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ATTORNEYS AT LAW

**ORIGINAL
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MONICA R. BORNE
JEFFREY T. GREENBERG
Of Counsel

July 7, 1997

Florida Public Service Commission
Division of Administration
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

970842-TI

RE: ICT SERVICES CORP.

Dear Sirs:

Enclosed herewith for filing please find an original and twelve (12) copies of the application for authority to provide interexchange telecommunications service submitted on behalf of ICT Services Corp.

Please acknowledge receipt of this filing by date stamping and returning the additional copy of this letter in the self-addressed envelope provided.

Thank you for your assistance. If you should have any questions, please do not hesitate to contact this office.

Sincerely,



Monica R. Borne

Enclosure

DOCUMENTS DATE

06911 JUL-95

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

DIVISION OF COMMUNICATIONS
BUREAU OF SERVICE EVALUATION
101 E. Gaines Street
Fletcher Building
Tallahassee, Florida 32399-0866

APPLICATION FORM
for
AUTHORITY TO PROVIDE INTEREXCHANGE TELECOMMUNICATIONS SERVICE
WITHIN THE STATE OF FLORIDA

Instructions

- A. This form is used for an original application for a certificate and for approval of sale, assignment or transfer of an existing certificate. In case of a sale, assignment or transfer, the information provided shall be for the purchaser, assignee or transferee (See Appendix A).
- B. Respond to each item requested in the application and appendices. If an item is not applicable, please explain why.
- C. Use a separate sheet for each answer which will not fit the allotted space.
- D. If you have questions about completing the form, contact:

Florida Public Service Commission
Division of Communications
Bureau of Service Evaluation
101 East Gaines Street
Tallahassee, Florida 32399-0866
(904) 488-1280

- E. Once completed, submit the original and twelve (12) copies of this form along with a non-refundable application fee of \$250.00 to:

Florida Public Service Commission
Division of Administration, Room G-50
101 East Gaines Street
Tallahassee, Florida 32399-0850
(904) 488-4733

FORM PSC/CMU 31 (4/91)
Required by Commission Rule Nos. 25-24.471,
25-24.473 & 25-24.480(2)

00911 001-95
FEB 1991

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

- Original Authority (New company).
- Approval of Transfer (To another certificated company).
- Approval of Assignment of existing certificate (To a noncertificated company).
- Approval for transfer of control (To another certificated company).

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

ICT Services Corp..

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

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

50 Bernar Park, Suite 1
Rochester, NY 14624-1541

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

None.

6. Structure of organization:

- Individual
- Foreign Corporation
- General Partnership
- Other, _____
- Corporation
- Foreign Partnership
- Limited Partnership

7. If applicant is an individual or partnership, please give name, title and address of sole proprietor or partners.

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

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

Fictitious name registration number: _____

- (c) Indicate if 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.

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

8. If incorporated, please give:

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

Corporate charter number: F97000003214

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

NRAI Services, Inc.
526 E. Park Avenue, Tallahassee, FL 32301

- (c) Indicate if 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.

No.

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

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

Monica R. Borne
(a) The application; Nowalsky, Bronston & Gothard
3500 N. Causeway Blvd., Suite 1442
Metairie, LA 70002
Ph. (504) 832-1984

(b) Official Point of Contact for the ongoing operations of the company;
~~Robert~~ ^{Assoc} D. Smith, III, President
50 Bermar Park, Suite 1
Rochester, NY 14624 Ph. (716) 426-8810

(c) Tariff; Monica R. Borne
Nowalsky, Bronston & Gothard
3500 N. Causeway Blvd., Suite 1442
Metairie, LA 70002 Ph. (504) 832-1984

(d) Complaints/Inquiries from customers;
Ms. Cynthia Burns
50 Bermar Park, Suite 1
Rochester, NY 14624 Ph. (716) 756-3085

10. List the states in which the applicant:

(a) Has operated as an interexchange carrier.
None.

(b) Has applications pending to be certificated as an interexchange carrier.
None.

(c) Is certificated to operate as an interexchange carrier.
None.

(d) Has been denied authority to operate as an interexchange carrier and the circumstances involved.
None.

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

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

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

MTS with distance sensitive per minute rates
 Method of access is FGA
 Method of access is FGB
 Method of access is FGD
 Method of access is 800

MTS with route specific rates per minute
 Method of access is FGA
 Method of access is FGB
 Method of access is FGD
 Method of access is 800

MTS with statewide flat rates per minute (i.e. no 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 mbs., 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:

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

1-800 access code and the telephone number.

13. What services will the applicant offer to other certificated telephone companies:

- () Facilities. () Operators.
- () Billing and Collection. () Sales.
- () Maintenance.
- () Other: _____

14. Will your marketing program:

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

15. Explain any of the offers checked in question 15 (To whom, what amount, type of franchise, etc.).

Commissions paid on volumes sold.

16. Who will receive the bills for your service (Check all that apply)?

- Residential customers. Business customers.
- PATS providers. PATS station end-users.
- Hotels & motels. Hotel & motel guests.
- Universities. Univ. dormitory residents.
- Other: (specify) _____

17. 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 name and phone number) and how is this information provided?

Yes.

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

N/A

18. Please submit the proposed tariff under which the company plans to begin operation. Use the format required by Commission Rule 25-24.485 (example enclosed). Tariff attached.

**** 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 operating revenue of a company, a minimum annual assessment fee of \$50 is required.
2. **GROSS RECEIPTS TAX:** I understand that all telephone companies must pay a gross receipts tax of one and one-half percent on all intra and interstate business.
3. **SALES TAX:** I understand that a seven percent sales tax must be paid on intra and interstate revenues.
4. **APPLICATION FEE:** 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 LECs 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 my 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.



Aubrey D. Smith, III ^{W. D. Smith} MAY 6, 1992

Typed name and signature of owner
or chief officer.

Date

ATTACHMENTS:


- A - CERTIFICATE TRANSFER STATEMENT
 - B - CUSTOMER DEPOSITS AND ADVANCE PAYMENTS
 - C - INTRASTATE NETWORK
 - D - FLORIDA TELEPHONE EXCHANGES
AND EAS ROUTES
 - E - GLOSSARY
- FORM PSC/CMU 31 (4/91)

**** APPENDIX A ****

CERTIFICATE TRANSFER STATEMENT

Not Applicable.

I, (TYPED NAME) _____,
current holder of certificate number _____, have
reviewed this application and join in the petitioner's request.



Signature of owner or chief
officer of the certificate
holder

PRESIDENT

Title

June 6, 1997

Date

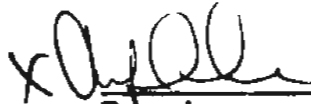
**** APPENDIX B ****

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.)



Aubrey D. Smith, III

Typed name and signature of
Owner or Chief officer

President

Title

→ ~~June~~
MAY 6, 1997

Date

**** APPENDIX C ****

INTRASTATE NETWORK

1. **POP:** Addresses where located, and indicate if owned or leased. N/A

1) 2)

3) 4)

2. **SWITCHES:** Address where located, by type of switch, and indicate if owned or leased. N/A

1) 2)

3) 4)

3. **TRANSMISSION FACILITIES:** Pop-to-Pop facilities by type of facilities (microwave, fiber, copper, satellite, etc.) and indicate if owned or leased.

N/A

1) POP-to-POP TYPE OWNERSHIP

2)

4. **ORIGINATING SERVICE:** Please provide the list of exchanges where you are proposing to provide originating service within thirty (30) days after the effective date of the certificate (Appendix D).

All.

5. **TRAFFIC RESTRICTIONS:** Please explain how the applicant will comply with the EAEA requirements contained in Commission Rule 25-24.471 (4) (a) (copy enclosed). The Company will use only Commission certificated carriers which comply with the EAEA requirements.

6. **CURRENT FLORIDA INTRASTATE SERVICES:** Applicant has () or has not (x) previously provided intrastate telecommunications in Florida. If the answer is has, fully describe the following:

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

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



Aubrey D. Smith, III

Typed name and signature or
Owner or Chief officer.

President

Title

1996 June, 1997

Date

**** APPENDIX D ****


FLORIDA TELEPHONE EXCHANGES

AND

EAS ROUTES

Describe the service area in which you hold yourself out to provide service by telephone company exchange. If all services listed in your tariff are not offered at all locations, so indicate. Statewide.

In an effort to assist you, attached is a list of major exchanges in Florida showing the small exchanges with which each has extended area service (EAS).


Aubrey D. Smith, III
Typed name and signature of
Owner/Chief Officer

President

Title

Date

6 June, 1992

FLORIDA TELEPHONE EXCHANGES

PERSON COMPLETING FORM	SIGNATURE			DATE		
Alachua.....	Cherry Lake.....	Ft. Meade.....	Jacksonville.....	Melbourne.....	Panama City.....	Spring Lake.....
Alford.....	Chiefland.....	Ft. Myers.....	Jacksonville Bch..	Melrose.....	Panama City Beach..	Starke.....
Alligator Point...	Chipley.....	Ft. Myers Beach...	Jasper.....	Miami.....	Paxon.....	Stuart.....
Altha.....	Citra.....	Ft. Pierce.....	Jay.....	Micanopy.....	Pensacola.....	Sugarloaf Key....
Apalachicola.....	Clearwater.....	Ft. Walton Beach...	Jennings.....	Middleburg.....	Perrine.....	Sunny Hills.....
Apopka.....	Clermont.....	Ft. White.....	Jensen Beach.....	Milton.....	Perry.....	Tallahassee.....
Arcadia.....	Clewiston.....	Frostproof.....	Julington.....	Molino.....	Pierson.....	Tampa.....
Archer.....	Cocoa.....	Frostproof.....	Jupiter.....	Monticello.....	Pine Island.....	Tarpon Springs....
Archer.....	Cocoa Beach.....	Gainesville.....	Keaton Beach.....	Montverde.....	Plant City.....	Tavares.....
Archer.....	Cocoa Springs.....	Gainesville.....	Keaton Beach.....	Moore Haven.....	Polk City.....	The Beaches.....
Archer.....	Coral Springs.....	Geneva.....	Keaton Beach.....	Mount Dora.....	Pomona Park.....	Titusville.....
Baker.....	Cottondale.....	Glendale.....	Key Largo.....	Rulberry.....	Pompano Beach.....	Trenton.....
Baldwin.....	Crawfordville.....	Graceville.....	Key West.....	Russon.....	Ponce De Leon.....	Trilacoochee.....
Bartow.....	Crescent City.....	Grand Ridge.....	Keystone Heights..	Ryckke.....	Ponte Vedra Beach..	Tyndall AFB.....
Belle Glade.....	Crestview.....	Green Cove Spa....	Kingsley Lake....	Sebring.....	Port Charlotte....	Unionville.....
Belleview.....	Cross City.....	Greenboro.....	Kissimmee.....	New Port Richey...	Port St Joe.....	Valparaiso.....
Beverly Hills....	Crystal River.....	Greenville.....	La Belle.....	New Smyrna Beach..	Port St Lucie....	Venice.....
Big Pine.....	Dade City.....	Greenwood.....	Lady Lake.....	Newberry.....	Punta Gorda.....	Vernon.....
Blountstown.....	Daytona Beach.....	Gretna.....	Lake Buena Vista..	North Cape Coral..	Quincy.....	Vero Beach.....
Boca Grande.....	DeBary.....	Groveland.....	Lake Butler.....	North Dade.....	Raiford.....	Waldo.....
Boca Raton.....	Deerfield Beach...	Gulf Breeze.....	Lake City.....	North Fort Myers..	Reedy Creek.....	Walnut Hill.....
Bonifay.....	Defuniak Springs..	Haines City.....	Lake Placid.....	North Key Largo...	Reynolds Hill....	Waukeha.....
Bonita Springs...	Deland.....	Hastings.....	Lake Wales.....	North Naples.....	St. Augustine.....	Weekiwahee Spa...
Bowling Green....	DeLeon Springs...	Havana.....	Lakeland.....	North Port.....	St. Cloud.....	Wekiva.....
Boynton Beach....	Delray Beach.....	Northborne.....	Laurel Hill.....	Oak Hill.....	St. Marks.....	Wellborn.....
Bradenton.....	Destin.....	High Springs.....	Lawtey.....	Ocala.....	St. Petersburg...	West Kissimmee...
Bradford.....	Douling Park.....	Millard.....	Lee.....	Okeechobee.....	Salt Springs.....	West Palm Beach...
Bristol.....	Dunnellon.....	Mabe Sound.....	Leesburg.....	Olawaha.....	San Antonio.....	Westville.....
Bronson.....	East Orange.....	Bolley Navarre....	Lahigh Acres.....	Old Town.....	Sanderson.....	Wewahitchka.....
Brooker.....	Eastpoint.....	Hollywood.....	Live Oak.....	Orange City.....	Sanford.....	White Springs....
Brooksville.....	Eau Gallie.....	Homestead.....	Lynn Haven.....	Orange Park.....	Sanibel-Captiva...	Wildwood.....
Bunnell.....	Englewood.....	Homosassa Springs.	Luraville.....	Orange Springs...	Santa Rosa Beach..	Williston.....
Bushnell.....	Eustis.....	Keosauqua.....	MacClenny.....	Orlando.....	Sarasota.....	Windermere.....
Callahan.....	Everglades.....	Bowling Green.....	Madison.....	Oviedo.....	Seagrave Beach....	Winter Garden....
Cantonment.....	Fernandina Beach..	Hudson.....	Malone.....	Pace.....	Sebastian.....	Winter Haven....
Cape Coral.....	Flagler Beach.....	Immokalee.....	Marathon.....	Pahokee.....	Sebring.....	Winter Park.....
Cape Haze.....	Florahome.....	Indian Lake.....	Marco Island.....	Palatka.....	Shalimar.....	Yankeetown.....
Carrabelle.....	Fia Boys Ranch....	Indiantown.....	Marianne.....	Palm Coast.....	Silver Spa Shores..	Youngstown-Fount..
Cedar Keys.....	Forest.....	Interlachen.....	Maxville.....	Palmetto.....	Sneads.....	Yulee.....
Century.....	Ft. George.....	Inverness.....	Mayo.....	Parade.....	Sopchoppy.....	Zephyrhills.....
Chattahoochee....	Ft. Lauderdale....	Island.....	McIntosh.....			Zolfo Springs....

FD-302 (Rev. 1-25-60)

**** FLORIDA EAS FOR MAJOR EXCHANGES ****

<u>Extended Service Area</u>	<u>with</u>	<u>These Exchanges</u>
PENSACOLA:		Cantonment, Gulf Breeze Pace, Milton Holley-Navarre.
PANAMA CITY:		Lynn Haven, Panama City Beach, Youngstown-Fountain and Tyndall AFB.
TALLAHASSEE:		Crawfordville, Havana, Monticello, Panacea, Sopchoppy and St. Marks.
JACKSONVILLE:		Baldwin, Ft. George, Jacksonville Beach, Callahan, Maxville, Middleburg Orange Park, Ponte Vedra and Julington.
GAINESVILLE:		Alachua, Archer, Brooker, Hawthorne, High Springs, Melrose, Micanopy, Newberry and Waldo.
OCALA:		Belleview, Citra, Dunnellon, Forest Lady Lake (B21), McIntosh, Oklawaha, Orange Springs, Salt Springs and Silver Springs Shores.
DAYTONA BEACH:		New Smyrna Beach.
TAMPA:	Central	None
	East	Plant City
	North	Zephyrhills
	South	Palmetto
	West	Clearwater
CLEARWATER:		St. Petersburg, Tampa-West and Tarpon Springs.
ST. PETERSBURG:		Clearwater.
LAKELAND:		Bartow, Mulberry, Plant City, Polk City and Winter Haven.

**** FLORIDA EAS MAJOR EXCHANGES CONTINUE ****

ORLANDO: Apopka, East Orange, Lake Buena Vista, Oviedo, Windermere, Winter Garden, Winter Park, Montverde, Reedy Creek, and Oviedo-Winter Springs.

WINTER PARK: Apopka, East Orange, Lake Buena Vista, Orlando, Oviedo, Sanford, Windermere, Winter Garden, Oviedo-Winter Springs, Reedy Creek, Geneva and Montverde.

TITUSVILLE: Cocoa and Cocoa Beach.

COCOA: Cocoa Beach, Eau Gallie, Melbourne and Titusville.

MEL. JURNE: Cocoa, Cocoa Beach, Eau Gallie and Sebastian.

SARASOTA: Bradenton, Myakka and Venice.

FT. MYERS: Cape Coral, Ft. Myers Beach, North Cape Coral, North Ft. Myers, Pine Island, Lehigh Acres and Sanibel-Captiva Islands.

NAPLES: Marco Island and North Naples.

WEST PALM BEACH: Boynton Beach and Jupiter.

POMPANO BEACH: Boca Raton, Coral Springs, Deerfield Beach and Ft. Lauderdale.

FT. LAUDERDALE: Coral Springs, Deerfield Beach, Hollywood and Pompano Beach.

HOLLYWOOD: Ft. Lauderdale and North Dade.

NORTH DADE: Hollywood, Miami and Perrine.

MIAMI: Homestead, North Dade and Perrine

**** APPENDIX E ****

**** GLOSSARY ****

ACCESS CODE: The term denotes a uniform four or seven digit code assigned to an individual IXC. The five digit code has the form 10XXX and the seven digit code has the form 950-10XX.

BYPASS: Transmission facilities that go direct from the local exchange and user to an IXC point of presence, thus bypassing the local exchange company.

CARRIERS CARRIER: An IXC that provides telecommunications service, mainly bulk transmission service, to other IXC only.

CENTRAL OFFICE: A local operating unit by means of which connections are established between subscribers' lines and trunk or toll lines to other central offices within the same exchange or other exchanges. Each three (3) digit central office code (NXX) used shall be considered a separate central office unit.

CENTRAL OFFICE CODE: The term denotes the first three digits (NXX) of the seven (7) digit telephone number assigned to a customer's telephone exchange service.

COMMISSION: The Florida Public Service Commission.

COMPANY, TELEPHONE COMPANY, UTILITY: These terms may be used interchangeably herein and shall mean any person, firm, partnership or corporation engaged in the business of furnishing communication service to the public under the jurisdiction of the Commission.

DEDICATED FACILITY: The term denotes a transmission circuit which is permanently for the exclusive use of a customer or a pair of customers.

END USER: The term denotes any individual, partnership, association, corporation, governmental agency or any other entity which (A) obtains a common line, uses a pay telephone or obtains interstate service arrangements in the operating territory of the company or (B) subscribes to interstate services provided by an IXC or uses the services of the IXC when the IXC provides interstate service for its own use.

EQUAL ACCESS EXCHANGE AREAS: EAEA means a geographic area, configured based on 1987 planned toll center/access tandem areas, in which local exchange companies are responsible for providing equal access to both carriers and customers of carriers in the most economically efficient manner.

FORM PSC/CHU 31 (4/91)

EXCHANGE: The entire telephone plant and facilities used in providing telephone service to subscribers located in an exchange area. An exchange may include more than one central office unit.

EXCHANGE (SERVICE) AREA: The territory, including the base rate suburban and rural areas served by an exchange, within which local telephone service is furnished at the exchange rates applicable within that area.

EXTENDED AREA SERVICE: A type of telephone service furnished under tariff provision whereby subscribers of a given exchange or area may complete calls to, and receive messages from, one or more other contiguous exchanges without toll charges, or complete calls to one or more other exchanges without toll message charges.

FACILITIES BASED: An IXC that has its own transmission and/or switching equipment or other elements of equipment and does not rely on others to provide this service.

FOREIGN EXCHANGE SERVICES: A classification of exchange service furnished under tariff provisions whereby a subscriber may be provided telephone service from an exchange other than the one from which he would normally be served.

FEATURE GROUPS: General categories of unbundled tariffs to stipulate related services.

Feature Group A: Line side connections presently serving specialized common carriers.

Feature Group B: Trunk side connections without equal digit or code dialing.

Feature Group C: Trunk side connections presently serving AT&T-C.

Feature Group D: Equal trunk access with subscription.

INTEREXCHANGE COMPANY: means any telephone company, as defined in Section 364.02(4), F.S. (excluding Payphone Providers), which provides telecommunication service between exchange areas as those areas are described in the approved tariffs of individual local exchange companies.

INTER-OFFICE CALL: A telephone call originating in one central office unit or entity but terminating in another central office unit or entity both of which are in the same designated exchange area.

INTRA-OFFICE CALL: A telephone call originating and terminating within the same central office unit or entity.

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INTRASTATE COMMUNICATIONS: The term denotes any communications in Florida subject to oversight by the Florida Public Service Commission as provided by the laws of the State.

INTRA-STATE TOLL MESSAGE: Those toll messages which originate and terminate within the same state.

LOCAL ACCESS AND TRANSPORT AREA: LATA means the geographic area established for the administration of communications service. It encompasses designated exchanges, which are grouped to serve common social, economic and other purposes.

LOCAL EXCHANGE COMPANY (LEC): Means any telephone company, as defined in Section 364.02(4), F.S., which, in addition to any other-telephonic communication service, provides telecommunication service within exchange areas as those areas are described in the approved tariffs of the telephone company.

OPTIONAL CALLING PLAN: An optional service furnished under tariff provisions which recognizes a need of some subscribers for extended area calling without imposing the cost on the entire body of subscribers.

900 SERVICE: A service similar to 800 service, except this service is charged back to the customer based on first minute plus additional minute usage.

PIN NUMBER: A group of numbers used by a company to identify their customers.

PAY TELEPHONE SERVICE COMPANY: Means any telephone company, other than a Local Exchange Company, which provides pay telephone service as defined in Section 364.335(4), F.S.

POINT OF PRESENCE (POP): Bell-coined term which designates the actual (physical) location of an IXC's facility. Replaces some applications of the term "demarcation point."

PRIMARY SERVICE: Individual line service or party line service.

RESELLER: An IXC that does not have certain facilities but purchases telecommunications service from an IXC and then resells that service to others.

STATION: A telephone instrument consisting of a transmitter, receiver, and associated apparatus so connected as to permit sending and/or receiving telephone messages.

SUBSCRIBER, CUSTOMER: These terms may be used interchangeably herein and shall mean any person, firm, partnership, corporation, municipality, cooperative organization, or governmental agency supplied with communication service by a telephone company.

SUBSCRIBER LINE: The circuit or channel used to connect the subscriber station with the central office equipment.

SWITCHING CENTER: Location at which telephone traffic, either local or toll, is switched or connected from one circuit or line to another. A local switching center may be comprised of several central office units.

TRUNK: A communication channel between central office units or entities, or private branch exchanges.

EXHIBIT A



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

June 19, 1997

NOWALSKY BRONSTON & GOTHARD LLP
3500 NO CAUSEWAY BLVD.
STE 1442
METRAIRIE, LA 70002

Qualification documents for ICT SERVICES CORP. were filed on June 18, 1997 and assigned document number F97000003214. Please refer to this number whenever corresponding with this office.

Your corporation is now qualified and authorized to transact business in Florida as of the file date.

A corporation annual report will be due this office between January 1 and May 1 of the year following the calendar year of the file date. A Federal Employer Identification (FEI) number will be required before this report can be filed. If you do not already have an FEI number, please apply NOW with the Internal Revenue by calling 1-800-829-3676 and requesting form SS-4.

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

Should you have any questions regarding this matter, please telephone (904) 487-6091, the Foreign Qualification/Tax Lien Section.

Terri Buckley
Corporate Specialist
Division of Corporations

Letter Number: 197A00032758

**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 TRANSACTION BUSINESS IN THE
STATE OF FLORIDA:**

1. ICT Services Corp.

(Name of corporation: must include the word "INCORPORATED", "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. New York

(State or country under the law of which it is incorporated)

3. 16-1472263

(FEI number, if applicable)

4. January 25, 1994

(Date of Incorporation)

5. Perpetual

(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 617.150, F.S.))

7. 50 Bernar Park, Suite 1

Rochester, NY 14624

(Current mailing address)

8. The provision of long distance telecommunications services.

(Purpose(s) 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: NRAI Services, Inc.

Office Address: 526 E. Park Avenue

Tallahassee

, Florida, 32301

(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.

NRAI Services, Inc.

By: 

(Registered agent's signature)

Charles A. Coyle - Assistant Secretary

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.

97 JUN 18 AM 10:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

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

A. DIRECTORS

Chairman: _____

Address: _____

Vice Chairman: _____

Address: _____

Director: ^{Aubrey} ~~Aubrey~~ D. Smith, III

Address: 50 Bermar Park, Suite 1

Rochester, NY 14624

Director: Richard L. Bickford

Address: 50 Bermar Park, Suite 1

Rochester, NY 14624

B. OFFICERS

President ^{Aubrey} ~~Aubrey~~ D. Smith, III

Address: 50 Bermar Park, Suite 1

Rochester, NY 14624

Vice President Richard L. Bickford

Address: 50 Bermar Park, Suite 1

Rochester, NY 14624

Secretary: Richard L. Bickford

Address: 50 Bermar Park, Suite 1

Rochester, NY 14624

Treasurer: ^{Aubrey} ~~Aubrey~~ D. Smith, III

Address: 50 Bermar Park, Suite 1

Rochester, NY 14624

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. ^{Aubrey} ~~Aubrey~~ D. Smith, III, President
(Typed or printed name and capacity of person signing application)

State of New York
Department of State

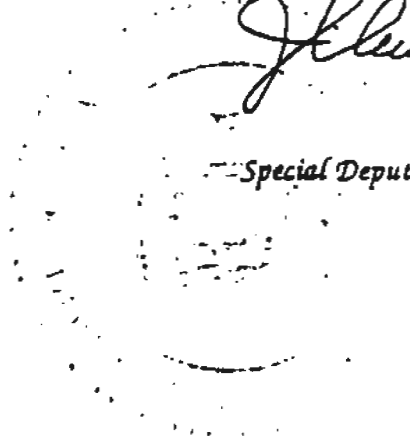
ss:

I hereby certify, that the certificate of incorporation of ICT SERVICES CORP. was filed on 01/25/1994, with perpetual duration, and that a diligent examination has been made of the index of corporation papers filed in this Department for a certificate, order, or record of a dissolution, and upon such examination, no such certificate, order or record has been found, and that so far as indicated by the records of this Department, such corporation is a subsisting corporation.

Witness my hand and the official seal
of the Department of State at the City
of Albany, this 10th day of June
one thousand nine hundred and
ninety-seven.

Special Deputy Secretary of State

199706110370 38



SECRET
TALLAHASSEE, FLORIDA

97 JUN 18 AM 10:36

FILED

EXHIBIT B

FINANCIAL ABILITY TO PROVIDE CONTINUOUS SERVICE

The Company is financially capable to provide the requested service in the geographic areas proposed and will be able to maintain such services and meet any and all lease or ownership obligations as evidenced by the financial documents attached.



220 Village Landing, Fairport, NY 14450-1806 • 716/223-9340 • Fax 716/223-9231

**Officers and Stockholders
International Communications Technologies, Inc.
50 Barnar Park, Suite #1
Rochester, NY 14624**

We have compiled the accompanying balance sheets of International Communications Technologies, Inc. and its consolidated subsidiary as of December 31, 1995 and 1994, and the related statements of income (loss) and retained earnings and cash flows for the years then ended, and the accompanying supplementary information contained in the Schedules of Operating Costs and Expenses, which are presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Loraine P. Wolch CPA PC
18 April 1996



**INTERNATIONAL COMMUNICATIONS TECHNOLOGIES, INC.
AND CONSOLIDATED SUBSIDIARY**

BALANCE SHEETS

DECEMBER 31

1995 **1994**

ASSETS

CURRENT ASSETS

Cash	\$ 4,733	\$ 9,190
Marketable securities	8,727	18,191
Trade receivables-net of allowance of \$0 in 1995 and \$2,625 in 1994	110,405	185,756
Tax refunds receivable	8,246	7,391
Stockholders loans	33,769	31,840
Interest receivable	3,980	1,822
Prepaid expenses	500	900
	-----	-----
Total current assets	170,360	255,090
	-----	-----

OPERATING ASSETS

Laboratory and telephone equipment	273,626	173,669
Computer equipment and software	29,545	23,046
Office equipment and furniture	62,915	50,102
Leasehold improvements	7,925	1,000
	-----	-----
	374,011	247,817
Less: Allowance for depreciation	(168,623)	(107,035)
	-----	-----
Net operating assets	205,388	140,782
	-----	-----

OTHER ASSETS

Organization expense - net of amortization	771	1,227
License application fee	705	705
Deposits	4,993	4,993
	-----	-----
	6,469	6,925
	-----	-----
	\$ 382,217	\$ 402,797
	-----	-----

See accountants' compilation report and notes to financial statements



**INTERNATIONAL COMMUNICATIONS TECHNOLOGIES, INC.
AND CONSOLIDATED SUBSIDIARY**

DECEMBER 31

1995 1994

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Current portion of long term debt	\$ 20,991	£ 8,675
Line of credit	29,221	0
Accounts payable	47,172	72,388
Income taxes payable	81	0
Payroll and payroll taxes payable	14,532	12,295
Due on stock purchase	0	899
Other withholding payable	709	232
Customer deposits	6,746	0
Deferred tax liability	8,503	25,607
	-----	-----
Total current liabilities	127,955	120,096
	-----	-----

LONG TERM LIABILITIES

Lease payable	0	7,591
Note payable to bank	61,501	0
Deferred tax liability	12,279	14,392
	-----	-----
Total long term liabilities	73,780	21,983
	-----	-----

STOCKHOLDERS' EQUITY

Common stock, \$0.01 par value authorized 1,000,000 shares outstanding 150,000 shares	1,500	1,500
Retained earnings	178,982	259,218
	-----	-----
Total stockholders' equity	180,482	260,718
	-----	-----
	\$ 382,217	\$ 402,797
	-----	-----

See accountants' compilation report and notes to financial statements



**INTERNATIONAL COMMUNICATIONS TECHNOLOGIES, INC.
AND CONSOLIDATED SUBSIDIARY**

STATEMENTS OF INCOME (LOSS) AND RETAINED EARNINGS

FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995 ----	1994 ----
REVENUES		
Training sales	\$ 687,814	\$ 676,109
Equipment sales	178,503	316,220
Technical support sales	66,374	55,218
Literature sales	17,578	11,318
Callback services	49,800	0
	-----	-----
Total revenue	1,000,069	1,058,865
	-----	-----
OPERATING COSTS AND EXPENSES		
Officers' compensation	101,400	126,086
See supplementary schedules	991,237	867,550
	-----	-----
Total operating costs and expenses	1,092,637	993,636
	-----	-----
INCOME (LOSS) FROM OPERATIONS	(92,568)	65,229
	-----	-----
OTHER INCOME AND EXPENSE		
Interest expense - net	5,965	1,050
	-----	-----
INCOME (LOSS) BEFORE TAXES	(98,533)	64,179
	-----	-----
INCOME TAX (BENEFIT) EXPENSE	(18,297)	16,412
	-----	-----
NET INCOME (LOSS)	(80,236)	47,767
RETAINED EARNINGS - BEGINNING	259,218	249,933
Prior period adjustment-deferred taxes	0	(22,268)
Purchase and retirement of company stock	0	(16,214)
	-----	-----
RETAINED EARNINGS - ENDING	\$ 178,982	\$ 259,218
	-----	-----

See accountants' compilation report and notes to financial statements



**INTERNATIONAL COMMUNICATIONS TECHNOLOGIES, INC.
AND CONSOLIDATED SUBSIDIARY**

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995	1994
	-----	-----
OPERATING ACTIVITIES		
Net income (loss)	\$ (80,236)	\$ 47,767
Adjustments to reconcile net income (loss) to net cash provided by operating activities:		
Depreciation and amortization	62,044	42,953
Deferred tax (benefit) expense	(19,217)	7,205
Change in operating assets and liabilities:		
(Increase) decrease in receivables	72,338	(57,425)
(Increase) decrease in prepaids	400	(5,233)
Increase (decrease) in accounts payable	(25,216)	38,700
Increase (decrease) in income taxes payable	81	(3,043)
Increase in other payables	8,561	2,701
	-----	-----
NET CASH PROVIDED BY OPERATING ACTIVITIES	18,755	73,625
	-----	-----
INVESTING ACTIVITIES		
Loans to stockholders-net	1,929	2,381
Purchase of operating assets	45,161	69,511
Investment in and advances to affiliate	0	1,955
Repurchase of company stock	0	18,856
	-----	-----
NET CASH USED IN INVESTING ACTIVITIES	47,090	92,703
	-----	-----
FINANCING ACTIVITIES		
Advances on line of credit-net	29,220	0
Payments on long term debt	(14,806)	(7,267)
	-----	-----
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	14,414	(7,267)
	-----	-----
DECREASE IN CASH	(13,921)	(26,345)
	-----	-----
BEGINNING CASH AND MARKETABLE SECURITIES	27,381	53,726
	-----	-----
ENDING CASH AND MARKETABLE SECURITIES	\$ 13,460	\$ 27,381
	-----	-----
Supplemental cash flow information:		
Cash paid during the period for interest	\$ 8,659	\$ 3,630
Cash paid during the period for taxes	\$ 1,328	\$ 17,229

See accountants' compilation report and notes to financial statements



**INTERNATIONAL COMMUNICATIONS TECHNOLOGIES, INC.
AND CONSOLIDATED SUBSIDIARY**

SCHEDULES OF OPERATING COSTS AND EXPENSES

FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995		1994
	-----		-----
Advertising	\$ 0	\$	4,220
Bad debts	691		625
Bank service charges	2,408		0
Commissions	2,971		0
Contract services-office	5,125		1,580
Contract services-training and other	21,781		25,208
Depreciation and amortization	62,044		42,953
Dues & subscriptions	707		2,265
Employee medical insurance	27,442		15,723
Equipment purchases for resale	115,771		224,722
Equipment rent	9,943		9,152
Facility rent	54,498		40,148
Insurance	5,704		9,921
Legal and professional fees	17,014		12,289
Literature	71,316		82,308
Long distance services for resale	39,860		0
Marketing	37,368		34,852
Miscellaneous	539		1,755
Office and training payroll	227,976		108,014
Office supplies and expense	36,656		34,487
Officer life and disability	3,506		4,393
Parcel post, freight and postage	21,732		23,335
Payroll taxes	30,296		23,173
Pension administration	210		150
Sales and other taxes	7,842		5,544
Training	2,193		135
Travel and entertainment	127,649		116,181
Utilities	57,995		48,417
	-----		-----
Total operating costs and expenses	\$ 991,237	\$	867,550
	-----		-----

See accountants' compilation report and notes to financial statements



**INTERNATIONAL COMMUNICATIONS TECHNOLOGIES, INC.
AND CONSOLIDATED SUBSIDIARY**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994

A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

International Communications Technologies, Inc. (ICT), a New York corporation, provides worldwide technical instruction and support to users and providers of telecommunications services and products. ICT's focus is on delivering the needed technical disciplines and services to the technology-reliant organization requirements.

In January, 1994, ICT formed a wholly owned subsidiary, ICT Services Corp. (ICT Services) with an initial investment of \$1,250. It is ICT's intention to use this subsidiary for providing telecommunications services to the public. As of December 31, 1994, ICT Services was inactive. ICT had advanced \$705 on its behalf to cover the application fee for a FCC license.

In July, 1995, ICT Services began offering international callback services to the public. International callback is arranged by the contracting party placing a call to ICT Services with the number of the party they wish to call. ICT Services then calls both parties and connects them for their conversation. This service takes advantage of the excellent telephone infrastructure and rates available in the United States. The first significant billings for these services did not occur until the fourth quarter of 1995.

Marketable Securities

Marketable securities consist of a Massachusetts trust which invests exclusively in direct U.S. obligations. Shares in the trust are priced at a constant \$1 per share. Therefore cost equals market value.

Operating Assets

Operating assets are recorded at cost. All assets, except leasehold improvements, are depreciated over their estimated useful lives of five years. One-half year of depreciation is provided in the year of acquisition without regard to the actual date of acquisition. Leasehold improvements are being amortized over the life of the lease, currently 15 years with renewals.



Income Taxes

Income taxes are paid on the basis of cash receipts and disbursements, except for equipment sales, rather than the accrual basis under which the financial statements are prepared. The accrual basis, for generally accepted accounting principles, recognizes income when earned and expenses when incurred. The cash basis of income tax reporting is an alternative which was elected by ICT on its first income tax return. ICT Services, however, uses the accrual basis for income tax reporting.

Deferred taxes are provided for all temporary differences which arise between the recognition of income and expenses for book and tax purposes. In addition to the differences arising from the use of the cash basis discussed above, ICT provides deferred taxes for book versus tax depreciation.

Depreciation for tax purposes is recorded based on the Modified Accelerated Cost Recovery System (MACRS) and the expensing election, Section 179, as provided under the Internal Revenue Code (IRC) of 1986. The MACRS rates and lives are double-declining balance with one-half year in the year of acquisition switching to straight-line over five or seven years. IRC Section 179 allows the expensing of up to \$17,500 of assets on an annual basis, when the company is profitable.

Basis of Consolidation

The consolidated financial statements include the accounts of ICT Services Corp., a wholly owned subsidiary. All significant intercompany accounts and transactions have been eliminated in consolidation.

Reclassifications

Certain amounts in the December 31, 1994, financial statements have been reclassified to facilitate comparability to the December 31, 1995, financial statements.

B - STOCK REPURCHASE

In September, 1993, ICT entered into an agreement to repurchase, as of January 1, 1994, the stock of one of the stockholder/officers in conjunction with periodic cash advances. Under the agreement up to 100,000 shares could be repurchased at an average price of 53 cents per share. The process could be stopped at any time by the stockholder/officer and he had the right to buy the shares back from ICT. At December 31, 1993, \$23,140 had been advanced under the agreement representing 42,280 shares. In prior issued financial statements, this was presented as treasury stock. This amount has now been reclassified as a stockholder loan.

LW
OLCH, CPA, PC

In October, 1994, ICT and the stockholder/officer renegotiated this agreement. ICT repurchased 50,000 shares of stock for \$5,000 and agreed to treat all advances in excess of this amount as a demand loan to the stockholder/officer. As of December 31, 1994, this amount was \$31,840. This amount bears interest at the Applicable Federal Rate (6.58% and 4.8% in 1995 and 1994, respectively). Interest income recognized on the above amount, and some small additional advances in 1995, was \$2,159 and \$1,320, respectively, for the years ending December 31, 1995 and 1994.

In August, 1994, ICT also negotiated to repurchase the stock of another stockholder/officer in conjunction with the stockholder/officer's departure from ICT. ICT repurchased 100,000 shares of stock for \$13,856. The agreement called for immediate loan forgiveness of \$4,861 and a cash payment of \$3,598. It also required ICT to make the mortgage payments on the stockholder's house for up to one year unless sooner sold. ICT made five payments in 1994 and a final payment of \$899 in 1995 for a total of \$5,397. The house was sold in February, 1995.

ICT retired all of the stock repurchased and offset the cost in excess of par value and paid in capital, \$16,614, against retained earnings.

C - PRIOR PERIOD ADJUSTMENT

During the preparation of the financial statements for the year ended December 31, 1995, an error in the calculation of the deferred tax liability for the year ended December 31, 1994, was discovered. The correction of this error resulted in the decrease of the deferred tax provision for the year ended December 31, 1994, by \$2,076 and a prior period adjustment to retained earnings of \$22,268.

D - LONG TERM DEBT

In 1995, ICT negotiated two lines of credit and an equipment term loan with banks. One line of credit is for \$35,000 at 13.5% interest per month. This line had \$29,220 outstanding at year end. The second line of credit is for \$150,000 at prime plus 2% per annum. This second line secures a standby letter of credit of \$50,000 to support the purchase of long distance services for ICT Services to resell (See NOTE H).

The equipment term loan was for \$81,033 to purchase equipment necessary to provide international callback services. The term loan is for five years at prime plus 2.5% per annum. The loan is being amortized using a rate of 11.5% with equal payments of \$1,795.09.

The second line and term loan are secured by personal guarantees of the officers and security interest in accounts receivable, inventory and equipment.



In 1991, ICT entered into a lease-purchase agreement with an unrelated individual to purchase a Rolm Model 10 CAB-1, telephone switching equipment used for training, with accessories and software. The purchase price was \$36,231 over a term of 61 months with payments of \$907. The implicit interest rate is approximately 17.8%. This was recorded as a purchase.

The current and long-term portions of the debt for 1995 and 1994 as follows:

	1995	1994
Equipment loan	\$74,901	\$ -0-
Capital lease	7,591	16,266
	-----	-----
Current portion	82,492	16,266
	20,991	8,675
	-----	-----
Long-term portion	\$61,501	\$ 7,591
	-----	-----

The commitments for payments are as follows for the years ending December 31:

1996	\$20,991
1997	15,075
1998	16,953
1999	19,068
2000	10,408

	\$82,492

E - OPERATING LEASES

ICT leases its office and classroom space from unrelated parties.

In 1994, ICT entered into a lease for expanded facilities. This lease is for five years with two renewal periods of five years each. The lease terms call for a fixed amount plus additions for common areas and real estate taxes. The premises were occupied in December, 1994, and ICT paid \$4,898 rent for the month and \$54,498 for the year ended December 31, 1995. The following are the fixed commitments:

Year 2	54,400
Year 3	56,032
Year 4	57,713
Year 5	59,444

The lease, at \$2,875 per month plus utilities, on ICT's former facility expired July 31, 1994. ICT continued to occupy the premises on a month-to-month basis until November, 1995. The amount paid for rent and utilities in 1994 was \$45,093.



In addition, ICT leases a copier. The current lease has a term of 39 months with a minimum of \$798 per month. The lease expires in July, 1997. The amounts paid for copier rent in 1995 and 1994 were \$9,756 and \$9,152, respectively.

The commitment for payments under current leases are as follows for the years ending December 31:

1996	64,472
1997	61,968
1998	57,857
1999	54,491

F - INCOME TAXES

The current and deferred income tax expenses (benefits) as of December 31, 1995 and 1994, are as follows:

	1995	1994
	-----	-----
Current		

Federal	\$ (133)	\$ 6,147
New York	1,053	3,960
	-----	-----
	\$ 920	\$ 9,107
	-----	-----
Deferred		

Federal	\$(14,253)	\$ 4,158
New York	(4,964)	2,247
	-----	-----
	\$(19,217)	\$ 7,205
	-----	-----
	\$(18,297)	\$ 16,412
	-----	-----

The federal income tax expense differs from the amount of income tax determined by applying federal statutory rates primarily due to certain nondeductible expenses, the provision for state income taxes, and temporary differences. The following is a reconciliation between federal tax expense at the statutory rate on book income and current federal tax expense (benefit) provided:

	1995	1994
	-----	-----
Tax at the statutory rate	\$ 0	\$ 9,661
Nondeductible expenses	0	1,743
Effect of state tax	0	(499)
Temporary differences	(133)	(4,158)
	-----	-----
Federal income tax expense	\$ (133)	\$ 6,147
	-----	-----

LW
OLCH, CPA, PC

The deferred taxes provided were based on the temporary differences created by using the cash basis for tax purposes and the excess of tax depreciation over book depreciation.

	1995 ----	1994 ----
Current liability -		
cash basis for tax	\$ 13,025	\$ 25,607
NOL carryover	(4,522)	0
	-----	-----
	8,503	25,607
Noncurrent liability -		
tax over book depreciation	12,279	14,192
	-----	-----
	\$ 20,782	\$ 39,799
	-----	-----

ICT has a net operating loss carryover from the year ended December 31, 1995, of approximately \$30,000 expiring in 2010.

G - PENSION

In 1994, ICT initiated a deferred compensation program whereby employees may defer a portion of their salaries for retirement. ICT's only costs are the administrative fees, which were \$210 and \$150, respectively at December 31, 1995 and 1994.

H - COMMITMENTS

In July, 1995, ICT committed to buy \$240,000 of long distance services per year for two years from their vendor to resell for their international callback services. They are currently exceeding the commitment.

EXHIBIT C

International Communications Technologies, Inc.

Executive Biographies

Aubrey D. Smith
President

**BS, Southern Illinois University.
Graduate Studies, Simon Business School, University of Rochester.**

Founder International Communications Technologies, Inc.

Engineering positions within various Interconnect Companies.

Engineer, Rochester Telephone.

Manager, Technical Assistance Center, Rotelcom (subsidiary of Rochester Telephone).

Created and Deployed Technical Training Group, Rochester Telephone.

Operated TTG as an independent profit center within Rochester Tel.

Richard L. Dickford
Vice President, Engineering and Technology

Co-founder of International Communications Technologies, Inc.

Field Engineer, PTC/Rolm.

Engineer, Rochester Telephone.

Managed RCI (long distance subsidiary of Rochester Telephone), Technical Support Center.

Led Rotelcom's downsizing committee.

Installed Rolm's largest telephone system to date (as of 1987) at the University of Rochester (22,000 stations), with less than 1% customer failure.

Gerald R. Shockley
Vice President, Business Development

BS, Business Administration, University of Kansas

VersaCom, founder and President. Marketing and sales of domestic and international long distance products.

AT&T, Marketing Director, Corporate Headquarters. Creation and implementation of strategies/tactics to prepare AT&T for a competitive environment at the time of divestiture.

AT&T, General Sales Manager. Management of various AT&T sales organizations across the United States.

Exhibit D

TITLE SHEET

ICT SERVICES CORP.

TARIFF NO. 1

This tariff contains the description, regulations, and rates applicable to the provision of telecommunications service by ICT SERVICES CORP. ("ICT") with principal offices located at 50 Bernar Park, Suite 1, Rochester, New York 14624. This tariff is on file with the Florida Public Service Commission and copies may be inspected during normal business hours at the Company's principal place of business.

ISSUED: July 7, 1997

EFFECTIVE:

ISSUED BY: Aubrey D. Smith, III, President
ICT Services Corp.
50 Bernar Park, Suite 1
Rochester, New York 14624

CHECK SHEET

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

<u>Sheet</u>	<u>Revision</u>
1	Original
2	Original
3	Original
4	Original
5	Original
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original

ISSUED: July 7, 1997**EFFECTIVE:**

ISSUED BY: Aubrey D. Smith, III, President
ICT Services Corp.
50 Bermar Park, Suite 1
Rochester, New York 14624

TABLE OF CONTENTS

Title Sheet.....01
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Tariff Format.....05
Section 1: Definitions and Abbreviations.....06
Section 2: Rules and Regulations.....08
Section 3: Description of Service.....11
Section 4: Rates and Charges.....15

ISSUED: July 7, 1997

EFFECTIVE:

ISSUED BY: Aubrey D. Smith, III, President
ICT Services Corp.
50 Bernar Park, Suite 1
Rochester, New York 14624

SYMBOLS

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

- D - Delete or Discontinue
- I - Change Resulting In An Increase of Rates
- M - Moved From Another Tariff Location
- N - New Material
- R - Change Resulting In A Reduction of Rates
- T - Change In Text or Regulation But No Change In Rate or Charge

ISSUED: July 7, 1997

EFFECTIVE:

ISSUED BY: Aubrey D. Smith, III, President
ICT Services Corp.
50 Bernar Park, Suite 1
Rochester, New York 14624

TARIFF FORMAT

- A. Sheet Numbering - Sheet numbers appear in the upper-right corner of the sheet. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff.
- B. Sheet Revision Numbers - Revision numbers also appear in the upper-right corner of the sheet. These numbers are used to determine the most current sheet version on file with the Commission. For example, 4th Revised Sheet 34 cancels 3rd Revised Sheet 34.
- C. Paragraph Numbering Sequence - There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level of coding.
- 2.
 - 2.1.
 - 2.1.1.
 - 2.1.1.A.
 - 2.1.1.A.1.
 - 2.1.1.A.1.(a)
 - 2.1.1.A.1.(a).I.
 - 2.1.1.A.1.(a).I.(i)
 - 2.1.1.A.1.(a).I.(i).(1)
- D. Check Sheets - When a tariff filing is made with the Commission, an updated check sheet accompanies the tariff filing. The check sheet lists the sheets contained in the tariff, with a cross reference to the current revision number. When new sheets are added, the check sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this sheet if these are the only changes made to it (i.e., the format, etc., remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest check sheet to find out if a particular sheet is the most current sheet on file with the Commission.

ISSUED: July 7, 1997**EFFECTIVE:**

ISSUED BY: Aubrey D. Smith, III, President
ICT Services Corp.
50 Bernar Park, Suite 1
Rochester, New York 14624

SECTION 1 - DEFINITIONS AND ABBREVIATIONS**1.1 Definitions:**

Authorized User - A person, firm, corporation, or other entity authorized by the customer to receive or send communications.

Cancellation of Order - A customer-initiated request to discontinue processing a service order, either in part or in its entirety, prior to its completion.

Company - ICT Services Corp., also referred to as "ICT."

Completed Calls - Completed calls are calls answered on the distance end. In the event a customer is charged for an incomplete call, the carrier will issue a credit to the customer upon request.

Customer - The person, firm, corporation, or other entity which orders or uses the service and is responsible by law for payment for such service.

Day Rate Period - 8:00 a.m. through 4:59 p.m., Monday through Friday.

Evening Rate Period - 5:00 p.m. through 10:59 p.m., Sunday through Friday.

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

Message - A completed telephone call by a customer or user.

Night/Weekend Rate Period - 11:00 p.m. through 7:59 a.m., every day; 8:00 a.m. through 10:59 p.m. Saturday; and 8:00 a.m. through 4:59 p.m. Sunday.

Normal Business Hours - 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.

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1.2 Abbreviations:

FCC - Federal Communications Commission

IXC - Interexchange Carrier

LATA - Local Access Transport Area

LEC - Local Exchange Carrier

V&H - Vertical and Horizontal

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SECTION 2 - RULES AND REGULATIONS**2.1 Carrier Undertaking**

The Company provides prepaid calling card service to customers for their direct transmission of voice, data, and other types of telecommunications.

Communications originate when the customer accesses the network by dialing the number set forth on the prepaid calling card(s).

The services are provided for the period set forth on the individual prepaid calling card. Services can be renewed by the customer as set forth in this tariff.

2.2 Limitations on Service

Service is offered subject to the availability of the necessary facilities and/or equipment and subject to the provisions of this tariff.

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2.3 Use of Service

Service may not be used for any unlawful purposes.

2.4 Limitation of Liability

2.4.1 The Company is not liable for any act or omission of any carrier(s) furnishing the underlying telecommunications services.

2.4.2 The Company shall be indemnified and held harmless by the customer against all claims arising out of any act or omission of the underlying carrier(s) in connection with their provision of service.

2.4.3 No agents or employees of other carriers shall be deemed to be agents or employees of the Company.

2.7 Customer Responsibility

2.7.1 All customers assume general responsibilities in connection with the provisions and use of the Company's prepaid calling card service. All customers are responsible for the following:

A. The customer is responsible for placing orders for service, paying all charges for service rendered and complying with all of the regulations governing the service. The customer is also responsible for assuring that its users comply with applicable regulations.

B. When placing an order for service, the customer may be required to provide:

1. The name(s) and address(es) of the person(s) responsible for the payment of service charges.

2. The name(s), telephone number(s), and address(es) of the customer contact person(s).

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2.7.2 Deposits

No deposit is required for service.

2.7.3 Credit Allowance

Credit allowances for uncompleted calls will be issued upon customer requests.

2.7.4 Payment and Billing

A. Prepaid Calling Card Service is paid in advance of the provision of service.

B. The customer is responsible for payment of all charges for service furnished to the customer under this tariff.

C. Customer is responsible for payment of all applicable federal, state and local taxes. These taxes are not included in the quoted rates.

2.7.5 Application of Charges

The charges for service are those charges in effect during the period in service was furnished.

2.7.6 Customer Complaint Procedure

Any complaints will be handled by the underlying carrier providing the service. The toll free number to call for assistance will be printed on the prepaid calling cards issued by the Company.

Any unresolved disputes may be directed to the attention of the Commission.

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SECTION 3 - DESCRIPTION OF SERVICE**3.1 Timing of Calls**

Chargeable time begins when the called party picks up the receiver, (i.e. When two-way communications, often referred to as "conversation time," is possible.). When the called party picks up is determined by hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. When software answer supervision is employed, up to sixty (60) seconds of ringing is allowed before it is billed as usage of the network. A call is terminated when the calling or called party hangs up.

There are no charges incurred if a call is not completed.

3.2 Start of Billing

The Start of Service date is the first day which service is available for use by the customer. The End of Service date is the last day or any portion thereof that service is provided to customer.

3.3 Calculation of Distance

Usage charges are generally flat rated. However, if a rate is based on the airline mileage between points, the calculations are made as follows:

The airline mileage between rate centers is determined by applying the formula below to the vertical and horizontal coordinates associated with the rate centers involved. The company uses the rate centers and associated vertical and horizontal coordinates generally used within the industry.

Formula:
$$\sqrt{\frac{(V1 - V2)^2 + (H1 - H2)^2}{10}}$$

3.4 Minimum Call Completion Rate

The customer can expect a call completion rate of 99% of calls attempted during peak use periods.

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3.5 Service Offerings

The Company provides prepaid calling card services as follows:

3.5.1 Prepaid Calling Card Service**A. General:**

Prepaid Calling Card Service is voice grade switched telecommunications service that allows an end user to place calls charged to prepaid cards issued by the company. The end user accesses the network by dialing an 800 number printed on the back of the card via a touch-tone telephone.

Cards will be offered to customers on a first come, first served basis. The number of cards offered by the company will be subject to technical limitations.

B. Unit Value:

Prepaid Calling Cards may be obtained from the company or authorized agent in various denominations with a per unit value which is inclusive of all taxes. One unit equals one minute (or fraction thereof) of domestic calling. The prices apply 24 hours per day, 7 days a week.

The value of the telecommunications service (in units or dollar) will be indicated on the card.

Credit allowances for failure of service will be granted in accordance with the terms set forth in this tariff.

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3.5.1 Prepaid Calling Card Service (continued)**C. Collector Cards:**

An additional fee will be incurred by the customer in instances where the card itself has value distinct from the value of the underlying telecommunications service. These instances occur where the card is specially printed to depict a picture of a licensed property or where the materials used in production of the card have independent value.

D. Exclusions:

The following types of calls can not be completed with Prepaid Calling Card Service:

- 1.) Calls to 700, 800, 900 and 950 numbers;
- 2.) Calls to Directory Assistance; and
- 3.) Operator Assisted Calls at a surcharge. (Call completion will be provided by customer service personnel at no charge to the customer if the customer encounters difficulty in completing a call.)

E. Card Depletion/Renewal and Expiration:

Prepaid Calling Cards will be reduced and depleted proportionately with customer usage. At the beginning of each call, the user will be notified as to the amount of minutes available on the card. Customers will be given a notice one minute before the card balance is depleted. When the available time is depleted, the card will be terminated.

The end user can extend the use of a Prepaid Calling Card by charging additional units on an authorized credit card. The system will "voice prompt" the user through the process necessary to purchase these additional increments or information may be provided directly to customer service representatives. An online credit check will be done to ensure that approved credit is available.

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3.5.1 Prepaid Calling Card Service (continued)**E. (continued)**

Prepaid Calling Cards are non-refundable and will expire on the date specified on the card or one (1) year from the date of first use, unless a different term is specifically requested by the customer.

F. Special Responsibility

The company is not responsible for theft, loss or unauthorized use of any Prepaid Calling Card of the associated Personal Identification Number (PIN). Where applicable, the reseller of Prepaid Calling Cards is solely responsible for the collection and payment of all applicable federal, state and local use, excise, sales and/or privilege taxes, duties or similar fees assessed by any government body or regulatory authority in connection with the service.

G. Card Distributors

The company will make Prepaid Calling Cards available to wholesalers or distributors whose price per card will be based on the number of cards purchased and frequency of purchases.

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SECTION 4 - RATES AND CHARGES**4.1. Usage Charges and Billing Increments****4.1.1 Usage Charges**

Usage charges are generally flat rated and based on volume of usage.

4.1.2 Billing Increments

Usage is billed in accordance with the billing increments set forth in the individual product rate sections of this tariff. All partial usage will be rounded up to the next highest applicable billing increment.

4.1.3 Rounding

All calls are rounded to the next highest billing interval. Any partial cents per call will be rounded up to the next highest whole cent.

4.2 Prepaid Calling Card Service

Prepaid calling cards rates will remain uniform during the life of the card.

4.2.1 Card #1 Rates:

\$0.185 per minute.

\$0.185 per call surcharge.

4.2.2 Card #2 Rates:

\$0.300 per minute.

No per call surcharge.

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4.3 Dishonored Check Charge

Any person submitting a dishonored check to the Company will be charged \$15.00 per check.

4.4 Special Promotions

Carrier will receive Commission approval prior to offering any Special Promotions. Any reduced rates offered under a Special Promotion will in no event last for more than 90 days per 12 month period.

4.5 Discounts for Hearing Impaired Customers

Should the Company add services in the future or begin using time of day rated services, the following shall apply to TDD calls. 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.

4.6 Directory Assistance Charges for Handicapped Persons

In the event that the Company should offer directory assistance service in the future, the following shall apply: Pursuant to Florida Public Service Commission Rules and Regulations, the Company will not charge for the first 50 directory assistance calls made each month by a handicapped person.

4.7 Operation of Telecommunications Relay Service

Intrastate toll calls received from the relay service, will be discounted by 50 percent of the 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 will be discounted 60 percent off the applicable rate for voice nonrelay calls. 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.

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MONICA R. BORNE
JEFFREY T. GREENBERG
Of Counsel

July 7, 1997

DEPOSIT DATE
D 5 6 3 JUL 09 1997

Florida Public Service Commission
Division of Administration
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RE: ICT SERVICES CORP.

Dear Sirs:

Enclosed herewith for filing please find an original and twelve (12) copies of the application for authority to provide inter xchange telecommunications service submitted on behalf of ICT Services Corp.

Please acknowledge receipt of this filing by date stamping and returning the additional copy of this letter in the self-addressed envelope provided.

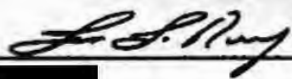
Thank you for your assistance. If you should have any questions, please do not hesitate to contact this office.

Sincerely,



Monica R. Borne

Enclosure

NOWALSKY, BRONSTON & GOTHARD, L.L.P.	JEFFERSON FEDERAL SAVINGS BANK METAIRIE, LA 70002 84-70882864	1217
GENERAL ACCOUNT 3500 N CAUSEWAY, SUITE 1442 METAIRIE, LA 70002 (504) 832-1984		7/8/97
PAY TO THE ORDER OF	FLORIDA PUBLIC SERVICE COMMISSION	**250.00
Two Hundred Fifty and 00/100*****		DOLLARS <input type="checkbox"/> <small>Security feature Visible under black light</small>
FLORIDA PUBLIC SERVICE COMMISSION		
MEMO	FILING FEES - ICT	

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