

REBOUL, MACMURRAY, HEWITT, MAYNARD & KRISTOL

SUITE 406

1111 NINETEENTH STREET, N.W.

WASHINGTON, D. C. 20036

TELEPHONE: (202) 429-0004

TELECOPIER: (202) 429-8743

SUITE 1500

1801 CENTURY PARK EAST
LOS ANGELES, CALIF. 90067

TELEPHONE: (310) 551-3070

TELECOPIER: (310) 551-3071

45 ROCKEFELLER PLAZA
NEW YORK, N.Y. 10111
TELEPHONE: (212) 841-5700
TELECOPIER: (212) 841-5725

January 14, 2000

Ms. Blanca Bayo
Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

This claim of confidentiality was filed by or on behalf of a telecommunications company for Confidential Document No. 00687. The document has been placed in locked storage pending staff advice on handling. Your name must be on the CASR to access the material. If it is undocketed, your division director must obtain written permission from the EXD/Tech before you can access it.

Re: Application for Authority to Provide Interexchange Telecommunications Service Between Points within the State of Florida for ACN Communication Services, Inc.

000049-TI

Dear Ms. Bayo:

On behalf of ACN Communication Services, Inc. ("ACN"), we hereby submit the enclosed Application for Authority to Provide Interexchange Telecommunications Service between Points within the State of Florida. An original and six (6) copies are provided.

Further, the financial information for ACN's parent, American Communications Network, Inc. is enclosed in a separate sealed envelope marked "CONFIDENTIAL." One copy of the financial information is enclosed. ACN hereby requests that the enclosed financial documents not be disclosed to the public.

Also enclosed is a check made payable to the Florida Public Service Commission in the amount of \$250.00 for the requisite filing fee. We have attached an extra copy of this transmittal. Please date stamp and return it to the undersigned in the attached self-addressed, pre-paid stamped envelope.

Should you have any questions or require additional information, please contact the undersigned at (202) 429-0004.

Respectfully Submitted,

Kristie Stokes Hassett

Counsel for ACN Communication Services, Inc.

DOCUMENT NUMBER-DATE

00686 JAN 18 8

FPSC-RECORDS/REPORTING

Check received with filing and
returned to Fiscal for deposit.
A copy of check
will be deposited.

Initials of person who forwarded check:

Enclosures

REBOUL, MACMURRAY, HEWITT, MAYNARD & KRISTOL

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January 14, 2000

Ms. Blanca Bayo
Director of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

VIA FEDERAL EXPRESS

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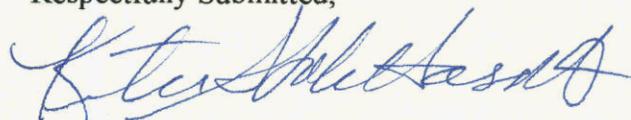
Check received with filing and
forwarded to Fiscal for deposit.
Please to forward a copy of check
to FISCAL with proof of deposit.

initials of person who forwarded check:

Enclosures

8831.1

Respectfully Submitted,



Kristie Stokes Hassett
Counsel for ACN Communication Services, Inc.

DOCUMENT NUMBER-DATE

00686 JAN 18 8

FPSC-RECORDS/REPORTING

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

DIVISION OF TELECOMMUNICATIONS
BUREAU OF CERTIFICATION AND SERVICE EVALUATION

**Application Form for Authority to Provide
Interexchange Telecommunications Service
Between Points Within the State of Florida**

Instructions

- ◆ This form is used as an application for an original certificate and for approval of assignment or transfer of an existing certificate. In the case of an assignment or transfer, the information provided shall be for the assignee or transferee (See Appendix A).
- ◆ Print or Type all responses to each item requested in the application and appendices. If an item is not applicable, please explain why.
- ◆ Use a separate sheet for each answer which will not fit the allotted space.
- ◆ Once completed, submit the original and six (6) copies of this form along with a non-refundable application fee of **\$250.00** to:

**Florida Public Service Commission
Division of Records and Reporting
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6770**

Note: **No filing fee is required** for an assignment or transfer of an existing certificate to another certificated company.

- ◆ If you have questions about completing the form, contact:

**Florida Public Service Commission
Division of Telecommunications
Bureau of Certification and Service Evaluation
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6600**

1. This is an application for $\sqrt{\quad}$ (check one):

Original certificate (new company).

Approval of transfer of existing certificate:

Example, a certificated company purchases an existing certificated company and desires to retain the authority of both certificates.

Approval of assignment of existing certificate:

Example, a non-certificated company purchases an existing company and desires to retain the certificate of authority rather than apply for a new certificate.

Approval of transfer of control:

Example, a company purchases 51% of a certificated company. The Commission must approve the new controlling entity.

2. Name of company:

ACN Communication Services, Inc.

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

N/A

4. Official mailing address (including street name & number, post office box, city, state, zip code):

32991 Hamilton Court

Farmington Hills, MI 48334

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

N/A

6. Select type of business your company will be conducting \sqrt (check all that apply):

- Facilities-based carrier** - company owns and operates or plans to own and operate telecommunications switches and transmission facilities in Florida.
- Operator Service Provider** - company provides or plans to provide alternative operator services for IXCs; or toll operator services to call aggregator locations; or clearinghouse services to bill such calls.
- Reseller** - company has or plans to have one or more switches but primarily leases the transmission facilities of other carriers. Bills its own customer base for services used.
- Switchless Rebiller** - company has no switch or transmission facilities but may have a billing computer. Aggregates traffic to obtain bulk discounts from underlying carrier. Rebills end users at a rate above its discount but generally below the rate end users would pay for unaggregated traffic.
- Multi-Location Discount Aggregator** - company contracts with unaffiliated entities to obtain bulk/volume discounts under multi-location discount plans from certain underlying carriers, then offers resold service by enrolling unaffiliated customers.
- Prepaid Debit Card Provider** - any person or entity that purchases 800 access from an underlying carrier or unaffiliated entity for use with prepaid debit card service and/or encodes the cards with personal identification numbers.

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 individual**, provide:

N/A

Name: _____

Title: _____

Address: _____

City/State/Zip: _____

Telephone No.: _____ Fax No.: _____

Internet E-Mail Address: _____

Internet Website Address: _____

9. **If incorporated in Florida**, provide proof of authority to operate in Florida:

(a) **The Florida Secretary of State Corporate Registration number:**

N/A

10. **If foreign corporation**, provide proof of authority to operate in Florida:

(a) **The Florida Secretary of State Corporate Registration number:**

F99000005964 - Please refer to Exhibit A.

11. **If using fictitious name-d/b/a**, provide proof of compliance with fictitious name statute (Chapter 865.09, FS) to operate in Florida:

(a) **The Florida Secretary of State fictitious name registration number:** N/A

12. **If a limited liability partnership**, provide proof of registration to operate in Florida:

(a) **The Florida Secretary of State registration number:** N/A

13. **If a partnership**, provide name, title and address of all partners and a copy of the partnership agreement. N/A

Name: _____

Title: _____

Address: _____

City/State/Zip: _____

Telephone No.: _____ Fax No.: _____

Internet E-Mail Address: _____

Internet Website Address: _____

14. **If a foreign limited partnership**, provide proof of compliance with the foreign limited partnership statute (Chapter 620.169, FS), if applicable. N/A

(a) The Florida registration number: _____

15. Provide **F.E.I. Number** (if applicable): 38-3483729

16. Provide the following (if applicable):

(a) Will the name of your company appear on the bill for your services?
() Yes () No

(b) If not, who will bill for your services?

Name: _____

Title: _____

Address: _____

City/State/Zip: _____

Telephone No.: _____ Fax No.: _____

(c) How is this information provided?

17. Who will receive the bills for your service?

() Residential Customers
() PATs providers
() Hotels & motels

() Business Customers
() PATs station end-users
() Hotel & motel guests

() Universities () Universities dormitory residents
() Other: (specify)_____.

18. Who will serve as liaison to the Commission with regard to the following?

(a) The application:

Name: James E. Magee, Esq.; Kristie Stokes Hassett, Esq.

Title: Counsel of ACN Communication Services, Inc.

Address: Reboul, MacMurray, Hewitt, Maynard & Kristol, 1111 Nineteenth Street, N.W., Suite 406

City/State/Zip: Washington, D.C. 20036

Telephone No.: 202-429-0004 **Fax No.:** 202-429-8743

Internet E-Mail Address: jmagee@reboul.com; khassett@reboul.com

Internet Website Address: www.reboul.com

(b) Official point of contact for the ongoing operations of the company:

Name: Eric Shapiro

Title: Director of Operations

Address: ACN Communication Services, Inc., 32991 Hamilton Court

City/State/Zip: Farmington Hills, Michigan 48334

Telephone No.: 248-699-3333 **Fax No.:** 248-489-8837

Internet E-Mail Address: eshapiro@acninc.com

Internet Website Address: www.acninc.com

(c) Complaints/Inquiries from customers:

Name: Eric Shapiro

Title: Director of Operations

Address: 32991 Hamilton Court

City/State/Zip: Farmington Hills, Michigan 48334

Telephone No.: 248-699-3333 **Fax No.:** 248-489-8837

Internet E-Mail Address: eshapiro@acninc.com

Internet Website Address: www.acninc.com

19. List the states in which the applicant:

(a) has operated as an interexchange telecommunications company.

N/A

(b) has applications pending to be certificated as an interexchange telecommunications company.

Illinois, New Jersey, New York and North Dakota.

Applicant also intends to file applications in additional states.

(c) is certificated to operate as an interexchange telecommunications company.

N/A

(d) has been denied authority to operate as an interexchange telecommunications company and the circumstances involved.

N/A

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

No _____

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

No _____

20. Indicate if any of the officers, directors, or any of the ten largest stockholders have previously been:

(a) 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 _____

(b) an 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.

No _____

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

a. _____ **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

b. _____ **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

c. X **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

d. _____ **MTS for pay telephone service providers**

e. _____ **Block-of-time calling plan (Reach Out Florida, Ring America, etc.).**

f. X **800 service (toll free)**

g. _____ **WATS type service (bulk or volume discount)**

- Method of access is via dedicated facilities
- Method of access is via switched facilities

h. _____ **Private line services (Channel Services)
(For ex. 1.544 mbs., DS-3, etc.)**

i. X **Travel service**

- Method of access is 950
- Method of access is 800

j. _____ **900 service**

k. _____ **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

I. **Services included are:**

- Station assistance
- Person-to-person assistance
- Directory assistance
- Operator verify and interrupt
- Conference calling

22. Submit the proposed tariff under which the company plans to begin operation. Use the format required by Commission Rule 25-24.485 (example enclosed).

See Exhibit B .

23. Submit the following:

A. **Financial capability.**

The application should contain the applicant's audited financial statements for the most recent 3 years. If the applicant does not have audited financial statements, it shall so be stated.

The unaudited financial statements should be signed by the applicant's chief executive officer and chief financial officer affirming that the financial statements are true and correct and should include:

1. the balance sheet;
2. income statement; and
3. statement of retained earnings.

NOTE: *This documentation may include, but is not limited to, financial statements, a projected profit and loss statement, credit references, credit bureau reports, and descriptions of business relationships with financial institutions.*

See Exhibit C, where we have attached the audited financial statements of Applicant's parent.

Further, the following (which includes supporting documentation) should be provided:

1. **A written explanation** that the applicant has sufficient financial capability to provide the requested service in the geographic area proposed to be served. See Exhibit C.

2. **A written explanation** that the applicant has sufficient financial capability to maintain the requested service. See Exhibit C.

3. **A written explanation** that the applicant has sufficient financial capability to meet its lease or ownership obligations. N/A

B. Managerial capability; give resumes of employees/officers of the company that would indicate sufficient managerial experiences of each.

See Exhibit D.

C. Technical capability; give resumes of employees/officers of the company that would indicate sufficient technical experiences or indicate what company has been contracted to conduct technical maintenance.

See Exhibit D.

**** APPLICANT ACKNOWLEDGMENT 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 two 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:** I understand that a non-refundable application fee of \$250.00 must be submitted with the application.

UTILITY OFFICIAL:

<u>Wynne Dorpa</u>	<u>1/14/00</u>
Signature	Date
<u>Vice President, Treasurer and Secretary</u>	<u>248-699-4000</u>
Title	Telephone No.
Address: <u>32991 Hamilton Court</u>	<u>248-489-8615</u>
<u>Farmington Hills, Michigan 48334</u>	Fax No.

ATTACHMENTS:

- A - CERTIFICATE SALE, TRANSFER, OR ASSIGNMENT STATEMENT
- B - CUSTOMER DEPOSITS AND ADVANCE PAYMENTS
- C - CURRENT FLORIDA INTRASTATE NETWORK
- D - AFFIDAVIT
 - FLORIDA TELEPHONE EXCHANGES AND EAS ROUTES
 - GLOSSARY

CERTIFICATE TRANSFER, OR ASSIGNMENT STATEMENT

I, (Name) _____,

(Title) _____ of

(Name of Company)

and current holder of Florida Public Service Commission Certificate Number

_____, have reviewed this application and join in the
petitioner's request for a:

() transfer

() assignment

of the above-mentioned certificate.

UTILITY OFFICIAL:

Signature

Date

Title

Telephone No.

Address: _____

Fax No.

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 provided in one of the following ways (applicant, please check one):

- () The applicant will **not** collect deposits nor will it collect payments for service more than one month in advance.

- () The applicant intends to collect deposits and/or advance payments for more than one month's service and will file and maintain a surety bond with the Commission in an amount equal to the current balance of deposits and advance payments in excess of one month.
(The bond must accompany the application.)

UTILITY OFFICIAL:

<u>Maryne Dvorak</u>	<u>1/14/00</u>
Signature	Date
<u>Vice President, Treasurer and Secretary</u>	<u>248-699-4000</u>
Title	Telephone No.
Address: <u>32991 Hamilton Court</u>	<u>248-489-8615</u>
<u>Farmington Hills, Michigan 48334</u>	Fax No.

CURRENT FLORIDA INTRASTATE SERVICES

Applicant **has** () or **has not** () 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?

UTILITY OFFICIAL:

<u><i>Dwayne Dvorba</i></u>	<u>1/14/00</u>
Signature	Date
<u>Vice President, Treasurer and Secretary</u>	<u>248-699-4000</u>
Title	Telephone No.
Address: <u>32991 Hamilton Court</u>	<u>248-489-8615</u>
<u>Farmincton Hills, Michigan 48334</u>	Fax No.

AFFIDAVIT

By my signature below, I, the undersigned officer, attest to the accuracy of the information contained in this application and attached documents and that the applicant has the technical expertise, managerial ability, and financial capability to provide alternative local exchange company service in the State of Florida. I have read the foregoing and declare that, to the best of my knowledge and belief, the information is true and correct. I attest that I have the authority to sign on behalf of my company and agree to comply, now and in the future, with all applicable Commission rules and orders.

Further, I am aware that, pursuant to Chapter 837.06, Florida Statutes, "Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 and s. 775.083."

UTILITY OFFICIAL:

<u></u>	<u>1/14/00</u>
Signature	Date
<u>Vice President, Treasurer and Secretary</u>	<u>248-699-4000</u>
Title	Telephone No.
Address: <u>32991 Hamilton Court</u>	<u>248-489-8615</u>
<u>Farmington Hills, Michigan 48334</u>	Fax No.

EXHIBIT A

APPLICANT'S CERTIFICATE OF AUTHORITY

State of Florida



Department of State

I certify the attached is a true and correct copy of the application by ACN COMMUNICATION SERVICES, INC., a Michigan corporation, authorized to transact business within the State of Florida on November 17, 1999 as shown by the records of this office.

The document number of this corporation is F99000005964.

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capitol, this the
Seventeenth day of November, 1999



CR2EO22 (1-99)

Katherine Harris

Katherine Harris
Secretary of State

APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION TO TRANSACT 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. ACN COMMUNICATION SERVICES, INC. (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. Michigan (State or country under the law of which it is incorporated) 3. (FEI number, if applicable)

4. April 30, 1999 (Date of incorporation) 5. Perpetual (Duration: Year corp. will cease to exist or perpetual)

6. 3-1-2000 (Date first transacted business in Florida. (See sections 607.1501, 607.1502, and 817.155, F.S.))

7. 32991 Hamilton Court, Farmington Hills, Michigan 48334 (Current mailing address)

8. Purchasing and resaling of local and long distance phone services, and paging 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: C T Corporation System Office Address: c/o C T Corporation System, 1200 South Pine Island Road Plantation, Florida, 33324 (Zip Code)

10. Registered agent 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 obligation of my position as registered agent.

C T Corporation System (Registered agent's signature) (Officer) Marc A. Gillis, Asst. Sec'y

FILED IN STAFFORDS DIVISION OF CORPORATIONS NOV 17 PM 3:22

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: _____

Vice Chairman: _____

Address: _____

Director: see attached list of directors _____

Address: _____

Director: _____

Address: _____

FILED STATE
SECRETARY OF CORPORATIONS
99 NOV 17 PM 3:22

B. OFFICERS

President: Greg Provenzano _____

Address: 11515 Vanstory Drive Ste 140 _____

Huntersville, North Carolina 28078 _____

Vice President: _____

Address: _____

Secretary: Jayne Diorka _____

Address: 32991 Hamilton Court _____

Farmington Hills, Michigan 48334 _____

Treasurer: Jayne Diorka

Address: 32991 Hamilton Court

Farmington Hills, Michigan 48334

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

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

14. Jayne Diorka, Secretary-Treasurer
(Typed or printed name and capacity of person signing application)

66 NOV 17 PM 3:22
DIVISION OF CORPORATIONS
STATE OF MICHIGAN

Appendix to Florida
Application by Fgn. Corp. for Authorization to Transact Business in Florida

**Directors of
ACN COMMUNICATION SERVICES, INC.**

1. Greg Provenzano
11515 Vanstory Drive Ste 140
Huntersville, North Carolina 28078
2. Robert Stevanovski
11515 Vanstory Drive Ste 140
Huntersville, North Carolina 28078
3. Anthony Cupisz
32991 Hamilton Court
Farmington Hills, Michigan 48334
4. J.D. Sullivan
32991 Hamilton Court
Farmington Hills, Michigan 48334
5. David Stevanovski
32991 Hamilton Court
Farmington Hills, Michigan 48334

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 NOV 17 PM 3:22

EXHIBIT B

TARIFF

TITLE PAGE
FLORIDA TELECOMMUNICATIONS TARIFF
OF
ACN COMMUNICATION SERVICES, INC.

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of resold telecommunication services provided by ACN Communication Services, Inc. ("ACN") with principal offices located at 32991 Hamilton Court, Farmington Hills, Michigan 48333. This tariff applies to services furnished within the State of Florida. 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: January 18, 2000

EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

fl0000

CHECK SHEET

Pages, as listed below, are effective as of the date shown at the bottom of the respective page(s). Original and revised pages 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.

PAGE	REVISION LEVEL	PAGE	REVISION LEVEL
1	Original *	25	Original *
2	Original *	26	Original *
3	Original *	27	Original *
4	Original *	28	Original *
5	Original *	29	Original *
6	Original *	30	Original *
7	Original *	31	Original *
8	Original *	32	Original *
9	Original *	33	Original *
10	Original *	34	Original *
11	Original *	35	Original *
12	Original *	36	Original *
13	Original *		
14	Original *		
15	Original *		
16	Original *		
17	Original *		
18	Original *		
19	Original *		
20	Original *		
21	Original *		
22	Original *		
23	Original *		
24	Original *		

* included in this filing

ISSUED: January 18, 2000

EFFECTIVE:

ISSUED BY:

Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

fli0000

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ISSUED: January 18, 2000

EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

fli0000

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ISSUED: January 18, 2000

EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
 32991 Hamilton Court
 Farmington Hills, MI 48333

SYMBOLS

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

- D** Delete or discontinue
- I** Change resulting in an increase to a Customer's bill
- M** Moved from and to another tariff location
- N** New
- R** Change resulting in a reduction to a Customer's bill
- T** Change in text or regulation but no change in rate or charge

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ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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TARIFF FORMAT

A. Page Numbering - Page numbers appear in the upper right corner of the page. Pages are numbered sequentially. However, new pages are occasionally added to the tariff. When a new page is added between pages already in effect, a decimal is added. For example, a new page added between pages 14 and 15 would be 14.1.

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

C. 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).

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 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 designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remain the same, just revised revision levels on some pages.) 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 Commission.

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EFFECTIVE:

ISSUED BY:

Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 1 - TERMS AND ABBREVIATIONS

ACN - Used throughout this tariff to refer to ACN Communication Services, Inc.

Authorization Code - A pre-defined series of numbers to be dialed by the Customer or End User upon access to the Company's system to notify the caller and validate the caller's authorization to use the services provided. The Customer is responsible for charges incurred through the use of his or her assigned Authorization Code.

Authorized User - A person, firm, partnership, corporation or other entity who is authorized by the Customer to be connected to and utilize the Carrier's services under the terms and regulations of this tariff.

Commission - Refers to the Florida Public Service Commission.

Company or Carrier - ACN Communication Services, Inc. unless otherwise clearly indicated by the context.

Customer - A person, firm, partnership, corporation or other entity which arranges for the Carrier to provide, discontinue or rearrange telecommunications services on behalf of itself or others; uses the Carrier's telecommunications services; and is responsible for payment of charges, all under the provisions and terms of this tariff.

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EFFECTIVE:

ISSUED BY:

Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 1 - TERMS AND ABBREVIATIONS, (CONT'D.)

End User - Any person, firm, corporation, partnership or other entity which uses the services of the Company under the provisions and regulations of this tariff. The End User is responsible for payment unless the charges for the services utilized are accepted and paid by another Customer.

Equal Access - Where the local exchange company central office provides interconnection to interexchange carriers with Feature Group D circuits. In such end offices, Customers can presubscribe their telephone line(s) to their preferred interexchange carrier.

FPSC - Florida Public Service Commission.

LATA - Local Area of Transport and Access.

LEC - Local Exchange Company.

Personal Identification Number (PIN) - See Authorization Code.

Switched Access Origination/Termination - Where access between the Customer and the interexchange carrier is provided on local exchange company Feature Group circuits and the connection to the Customer is a LEC-provided business or residential access line. The cost of switched Feature Group access is billed to the interexchange carrier.

V & H Coordinates - Geographic points which define the originating and terminating points of a call in mathematical terms so that the airline mileage of the call may be determined. Call mileage may be used for the purpose of rating calls.

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EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 2 - RULES AND REGULATIONS**2.1 Undertaking of ACN Communication Services, Inc.**

The Company provides long distance message telecommunications service to Customers for their direct transmission of voice, data and other types of telecommunications.

Communications originate when the Customer accesses the Company directly or through the facilities of another carrier via one or more access lines, equal access or on a dial-up basis. The Company may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the Customer, to allow connection of a Customer's location to the Company's network. The Customer shall be responsible for all charges due for such service arrangements.

The Company's services are provided on a monthly basis, unless otherwise stated in this tariff. Services are available twenty-four (24) hours per day, seven (7) days per week.

2.2 Use

2.2.1 Services provided under this tariff may be used by the Customer for any lawful telecommunications purpose for which the service is technically suited.

2.2.2 The services the Company offers shall not be used for any unlawful purpose or for any use as to which the Customer has not obtained all required governmental approvals, authorizations, licenses, consents and permits.

2.2.3 The Company may require applicants for service who intend to use the Company's offerings for resale, shared and/or joint use to file a letter with the Company confirming that their use of the Company's offerings complies with relevant laws and the Commission's regulations, policies, orders, and decisions.

2.2.4 A Customer may transmit or receive information or signals via the facilities of the Company. The Company's services are designed primarily for the transmission of voice-grade telephonic signals, except as otherwise stated in this tariff. A user may transmit any form of signal that is compatible with the Company's equipment, but the Company does not guarantee that its services will be suitable for purposes other than voice-grade telephonic communication except as specifically stated in this tariff.

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ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.3 Limitations**

- 2.3.1** The Company reserves the right to discontinue service when necessitated by conditions beyond its control, or when the Customer is using the service in violation of the provisions of this tariff, or in violation of the law.
- 2.3.2** Service is offered subject to the availability of the necessary facilities and equipment, or both facilities and equipment, and subject to the provisions of this tariff.
- 2.3.3** The Company does not undertake to transmit messages, but offers the use of its facilities when available, and will not be liable for errors in transmission or for failure to establish connections.
- 2.3.4** Service may be limited or discontinued by the Company, without notice to the Customer, by blocking traffic to certain countries, cities, or NXX exchanges when the Company deems it necessary to take such action to prevent unlawful use of its service. Service will be restored as soon as it can be provided without undue risk.
- 2.3.5** The Company reserves the right to limit or to allocate the use of existing facilities, or of additional facilities offered by the Company, when necessary because of lack of facilities, or due to some other cause beyond the Company's control.
- 2.3.6** To the extent that any conflict arises between the terms and conditions of a service agreement or other contract and the terms and conditions of this tariff, the tariff shall prevail.
- 2.3.7** Title to all equipment provided by the Company under this tariff remains with the Company.

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ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.4 Assignment and Transfer

2.4.1 All facilities provided under this tariff are directly or indirectly controlled by ACN and neither the Customer nor Subscriber may transfer or assign the use of service or facilities without the express written consent of the Company. All regulations and conditions contained in this tariff shall apply to all such permitted assignees or transferees, as well as all conditions of service. Such transfer or assignment, when permitted, shall only apply where there is no interruption of the use or location of the service or facilities.

2.4.2 Customer may request Carrier to assign one or more sub-accounts for billing purposes, and to direct sub-account invoices to Customer's affiliates or other designated entities for payment. Such requests shall not affect the liability of the Customer, who shall remain solely liable to the Company for payment of all invoices for service requested and obtained by Customer, whether invoiced by the Company to the Customer, the Customer's affiliates, or other designated entities.

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EFFECTIVE:

ISSUED BY:

Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.5 Liability of the Company**

- 2.5.1** ACN's liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in transmission which occur in the course of furnishing service or facilities, in no event shall exceed \$100.00 or an amount equivalent to the proportionate charge to the Customer, whichever is less, for the period during which the faults in transmission occur. Except as set forth above, the Company shall not be liable for any direct, indirect, consequential, special, actual, punitive or any other damages, or business interruption, or for any lost profits of any kind or nature whatsoever arising out of any defects or any other cause. In the event of an interruption in service or any defect in the service whatsoever, neither the Company nor any affiliated or unaffiliated 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. Moreover, any such mistakes, omissions, interruptions, delays, errors, or defects in transmission or service, which are caused or contributed to by the negligence or willful act of the Customer, or Authorized User, or joint user, or which arise from the use of Customer provided facilities or equipment shall not result in the imposition of any liability whatsoever upon the Company.
- 2.5.2** The Company shall not be liable for any claim or loss, expense or damage (including indirect, special or consequential damage), for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff, if caused by any person or entity other than the Company, by any malfunction of any service or facility provided by any other carrier, by an Act of God, fire, war, civil disturbance, or act of government, or by any other cause beyond the Company's direct control.
- 2.5.3** Indemnification - The Company's liability, if any, for its gross negligence or willful misconduct is not limited by this tariff. With respect to any other claim or suit by a Customer or by any others, the Customer indemnifies and saves harmless the Company against claims, losses or suits for injury to or death of any person, or damage to any property which arises from the use, placement or presence of the Company's equipment, facilities and associated wiring of the Customer's premises and further the Customer indemnifies and saves harmless the Company against claims for libel, slander, invasion of privacy or the infringement of copyright arising directly or indirectly from the material transmitted over the facilities of the Company or the use thereof by the Customer; against claims for infringement of patents arising from combining with or using in connection with, facilities furnished by the Company and apparatus, equipment and systems provided by the Customer; and against all other claims arising out of any act or omission of the Customer in connection with the services or facilities provided by the Company. No agents or employees of other carriers shall be deemed to be agents or employees of the Company.

ISSUED: January 18, 2000

EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.5 Liability of the Company, (Cont'd.)**

- 2.5.4** Defacement of premises: No liability shall attach to the Company by reason of any defacement or damage to the Customer's premises resulting from the existence of the Company's equipment or facilities on such premises, or by the installation or removal thereof, when such defacement or damage is not the result of the negligence of the Company or its employees.
- 2.5.5** The Company is not liable for any act or omission of any other entity furnishing a portion of the service or any acts or omission of the Customer.
- 2.5.6** Service furnished by the Company may be interconnected with the services or facilities of other carriers or private systems. However, service furnished is provided solely by the Company and is not a joint undertaking with other parties.
- 2.5.7** The Company shall not be liable for any claim, loss, or refund as a result of loss or theft of Personal Identification Numbers issued for use with the Company's services.
- 2.5.8** The Company shall not be liable for any damages, including usage charges, that the Customer may incur as a result of the unauthorized use of authorization codes of communications equipment. The unauthorized use of communications equipment includes, but is not limited to, the placement of calls from the Customer's premises, and the placement of calls through equipment controlled and/or provided by the Customer that are transmitted over the company's network without the authorization of the Customer. The Customer shall be fully liable for all such usage charges.

ISSUED: January 18, 2000**EFFECTIVE:**

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.6 Customer Responsibility**

2.6.1 All Customers assume general responsibilities in connection with the provisions and use of the Company's service. When facilities, equipment, and/or communication systems provided by others are connected to the Company's facilities, the Customer assumes additional responsibilities. All Customers are responsible for the following:

- A.** The Customer is responsible for placing orders for service, paying all charges for service rendered by the Company and complying with all of the Company's regulations governing the service. The Customer is also responsible for assuring that its users comply with regulations.
- B.** When placing an order for service, the Customer must provide:
 - 1. The names and addresses of the persons responsible for the payment of service charges, and
 - 2. The names, telephone numbers, and addresses of the Customer contact persons.
- C.** The Customer must pay the Company for the replacement or repair of the Company's equipment when the damage results from:
 - 1. The negligence or willful act of the Customer or user;
 - 2. Improper use of service; and
 - 3. Any use of equipment or service provided by others.
- D.** After receipt of payment for the damages, the Company will cooperate with the Customer in prosecuting a claim against any third party causing damage.

ISSUED: January 18, 2000**EFFECTIVE:**

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.6 Customer Responsibility, (Cont'd.)

2.6.2 Billing and Payment For Service

A. Responsibility for Charges

The Customer is responsible for payment of all charges for services and equipment furnished to the Customer for transmission of calls via the Company. In particular and without limitation to the foregoing, the Customer is responsible for any and all cost(s) incurred as the result of:

- .1 any delegation of authority resulting in the use of his or her communications equipment and/or network services which result in the placement of calls via the Company;
- .2 any and all use of the services provided by the Company, including calls which the Customer did not individually authorize;
- .3 any calls placed by or through the Customer's equipment via any remote access feature(s);

Charges for installations, service connections, moves and rearrangements are payable upon demand to the Company or its authorized agent. Billing thereafter will include recurring charges and actual usage as defined in this tariff.

B. Disputed Charges

Any objections to billed charges must be reported to the Company or its billing agent in writing within twenty (20) days of the closing date printed on the invoice or statement issued to the Customer. Adjustments to Customers' account shall be made to the extent that circumstances exist which reasonably indicate that such changes are appropriate.

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EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.6 Customer Responsibility, (Cont'd.)****2.6.3 Taxes and Fees**

- A.** All state and local taxes (e.g., gross receipts tax, sales tax, municipal utilities tax) are not included in the rates under this tariff, but shall be listed as separate line items on the Customer's bill.
- B.** To the extent that a municipality, other political subdivision or local agency of government, or commission imposes and collects from the Company a gross receipts tax, occupation tax, license tax, permit fee, franchise fee, or regulatory fee, such taxes and fees shall, as allowed by law, be billed pro rata to the Customer receiving service from the Company within the territorial limits of such municipality, other political subdivision or local agency of government.
- C.** Service shall not be subject to taxes for a given taxing jurisdiction if the Customer provides the Company with written verification, acceptable to the Company and to the relevant taxing jurisdiction, that the Customer has been granted a tax exemption.
- D.** The Company may adjust its rates or impose additional rates on its Customer to recover amounts it is required by governmental or quasi-governmental authorities to collect from or pay to others. The Company may also adjust its rates or impose additional rates to cover the administrative cost of collecting such charges or paying compensation to other entities. Examples of such programs include, but are not limited to, the Universal Service Fund (USF), the Presubscribed Interexchange Carrier Charge (PICC), and compensation to pay telephone service providers for the use of their pay telephones to access the Company's services.

ISSUED: January 18, 2000**EFFECTIVE:****ISSUED BY:**Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.6 Customer Responsibility, (Cont'd.)

2.6.4 Late Payment Fees

A late payment fee of 1.5% per month will be charged on any past due balance. Any applicable late payment fees will be assessed according to the terms and conditions of the Company or its billing agent and pursuant to Florida state law.

2.6.5 Return Check Charge

Customers will be charged \$20.00 on all checks issued to the Company which are returned due to insufficient funds. At the discretion of the Company, the insufficient funds check charge may be waived under appropriate circumstances (e.g., a bank error).

2.6.6 Deposits

The Company does not collect Customer deposits.

2.6.7 Advance Payments

The Company does not require advance payments for service.

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EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.6 Customer Responsibility, (Cont'd.)****2.6.8 Cancellation by Customer**

Customers may cancel service verbally or in writing at any time. The Company shall hold the Customer responsible for payment of all charges, including fixed fees, surcharges, etc., which accrue up to the cancellation date. Charges may be avoided by dialing another carrier's access code. In the event the Customer executes a term commitment agreement with the Company, the Customer must cancel service and terminate the agreement in accordance with the agreement terms.

ISSUED: January 18, 2000**EFFECTIVE:**

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.7 Refunds or Credits for Service Outages or Interruptions

- 2.7.1** An interruption period begins when the Customer reports a service, facility or circuit to be inoperative and, if necessary, releases it for testing and repair. An interruption period ends when the service, facility or circuit is operative. Credits for service outages or interruptions are subject to the regulations listed below.
- 2.7.2** If the Customer reports a service, facility or circuit to be interrupted but declines to release it for testing and repair, or refuses access to its premises for test and repair by the Company, the service, facility or circuit is considered to be impaired but not interrupted. No credit allowances will be made for a service, facility or circuit considered by the Company to be impaired.
- 2.7.3** Credit allowances for interruption periods which are not due to the Company's testing or adjusting, to the negligence of the Customer, or to the failure of channels, equipment and/or communications systems provided by the Customer, are subject to the general liability provisions set forth in this tariff. It shall be the obligation of the Customer to notify Company immediately of any interruption in service for which a credit allowance is desired by Customer. Before giving such notice, the Customer shall ascertain that the trouble is not within his or her control, or is not in wiring or equipment, if any, furnished by Customer.
- 2.7.4** The Customer shall be responsible for the payment of service charges based upon time and materials for visits by the Company's agents or employees to the premises of the Customer when the service difficulty or trouble report results from the use of equipment or facilities provided by any party other than the Company, including but not limited to the Customer.

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EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.7 Refunds or Credits for Service Outages or Interruptions, (Cont'd.)**

2.7.5 For purposes of credit computation every month shall be considered to have seven hundred and twenty (720) hours. For services with a monthly recurring charge, no credit shall be allowed for an interruption of continuous duration of less than four (4) hours. The Customer shall be credited for an interruption of four (4) or more hours at the rate of 1/720th of the monthly charge for the services affected for each hour that the interruption continues. The formula used for computation of credits is as follows:

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

A = outage time in hours (must be 4 or more)

B = total monthly recurring charge for affected service.

2.7.6 For usage sensitive long distance services, credits will be limited to, a maximum, the price of the Initial Period of the individual call that was interrupted plus any per call charges or surcharges required to reconnect the caller.

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ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.8 Cancellation or Termination of Service by Customer

2.8.1 Customers of presubscribed long distance services may cancel service at any time by providing ACN with written or verbal notification. The Company shall hold the Customer responsible for payment of all bills for service furnished until the cancellation date specified by the Customer or until the date that the cancellation notice is received, whichever is later.

2.9 Cancellation or Termination of Service by Company

2.9.1 For nonpayment: The Company may terminate service to a Customer or Subscriber for nonpayment of undisputed charges upon five (5) working days written notice to the Customer or Subscriber without incurring any liability for damages due to loss of telephone service to the Customer or Subscriber.

2.9.2 ACN may refuse or discontinue service under the following conditions provided that, unless otherwise stated, the Customer shall be given five (5) days notice to comply with any rule or remedy any deficiency:

- A.** For non-compliance with or violation of any State, Municipal, or Federal law, ordinance or regulation pertaining to telephone service.
- B.** For use of telephone service for any purpose other than that described in the application.
- C.** For neglect or refusal to provide reasonable access to ACN or its agents for the purpose of inspection and maintenance of equipment owned by ACN or its agents.
- D.** With five (5) working days written notice for noncompliance with or violation of Commission regulation or ACN's rules and regulations on file with the Commission.

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EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

fli0000

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)

2.9 Cancellation or Termination of Service by Company, (Cont'd.)

2.9.2 Continued

- E.** Without notice in the event of Customer, Subscriber or Authorized User use of equipment in such a manner as to adversely affect ACN's equipment or service to others.
- F.** Without notice in the event of tampering with the equipment or services owned by ACN or its agents.
- G.** Without notice in the event of unauthorized or fraudulent use of service. Whenever service is discontinued for fraudulent use of service, ACN may, before restoring service, require the Customer or Subscriber to make, at his or her own expense, all changes in facilities or equipment necessary to eliminate illegal use and to pay an amount reasonably estimated as the loss in revenues resulting from such fraudulent use.
- H.** Without notice by reason of any order or decision of a court or other government authority having jurisdiction which prohibits Company from furnishing such services.

ISSUED: January 18, 2000

EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

fli0000

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.10 Interconnection**

Service furnished by ACN may be connected with the services or facilities of other carriers. Such service or facilities are provided under the terms, rates and conditions of the other carrier. The Customer is responsible for all charges billed by other carriers for use in connection with ACN's service. Any special interface equipment or facilities necessary to achieve compatibility between carriers is the responsibility of the Customer.

2.11 Terminal Equipment

The Company's facilities and service may be used with or terminated in terminal equipment or communications systems such as a PBX, key system, single line telephone, or pay telephone. Such terminal equipment shall be furnished and maintained at the expense of the Customer. The Customer is responsible for all costs at his or her premises, including personnel, wiring, electrical power, and the like, incurred in the use of ACN's service. When such terminal equipment is used, the equipment shall comply with the generally accepted minimum protective criteria standards of the telecommunications industry.

2.12 Inspection, Testing and Adjustment

Upon reasonable notice, the facilities or equipment provided by the Company shall be made available to the Company for such tests and adjustments as may be necessary for their maintenance in a condition satisfactory to the Company. No interruption allowance shall be granted for the time during which such tests and adjustments are made, unless such interruption exceeds twenty-four hours in length and credit for the interruption is requested by the Customer.

2.13 900, 976 and 700 Numbers

The Company does not provide 900, 976 or 700 number services. Customer calls placed to these numbers are routed to the local or long distance carrier providing the service. Customers may contact their local exchange carrier or the carrier providing the service to request blocking of access to these numbers.

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EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

fli0000

SECTION 2 - RULES AND REGULATIONS, (CONT'D.)**2.14 Toll Free Services**

- 2.14.1** The Company will make every effort to reserve toll free (i.e., "800/888") vanity numbers for Customers, but makes no guarantee or warranty that the requested number(s) will be available.
- 2.14.2** Toll free numbers shared by more than one Customer, whereby individual Customers are identified by a unique Personal Identification Number, may not be assigned or transferred for use with service provided by another carrier. Subject to the limitations provided in this tariff, the Company will only honor Customer requests for a change in Responsible Organization or toll free service provider for toll free numbers dedicated to the sole use of that single Customer.
- 2.14.3** If a Customer who has received a toll free number does not subscribe to toll free service within thirty (30) days, the Company reserves the right to make the assigned number available for use by another Customer.

2.15 Other Rules

The Company may temporarily suspend service without notice to the Customer, by blocking traffic to certain cities of NXX exchanges, or by blocking calls using certain Personal Identification Numbers when the Company deems it necessary to take such action to prevent unlawful use of its service. The Company will restore service as soon as service can be provided without undue risk.

2.16 Applicable Law

This tariff shall be subject to and construed in accordance with Florida law.

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ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 3 - SERVICE DESCRIPTIONS

3.1 General

ACN provides direct dialed outbound, inbound, travel card and access to directory assistance for communications originating and terminating within the state. The Company's services are available twenty-four hours per day, seven days a week. Intrastate service is offered in conjunction with interstate service.

Customers are charged individually for each call placed through the Company's network. Charges may vary by service offering, mileage band, class of call, time of day, day of week and/or call duration. Customers are billed based on their use of ACN's services and network.

Customers reselling or rebilling telecommunications services must have a Certificate of Public Convenience and Necessity as an interexchange carrier from the Florida Public Service Commission.

3.2 Quality and Grade of Service Offered

Minimum Call Completion Rate - Customers can expect a call completion rate of not less than 90% during peak use periods. The call completion rate is calculated as the number of calls completed (including calls completed to a busy line or to a line which remains unanswered by the called party) divided by the number of calls attempted.

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ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 3 - SERVICE DESCRIPTIONS, (CONT'D.)

3.3 Timing of Calls

Billing for calls placed over the ACN network is based in part on the duration of the call as follows, unless otherwise specified in this tariff:

- 3.3.1 Timing of each call begins when the called station is answered (i.e. when two way communications are established.) Answer detection is based on standard industry answer detection methods, including hardware and software answer detection.
- 3.3.2 Chargeable time for calls ends when one of the parties disconnects from the call.
- 3.3.3 The initial and additional billing increments are stated in the description of each service.
- 3.3.4 The Company will not knowingly bill for unanswered calls. When a Customer indicates that he/she was billed for an incomplete call, ACN will reasonably issue credit for the call.

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EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 3 - SERVICE DESCRIPTIONS, (CONT'D.)

3.4 Rate Periods

The Company does not offer time-of-day discounts.

3.5 Calculation of Distance

The Company does not offer mileage-sensitive services.

3.6 Holidays

The Company does not offer Holiday discounts.

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EFFECTIVE:

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 3 - SERVICE DESCRIPTIONS, (CONT'D.)**3.7 Public Telephone Surcharge**

In order to recover the Company's expenses to comply with the FCC's pay telephone compensation plan effective on October 7, 1997 (FCC 97-371), an undiscountable per call charge is applicable to all interstate, intrastate and international calls that originate from any domestic pay telephone used to access the Company's services. This surcharge, which is in addition to standard tariffed usage charges and any applicable service charges and surcharges associated with the Company's service, applies for the use of the instrument used to access The Company service and is unrelated to the Company service accessed from the pay telephone.

Pay telephones include coin-operated and coinless phones owned by local telephone companies, independent companies and other interexchange carriers. The Public Pay Telephone Surcharge applies to the initial completed call and any reoriginated call (i.e., using the "#" symbol).

Whenever possible, the Public Pay Telephone Surcharge will appear on the same invoice containing the usage charges for the surcharged call. In cases where proper pay telephone coding digits are not transmitted to the Company prior to completion of a call, the Public Pay Telephone Surcharge may be billed on a subsequent invoice after the Company has obtained information from a carrier that the originating station is an eligible pay telephone.

The Public Pay Telephone Surcharge does not apply to calls placed from pay telephones at which the Customer pays for service by inserting coins during the progress of the call.

ISSUED: January 18, 2000**EFFECTIVE:**

ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 3 - SERVICE DESCRIPTIONS, (CONT'D.)

3.8 Outbound Services

Outbound Service is the direct dialing of a destination telephone number from the Customer's telephone lines automatically presubscribed to the Company. Calls are completed by dialing 1+ the destination telephone number. Calls are billed in one (1) second increments after an initial period, for billing purposes, of sixty (60) seconds. Rates are not mileage nor time-of-day sensitive.

3.8.1 Plan 1

Plan 1 is available to both commercial and residential Customers for outbound calling from lines presubscribed to the Company.

ISSUED: January 18, 2000

EFFECTIVE:

ISSUED BY:

Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 3 - SERVICE DESCRIPTIONS, (CONT'D.)**3.9 Toll Free Services**

Toll Free Service is an inbound telecommunications service which permits calls to be completed to the Customer's location without charge to the calling party. Access to the service is gained by dialing a ten-digit telephone number which terminates at the Customer's location. Toll Free Services originate via normal shared use facilities and are terminated via the Customer's local exchange service line.

The Company will reserve such numbers on a first-come first-served basis. All requests for Toll Free Service number reservations must be written, dated and signed by the Customer. The Company does not guarantee the availability of numbers until assigned. The requested Inbound Service telephone numbers, if available, will be reserved for and furnished to the Customer.

If a Customer who has received a Toll Service number does not subscribe to Toll Free Service within thirty (30) days, the Company reserves the right to re-assign the number to another Customer.

Rates are not mileage or time-of-day sensitive. Calls are billed in one (1) second increments after a minimum call duration for billing purposes of sixty (60) seconds.

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ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 3 - SERVICE DESCRIPTIONS, (CONT'D.)**3.10 Calling Card Service**

Calling Card Service is available to Customers subscribing to any one of the Company's Outbound Services. Calling Card Service is designed for placing calls while away from home or office. Calls are originated by dialing a toll-free access number, followed by an account identification number and personal identification number. Calls may originate from standard residential, business or pay telephone access lines and may terminate to any interstate or intrastate location. Calls are billed in sixty (60) second increments after an initial period for billing purposes of sixty (60) seconds.

3.11 Directory Assistance

Directory Assistance is available to ACN Customers. Directory Assistance charge applies to each call to the Directory Assistance Bureau. Up to two requests may be made on each call to Directory Assistance. The Directory Assistance charge applies to each call regardless of whether the Directory Assistance Bureau is able to furnish the requested telephone number.

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ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 4 - RATES**4.1 Exemptions and Special Rates****4.1.1 Discounts for Hearing Impaired Customers**

A telephone toll message which is communicated using a telecommunications device for the deaf (TDD) by properly certified hearing or speech impaired persons or properly certified business establishments or individuals equipped with TDDs for communicating with hearing or speech impaired persons will receive, upon request, credit on charges for certain intrastate toll calls placed between TDDs. Discounts do not apply to surcharges or per call add-on charges for operator services when the call is placed by a method that would normally incur the surcharge.

- A. The credit to be given on a subsequent bill for such calls placed between TDDs will be equal to applying the evening rate during business day hours and the night/weekend rate during the evening rate period.
- B. The credit to be given on a subsequent bill for such calls placed with the assistance of the relay center will be equal to 50% of the rate for the applicable rate period. If either party is both hearing and visually impaired, the call shall be discounted at 60% of the applicable rate.

4.1.2 Emergency Call Exemptions

The following calls are exempted from all charges: Emergency calls to recognizable authorized civil agencies including police, fire, ambulance, bomb squad and poison control. The Company will only handle these calls if the caller dials all of the digits to route and bill the call. Credit will be given for any billed charges pursuant to this exemption on a subsequent bill after verified notification by the billed Customer within thirty (30) days of billing.

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ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 4 - RATES

4.1 Exemptions and Special Rates, (Cont'd.)

4.1.3 Operator Assistance for Handicapped Persons

Operator station surcharges will be waived for operator assistance to a caller who identifies him or herself as being handicapped and unable to dial the call because of the handicap.

4.1.4 Directory Assistance for Handicapped Persons

Pursuant to FPSC rules and regulations, the Company will not charge for the first 50 phone calls made to directory assistance by handicapped Customers.

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ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 4 - RATES, (CONT'D.)**4.2 Public Telephone Surcharge**

Rate per Call	\$0.24
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4.3 Outbound Services

Calls are billed in one (1) second increments after an initial period, for billing purposes, of sixty (60) seconds. Rates are not mileage nor time-of-day sensitive.

Plan 1

Plan 1 is available to both commercial and residential Customers for outbound calling from lines presubscribed to the Company.

	<u>InterLATA</u>	<u>IntraLATA</u>
Rate Per Minute:	\$0.10	\$0.09

4.4 Toll Free Services

Calls are billed in one (1) second increments after a minimum call duration for billing purposes of sixty (60) seconds.

Standard Toll Free Service

	<u>InterLATA</u>	<u>IntraLATA</u>
Rate Per Minute:	\$0.10	\$0.09

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32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 4 - RATES, (CONT'D.)

4.5 Calling Card Service

Calls are billed in sixty (60) second increments after an initial period for billing purposes of sixty (60) seconds.

Per Minute Rate:	\$0.30
Per Call Charge:	\$0.99

4.6 Directory Assistance

Up to two requests may be made on each call to Directory Assistance.

Per Call Charge:	\$0.95
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ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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SECTION 5 - PROMOTIONS

5.1 Demonstration of Service

From time to time the Company may demonstrate service for potential Customers by providing free use of its network on a limited basis for a period of time, not to exceed one (1) month. Demonstration of service and the type, duration or quantity of service provided will be at the Company's discretion.

5.2 Promotions - General

From time to time, the Carrier may provide promotional offerings to introduce a current or potential Subscriber to a service not being used by the subscriber. These offerings may be limited to certain dates, times or locations and may waive or reduce recurring or non-recurring charges.

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ISSUED BY: Caroline Roberts, Vice President Business & Product Development
32991 Hamilton Court
Farmington Hills, MI 48333

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EXHIBIT C
FINANCIAL CAPABILITY

CONFIDENTIAL

EXHIBIT D

TECHNICAL, MANAGERIAL CAPABILITY

AND

KEY OPERATING PERSONNEL

Key Personnel Experience

MANAGEMENT

Ms. Kim McDonald Chief Operating Officer

Ms. McDonald is Chief Operating Officer for ACN Communications Services, Inc. ("ACN"). She is responsible for ACN's telecommunications operations and services provided to independent representatives in the United States.

Ms. McDonald has over 15 years of experience in the telecommunications industry. Prior to joining ACN, Ms. McDonald held the position of Vice President of Product Development at IXC Communications, Inc. ("IXC"). Before this position, she was Vice President of Business Operations Development and Retail Service also at IXC. In this position, she headed the implementation of IXC's back-office to support wholesale and retail markets, and led retail acquisition integration. She established the departments, policies and procedures for overseeing customer care, fraud protection, billing, order provisioning, and credit and collections. She was responsible for support systems and training processes for new markets. In addition, she led the product development team to be the first carrier to market with OC-3, OC-12, and OC-48 technologies.

Ms. McDonald began her career with ALLNET Communication Services, Inc. ("ALLNET"), where she rapidly advanced through company management to become Vice President of Customer Sales and Service. At ALLNET, she held several management positions overseeing the following areas: credit and collections; fraud protection; customer care; billing operations; order management; mergers and acquisitions; systems development; business operations development; and product development.

Further, Ms. McDonald is the President, Founding Member and Director for National Telecommunications Data Exchange, Inc., a non-profit organization formed by some of the largest long distance carriers to report bad debt for commercial accounts.

Ms. McDonald obtained a Bachelor of Arts in Communications from the University of Michigan.

Ms. Caroline Roberts Vice President, Business and Product Development

Ms. Roberts is the Vice President of Business and Product Development for ACN. She is responsible for the implementation of new products and business development projects. She devotes a great deal of her time to the US reseller initiative.

Ms Roberts has over nine years of telecommunications experience and has worked throughout the United States for leaders in the industry. Her broad background includes product and business development and implementation. She has worked with wireless companies such as PrimeCo Personal Communications, Bell Atlantic Mobile, and United States Cellular. As a consultant, her responsibilities included start-up operations and consulting for retail integration, telecommunications product deployment, and an international Siebel integration for a PCS start-up company. Ms. Roberts was a key member in Product Management and Marketing for the largest telecommunications PCS launch and post launch product operations. Her Product Management responsibilities included: evaluation of potential products; product scheduling; product definition; developing business case; developing marketing plans; product launch; and product tracking according to corporate financial goals. One of her most notable accomplishments is the deployment of the first commercial Over-the-Air Activation application in PCS or Cellular history. Ms. Roberts was also responsible for launching more than 15 products for two different nationwide wireless carriers.

Ms. Roberts has a Bachelor of Science Degree in Broadcast Management from the College of Communications of the University of Tennessee.

Mr. Steve T. Hardy
Vice President, Information Technology

Mr. Hardy joined ACN as Vice President of Information Technology. He oversees the Applications Development, Network Operations, and Billing Functional departments within ACN. His responsibilities also include setting global Information Technology corporate direction for all ACN business units worldwide and participating in the support of the product development cycle and global expansion.

Mr. Hardy has nearly ten years experience in communications and information technology. He spent two years at IXC Communications, Inc. as Director of Retail Operations and Analysis, where he oversaw implementation, management and expansion of the billing, customer service and collections systems for IXC retail acquisitions and multiple IXC long distance resellers. He has extensive experience in creating business plans, participating in product development for new business units and developing competitive analysis and pricing systems. Mr. Hardy also worked as a consultant for Electronic Data Systems ("EDS") where he worked with IXCs on the creative use of billing system functionality to fulfill business requirements. He trained 22 IXCs on billing system functionality using the EDS billing software. His engineering assignments to convert long distance billing systems included designing, coding, testing and maintaining COBOL programs for converting long distance billing systems to the EDS billing platform.

Mr. Hardy obtained a Bachelor's Degree in Finance from Texas A&M University, where he graduated Cum Laude. He also completed a Certified Management Accountant Program, an Accounting and Financial Development Program, and a Systems Engineering Development Program.

Mr. David Stevanovski
Vice President, New Product Development

Mr. Stevanovski is the Vice President of New Product Development for ACN. He began his career with ACN working on the implementation of the former Wireless Division (now Paging Division). He also directed the implementation of ACN Canada. More recently, Mr Stevanoski oversaw the product launch of ACN Internet Service and ACN Europe.

Mr. Stevanovski holds a Bachelor of Science in Electrical Engineering from Lawrence Technological University in Southfield, Michigan.

Ms. Jayne Diorka
Vice President and Corporate Controller

Ms. Diorka is the Vice President and Corporate Controller for ACN. Among her responsibilities are ACN's corporate finance and accounting functions.

Ms. Diorka has nearly 15 years experience in the telecommunications industry. Ms. Diorka previously held the position of Vice President of Operations and Corporate Controller at Winstar/MIDCOM Communications, Inc. Formerly, while at MIDCOM Communications, Ms. Diorka was Director of Strategic Business Development where she was responsible for implementing a billing system required for MIDCOM Communications to become a long distance reseller. Ms. Diorka also held several management and accounting positions at ALLNET Communications Services, Inc.

Ms. Diorka has a Bachelor of Science in Business Administration from Western Michigan University in Kalamazoo, Michigan.

Mr. Eric J. Shapiro
Director of Operations

Mr. Shapiro is the Director of Operations for ACN. His responsibilities include overall operations support for products as well as customer processing and provisioning. He also oversees the sales support for products, and manages operational issues with service providers.

Mr. Shapiro has over twenty years experience in sales, management and marketing within the telecommunications industry. Prior to joining ACN in 1996, he held several management positions with Sprint Corporation, where he was responsible for managing 11 account consultants in charge of providing pre-sales technical support, implementation, project management and on-going post-sales support to national accounts. He was also responsible for selling a full line of telecommunications services, including voice, data and video. He began his career with Western Union Telegraph Co. where he quickly ascended to a management position in which he was responsible for hiring, training and managing a team of 20 sales professionals.

Mr. Shapiro obtained a Bachelor of Science in Business Administration from Wayne State University.

TECHNICAL PERSONNEL

Rose Anwar Narang Manager, Applications Development

Ms. Narang is the Manager of Applications Development at ACN. Her responsibilities include all corporate application development and support, as well as development of the web site and the e-commerce site for the company. Ms. Narang also oversees the recruitment of employees for such positions as developer, analyst, project manager, dba positions, and consultants for short and long term individual projects. She is also responsible for designing the local area network (LAN) and wide area network (WAN) systems for ACN. She also managed the infrastructure design using winframe, metaframe solutions, internet, virtual private networks and remote connectivity solutions for many business solutions in US, Canada, and Europe.

Ms. Narang has more than 10 years of industry experience in managing projects and personnel, as well as proposal writing. She has been extensively involved in the analysis, design, development and implementation of application systems. Prior to joining ACN, Ms. Narang held a position as a SAP integration specialist with Business Systems Consultants. As a Senior Consultant, she was responsible for the overall planning and direction of the company, and the decision-making with regards to certain applications and product areas. Furthermore Ms. Narang held various jobs where she gained major expertise in application development, operation support and customer support. She worked as a team leader, a project manager and project leader at various client sites. Ms. Narang has extensive computer skills in several hardware and software packages.

Ms. Narang's education includes a Bachelors Degree in Architecture from Mangalore University and a Masters Degree in Urban Planning from Wayne State University. She also has a Diploma in Computer Programming from the Computer Exchange in India. She has completed computer training courses in SAP Supply Chain Module/MRP modules and People Tools from PeopleSoft.

Mr. John Gerard Cislo Manager, Information Technology Operations

Mr. Cislo is the Manager of Information Technology Operations at ACN. He is responsible for overseeing all Information Technology Operations activities, including all network infrastructure, network systems software, computer operations, and physical and data security. He is also responsible for telecommunications and desktop support for ACN's United States offices.

Mr. Cislo is an information systems professional with a broad managerial background. He has previously worked as a manager for United Technologies Automotive, where he was responsible

for LAN, WAN and Web strategy, implementation and support of an international division. He also implemented corporate roll-outs of Windows '95 and Internet Access. Further, he established and implemented standard hardware and software configurations as part of a LAN rollout.

Mr. Cislo holds a Bachelor of Arts in Economics from Kalamazoo College and a Secondary Teaching Certificate from Eastern Michigan University. He has also completed some course work towards his Masters Degree at Eastern Michigan University.

Mr. Gary Van Vliet
Senior Research Analyst

Mr. Van Vliet is currently employed as a Senior Research Analyst at ACN. He acts as an operations liaison to the Information Technology Department and holds general managerial duties such as assisting in managing relationships with contracted firms and products or services vendors, and assisting in planning implementation of new products and services. He is also responsible for reviewing and establishing business rules for application of account status and revenue information.

Mr. Van Vliet previously worked for MCI Telecommunications, Inc. as a Senior Manager of Information Systems and a Regional Manager of Customer Service and Administration. As a Senior Manager, his responsibilities included creating, staffing and managing a complete data center operation in support of the MCI Midwest Division. He managed the following: IBM mainframe operation; Wang VS system environment supporting 300 position Telemarketing Center; application software development in support of sales and marketing; and application software maintenance. He also oversaw the implementation and management of data exchange between MCI and LECs located in Michigan, Ohio, Indiana, Illinois, and Wisconsin. Further, as a regional manager, his responsibilities included revenue forecasting, product analysis, and call center analysis. He also oversaw system support functions for Customer Service Call Center and implemented the Equal Access process. Furthermore, Mr. Van Vliet attended internal MCI training courses on supervisory skills, human resource issues, and various technology courses.

Mr. Van Vliet graduated from the United States Air Force Institute with a certificate in Advanced Electronics. He also received a certificate in Computer Technology from the Control Data Institute.

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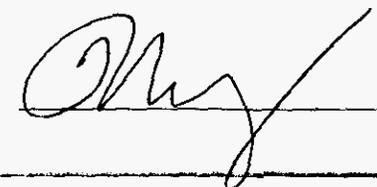
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