service in violation of this Tariff; or
- 2.1.5.B. the Customer is using the Service in violation of the law or Commission regulation.
- 2.1.6. Service begins on the date that billing becomes effective and is provided on the basis of a minimum period of at least one month, 24 hours per day. For the purposes of computing charges in this Tariff, a month is considered to have 30 days.
- 2.1.7. Service will be provided until canceled, by the Customer on not less than thirty (30) days' written notice from the date of postmark on the letter giving notice of cancellation. Restoration of Service will be done in accordance with the Commission's rules and regulations.
- 2.1.8. Nothing herein, or in any other provision of this Tariff, or in any marketing materials issued by the Company shall give any person any ownership, interest, or proprietary right in any code or 800 number issued by the Company to its Customers.

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- 2.1.9. The Company reserves the right to discontinue furnishing Services or billing options, upon written notice, when necessitated by conditions beyond its control. Conditions beyond the Company's control include, but are not limited to, a Customer's having Call volume or a calling pattern that results, or may result, in network blockage or other Service degradation which adversely affects Service to the calling party, the Customer, or other Customers of the Company.
- 2.1.10 Except as otherwise provided in this Tariff or as specified in writing by the party entitled to receive Service, notice may be given orally or in writing to the persons whose names and business addresses appear on the executed Service order and the effective date of any notice shall be the date of delivery of such notice, not the date of mailing. By written notice, Company or Customer may change the party to receive notice and/or the address to which such notice is to be delivered. In the event no Customer or Company address is provided in the executed Service order, notice shall be given to the last known business address of Customer or, as appropriate.
- 2.2
- Other Terms and Conditions**
- 2.2.1. The name(s) of the Customer(s) desiring to use the Service must be stipulated in the application for Service.
- 2.2.2. The Customer agrees to operate the Company provided equipment in accordance with instructions of the Company or the Company's agent. Failure to do so will void the Company liability for interruption of Service and may make Customer responsible for damage to equipment pursuant to Section 2.2.3 below.
- 2.2.3. Customer agrees to return to the Company all Company-provided equipment delivered to Customer within five (5) days of termination of the Service in connection with which the equipment was used. Said equipment shall be in the same condition as when delivered to Customer, normal wear and tear only excepted. Customer shall reimburse the Company, upon demand, for any costs incurred by the Company due to Customer's failure to comply with this provision.
- 2.2.4. A Customer shall not use any servicemark or trademark of the Company or refer to the Company in connection with any product, equipment, promotion, or publication of the Customer without prior written approval of the Company.
- 2.2.5. In the event suit is brought or any attorney is retained by the Company to enforce the terms of this Tariff, the Company shall be entitled to recover, in addition to any other remedy, reimbursement for reasonable attorneys' fees, court costs, costs of investigation and other related expenses incurred in connection therewith.
- 2.2.6. The provision of Service will not create a partnership or joint venture between the Company and the Customer nor result in joint Service offerings to their respective Customers.

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- 2.2.7. The rate or volume discount level applicable to a Customer for a particular Service or Services shall be the rate or volume discount level in effect at the beginning of the monthly billing period applicable to the Customer for the particular Service or Services. When a Service is subject to a minimum monthly charge, account charge, port charge or other recurring charge or Nonrecurring Charge for both intrastate and interstate Service, only one such charge shall apply per account and that charge shall be the interstate charge.
- 2.2.8. Service requested by Customer and to be provided pursuant to this Tariff shall be requested on Company Service Order forms in effect from time to time or Customer's forms accepted in writing by an authorized headquarters representative of the Company (collectively referred to as "Service Orders").
- 2.2.9. If an entity other than the company (e.g., another carrier or a supplier) imposes charges on the Company in connection with a Service that entity's charges will be passed through to the Customer also.
- 2.2.10 The Service Commitment Period for any Service shall be established by the Service Order relevant thereto and commence on the Start of Service Date. Upon expiration, each Service Commitment Period for such Service shall automatically be extended subject to written notice of termination by either Company or Customer as of a date not less than thirty (30) days after delivery of said notice to the other. The charges for Interexchange Service during any such extension shall not exceed the then current Company month-to-month charges applicable to such Service.

2.3. Liability

- 2.3.1. Except as provided otherwise in this Tariff, the Company shall not be liable to Customer or any other person, firm or entity for any failure of performance hereunder if such failure is due to any cause or causes beyond the reasonable control of the Company. Such causes shall include, without limitation, acts of God, fire, explosion, vandalism, cable cut, storm or other similar occurrence, any law, order, regulation, direction, action or request of the United States government or of any other government or of any civil or military authority, national emergencies, insurrections, riots, wars, strikes, lockouts or work stoppages or other labor difficulties, supplier failures, shortages, breaches or delays, or preemption of existing Services to restore service in compliance with Part 64, Subpart D, Appendix A, of the FCC's Rules and Regulations.
- 2.3.2. With respect to the Services contained herein and except as otherwise provided herein, the Company's liability shall not exceed an amount equal to the charge applicable to a one minute Call to the Called Station at the time the affected Call was made. If the initial minute rate is higher than the additional minute rate, the higher rate shall apply. For those Services with monthly recurring charges, the Company's liability is limited to an amount equal to the proportionate monthly recurring charges for the period during which Service was affected.

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- 2.3.3. The Company is not liable for any act or omission of any other company or companies (including any Company affiliate that is a participating or concurring carrier) furnishing a portion of the Service or facilities, equipment, or Services associated with such Service.
- 2.3.4. The Customer is responsible for taking all necessary legal steps for interconnecting the Customer provided terminal equipment with the Company facilities. The Customer shall ensure that the signals emitted into the Company's network do not damage Company equipment, injure personnel or degrade Service to other Customers. The Customer is responsible for securing all licenses, permits, rights-of-way, and other arrangements necessary for such interconnection. In addition, the customer shall comply with applicable LEC signal power limitations.
- 2.3.5. The Company may rely on Local Exchange Carriers or other third parties for the performance of other Services such as Local Access. Upon Customer request and execution and delivery of appropriate authorizing documents, the Company may act as agent for Customer in obtaining such other Services. Customer's liability for charges hereunder shall not be reduced by untimely Installation or non-operation of Customer provided facilities and equipment.
- 2.3.6. The failure to give notice of default, to enforce or insist upon compliance with any of the terms or conditions herein, the waiver of any term or conditions herein, or the granting of an extension of time for performance by the Company or the Customer shall not constitute the permanent waiver of any term or condition herein. Each of the provisions shall remain at all time in full force and effect until modified in writing.
- 2.3.7. The Company shall not be liable to the Customer or any other person, firm or entity in any respect whatsoever as a result of mistakes, accidents, errors, omissions, interruptions, delays, or defects in Service (collectively "Defects"). Defects caused by or contributed to, directly or indirectly, by any act or omission of Customer or its customers, affiliates, agents, representatives, invitees, licensees, successors or assigns or which arise from or are caused by the use of facilities or equipment of Customer or related parties shall not result in the imposition of any liability whatsoever upon the Company, and Customer shall pay to the Company any reasonable costs, expenses, damages, fees or penalties incurred by the Company as a result thereof, including penalties incurred by the Company as a result thereof, including costs of Local Access Providers' labor and materials. In addition, all or a portion of the Service may be provided over facilities of third parties, or sold by third parties, and the Company shall not be liable to Customer or any other person, firm or entity in any respect whatsoever arising out of Defects caused by such third parties. THE COMPANY SHALL NOT BE LIABLE FOR ANY DIRECT, INDIRECT, CONSEQUENTIAL, SPECIAL, ACTUAL, PUNITIVE OR ANY OTHER DAMAGES, OR BUSINESS INTERRUPTION, FOR ANY LOST PROFITS OF ANY KIND OR NATURE WHATSOEVER ARISING OUT OF ANY DEFECTS OR ANY OTHER CAUSE. THE COMPANY'S LIABILITY, IF ANY, WITH REGARD TO THE DELAYED INSTALLATION OF THE COMPANY'S FACILITIES OR COMMENCEMENT OF SERVICE SHALL NOT EXCEED \$1,000. THIS WARRANTY AND THESE REMEDIES ARE EXCLUSIVE AND IN LIEU OF ALL OTHER WARRANTIES OR REMEDIES, WHETHER EXPRESS, IMPLIED OR STATUTORY, INCLUDING WITHOUT

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LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. IN THE EVENT OF AN INTERRUPTION IN SERVICE OR ANY DEFECT IN THE SERVICE WHATSOEVER, NEITHER COMPANY NOR ANY AFFILIATED OR UNAFFILIATED THIRD PARTY, THIRD PARTY PROVIDER OR OPERATOR OF FACILITIES EMPLOYED IN THE PROVISION OF THE SERVICE SHALL BE LIABLE FOR ANY DIRECT, INDIRECT, CONSEQUENTIAL, SPECIAL, ACTUAL, PUNITIVE OR ANY OTHER DAMAGES, OR FOR ANY LOST PROFITS OF ANY KIND OR NATURE WHATSOEVER.

- 2.3.8. With respect to the routing of Calls by the Company to public safety answering points or municipal Emergency Service providers, Company liability, if any, will be limited to the lesser of: (a) the actual monetary damages incurred and proved by the Customer as the direct result of the Company's action, or failure to act, in routing the Call, or (b) the sum of \$1,000.00.
- 2.3.9. In the event parties other than Customer (e.g., Customer's customers) shall have use of the Service directly or indirectly through Customer, then Customer agrees to forever indemnify and hold Company and any affiliated or unaffiliated third-party, third-party provider or operator of facilities employed in provision of the Service harmless from and against any and all claims, demands, suits, actions, losses, damages, assessments or payments which may be asserted by said parties arising out of or relating to any Defects.
- 2.3.10 In the event that Company is required to perform a Circuit redesign due to inaccurate information provided by the Customer; or, circumstances in which such costs and expenses are caused by the Customer or reasonably incurred by the Company for the benefit of the Customer, the Customer is responsible for the payment of all such charges.
- 2.4. Cancellation of Service by a Customer
- 2.4.1. If a Customer cancels a Service order before the Service begins, before completion of the Minimum Period, or before completion of some other period mutually agreed upon by the Customer and the Company, a charge will be levied upon the Customer for the nonrecoverable portions of expenditures or liabilities incurred expressly on behalf of the Customer by the Company and not fully reimbursed by Installation and monthly charges. If, based on a Service order by a Customer, any construction has either begun or been completed, but no Services provided, the nonrecoverable costs of such construction shall be borne by the Customer.
- 2.4.2. Upon thirty (30) days' prior written notice, either Customer or Company shall have the right, without cancellation charge or other liability, to cancel the affected portion of the Service, if the Company is prohibited by governmental authority from furnishing said portion, or if any material rate or term contained herein and relevant to the affected Service is substantially changed by order of the highest court of competent jurisdiction to which the matter is appeal, the Federal Communications Commission, or other local, state or federal government authority.

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2.5. Cancellation for Cause by the Company

- 2.5.1. Upon nonpayment of any sum owing to the Company, or upon a violation of any of the provisions governing the furnishing of Service under this Tariff, the Company may, upon five business days written notification to the Customer, except in extreme cases, without incurring any liability, immediately discontinue the furnishing of such Service. The written notice shall be separate and apart from the regular monthly bill for service. Customer shall be deemed to have canceled Service as of the date of such disconnection and shall be liable for any cancellation charges set forth in this Tariff.
- 2.5.2. Without incurring any liability, the Company may discontinue the furnishing of Service(s) to a Customer upon five business days written notice if the Company deems that such action is necessary to prevent or to protect against fraud or to otherwise protect its personnel, agents, facilities or Services under the following circumstances, except under extreme cases where the customer may be disconnected immediately and without notice:
- 2.5.2.A. if the Customer refuses to furnish information to the Company regarding the Customer's credit-worthiness, its past or current use of common carrier communications Services or its planned use of Service(s);
- 2.5.2.B. if the Customer provides false information to the Company regarding the Customer's identity, address, credit-worthiness, past or current use of Customer communications Services, or its planned use of the Company Service(s);
- 2.5.2.C. if the Customer states that it will not comply with a request of the Company for reasonable security for the payment for Service(s);
- 2.5.2.D. if the Customer has been given five business days written notice in a separate mailing by the Company of any past due amount (which remains unpaid in whole or in part) for any of the Company's communications Services to which the Customer either subscribes or had subscribed or used;
- 2.5.2.E. in the event of unauthorized use.
- 2.5.2.F. Following the disconnection of service for any of these reasons, the Company or the local exchange utility acting as Company agent, will notify the telephone end user/customer that service was disconnected and why. The notice will include all reasons for the disconnection and will include a toll-free number where an end user/customer can obtain additional information. Notice shall be deemed given upon deposit, postage prepaid, in the U.S. Mail to the end user's/customer's last known address and in compliance with the Commission's rules.

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- 2.5.3. The discontinuance of Service(s) by the Company pursuant to this Section does not relieve the Customer of any obligations to pay the company for charges due and owing for Service(s) furnished up to the time of discontinuance. The remedies set forth herein shall not be exclusive and the Company shall at all times be entitled to all rights available to it under either law or equity.
- 2.6. Credit Allowance
- 2.6.1. Credit allowance for the interruption of Service is subject to the general liability provisions set forth in this Tariff. Customers shall receive no credit allowance for the interruption of service which is due to the Company's testing or adjusting, negligence of the Customer, or to the failure of channels or equipment provided by the Customer. The Customer should notify the Company when the Customer is aware of any interruption in Service for which a credit allowance is desired. Before giving such notice, the Customer shall ascertain that the trouble is not being caused by any action or omission within Customer's control, or is not in wiring or equipment, if any, furnished by the Customer in connection with the Company's Services.
- 2.6.2. No credit is allowed in the event service must be interrupted in order to provide routine service quality or related investigations.
- 2.6.3. No credit shall be allowed:
- 2.6.3.A. For failure of services or facilities of Customer; or
- 2.6.3.B. For failure of services or equipment caused by the negligence or willful acts of Customer.
- 2.6.4. Credit for an interruption shall commence after Customer notifies Company of the interruption and ceases when services have been restored.
- 2.6.5. Credits are applicable only to that portion of Service interrupted.
- 2.6.6. For purposes of credit computation, every month shall be considered to have 720 hours.
- 2.6.7. No credit shall be allowed for an interruption of a continuous duration of less than two hours.
- 2.6.8. The Customer shall be credited for an interruption of two hours or more at a rate of 1/720th of the monthly recurring charge for the service affected for each hour or major fraction thereof that the interruption continues. Calculations of the credit shall be made in accordance with the following formula.

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Credit Formula:

$$\text{Credit} = \frac{A \times B}{720}$$

"A" = outage time in hours

"B" = total monthly charge for affected facility

2.7. Use of Service

- 2.7.1 The Services offered herein may be used for any lawful purpose, including residential, business, governmental, or other use. There are no restrictions on sharing or resale of Services. However, the Customer remains liable for all obligations under this Tariff notwithstanding such sharing or resale and regardless of the Company's knowledge of same. The Company shall have no liability to any person or entity other than the Customer and only as set forth in Section 2.3. The Customer shall not use nor permit others to use the Service in a manner that could interfere with Services provided to others or that could harm the facilities of the Company or others.
- 2.7.2 Service furnished by the Company may be arranged for joint use or authorized use. The joint user or Authorized User shall be permitted to use such Service in the same manner as the Customer, but subject to the following:
- 2.7.2.A. One joint user or Authorized User must be designated as the Customer.
- 2.7.2.B. All charges for the Service will be computed as if the Service were to be billed to one Customer. The joint user or Authorized User which has been designated as the Customer will be billed for all components of the Service and will be responsible for all payments to the Company. In the event that the designated Customer fails to pay the Company, each joint user or Authorized User shall be liable to the Company for all charges incurred as a result of its use of the Company's Service.
- 2.7.3. In addition to the other provisions in this Tariff, Customers reselling company Services shall be responsible for all interaction and interface with their own subscribers or customers. The provision of the Service will not create a partnership or joint venture between Company and Customer nor result in a joint communications Service offering to the Customers of either the Company or the Customer.
- 2.7.4. Service furnished by the Company shall not be used for any unlawful or fraudulent purposes.
- 2.7.5. The Customer will be billed directly by the LEC for certain Dedicated Access arrangements selected by the Customer for the provisioning of direct access arrangements. In those instances where the Company at the Customer's request may act as agent in the ordering of such arrangements, the Company will bill the Customer Local Access charges.

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2.8. Payment and Billing

2.8.1 The following rules apply only to the Carrier's resold interexchange services and will govern payment and billing practices of the Carrier, unless inconsistent with any rule, order or regulation of the Commission. In the case of any inconsistency, the rule, order, or regulation of the Commission, or other provision of law, shall prevail. Carrier's billing agent is Perot systems Corporation located at 1801 Robert Fulton Drive, Reston, VI 20191.

2.8.1.A. Service is provided and billed on a billing cycle basis, beginning on the date that the service becomes effective. Billing is payable upon receipt. A late payment charge of 1.5% per billing cycle and 18% per annum will accrue upon any unpaid amount commencing Twenty Eight (28) Days after rendition of bills.

2.8.1.B. The customer is responsible for payment of all charges for service and facilities furnished by the Carrier to the customer, as well as, all charges for services and facilities furnished by the Carrier to all persons using the customer's codes, premises, facilities, or equipment, with or without the knowledge or consent of the customer. The security of the customer's authorization codes, premises, switched access connections, and direct connect facilities is the sole responsibility of the customer. All calls placed using such direct connect facilities, authorization codes, premises, or switched access connections will be billed to, and must be paid by, the customer. Recurring and non-recurring charges are billed in arrears.

2.8.1.C. All bills are presumed accurate, and shall be binding on the customer unless objection is received by the Carrier in writing within Twenty Eight (28) Days after such bills are rendered.

2.8.1.D. Carrier shall be entitled to revise bills previously rendered to adjust for previously unbilled service, or to adjust upward a bill previously rendered, for a period equivalent to the applicable contract law statute of limitations.

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

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- 2.8.2. If a LEC has established or establishes a Special Access surcharge, the Company will bill the surcharge beginning on the effective date of such surcharge for Special Access arrangements presently in Service. The Company will cease billing the Special Access surcharge upon receipt of an Exemption Certificate or if the surcharge is removed by the LEC.
- 2.8.3. In the event the Company incurs fees or expenses, including attorney's fees, in collecting, or attempting to collect, any charges owed the Company, the Customer will be liable to the Company for the payment of all such fees and expenses reasonably incurred.
- 2.8.4. Company will not require deposits or advance payments by Customers for Services.
- 2.9. Local Charges
- 2.9.1. (Reserved for future use).
- 2.10. Assignment
- 2.10.1. The obligations set forth in this Tariff shall be binding upon and inure to the benefit of the parties hereto and their respective successors or assigns, provided, however, the Customer shall not assign or transfer its rights or obligations without the prior written consent of the Company.
- 2.11. Taxes
- 2.11.1 All state and local taxes (i.e., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items and are not included in the quoted rates.

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- 2.11.4 When utility or telecommunications assessments, franchise fees, or privilege, license, occupational, excise, or other similar taxes or fees, based on interstate or intrastate receipts are imposed by certain taxing jurisdictions upon the Company or upon local exchange companies and passed on to the Company through or with interstate or intrastate access charges, the amounts of such taxes or fees will be billed to Customers in such a taxing jurisdiction on a prorated basis. The amount of charge that is prorated to each Customer's bill is determined by the interstate or intrastate telecommunications service provided to and billed to an end user/customer service location in such a taxing jurisdiction with the aggregate of such charges equal to the amount of the tax or fee imposed upon or passed on to the Company.

2.12. Method for Calculation of Airline Mileage

- 2.12.1 The airline mileage between two cities can be calculated using the Vertical (V) and Horizontal (H) coordinates of the serving wire centers associated with the Company's POP locations. The method for calculating the airline mileage is obtained by reference to AT&T's Tariff F.C.C. No. 10 in accordance with the following formula:

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

where V1 and H1 correspond to the V&H coordinates of City 1 and V2 and H2 correspond to the V&H coordinates of City 2.

Example:	<u>V</u>	<u>H</u>
City 1	5004	1406
City 2	5987	3424

the square root of:
$$\frac{(5004-5987)^2 + (1406-3424)^2}{10}$$

The result is 709.83 miles. Any fractional miles are rounded to the next higher whole number; therefore, the airline mileage for this example is 710 miles.

2.13. Time of Day Rate Periods

- 2.13.1 Time of Day Rate Periods are determined by the time of day at the location of the Calling station.

The rates shown in Section 4 apply as follows:

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DAY: From 8:01 AM to 5:00 PM Monday - Friday

EVENING: From 5:01 PM to 11:00 PM Monday - Friday and Sunday

NIGHT/
WEEKEND: From 11:01 PM to 8:00 AM Everyday
From 8:01 AM to 11:00 PM Saturday
From 8:01 AM to 5:00 PM Sunday

2.14. Special Customer Arrangements

- 2.14.1 In cases where a Customer requests a special or unique arrangement which may include engineering, conditioning, installation, construction, facilities, assembly, purchase or lease of facilities and/or other special Services not offered under this Tariff, the Company, at this option, may provide the requested Services. Appropriate recurring charges and/or Nonrecurring Charges and other terms and conditions will be developed for the Customer for the provisioning of such arrangements.

2.15. Inspection

The Company may, upon notice, make such tests and inspections as may be necessary to determine that the requirements of this Tariff are being complied with in the installation, operation or maintenance of Customer or the Company equipment. The Company may interrupt the Service at any time, without penalty to the Company, should Customer violate any provision herein.

- 2.15. (Reserved for future use).

2.16. Employee Concessions

The Company does not offer concessions to employees.

2.17. Hearing/Speech Impaired Provisions

- 2.17.1. For purposes of this tariff, the definitions of impaired refers to those persons with communication impairments, including those hearing impaired, deaf, deaf/blind, and speech impaired persons who have an impairment that prevents them from communicating over the telephone without the aid of a telecommunications device for the deaf.
- 2.17.2. (Reserved for future use).

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2.18. Rules for Special Rates for Handicapped Customers

2.18.1. (Reserved for future use).

2.18.1.A. (Reserved for future use).

2.18.1.B. Hearing/Speech Impaired Persons: states that intrastate toll message rates for TDD users shall be evening rates for daytime calls and night rates for evening and night calls. These discounts shall be offered by all interexchange carriers and LECs.

2.18.1.C. Operation of Telecommunications Relay Service says "For intrastate toll calls received from the relay service, each local exchange and interexchange telecommunications company billing relay calls shall discount relay service calls by 50 percent off of the otherwise applicable rate for a voice nonrelay call except that where either the calling or called party indicates that either party is both hearing and visually impaired, the call shall be discounted 60 percent off of the otherwise applicable rate for a voice nonrelay call. The above discounts apply only to time-sensitive elements of a charge for the call and shall not apply to per call charges, such as a credit card surcharge. In the case of a tariff which includes either a discount based on number of minutes or the purchase of minutes in blocks, the discount shall be calculated by discounting the minutes of relay use before the tariffed rate is applied.

2.18.1.D. Discounts for Hearing Impaired Customers: Intrastate toll message rates for TDD users, which is communicated using a telecommunications device for the deaf (TDD) by properly certified business establishments or individuals equipped with TDDs for communications with hearing or speech impaired persons, shall be evening rates for daytime calls and night rates for evening and night calls.

2.18.1.E. Director Assistance Charges for Handicapped Persons: Pursuant to Florida Public Service Commission Rules and Regulations, Company will not charge for the first 50 directory assistance calls made each month by a handicapped person.

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2.19. Rate Quotes

Rate quotes will be provided to end users from 8:00 a.m. to 5:00 p.m. Central Time, Monday through Friday by dialing 800/377-0040.

2.20. Bad Check Charges

The Company does not charge Customers for checks that are returned.

2.21. Usage Charges Rounding

The charges for all calls during a billing month will be totalled. If the total charge includes a fraction of a cent, the fraction is rounded to the next whole cent (e.g., \$4,101.345 would be rounded to \$4,101.35).

2.22. Special Contracts

2.22.1. Carrier may enter into contracts with end users such as hotels, or special categories of users, wherein additional discounts may be provided for volume use categories of users, wherein additional discounts may be provided for volume use or to reflect services performed for the Carrier by such users.

2.22.2. The Company will, from time to time, offer special contract and/or promotions to its customers, waiving certain charges. These promotions will be approved by the FPSC with specific starting and ending dates and under no circumstances run for longer than 90 days in any 12 month period.

2.23. Service Agreement

The name(s) of the customer(s) desiring to use the services must be set forth in the Service Agreement. An executed Service Agreement and letter of Agency is required to initiate service.

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3. DESCRIPTION OF SERVICES

3.1. Wide Area ("WATS") and Message ("MTS") Telecommunications Services

3.1.1. The Company offers WATS and MTS intrastate interexchange long distance service utilizing switched or dedicated access arrangements between the Customers Premises and the Company's facilities for call origination. Call completion is completed by underlying carrier.

3.2. Timing of Calls

3.2.1. Timing for all calls begins when the called party answers the call (i.e. when two way communications are established.) Answer detection is based on standard industry answer detection methods, including hardware and software answer detection. Chargeable time for all calls ends when one of the parties disconnects from the call. There are no billing charges applied for incomplete calls.

3.3. Special Promotional Offerings

3.3.1 The Company may from time to time engage in Special Promotional Offerings or Trial Service Offerings limited to certain dates, times or locations designed to attract new subscribers or increase subscriber usage when approved by the Commission. All promotions shall include exactly what charges are being reduced or waived, who is eligible, what customers have to do to be eligible, and the starting and ending date of such promotion. Individual customers may not receive such reduced rates for more than 90 days per a 12 month period.

3.4. Emergency Calls

3.4.1 Customer shall configure its PBX or other switch vehicle from which a customer places a call so that 911 emergency calls, where available, and similar emergency calls will be automatically routed to the emergency answering point for the geographical location where the call originated without the intervention of Company.

3.5. Minimum Call Completion Rate

3.5.1 A Customer can expect a call completion rate of not less than 90% during peak use periods for all Feature Group D services.

Issued:

Effective:

Issued by:

Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658

4. **RATES**4.1. **Message Telecommunications Services**

- 4.1.1. Message Telecommunications services consist of the furnishing of message telephone service between stations located within the state.

DAY**RATE PER MINUTE**

MILEAGE	Initial 60 Seconds	Additional 60 Seconds
All	\$.3162	\$.3162

NIGHT/EVENING/WEEKEND**RATE PER MINUTE**

MILEAGE	Initial 60 Seconds	Additional 60 Seconds
All	\$.3162	\$.3162

4.2. **Travel Card Service**

- 4.3.1. Postpaid travel card service is available to Customers of Carrier's long distance services. Customers will reach Carrier's network via a toll-free number. A Customer who elects to use this service will pay the tariffed rates for calls charged to the card. Charges for such calls appear on the Customer's regular monthly bill.

Per Minute Rates: \$0.30

4.3. **Directory Assistance Service**

- 4.3.1. Customers will be billed the following per call charge for each directory assistance call. The directory assistance charge applies to each call regardless of whether the directory assistance bureau is able to furnish the requested telephone number.

Per Call Charge: \$0.70

Issued:

Effective:

Issued by: Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658

4.4. 800 Service

- 4.4.1 800 Service is an inbound-only service in which callers located within the state may place toll-free calls to a telephone in the 800 area code assigned to the Customer. 800 Service is available to Customers utilizing switched or dedicated access.

DAYRATE PER MINUTE

<u>MILEAGE</u>	<u>Initial 60 Seconds</u>	<u>Additional 60 Seconds</u>
All	\$.3162	\$.3162

NIGHT/EVENING/WEEKENDRATE PER MINUTE

<u>MILEAGE</u>	<u>Initial 60 Seconds</u>	<u>Additional 60 Seconds</u>
All	\$.3162	\$.3162

Issued:

Effective:

Issued by:

Thomas W. Jacobs, President
INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
5601 West 120th Street
Alsip, Illinois 60658

EXHIBIT C

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
(FORMERLY TELEVOX PUBLIC COMMUNICATIONS, INC.)

REPORT ON FINANCIAL STATEMENTS
(WITH SUPPLEMENTAL MATERIAL)

YEARS ENDED JUNE 30, 1996 AND 1995

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WONAK & COMPANY, LTD.
Certified Public Accountants

1315 Woodfield Road, Suite 630
Schaumburg, Illinois 60173
(708) 995-9400, Fax: (708) 995-9407

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
International Gateway Communications, Inc.
Alsip, Illinois

We have audited the accompanying balance sheets of International Gateway Communications, Inc. (formerly Televox Public Communications, Inc.), as of June 30, 1996 and 1995 and the related statements of income, retained earnings and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of International Gateway Communications, Inc. as of June 30, 1996 and 1995, and the results of its operations and its cash flows for the years then ended, in conformity with generally accepted accounting principles.

Wonak & Company, Ltd.
Schaumburg, Illinois
October 21, 1996

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

BALANCE SHEETS

JUNE 30

ASSETS	1996	1995
CURRENT ASSETS		
Cash	\$ 198,168	\$ 122,611
Accounts Receivable	304,083	196,624
Due From Stockholders	4,888	8,185
Deferred Income Taxes (Note 8)	102,100	56,800
Prepaid Expenses and Other	8,031	1,291
Total Current Assets	617,270	385,511
PROPERTY AND EQUIPMENT, Less Accumulated Depreciation (Note 2)	273,113	220,648
OTHER ASSETS		
Deferred Development Costs, Net of Amortization (Note 3)	50,369	71,956
Deposits	13,161	1,762
Total Other Assets	63,530	73,718
TOTAL ASSETS	\$ 953,913	\$ 679,877

LIABILITIES AND STOCKHOLDERS' EQUITY		
	1996	1995
CURRENT LIABILITIES		
Accounts Payable (Note 9)	\$ 490,122	\$ 360,520
Accrued Expenses (Note 4)	31,503	20,362
Due to Stockholders	28,759	0
Due to Affiliate (Note 6)	109,674	1,675
Current Maturities of Long-Term Debt (Note 7)	15,625	0
Total Current Liabilities	675,683	382,557
LONG-TERM DEBT, Less Current Maturities (Note 7)	21,730	0
OTHER LIABILITIES		
Deferred Income Taxes (Note 8)	50,500	41,300
Total Liabilities	747,913	423,857
STOCKHOLDERS' EQUITY		
Common Stock, No Par Value - 1,000 Shares Authorized, 1000 Shares Issued and Outstanding	293,001	281,000
Retained Earnings (Deficit)	(87,000)	(24,980)
Total Stockholders' Equity	206,000	256,020
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 953,913	\$ 679,877

See accompanying notes to financial statements.

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

STATEMENTS OF OPERATIONS AND DEFICIT

YEARS ENDED JUNE 30

	1996	1995
NET SALES	\$8,931,572	\$7,323,747
COST OF SALES	8,354,514	6,751,779
Gross Profit	577,058	571,968
GENERAL AND ADMINISTRATIVE EXPENSES	627,635	400,599
SELLING EXPENSES	38,004	105,761
	665,639	506,360
Operating Income (Loss)	(88,581)	65,608
OTHER INCOME (EXPENSE)		
Interest Expense	(7,794)	(11,265)
Assessments	(1,013)	(345)
Other Income	375	23,294
Other Expenses	(7)	(144)
	(8,439)	11,540
Income (Loss) Before Taxes (Benefit) on Income (Loss)	(97,020)	77,148
TAXES (BENEFIT) ON INCOME (LOSS) (NOTE 8)	(35,000)	30,800
NET INCOME (LOSS)	(62,020)	46,348
RETAINED EARNINGS (DEFICIT)		
Beginning	(24,980)	(71,328)
Ending	\$ (87,000)	\$ (24,980)

See accompanying notes to financial statements.

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30

	1996	1995
OPERATING ACTIVITIES		
Net Income (Loss)	\$ (62,020)	\$ 46,348
Adjustments to Reconcile Net Income (Loss) to Cash Provided (Used) By Operating Activities:		
Depreciation and Amortization	62,135	48,350
Accounts Receivable, Prepaid Expenses and Other	(115,490)	(95,149)
Other Assets	(10,108)	(309)
Due From Stockholders	3,297	(5,874)
Deferred Tax Asset	(45,300)	5,500
Accounts Payable, Accrued Expenses and Other	169,502	192,327
Deferred Tax Liability	9,200	25,300
Cash Provided By Operating Activities	11,216	216,493
INVESTING ACTIVITIES		
Purchase of Property and Equipment	(93,013)	(19,294)
Cash Used By Investing Activities	(93,013)	(19,294)
FINANCING ACTIVITIES		
Proceeds From Note Payable	48,258	0
Principal Payments of Note Payable	(12,578)	(102,992)
Proceeds From Due to Affiliate	109,674	0
Payments of Due to Affiliate	0	(169,806)
Additional Issuance of Capital Stock	12,000	130,000
Cash Provided (Used) By Financing Activities	157,354	(142,798)
(Continued)		

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30

(CONTINUED)

	1996	1995
INCREASE IN CASH	75,557	54,401
CASH Beginning	122,611	68,210
Ending	\$198,168	\$ 122,611
CASH PAID FOR INTEREST	\$ 5,829	\$ 3,406

See accompanying notes to financial statements.

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESORGANIZATION

The Company was incorporated in Illinois in 1992 as a re-seller of local and long distance telephone services through state-of-the-art switch equipment under the name Televox Public Communications, Inc. During 1995, the Company changed its name to International Gateway Communications, Inc.

Prior to November 1, 1993, the Company was a development stage enterprise as defined in Accounting Standards Board Statement No. 7, and devoted substantially all of its efforts to establishing a new business. As of November 1, 1993, the Company commenced its planned principal operations, and began deriving significant revenue thereon.

CHANGE IN FISCAL YEAR

In 1994, the Company changed its reporting period from a calendar year to June 30 for financial statement and tax purposes. The new fiscal period was adopted effective July 1, 1993.

PROPERTY, EQUIPMENT AND DEPRECIATION

Property and Equipment are stated at cost. Depreciation is computed using the straight line method for financial reporting purposes over the following estimated useful lives:

	<u>Years</u>
Phone Switch and Components	10
Furniture and Fixtures	10
Computer Equipment and Software	5

For Federal income tax purposes, depreciation is computed using accelerated methods. Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

TAXES ON INCOME

Deferred income taxes are provided on the difference in earnings determined for tax and financial accounting purposes.

USE OF ESTIMATES

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(Continued)

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

NOTES TO FINANCIAL STATEMENTS

(CONTINUED)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)CONCENTRATIONS OF CREDIT RISK

Sales and receivables are concentrated entirely in the telecommunications industry. In addition, substantially all revenues are generated by the Company's phone switch located in Chicago, Illinois.

The Company maintains cash balances at one financial institution located in Illinois. Accounts at this institution are insured by the Federal Deposit Insurance Corporation up to \$100,000. Uninsured balances amounted to \$98,168 at June 30, 1996.

NOTE 2. PROPERTY AND EQUIPMENT

Major classes of Property and Equipment consist of the following at June 30:

	<u>1996</u>	<u>1995</u>
Phone Switch and Components	\$251,892	\$218,406
Computer Equipment	91,568	32,042
Furniture and Fixtures	7,643	7,643
Computer Software	<u>2,900</u>	<u>2,900</u>
	354,003	260,991
Less Accumulated Depreciation	<u>80,890</u>	<u>40,343</u>
Net Property and Equipment	<u>\$273,113</u>	<u>\$220,648</u>

NOTE 3. DEFERRED DEVELOPMENT COSTS

Costs incurred during the development stage, other than those which were similar to those of an established company, are being amortized over a sixty-month period beginning November 1, 1993, the start of full operations.

Accumulated amortization of deferred development costs amounted to \$57,565 and \$35,978 at June 30, 1996 and 1995, respectively.

(Continued)

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

NOTES TO FINANCIAL STATEMENTS

(CONTINUED)

NOTE 4 ACCRUED EXPENSES

Accrued expenses are summarized as follows at June 30:

	<u>1996</u>	<u>1995</u>
Other	\$17,968	\$ 5,427
Salaries and Wages	8,292	8,510
Payroll Taxes	2,383	6,366
Sales Taxes	1,730	0
401(k) Contribution Payable	<u>1,130</u>	<u>59</u>
	<u>\$31,503</u>	<u>\$20,362</u>

NOTE 5 NOTE PAYABLE - STOCKHOLDER

In July, 1993, the Company received a loan of \$200,000 from one of its stockholders. The unsecured note calls for monthly payments of \$8,864 including interest at 6%. The note was fully paid as of June 30, 1996.

NOTE 6 DUE TO AFFILIATE

During 1995, the Company issued a demand loan for \$10,000 plus interest at 6% to a marketing company which is affiliated by common ownership, the total of which was repaid as of June 30, 1996.

During 1994, the Company received a demand loan for \$170,000 plus interest at 6% from a payphone company which is affiliated by common ownership and is also the Company's major customer. As of June 30, 1996, the entire balance was repaid.

The affiliated payphone company also provides certain administrative services to the Company which totaled \$40,276 for the year ended June 30, 1996, of which \$24,518 is reported as management fee expense, and \$15,758 is included with insurance expense. As of June 30, 1996, the remaining balance due to the affiliate for these services combined with all other intercompany non-trade activity amounted to \$109,674.

(Continued)

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

NOTES TO FINANCIAL STATEMENTS

(CONTINUED)

NOTE 7 LONG-TERM DEBT

Long-Term Debt consists of the following at June 30:

	<u>1996</u>	<u>1995</u>
Notes Payable - payable in monthly installments of \$1,542 due September 1998, including interest at 9.5%	\$37,355	\$ 0
Less Current Maturities	<u>15,625</u>	<u>0</u>
Total Long-Term Debt	<u>\$21,730</u>	<u>\$ 0</u>

Maturities of Long-Term Debt are as follows:

Years Ending	Amount
<u>June 30</u>	
1997	\$15,625
1998	17,176
1999	4,554

NOTE 8 TAX (BENEFIT) ON INCOME (LOSS)

The Company uses the liability method of accounting for income taxes. The income tax benefit consists of the following at June 30:

	<u>1996</u>	<u>1995</u>
Current:		
Federal	\$ 0	\$ 0
State	<u>1,100</u>	<u>0</u>
	<u>1,100</u>	<u>0</u>
Deferred:		
Federal	(31,500)	25,500
State	<u>(4,600)</u>	<u>5,300</u>
	<u>(36,100)</u>	<u>30,800</u>
	<u>\$ (35,000)</u>	<u>\$ 30,800</u>

(continued)

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

NOTES TO FINANCIAL STATEMENTS

(CONTINUED)

NOTE 8 TAX (BENEFIT) ON INCOME (LOSS) (CONTINUED)

Deferred tax assets and liabilities consists of the following at June 30:

	<u>1996</u>	<u>1995</u>
Deferred Tax Assets		
Net Operating Loss Carryforward	\$102,100	\$ 52,200
Accrued Interest to a Related Party	<u>0</u>	<u>4,600</u>
	<u>\$102,100</u>	<u>\$ 56,800</u>
Deferred Tax Liabilities		
Depreciation of Property and Equipment	<u>\$ 50,500</u>	<u>\$ 41,300</u>

The income tax provision reconciled to the tax (benefit) computed at the statutory Federal rate is as follows at June 30:

	<u>1996</u>		<u>1995</u>	
	Amount	Percent	Amount	Percent
Tax (benefit) at statutory rate	\$(35,600)	(34.0)%	\$26,200	34.0%
Increase (decrease) in tax benefit resulting from:				
State income taxes, net of federal income tax benefit	(5,000)	(4.8)	3,700	5.0
Non-deductible items	<u>1,600</u>	<u>1.5</u>	<u>900</u>	<u>1.0</u>
	<u>\$(39,000)</u>	<u>(37.3)%</u>	<u>\$30,800</u>	<u>40.0%</u>

Management believes that the realization of its deferred tax assets is more likely than not, therefore no valuation allowance has been recorded as of June 30, 1996 or 1995.

The Company has a net operating loss carryforward for income tax purposes of approximately \$246,000 and \$152,000 at June 30, 1996 and 1995, respectively, which expires by the year 2011.

NOTE 9 RELATED PARTY TRANSACTIONS

The Company provides switch services to two companies affiliated by common ownership. Net fees for services rendered to the affiliates totaled approximately \$1,302,000 and \$1,655,000 for the years ended June 30, 1996 and 1995, respectively. Accounts Payable includes amounts due to the affiliates totaling approximately \$19,500 and \$229,000 at June 30, 1996 and 1995, respectively, for line charges net of switch service and collection fees.

(continued)

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)

NOTE 9. RELATED PARTY TRANSACTIONS (CONTINUED)

On June 30, 1996, the Company issued 50 shares of its common stock for a stated value of \$130,000 to Sheffield Systems, Inc., a company previously affiliated by common ownership, and the Company's major customer. Also, in December, 1995, the total company issued 100 shares of its common stock for a stated value of \$12,000 to one of its key employees.

NOTE 10. COMMITMENTS, CONTINGENCIES AND OTHER MATTERS

The Company is involved in a legal action against Communication Telesystems International (CTI) with whom the Company had a contract whereby CTI was to provide certain international and domestic long-distance and "callback" services. Due to many problems encountered with CTI's services, the Company alleges that CTI did not perform in accordance with its contract. Therefore, the Company seeks relief from any and all liabilities to CTI of which the Company has a recorded amount of \$47,000. CTI filed a counterclaim seeking collection of approximately \$190,000 allegedly due from the Company. The Company believes it will prevail in its action and intends to vigorously contest CTI's counterclaim. The Company also believes that the likelihood of material losses in excess of those amounts recorded is remote.

The Company leases its switch facility on a month-to-month basis for a monthly rental of \$567 plus operating costs. In addition, during 1996 and 1995 the Company leased various sales offices on month-to-month basis. Rent expense for the operating leases totaled \$13,760 and \$25,533 for the years ended June 30, 1996 and 1995, respectively. As of June 30, 1996, only the switch facility is being leased.

Substantially all sales were to two customers for the years ended June 30, 1996 and 1995. Both customers are affiliated with the Company by common ownership.

NOTE 11. RETIREMENT PLAN

During 1994, the Company established a 401(k) retirement plan for all employees. The Plan covers any employee that has reached at least age 21, and has completed 1 year of service with the Company. Qualified employees may enter the Plan on the following January 1, April 1, July 1 or October 1 after completing the eligibility requirements.

Currently, the Company makes matching contributions of 50% of the first 6% of effective contributions to the Plan through salary deferral, not to exceed 3% of compensation. Company contributions amounted to \$4,590 for the year ended June 30, 1996. Participants may contribute up to 15% of their compensation or \$9,500 whichever is less.

(continued)

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.**NOTES TO FINANCIAL STATEMENTS****(CONCLUDED)****NOTE 11 RETIREMENT PLAN (CONTINUED)**

Additional employer contributions may be made at year end on a discretionary basis on behalf of all eligible employees.

Participants are 100% vested in their salary deferral savings contributions. Participants are vested in the company's contributions based on their years of service as shown below.

<u>Years of Service</u>	<u>% Vested</u>
0-3 years	0%
3 years	20%
4 years	40%
5 years	60%
6 years	80%
7 years	100%



WONAK & COMPANY, LTD.
Certified Public Accountants

1515 Woodfield Road, Suite 630
Schaumburg, Illinois 60173
(708) 995-9400, Fax: (708) 995-9407

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON SUPPLEMENTAL MATERIAL**

To the Board of Directors
International Gateway Communications, Inc.
Alsip, Illinois

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole of International Gateway Communications, Inc. as of and for the years ended June 30, 1996 and 1995, which are presented in the preceding section of this report. The supplemental material is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Wonak & Company, Ltd.
Schaumburg, Illinois
October 21, 1996

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.**SUPPLEMENTAL MATERIAL
YEARS ENDED JUNE 30****ANALYSES OF COST OF SALES**

	1996	1995
Customer Payments	\$7,156,694	\$5,670,184
Line Charges	955,050	712,888
Service and Collection Fees	126,767	247,631
Validation Fees	74,074	80,255
Depreciation and Amortization	41,005	38,613
Installation Supplies and Repair	924	2,208
	\$8,354,514	\$6,781,779

See accompanying Report of Independent Certified Public Accountants on Supplemental Material.

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

SUPPLEMENTAL MATERIAL
YEARS ENDED JUNE 30

ANALYSES OF GENERAL & ADMINISTRATIVE EXPENSES

	1996	1995
Officers' Salaries	\$ 231,310	\$ 74,847
Office Salaries and Wages	132,336	88,134
Other Professional Services	76,656	42,781
Taxes - Payroll	22,455	13,790
Auto Expense	19,000	16,297
Corporate Legal Fees	18,485	19,837
Telephone	18,453	17,211
Depreciation and Amortization	18,334	6,942
Rent Expense	13,760	25,533
Accounting Fees	13,728	18,499
Insurance - General	12,725	3,373
Computer Expense	9,102	974
Dues and Subscriptions	5,862	3,416
Office Expense	5,275	20,301
Delivery and Express	4,781	4,505
Taxes - ICC	4,689	5,214
401(k) Contribution	4,590	59
Taxes - Other	3,179	3,769
Medical Reimbursements	2,487	13,029
Stationery and Printing	2,328	10,579
Taxes - Invested Capital	2,086	2,892
Miscellaneous Expense	1,811	323
Office Equipment Maintenance	1,750	0
Utilities	1,601	2,143
Outside Services	600	0
Moving Expense Reimbursements	146	5,367
Bank Service Charges	87	684
Postage Expense	19	0
Contributions	0	100
	\$ 627,635	\$ 400,599

See accompanying Report of Independent Certified Public Accountants on Supplemental Material.

INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

SUPPLEMENTAL MATERIAL

YEARS ENDED JUNE 30

ANALYSES OF SELLING EXPENSES

	1996	1995
Travel	\$ 12,579	\$ 7,742
Advertising and Marketing	8,371	18,839
Entertainment and Meals	7,095	3,698
Auto Expence	5,337	4,093
Depreciation and Amortization	2,795	2,795
Commissions - Salesmen	1,827	4,601
Salesmen's Salaries	0	58,820
Taxes - Payroll	0	5,173
	\$ 38,004	\$105,761

See accompanying Report of Independent Certified Public Accountants on Supplemental Material.

State of Florida

Commissioners:
SUSAN F. CLARK, CHAIRMAN
J. TERRY DEASON
JULIA L. JOHNSON
DIANE K. KIESLING
JOE GARCIA



DIVISION OF RECORDS &
REPORTING
BLANCA S. BAYÓ
DIRECTOR
(904) 413-6770

Public Service Commission

February 10, 1997

Patrick D. Crocker, Esquire
Early, Lennon, Peters & Crocker, P.C.
900 Comerica Building
Kalamazoo, Michigan 49007-4752

RE: Docket No. 970175-T1

Dear Mr. Crocker:

This will acknowledge receipt of an application for certificate to provide interexchange telecommunications service by International Gateway Communications, Inc., which was filed in this office on February 7, 1997 and assigned the above-referenced docket number. Appropriate staff members will be advised.

Pursuant to our telephone conversation, Check No. 5689 in the amount of \$350.00 is being returned to you.

Sincerely,

A handwritten signature in cursive script that reads "Kay Flynn".

Kay Flynn
Chief, Bureau of Records

KF/mas
Enclosure

EARLY, LENNON, PETERS & CROCKER, P.C.

ATTORNEYS AT LAW

900 COMERICA BUILDING
KALAMAZOO, MICHIGAN 49007-4752
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HAROLD E. FISCHER, JR.
LAWRENCE M. BRENTON
GORDON C. MILLER

BLAKE D. CROCKER
ROBERT M. TAYLOR
PATRICK D. CROCKER
ANDREW J. VORBRICH*
NICOLETTE G. HAHN**

OF COUNSEL
VINCENT T. EARLY
HON. C.H. MULLEN
THOMPSON, ZINNETT

JOSEPH J. BURGE
(1928 - 1992)

*Also admitted in Iowa.

**Also admitted in California and North Carolina.

February 6, 1997

Executive Secretary
State of Florida
Public Service Commission
101 East Gaines Street
Fletcher Building
Tallahassee, Florida 32399-0888

Re: INTERNATIONAL GATEWAY COMMUNICATIONS, INC.

Dear Sir:

Enclosed herewith for filing with the Commission, please find an original and 12 copies of the above captioned corporation's APPLICATION FOR AUTHORITY TO PROVIDE INTEREXCHANGE TELECOMMUNICATIONS SERVICES WITHIN THE STATE OF FLORIDA, along with a check in the amount of \$250.00 to cover filing fees relating to same.

Also enclosed is an exact duplicate of this letter. Please stamp the duplicate received and return same in the self-addressed stamped envelope attached thereto.

INTERNATIONAL
GATEWAY
COMMUNICATIONS, INC.

5601 West 120th Street
Alsip, Illinois 60658
(708) 485-9400

AMERICAN NATIONAL BANK
AND TRUST COMPANY OF CHICAGO
CHICAGO, ILLINOIS 60690

5689

2-77/710

005689

*THREE HUNDRED FIFTY DOLLARS AND NO CENTS

*Returned
2/19/97*

DATE
01/23/97

AMOUNT
*****350.00*

PAY
TO THE
ORDER
OF

PA PUBLIC UTILITY COMMISSION

Thomas W. Jants
AUTHORIZED SIGNATURE

PAPIC