



ISN
COMMUNICATIONS

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MAIL ROOM

March 18, 1999

Division of Records and Reporting
Blanca S. Bayo, Director
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Certificate No. 4690
Docket No. 981785-TI

Dear Ms Bayo,

I'd like to provide you with some background information in regards to our failure to comply with Rule 25-4.0161 (2), Florida Administrative Code.

Our first controller abruptly left the company without any forewarning or notice. Despite many attempts, I was never able to speak with him again, as he moved out of the state of Florida. Unfortunately, I soon learned that he had taken most of the company's financial and tax files, regulatory agency files and other vital books and records.

While our second controller did not last long, controller number three was hired to "clean up". It has now become apparent that controller number three was not familiar with the regulatory reporting and filing requirements governing the telecommunications industry.

Perhaps the most important conclusion that can be drawn is that at all times we acted based upon a good faith belief that ISN was complying with the reporting and filing requirements. In addition, I relied upon others who had the direct responsibility to comply with the filing requirements.

All fees, penalties and interest charges have been paid for 1996, 1997 and 1998 and procedures have been implemented to ensure timely payment in the future.

There has been no willful neglect to comply with Florida Administrative Code. I respectfully ask that our certificate not be cancelled and would like to offer a \$100 settlement fee in lieu of the \$500 fine.

If you have any questions, please feel free to contact me at 800-401-7784. Thank you in advance for your consideration.

Sincerely,

Jonathan Lieberman,
President

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