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ORIGINAL

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June 30, 2000

VIA OVERNIGHT DELIVERY

Florida Public Service Commission
Tariff Section
2540 Shumard Oak Blvd.
Gunter Bldg.
Tallahassee, Florida 32399
(850) 413-6000

000812-77

Re: IPVoice Communications, Inc.

Dear Sir/Madam:

Enclosed please find one original and six (6) copies of IPVoice Communications, Inc.'s Application for Authority to Provide Interexchange Telecommunications Service Within the State of Florida, along with an original and six (6) copies of IPVoice Communications, Inc.'s proposed tariff.

I also have enclosed a check in the amount of \$250.00 payable to the Florida Public Service Commission to cover the cost of filing these documents.

Please return a stamped copy of the extra copy of this letter in the enclosed preaddressed prepaid envelope.

If you have any questions regarding the application or the tariff, please do not hesitate to call me. Thank you for your attention to this matter.

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

Initials of person who forwarded check:

W.S.

Sincerely,


Lance J.M. Steinhart, Esq.
Attorney for IPVoice Communications, Inc.

Enclosures
cc: Julie Bahavar

RECEIVED & FILED
man

FPSC-BUREAU OF RECORDS
08108 JUL-38

FPSC-RECORDS/REPORTING

RECEIVED

JUL 06 2000

Florida Public Service Commission
Division of Regulatory Oversight

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

DIVISION OF COMMUNICATIONS
BUREAU OF SERVICE EVALUATION

000812-77

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
2540 Shumard Oak Blvd.
Gunter Building
Tallahassee, Florida 32399-0850
(904) 413-6600

- E. 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 Administration
2540 Shumard Oak Blvd.
Gunter Building
Tallahassee, Florida 32399-0850
(904) 413-6251

FORM PSC/CMU 31 (11/91)

Required by Commission Rule Nos. 25-24.471, 25-24.473, 25-24.480(2)

DOCUMENT NUMBER-DATE

08108 JUL-38

FPSC-RECORDS/REPORTING

1. Select what type of business your company will be conducting (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 IXC's; 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 the 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.

2. 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).

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

IPVoice Communications, Inc.

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

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

**5050 No. 19th Ave.; Ste. 416
Phoenix, Arizona 85015**

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

None

7. Structure of organization;

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

8. If applicant is an individual or partnership, please give name, title and address of sole proprietor or partners. **Not Applicable**

(a) Provide proof of compliance with the foreign limited partnership statute (Chapter 620.160 FS), if applicable.

(b) Indicate if the individual or any of the partners 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.

- (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. If incorporated, please give:

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

Corporate charter number: F00000002963

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

**TCS Corporate Services, Inc.
1406 Hays Street, Suite #2
Tallahassee, Florida 32301**

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

Fictitious name registration number:

- (d) 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.

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.

No.

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

(a) The application;

Lance J.M. Steinhart, Regulatory Counsel
6455 East Johns Crossing, Suite 285
Duluth, GA 30097
770-232-9200

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

Barbara S. Will, President
IPVoice Communications, Inc.
5050 No. 19th Ave.; Ste. 416
Phoenix, Arizona 85015
(602) 335-1231

(c) Tariff;

Lance J.M. Steinhart, Regulatory Counsel
6455 East Johns Crossing, Suite 285
Duluth, GA 30097
770-232-9200

(d) Complaints/Inquiries from customers;

Mike Scott, VP Customer Service
IPVoice Communications, Inc.
5050 No. 19th Ave.; Ste. 416
Phoenix, Arizona 85015
(800) 556-2538

11. 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.

Applicant is in the process of filing Applications throughout the United States.

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

IA, MI, MT, NJ, TX, UT, VA

(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.

None.

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

None.

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

- | | | | |
|--------------------------|------------------------|--------------------------|-----------|
| <input type="checkbox"/> | Facilities | <input type="checkbox"/> | Operators |
| <input type="checkbox"/> | Billing and Collection | <input type="checkbox"/> | Sales |
| <input type="checkbox"/> | Maintenance | | |
| <input type="checkbox"/> | Other: | | |

None.

13. Do you have a marketing program?

Yes.

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 14 (To whom, what amount, type of franchise, etc.).

Applicant will pay commissions to sales representatives.

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

- | | | | |
|-------------------------------------|-----------------------|-------------------------------------|---------------------------|
| <input checked="" type="checkbox"/> | Residential customers | <input checked="" type="checkbox"/> | Business customers |
| <input type="checkbox"/> | PATS providers | <input type="checkbox"/> | PATS station end-users |
| <input type="checkbox"/> | Hotels & motels | <input type="checkbox"/> | Hotel & motel guests |
| <input type="checkbox"/> | Universities | <input type="checkbox"/> | Univ. dormitory residents |
| <input type="checkbox"/> | 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?

Applicant's name and toll free number will appear on all end-users' bills.

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

The Company intends to direct bill customers utilizing real-time completed call detail information from its underlying carriers.

18. Please provide all available documentation demonstrating that the applicant has the following capabilities to provide interexchange telecommunications services in Florida.

- A. Financial capability.

Regarding the showing of financial capability, the following applies:

The application should contain the applicant's financial statements for the most recent 3 years, including:

1. the balance sheet
2. income statement
3. statement of retained earning.

Further, a written explanation, which can include supporting documentation, regarding the following should be provided to show financial capability.

1. Please provide documentation that the applicant has sufficient financial capability to provide the requested service in the geographic area proposed to be served.
2. Please provide documentation that the applicant has sufficient financial capability to maintain the requested service.
3. Please provide documentation that the applicant has sufficient financial capability to meet its lease or ownership obligations.

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.

If available, the financial statements should be audited financial statements. If the applicant does not have audited financial statements, it shall be so stated. The unaudited financial statements should then be signed by the applicant's chief executive officer and chief financial officer. The signatures should affirm that the financial statements are true and correct.

B. Managerial capability.

See Attached.

C. Technical capability.

Applicant will use the network services of its underlying carrier to provide services to customers in the State of Florida.

19. Please submit the proposed tariff under which the company plans to begin operation. Use the format required by Commission Rule 25-24.482 (example enclosed).

See Attached.

20. 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. not distance sensitive)

Method of access is FGA

Method of access is FGB

Method of access is FGD

Method of access is 800

MTS for pay telephone service providers

Block-of-time calling plan (Reach out Florida, Ring America, etc.)

800 Service (Toll free)

WATS type service (Bulk or volume discount)

Method of access is via dedicated facilities

Method of access is via switched facilities

Private Line services (Channel Services)

(For ex. 1.544 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

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

1 (or 101XXXX) +area code+number or 1-800-XXX-XXXX

21. **Other:**

**** 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 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:** A non-refundable application fee of \$250.00 must be submitted with the application.
5. **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 AAV service.
6. **ACCURACY OF APPLICATION:** By my signature below, I the undersigned owner or officer of the named utility in the application, attest to the accuracy of the information contained in this application and associated attachments. I have read the foregoing and declare that to the best of my knowledge and belief, the information is a true and correct statement. 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.

UTILITY OFFICIAL:

Barbara S. Will
Barbara S. Will

6/20/00
Date

President
Title

(602) 335-1231
Telephone No.

**** 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.)**

UTILITY OFFICIAL:

Barbara S. Will
Barbara S. Will

6/20/2000
Date

President
Title

(602) 335-1231
Telephone No.

LIST OF ATTACHMENTS

PROPOSED TARIFF

FINANCIAL INFORMATION

MANAGEMENT INFORMATION

STATEMENT OF FINANCIAL CAPABILITY

PROPOSED TARIFF

TITLE SHEETFLORIDA TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service or facilities for Telecommunications Services furnished by IPVoice Communications, Inc. ("IPVoice"), with principal offices at 5050 No. 19th Ave.; Ste. 416, Phoenix, Arizona 85015. This tariff applies for telecommunications 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: July 3, 2000

Effective:

By:

Julie Bahavar, Controller
5050 No. 19th Ave.; Ste. 416
Phoenix, Arizona 85015

CHECK SHEET

The 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 right-hand side of this sheet.

<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
17	Original
18	Original
19	Original
20	Original
21	Original
22	Original
23	Original
24	Original
25	Original
26	Original
27	Original
28	Original
29	Original

* Original or Revised Sheet Included in the most recent tariff filing

Issued: July 3, 2000

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Julie Bahavar, Controller
5050 No. 19th Ave.; Ste. 416
Phoenix, Arizona 85015

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Phoenix, Arizona 85015

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 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

Issued: July 3, 2000
By:

Effective:
Julie Bahavar, Controller
5050 No. 19th Ave.; Ste. 416
Phoenix, Arizona 85015

TARIFF FORMAT

A. Sheet Numbering: Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between pages 11 and 12 would be page 11.1.

B. Sheet Revision Numbers: Revision numbers also appear in the upper right corner of each sheet where applicable. These numbers are used to indicate the most current page version on file with the Commission. For example, 4th Revised Sheet 13 cancels 3rd Revised Sheet 13. Consult the Check Sheet for the sheets 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 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 on Commission file.

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SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement from a local exchange telephone company or other common carrier, using either dedicated or switched access, which connects a Customer's location to the Company's location or switching center.

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable the Company to identify the origin of the Customer so it may rate and bill the call. Automatic number identification (ANI) is used as the authorization code wherever possible.

Commission - Used throughout this tariff to mean the Florida Public Service Commission.

Customer - The person, firm, corporation or other legal entity which orders the services of the Company or purchases a Company Prepaid Calling Card and/or originates prepaid calls using such cards, and is responsible for the payment of charges and for compliance with the Company's tariff regulations.

Company or IPVoice - Used throughout this tariff to mean IPVoice Communications, Inc., a Delaware Corporation.

Dedicated Access - The Customer gains entry to the Company's services by a direct path from the Customer's location to the Company's point of presence.

Holiday - New Year's Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. Holidays shall be billed at the evening rate from 8 a.m. to 11 p.m. After 11 p.m., the lower night rate shall go into effect.

Prepaid Account - An inventory of Telecom Units purchased in advance by the Customer, and associated with one and only one Authorization Code as contained in a specific Prepaid Calling Card.

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Phoenix, Arizona 85015

Prepaid Calling Card - A card issued by the Company, containing an Authorization Code which identifies a specific Prepaid Account of Telecom Units, which enables calls to be processed, account activity to be logged, and balances to be maintained, on a prepayment basis.

Resp. Org - Responsible Organization or entity identified by an 800 service Customer that manages and administers records in the 800 database and management system.

Switched Access - The Customer gains entry to the Company's services by a transmission line that is switched through the local exchange carrier to reach the Company's point of presence.

Telecom Unit - A measurement of telecommunications service equivalent to one minute of usage between any two points within the State of Florida.

Telecommunications - The transmission of voice communications or, subject to the transmission capabilities of the services, the transmission of data, facsimile, signaling, metering, or other similar communications.

Underlying Carrier - The telecommunications carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer telecommunications traffic.

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Phoenix, Arizona 85015

SECTION 2 - RULES AND REGULATIONS**2.1 Undertaking of the Company**

This tariff contains the regulations and rates applicable to intrastate interexchange telecommunications services provided by the Company for telecommunications between points within the State of Florida. Services are furnished subject to the availability of facilities and subject to the terms and conditions of this tariff in compliance with limitations set forth in the Commission's rules. The Company's services are provided on a statewide basis and are not intended to be limited geographically. The Company offers service to all those who desire to purchase service from the Company consistent with all of the provisions of this tariff. Customers interested in the Company's services shall file a service application with the Company which fully identifies the Customer, the services requested and other information requested by the Company. 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 a service provided by the Company. The Customer shall be responsible for all charges due for such service arrangement.

2.1.1 The services provided by the Company are not part of a joint undertaking with any other entity providing telecommunications channels, facilities, or services, but may involve the resale of the Message Toll Services (MTS) and Wide Area Telecommunications Services (WATS) of underlying common carriers subject to the jurisdiction of this Commission.

Issued: July 3, 2000
By:

Effective:
Julie Bahavar, Controller
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Phoenix, Arizona 85015

-
- 2.1.2 The rates and regulations contained in this tariff apply only to the services furnished by the Company and do not apply, unless otherwise specified, to the lines, facilities, or services provided by a local exchange telephone company or other common carriers for use in accessing the services of the Company.
- 2.1.3 The Company reserves the right to limit the length of communications, to discontinue furnishing services, or limit the use of service necessitated by conditions beyond its control, including, without limitation: lack of satellite or other transmission medium capacity; the revision, alteration or repricing of the Underlying Carrier's tariffed offerings; or when the use of service becomes or is in violation of the law or the provisions of this tariff.

2.2 Use and Limitations of Services

- 2.2.1 The Company's services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of services, subject to any limitations set forth in this Section 2.2.
- 2.2.2 The use of the Company's services to make calls which might reasonably be expected to frighten, abuse, torment, or harass another or in such a way as to unreasonably interfere with use by others is prohibited.
- 2.2.3 The use of the Company's services without payment for service or attempting to avoid payment for service by fraudulent means or devices, schemes, false or invalid numbers, or false calling or credit cards is prohibited.

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-
- 2.2.4 The Company's services are available for use twenty-four hours per day, seven days per week.
- 2.2.5 The Company does not transmit messages, but the services may be used for that purpose.
- 2.2.6 The Company's services may be denied for nonpayment of charges or for other violations of this tariff subject to Section 2.5.1 herein.
- 2.2.7 Customers shall not use the service provided under this tariff for any unlawful purpose.
- 2.2.8 The Customer is responsible for notifying the Company immediately of any unauthorized use of services.

2.3 Liability of the Company

- 2.3.1 The Company shall not be liable for any claim, loss, expense or damage for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff, if caused by an act of God, fire, war, civil disturbance, act of government, or due to any other causes beyond the Company's control.
- 2.3.2 The Company shall not be liable for, and shall be fully indemnified and held harmless by the Customer against any claim, loss, expense, or damage for defamation, libel, slander, invasion, infringement of copyright or patent, unauthorized use of any trademark, trade name or service mark, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data or information transmitted.
- 2.3.3 No agent or employee of any other carrier or entity shall be deemed to be an agent or employee of the Company.

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-
- 2.3.4 The Company's liability, resulting in whole or in part from or arising in connection with the furnishing of service under this tariff, including but not limited to mistakes, omissions, interruptions, delays, errors, or other defects shall not exceed an amount equal to the charges provided for under this tariff for the long distance call for the period during which the call was affected. No other liability in any event shall attach to the Company, except as ordered by the Commission.
- 2.3.5 The Company shall not be liable for and shall be indemnified and saved harmless by any Customer or by any other entity from any and all loss, claims, demands, suits, or other action or any liability whatsoever, whether suffered, made, instituted, or asserted by any Customer or any other entity for any personal injury to, or death of, any person or persons, and for any loss, damage, defacement or destruction of the premises of any Customer or any other entity or any other property whether owned or controlled by the Customer or others.
- 2.3.6 The Company shall not be liable for any indirect, special, incidental, or consequential damages under this tariff including, but not limited to, loss of revenue or profits, for any reason whatsoever, including the breakdown of facilities associated with the service, or for any mistakes, omissions, delays, errors, or defects in transmission occurring during the course of furnishing service.
- 2.3.7 The remedies set forth herein are exclusive and in lieu of all other warranties and remedies, whether express or implied, INCLUDING WITHOUT LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

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2.4 Responsibilities of the Customer

- 2.4.1 The Customer is responsible for placing any necessary orders and complying with tariff regulations. The Customer is also responsible for the payment of charges for services provided under this tariff.
- 2.4.2 The Customer is responsible for charges incurred for special construction and/or special facilities which the Customer requests and which are ordered by the Company on the Customer's behalf.
- 2.4.3 If required for the provision of the Company's services, the Customer must provide any equipment space, supporting structure, conduit and electrical power without charge to the Company.
- 2.4.4 The Customer is responsible for arranging access to its premises at times mutually agreeable to the Company and the Customer when required for Company personnel to install, repair, maintain, program, inspect or remove equipment associated with the provision of the Company's services.
- 2.4.5 The Customer shall cause the temperature and relative humidity in the equipment space provided by Customer for the installation of the Company's equipment to be maintained within the range normally provided for the operation of microcomputers.
- 2.4.6 The Customer shall ensure that the equipment and/or system is properly interfaced with the Company's facilities or services, that the signals emitted into the Company's network are of the proper mode, bandwidth, power and signal level for the intended use of the subscriber and in compliance with criteria set forth in this tariff, and that the signals do not damage equipment, injure

Issued: July 3, 2000**By:****Effective:****Julie Bahavar, Controller
5050 No. 19th Ave.; Ste. 416
Phoenix, Arizona 85015**

Section 2.4.6 Continued

personnel, or degrade service to other Customers. If the Federal Communications Commission or some other appropriate certifying body certifies terminal equipment as being technically acceptable for direct electrical connection with the telephone network, the Company will permit such equipment to be connected with its channels without the use of protective interface devices. If the Customer fails to maintain the equipment and/or the system properly, with resulting imminent harm to Company equipment, personnel or the quality of service to other Customers, the Company may, upon written notice, require the use of protective equipment at the Customer's expense. If this fails to produce satisfactory quality and safety, the Company may, upon written notice, terminate the Customer's service.

- 2.4.7 The Customer must pay the Company for replacement or repair of damage to the equipment or facilities of the Company caused by negligence or willful act of the Customer or others, by improper use of the services, or by use of equipment provided by Customer or others.
- 2.4.8 The Customer must pay for the loss through theft of any Company equipment installed at Customer's premises.
- 2.4.9 If the Company installs equipment at Customer's premises, the Customer shall be responsible for payment of any applicable installation charge.
- 2.4.10 The Customer must use the services offered in this tariff in a manner consistent with the terms of this tariff and the policies and regulations of all state, federal and local authorities having jurisdiction over the service.

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5050 No. 19th Ave.; Ste. 416
Phoenix, Arizona 85015**

2.5 Cancellation or Interruption of Services

- 2.5.1 Without incurring liability, upon five (5) working days' (defined as any day on which the company's business office is open and the U.S. Mail is delivered) written notice to the Customer, the Company may immediately discontinue services to a Customer or may withhold the provision of ordered or contracted services:
- 2.5.1.A For nonpayment of any sum due the Company for more than thirty (30) days after issuance of the bill for the amount due,
- 2.5.1.B For violation of any of the provisions of this tariff,
- 2.5.1.C For violation of any law, rule, regulation, policy of any governing authority having jurisdiction over the Company's services, or
- 2.5.1.D By reason of any order or decision of a court, public service commission or federal regulatory body or other governing authority prohibiting the Company from furnishing its services.
- 2.5.2 Without incurring liability, the Company may interrupt the provision of services at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of Customer and the Company's equipment and facilities and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified.

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-
- 2.5.3 Service may be discontinued by the Company without notice to the Customer, by blocking traffic to certain counties, cities or NXX exchanges, or by blocking calls using certain Customer authorization codes, 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 it can be provided without undue risk, and will, upon request by the Customer affected, assign a new authorization code to replace the one that has been deactivated.
- 2.5.4 The Customer may terminate service upon verbal or written notice for the Company's standard month to month contract. Customer will be liable for all usage on any of the Company's service offerings until the Customer actually leaves the service. Customers will continue to have Company usage and be responsible for payment until the Customer or its agent notifies its local exchange carrier and changes its long distance carrier.

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2.6 Credit Allowance - Interruption of Service

- 2.6.1 Credit may be given for disputed calls, on a per call basis.
- 2.6.2 Credit shall not be issued for unavailability of long distance services.
- 2.6.3 The Customer shall be credited for an interruption of two hours or more at the rate of 1/720th of any monthly service charges for each hour or major fraction thereof that the interruption continues.

Credit Formula:

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

"A" - outage time in hours

"B" - monthly charge for affected activity

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2.7 Deposit

The Company does not require deposits.

2.8 Advance Payments

The Company requires advance payments for recurring and non-recurring charges. This will be applied against the next month's charges, and if necessary, a new advance payment will be collected for the next month.

2.9 Payment and Billing

2.9.1 Service is provided and billed on a billing cycle basis, beginning on the date that service becomes effective. Billing is payable upon receipt.

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2.9.2 The customer is responsible for payment of all charges for services furnished to the Customer, as well as to all persons using the Customer's codes, exchange lines, facilities, or equipment, with or without the knowledge or consent of the Customer. The security of the Customer's Authorization Codes, subscribed exchange lines, and direct connect facilities is the responsibility of the Customer. All calls placed using direct connect facilities, subscribed exchange lines, or Authorization Codes will be billed to and must be paid by the Customer. Recurring charges and non-recurring charges are billed in advance. Charges based on actual usage during a month and any accrued interest will be billed monthly in arrears.

2.10 Collection Costs

In the event Company is required to initiate legal proceedings to collect any amounts due to Company for regulated services, or for the enforcement of any other provision of this tariff or applicable law, Customer shall, in addition to all amounts due, be liable to Company for all reasonable costs incurred by Company in such proceedings and enforcement actions, including reasonable attorneys' fees, collection agency fees or payments, and court costs. In any such proceeding, the amount of collection costs, including attorneys' fees, due to the Company, will be determined by the court.

2.11 Taxes

All federal, state and local taxes, assessments, surcharges, or fees, including sales taxes, use taxes, gross receipts taxes, and municipal utilities taxes, are billed as separate line items and are not included in the rates quoted herein.

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2.12 Late Charge

A late fee will be charged on any past due balances as set forth in Section 4.10 of this tariff.

2.13 Returned Check Charge

A fee, as set forth in Section 4.6 of this tariff, will be charged whenever a check or draft presented for payment for service is not accepted by the institution on which it is written.

2.14 Location of Service

The Company will provide service to Customers within the State of Florida.

2.15 Sale of Telecommunications Services to Uncertified IXCs Prohibited

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

2.16 Reconnection Charge

A reconnection fee per occurrence as set forth in Section 4.12 of this tariff, will be charged when service is reestablished for Customers which have been disconnected due to non-payment. Payment of the reconnection fee and any other outstanding amounts will be due in full prior to reconnection of service

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SECTION 3 - DESCRIPTION OF SERVICE3.1 Computation of Charges

3.1.1 The total charge for each completed call may be a variable measured charge dependent on the duration, distance and time of day of the call. The total charge for each completed call may also be dependent only on the duration of the call, i.e. a statewide flat rate per minute charge. The variable measured charge is specified as a rate per minute which is applied to each minute. All calls are measured in increments as set forth in the Rates Section of this tariff. All calls are rounded up to the next whole increment.

3.1.2 Usage charges for all mileage sensitive products are based on the airline distance between rate centers associated with the originating and terminating points of the call. 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 that are produced by Bell Communications Research in the NPA-NXX V&H Coordinates Tape and Bell's NECA Tariff No. 4.

Formula:

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

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3.1.3 Timing begins when the called party answers and two way communication is possible, as determined by standard industry methods generally in use for ascertaining answer, including hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. Timing for each call ends when either party hangs up.

3.1.4 The Company will not bill for uncompleted calls.

3.2 Customer Complaints and/or Billing Disputes

Customer inquiries or complaints regarding service or accounting may be made in writing or by telephone to the Company at:

5050 No. 19th Ave.; Ste. 416
Phoenix, Arizona 85015
(800) 556-2538

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3.2 Continued

Any objection to billed charges should be reported promptly to the Company or its billing agent. Adjustments to Customers' bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate. A Customer who is unable to resolve a billing dispute with the Company may contact the Commission by telephone at 1-800-342-3552 to intervene in the billing dispute.

3.3 Level of Service

A Customer can expect end to end network availability of not less than 99% at all times for all services.

3.4 Billing Entity Conditions

When billing functions on behalf of the Company or its intermediary are performed by local exchange telephone companies or others, the payment of charge conditions and regulations of such companies and any regulations imposed upon these companies by regulatory bodies having jurisdiction apply. The Company's name and toll-free telephone number will appear on the Customer's bill.

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3.5 Service Offerings**3.5.1 1+ Dialing**

This service permits Customers to originate calls via switched or dedicated access lines, and to terminate intrastate calls. The customer dials "1+" followed by "ten digits" or dials "101XXXX" followed by "1+ ten digits".

3.5.2 Travel Cards

The Customer utilizes an 11 digit "toll-free" access number established by the Company to access a terminal. Upon receiving a voice prompt, the Customer uses push button dialing to enter an identification code assigned by the Company, and the ten digit number of the called party.

3.5.3 800 Service (Toll-Free)

This service is inbound calling only where an 800, 888 or other toll-free prefix number rings into a Customer's premise routed to a specific telephone number or terminated over a dedicated facility.

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3.5.4 Company Prepaid Calling Cards

This service permits use of Prepaid Calling Cards for placing long distance calls. Customers may purchase Company Prepaid Calling Cards at a variety of retail outlets or through other distribution channels. Company Prepaid Calling Cards are available at a variety of face values. Company Prepaid Calling Card service is accessed using the Company toll-free number printed on the card. The caller is prompted by an automated voice response system to enter his/her Authorization Code, and then to enter the terminating telephone number. The Company's processor tracks the call duration on a real time basis to determine the number of Telecom Units consumed. The total consumed Telecom Units, along with applicable taxes, for each call is deducted from the remaining Telecom Unit balance on the Customer's Company Prepaid Calling Card.

All calls must be charged against Prepaid Calling Card that has a sufficient Telecom Unit balance. A Customer's call will be interrupted with an announcement when the balance is about to be depleted.

In order to continue the call, the Customer can either call the toll-free number on the back of the Company Prepaid Calling Card and "recharge" the balance on the card using a nationally recognized credit card, or the Customer can throw the card away and purchase a new one. Calls in progress will be terminated by the Company if the balance on the Company Prepaid Calling Card is insufficient to continue the call and the Customer fails to enter the number of another valid Company Prepaid Calling Card prior to termination.

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Phoenix, Arizona 85015

Section 3.5.4 Continued

A card will expire on the date indicated on the card, or if no date is specified, 12 months from the date of first usage, or the date of last recharge, whichever is later. The Company will not refund unused balances.

A credit allowance for Company Prepaid Calling Card Service is applicable to calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call. To receive the proper credit, the Customer must notify the Company at the designated toll-free customer service number printed on the Company Prepaid Calling Card and furnish the called number, the trouble experienced (e.g. cut-off, noisy circuit, etc.), and the approximate time that the call was placed.

When a call charged to a Company Prepaid Calling Card is interrupted due to cut-off, one-way transmission, or poor transmission conditions, the Customer will receive a credit equivalent of one Telecom Unit.

Credit allowances for calls pursuant to the Company Prepaid Card Service do not apply for interruptions not reported promptly to the Company or interruptions that are due to the failure of power, equipment or systems not provided by the Company.

Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company.

The Company will block all calls beginning with the NPA "900" and NXX "976" calls, therefore such calls can not be completed.

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3.5.5 Directory Assistance.

Access to long distance directory assistance is obtained by dialing 1 + (area code) + 555-1212. When more than one number is requested in a single call, a charge will be applicable for each number requested, whether or not the number is listed or published.

3.5.6 Emergency Call Handling Procedures

Emergency "911" calls are not routed to company, but are completed through the local network at no charge.

3.5.7 Promotional Offerings

The Company may offer approved special promotions of new or existing services or products for limited time periods as approved by the Commission. These promotions will include specific tariffed starting and ending dates. All such promotions will be offered on a completely non-discriminatory basis. All such tariffed promotions must be approved by the Commission and must state exactly what charges are being reduced or waived, who is eligible, and what Customers have to do to be eligible.

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Phoenix, Arizona 85015

SECTION 4 - RATES

4.1 1+ & 101XXXX Dialing

\$0.15 per minute

A \$4.95 per month per number service charge applies.
Billed in one minute increments

4.2 Travel Cards

\$.199 per minute

A \$.25 per call service charge applies.
Billed in one minute increments

4.3 800 Service (Toll Free)

\$0.15 per minute

A \$10.00 per month per number service charge applies.
Billed in one minute increments

4.4 Prepaid Calling Cards

\$.499 Per Telecom Unit

\$.50 connection charge per call.

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Phoenix, Arizona 85015

4.5 Directory Assistance

\$.95 per each number requested

4.6 Returned Check Charge

\$25.00

4.7 Rate Periods

	Monday - Friday	Sat.	Sun.
8 a.m. to 5 p.m.*	Daytime Rate Period		
5 p.m. to 11 p.m.*	Evening Rate Period		Evening Rate Period
11 p.m. to 8 a.m.*	Night/Weekend Rate Period		

* To, but not including
When a message spans more than one rate period, total charges for the minutes in each rate period are calculated and the results for each rate period are totaled to obtain the total message charge. If the calculation results in a fractional charge, the amount will be rounded down to the lower cent.

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4.8 Rates Applicable for Hearing/Speech Impaired Persons

For intrastate toll messages which are 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, the rates shall be evening rates for daytime calls and night rates for evening and night calls.

Intrastate toll calls received from the relay service, each local exchange and interexchange telecommunications company billing relay call 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.

Florida Public Service Commission Rules and Regulations require the Company to provide the first 50 directory assistance calls initiated per billing cycle by handicapped persons free of charge.

4.9 Employee Concessions

The Company does not offer employee concessions.

4.10 Late Charge

1.5% monthly or the amount otherwise authorized by law, whichever is lower.

4.11 Payphone Dial Around Surcharge

A dial around surcharge of \$.49 per call will be added to any completed INTRAstate toll access code and subscriber 800/888 type calls placed from a public or semi-public payphone.

4.12 Reconnection Charge

\$25.00

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Phoenix, Arizona 85015

FINANCIAL INFORMATION

by the Company in light of its experience and its perception of historical trends, current conditions and expected future developments as well as other factors it believes are appropriate in the circumstances. However, whether actual results or developments will conform with the Company's expectations and predictions is subject to a number of risks and uncertainties, general economic market and business conditions; the business opportunities (or lack thereof) that may be presented to and pursued by the Company; changes in laws or regulation; and other factors, most of which are beyond the control of the Company. Consequently, all of the forward-looking statements made in this Form 10-KSB are qualified by these cautionary statements and there can be no assurance that the actual results or developments anticipated by the Company will be realized or, even if substantially realized, that they will have the expected consequence to or effects on the Company or its business or operations.

Item 7. Financial Statements

IPVoice.com, Inc.

(A Development Stage Enterprise)

Audited Financial Statements

**For the Years Ended December 31, 1999 and 1998
and from February 19, 1997 (Inception) through December 31, 1999**

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INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholders
IPVoice.com, Inc.
(A Development Stage Enterprise)
Phoenix, Arizona

We have audited the accompanying consolidated balance sheets of IPVoice.com, Inc., a development stage enterprise, (the "Company") as of December 31, 1999 and 1998 and the related consolidated statements of operations, stockholders' deficiency and cash flows for the years ended December 31, 1999 and 1998 and from February 19, 1997 (Inception) through December 31, 1999. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

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

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 1999 and 1998 and the results of their operations and their cash flows for the years ended December 31, 1999 and 1998 and from February 19, 1997 (Inception) through December 31, 1999, in conformity with generally accepted accounting principles.

The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 4 to the consolidated financial statements, the Company has experienced a net loss since inception, and reflects negative working capital and stockholders' deficiency as of December 31, 1999. The Company's financial position and operating results raise substantial doubt about its ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 4. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Durland & Company, CPAs, P.A.

Palm Beach, Florida
March 7, 2000

IPVoice.com, Inc.
(A Development Stage Enterprise)
Consolidated Balance Sheet

December 31,

	1999	1998
ASSETS		
CURRENT ASSETS		
Cash	\$ 98,592	\$ 908
Certificate of deposit - restricted	25,205	0
Accounts receivable	108,100	0
Inventory	7,586	152,980
Prepaid expenses	16,865	0
Total current assets	256,348	153,888
PROPERTY AND EQUIPMENT		
Computer equipment	369,619	30,953
Office equipment	19,019	11,015
Furniture and fixtures	29,445	0
Subtotal property and equipment	418,083	41,968
Less accumulated depreciation	(40,528)	(4,343)
Total property and equipment	377,555	37,625
Total Assets	\$ 633,903	\$ 191,513
LIABILITIES AND STOCKHOLDERS' DEFICIENCY		
CURRENT LIABILITIES		
Accounts payable and accrued expenses		
Trade	\$ 326,524	\$ 191,817
Officer	17,403	34,268
Related party	40,896	20,564
Accrued payroll taxes	1,005	35,730
Accrued interest - stockholders	12,690	0
Deferred revenue	7,821	0
Advances from stockholder	0	24,750
Total current liabilities	406,339	307,129
LONG-TERM LIABILITIES		
Notes payable	1,145,400	0
Total long-term liabilities	1,145,400	0
Total Liabilities	1,551,739	307,129
STOCKHOLDERS' DEFICIENCY		
Senior Convertible Preferred stock, \$0.001 par value, authorized 10,000,000 shares; 1,150 and 0 issued and outstanding shares	1	0
Common stock, \$0.001 par value, authorized 50,000,000 shares; 16,422,758 and 12,578,999 issued and outstanding shares	16,423	12,579
Additional paid-in capital	1,570,240	465,171
Stock subscription receivable	0	(62,700)
Deficit accumulated during the development stage	(2,504,500)	(530,666)
Total stockholders' deficiency	(917,836)	(115,616)
Total Liabilities and Stockholders' Deficiency	\$ 633,903	\$ 191,513

The accompanying notes are an integral part of the financial statements

IPVoice.com, Inc.
(A Development Stage Enterprise)
Consolidated Statements of Operations

	Year Ended December 31,		Period from
	1999	1998	February 19, 1997 (Inception) through December 31, 1999
NET SALES	\$ 321,279	\$ 41,254	\$ 362,533
COST OF SALES	305,434	0	305,434
Gross profit	15,845	41,254	57,099
OPERATING EXPENSES			
Compensation			
Officers	340,896	140,076	480,972
Other	78,522	37,715	116,237
Consulting	470,765	0	470,765
Consulting - related party	267,564	91,096	322,291
General and administrative	605,749	275,709	881,458
Research and development	97,403	0	97,403
Organization expense - related party	0	0	14,000
Depreciation and amortization	36,185	4,343	40,528
Total operating expenses	1,897,084	548,939	2,423,654
Loss from operations	(1,881,239)	(507,685)	(2,366,555)
OTHER INCOME (EXPENSE)			
Interest expense	(64,387)	0	(64,387)
Interest income	20,324	0	20,324
Write-off of receivable	(48,532)	0	(48,532)
Total other income (expense)	(92,595)	0	(92,595)
Net loss	\$ (1,788,644)	\$ (507,685)	\$ (2,273,960)
Loss per common share	\$ (0.13)	\$ (0.04)	
Number of weighted average common shares outstanding	15,413,751	11,620,451	

The accompanying notes are an integral part of the financial statements

IPVoice.com, Inc.
(A Development Stage Enterprise)
Consolidated Statements of Stockholders' Deficiency

	Number of Shares		Par Value		Additional Paid-in Capital	Stock Subscription Receivable	Deficit Accumulated During the Development Stage	Total Stockholders' Deficiency
	Preferred	Common	Preferred Stock	Common Stock				
BEGINNING BALANCE, February 19, 1997 (Inception)	0	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2/97 - founder's serv. (\$0.001/sh.)	0	9,000,000	0	9,000	0	0	0	9,000
3/97 - cash (\$0.01/sh.)	0	1,400,000	0	1,400	12,600	(12,274)	0	1,726
Net loss	0	0	0	0	0	0	(22,981)	
BALANCE, December 31, 1997	0	10,400,000	\$ 0	\$ 10,400	\$ 12,600	\$ (12,274)	\$ (22,981)	\$ (12,255)
3/19 - donated-rel. party (\$0.001/sh.)	0	(9,000,000)	0	(9,000)	9,000	0	0	0
3/19 - acquisition (\$0.001)	0	9,000,000	0	9,000	(9,000)	0	0	0
3/20 - cash received	0	0	0	0	0	12,274	0	12,274
2 nd qtr. - cash (\$1.00/sh.)	0	144,000	0	144	143,856	0	0	144,000
3 rd qtr. - cash (\$1.00/sh.)	0	10,000	0	10	9,990	0	0	10,000
3 rd qtr. - cash (\$0.75/sh.)	0	53,333	0	53	39,947	0	0	40,000
3 rd qtr. - cash (\$0.50/sh.)	0	20,000	0	20	9,980	0	0	10,000
3 rd qtr. - cash (\$0.25/sh.)	0	100,000	0	100	24,900	0	0	25,000
3 rd qtr. - cash \$0.10/sh.)	0	627,000	0	627	62,073	(62,700)	0	0
3 rd qtr. - services (\$0.10/sh.)	0	473,000	0	473	46,827	0	0	47,300
4 th qtr. - cash (\$0.15/sh.)	0	396,666	0	397	56,103	0	0	56,500
4 th qtr. - services (\$0.15/sh.)	0	275,000	0	275	40,975	0	0	41,250
4 th qtr. - cash (\$0.19/sh.)	0	80,000	0	80	14,920	0	0	15,000
Net loss	0	0	0	0	0	0	(507,685)	(507,685)
BALANCE, December 31, 1998	0	12,578,999	0	12,579	465,171	(62,700)	(530,666)	(115,616)
1 st qtr. - cash (\$0.22/sh.)	0	687,499	0	687	149,313	0	0	150,000
1 st qtr. - services (\$0.87/sh.)	0	493,760	0	494	429,070	0	0	429,564
2 nd qtr. - cash received	0	0	0	0	0	60,000	0	60,000
2 nd qtr. - cash (\$4.00/sh.)	1,150	0	1	0	4,599	0	0	4,600
2 nd qtr. - cash (\$0.15/sh.)	0	2,005,000	0	2,005	293,995	0	0	296,000
3 rd qtr. - cash (\$0.40/sh.)	0	437,500	0	438	174,562	0	0	175,000
3 rd qtr. - cash received	0	0	0	0	0	2,700	0	2,700
3 rd qtr. - services (\$1.00)	0	10,000	0	10	9,990	0	0	10,000
4 th qtr. - services (\$0.21)	0	210,000	0	210	43,540	0	0	43,750
Net loss	0	0	0	0	0	0	(1,973,834)	(1,973,834)
BALANCE, December 31, 1999	1,150	16,422,758	\$ 1	\$ 16,423	\$ 1,570,240	\$ 0	\$ (2,504,500)	\$ (917,836)

The accompanying notes are an integral part of the financial statements

IPVoice.com, Inc.
(A Development Stage Enterprise)
Consolidated Statements of Cash Flows

	Year Ended December 31,		Period from
	1999	1998	February 19, 1997 (Inception) through December 31, 1999
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net loss	\$ (1,973,834)	\$ (507,685)	\$ (2,504,500)
Adjustments to reconcile net loss to net cash used by operating activities:			
Stock issued for services - related party	34,064	88,550	131,614
Stock issued for services - other	449,250	0	449,250
Depreciation	36,185	4,343	40,528
Interest credited to certificate of deposit	(205)	0	(205)
Changes in operating assets and liabilities			
(Increase) decrease in inventory	(7,586)	(152,980)	(7,586)
(Increase) decrease in accounts receivable	(108,100)	0	(108,100)
(Increase) decrease in prepaid expenses	(16,865)	0	(16,865)
Increase (decrease) in accounts payable - trade	134,707	191,817	326,524
Increase (decrease) in accounts payable - officer	(16,865)	34,268	17,403
Increase (decrease) in accounts payable - related party	20,332	6,564	40,896
Increase (decrease) in deferred revenue	7,821	0	7,821
Increase (decrease) in accrued payroll taxes	(34,725)	35,730	1,005
Increase (decrease) in accrued interest	12,690	0	12,690
Net cash used by operating activities	<u>(1,463,131)</u>	<u>(299,393)</u>	<u>(1,609,525)</u>
CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase certificate of deposit	(25,000)	0	(25,000)
Purchase of property and equipment	(223,135)	(41,968)	(418,083)
Net cash used by investing activities	<u>(248,135)</u>	<u>(41,986)</u>	<u>(443,083)</u>
CASH FLOW FROM FINANCING ACTIVITIES :			
Increase (decrease) in advance from shareholder	(24,750)	24,750	0
Proceeds from notes payable	1,145,400	0	1,145,400
Common stock issued for cash	621,000	303,500	926,226
Preferred stock issued for cash	4,600	0	4,600
Proceeds from stock subscription receivable	62,700	12,274	74,974
Net cash provided by financing activities	<u>1,808,950</u>	<u>340,524</u>	<u>2,151,200</u>
Net increase (decrease) in cash	97,684	(837)	98,592
CASH, beginning of period	908	1,745	0
CASH, end of period	<u>\$ 98,592</u>	<u>\$ 908</u>	<u>\$ 98,592</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:			
Interest paid in cash	<u>\$ 51,697</u>	<u>\$ 0</u>	<u>\$ 51,697</u>
Non-Cash Financing Activities:			
Stock subscription receivable	<u>\$ 0</u>	<u>\$ (62,700)</u>	<u>\$ 0</u>
Donated capital - related party	<u>\$ 0</u>	<u>\$ 9,000</u>	<u>\$ 9,000</u>
Inventory transferred to property and equipment	<u>\$ 152,980</u>	<u>\$ 0</u>	<u>\$ 152,980</u>

IPVoice.com, Inc.
(A Development Stage Enterprise)
Notes to Consolidated Financial Statements

(1) Summary of Significant Accounting Principles

The Company IPVoice.com, Inc., (the "Company"), is a Nevada chartered development stage corporation which conducts business from its headquarters in Phoenix, Arizona. The Company was incorporated on February 19, 1997 as Nova Enterprises, Inc., and changed its name to IPVoice Communications, Inc. in March 1998, and to IPVoice.com, Inc. in April 1999. The company is principally involved in the internet telephone industry. The Company is in the development stage. Although the Company has received revenue, it is not yet considered material to its intended operations. Company has received limited operating revenues and will continue to incur expenses during its development, possibly in excess of revenue.

The following summarize the more significant accounting and reporting policies and practices of the Company:

- a) Use of estimates** The consolidated financial statements have been prepared in conformity with generally accepted accounting principles. In preparing the consolidated financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the statements of financial condition, and revenues and expenses for the year then ended. Actual results may differ from those estimates.
- b) Significant acquisition** In March 1998, IPVoice.com, Inc., a Nevada corporation, acquired 100% of the issued and outstanding shares of the common stock of IPVoice Communications, Inc., a Delaware corporation, in a reverse merger, which was accounted for as a reorganization of the Delaware company.
- c) Principles of consolidation** The consolidated financial statements include the accounts of IPVoice.com, Inc. and its wholly owned subsidiary. All intercompany balances and transactions have been eliminated.
- d) Net loss per share** Basic net loss per weighted average common share is computed by dividing the net loss by the weighted average number of common shares outstanding during the period.
- e) Stock compensation for services rendered** The Company issues shares of common stock in exchange for services rendered. The costs of the services are valued according to generally accepted accounting principles and have been charged to operations.
- f) Inventory** Inventory consists of unused telephone time related to the prepaid calling cards sold. The Company receives transaction reports by activated PIN codes from the long distance provider.
- g) Property and equipment** All property and equipment is recorded at cost and depreciated over their estimated useful lives, using the straight-line method. Upon sale or retirement, the costs and related accumulated depreciation are eliminated from their respective accounts, and the resulting gain or loss is included in the results of operations. Repairs and maintenance charges which do not increase the useful lives of the assets are charged to operations as incurred.
- h) Revenue recognition** The Company currently has two revenue streams: 1) prepaid telephone calling cards and 2) the sale of its "Gateways". The Company recognizes revenue on the prepaid telephone cards based upon actual usage as provided by the service provider in reports detailing usage by activated PIN codes. Since

IPVoice.com, Inc.
(A Development Stage Enterprise)
Notes to Consolidated Financial Statements

(1) Summary of Significant Accounting Principles (Continued)

h) **Revenue recognition (continued)** the Company requires payment in full by the wholesaler upon PIN code activation, in blocks, the amount received by the Company in excess of that reported by the provider is classified as deferred revenue. Revenue from the sale of the Company's "Gateways" is recognized upon acceptance of the equipment by the purchaser. Although the accounting for the two revenue streams is different, they are both part of the Company's single line of business.

i) **Research and development** Research and development costs are expensed in the period incurred.

(2) Stockholders' Equity The Company has authorized 50,000,000 shares of \$0.001 par value common stock and 10,000,000 shares of \$0.001 par value preferred stock. Rights and privileges of the preferred stock are to be determined by the Board of Directors prior to issuance. The Company had 16,422,758 and 12,578,999 shares of common stock issued and outstanding at December 31, 1999 and 1998, respectively. The Company has 1,150 and 0 shares of senior convertible preferred stock issued and outstanding at December 31, 1999 and 1998, respectively. In February 1997, the Company issued 9,000,000 shares to its founder for services rendered to the Company valued at par value, or \$9,000. In March 1997, the Company completed a Regulation D Rule 504 Placement for 1,400,000 shares in exchange for \$14,000 cash.

In March 1998, a majority shareholder donated 9,000,000 shares of common stock to the Company. 9,000,000 shares were simultaneously issued for the acquisition of IPVoice Communications, Inc., a Delaware corporation (Note (1)(b)). During the second quarter of 1998, the Company issued 144,000 shares of common stock for \$144,000 in cash. The Company issued 473,000 shares of common stock for services rendered, valued at the current market rate of \$47,300, during the third quarter of 1998. Also during the third quarter, the Company issued 183,333 shares of common stock for \$85,000 in cash, and 627,000 shares of common stock for a subscription receivable of \$62,700. In the fourth quarter of 1998, the Company issued 275,000 shares of common stock for services rendered, valued at the current market rate of \$41,250. In the same quarter, 476,666 shares of common stock were issued for \$121,800 in cash.

In January 1999, the Company issued 93,760 shares of common stock in exchange for services, valued at \$14,064. In January and February 1999, the Company issued 499,999 shares of common stock in exchange for \$75,000 in cash. In March 1999, the Company issued 187,500 shares of common stock for \$75,000 in cash. These issuances were to then current stockholders. In March 1999, the Company issued 400,000 shares of common stock for services, valued at the current market rate of \$415,500, to three previously unrelated entities.

In April 1999, the Company issued 250,000 shares of common stock to an existing stockholder for \$100,000 cash. In April 1999, an existing stockholder exercised a warrant for 155,000 shares of common stock by tendering \$100,000 cash. In April 1999, an existing stockholder exercised a warrant for 1,600,000 shares of common stock by tendering \$96,000 in cash. In the second quarter, the Company completed a Regulation D Rule 506 Private Placement for units, which included the issuance of 1,150 shares of senior convertible preferred stock in exchange for \$4,600 in cash. These senior convertible preferred shares, as a group, are convertible into common shares equaling 51% of the issued and outstanding common shares after conversion, in the event of an uncured default of the notes payable.

IPVoice.com, Inc.
(A Development Stage Enterprise)
Notes to Consolidated Financial Statements

(2) **Stockholders' Equity (Continued)** In July 1999, the Company discovered that it had failed to issue and record 10,000 shares of common stock in exchange for legal services, valued at \$10,000 in 1997, as originally contracted. These shares were recorded in July 1999. In August 1999, the Company issued 437,500 shares of common stock for \$175,000 cash. All common stock shares issued in exchange for cash, except the two warrant exercises, were subscribed for in January 1999. In November 1999, the Company issued 10,000 shares of common stock in exchange for services valued at \$23,750. In December 1999, the Company discovered that it had failed to issue and record 200,000 shares of common stock for services valued at \$20,000, which had been contracted for in October 1998, and were recorded in December 1999.

(3) **Income Taxes** Deferred income taxes (benefits) are provided for certain income and expenses which are recognized in different periods for tax and financial reporting purposes. The Company had net operating loss carry-forwards for income tax purposes of approximately \$2,504,500, which expire beginning December 31, 2117. There may be certain limitations on the Company's ability to utilize the loss carry-forwards in the event of a change of control resulting from the conversion of the senior convertible preferred stock, should that occur.

The amount recorded as a deferred tax asset, cumulative as of December 31, 1999, is \$1,002,000, which represents the amount of tax benefits of the loss carry-forwards. The Company has established a valuation allowance for this deferred tax asset of \$1,002,000, as the Company has no history of profitable operations.

The significant components of the net deferred tax asset as of December 31, 1999 are:

Net operating losses	\$ 1,002,000
Valuation allowance	(1,002,000)
Net deferred tax asset	\$ 0

(4) **Going Concern** As shown in the accompanying consolidated financial statements, the Company has incurred a net loss of \$2,504,500 since inception. At December 31, 1999, the Company reflects negative working capital of approximately \$150,000 and stockholders' deficiency of approximately \$918,000. These conditions raise substantial doubt as to the ability of the Company to continue as a going concern. The ability of the Company to continue as a going concern is dependent upon increasing sales and obtaining additional capital and financing. The financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern. The Company has retained the services of a registered broker/dealer and is in negotiations with an investment group, introduced by the broker/dealer, for an investment of up to \$5,000,000 in two tranches of \$2.5 million within the next 12 months.

(5) **Related Parties** At December 31, 1999, the Company owed two of its officers \$17,403 for reimbursement of expenses paid on behalf of the Company. This amount is represented in Accounts payable - officer. At December 31, 1999, the Company owed two of its shareholders \$40,896 for consulting services performed on behalf of the Company. This amount is represented in Accounts payable - related party. Total consulting fees incurred to a shareholder during the year amounted to \$131,064. Consulting fees in the amount of \$136,500 were paid to two officers, \$30,000 of which was paid to one officer prior to his election.

IPVoice.com, Inc.
(A Development Stage Enterprise)
Notes to Consolidated Financial Statements

(9) Commitments and Contingencies (Continued)

a) Consulting agreements - related parties (continued) In October 1998, the Company entered into a consulting agreement with a previously unrelated party. This agreement called for the issuance of 350,000 shares of common stock valued at \$35,000, an option for 1,600,000 shares of common stock at an exercise price of \$0.06 per share, an option for 350,000 shares of common stock at an exercise price of \$3.90 per share, a five-year warrant for common stock shares equal to five per cent of the then issued and outstanding common stock at exercise with a strike price of \$1.00 per share and consulting fees for a 30 month period, beginning in September 1998, in the amounts of : \$4,000 per month for the first 6 months, \$6,000 per month for the next 12 months, and \$8,000 for the last 12 months. At December 31, 1999, fifteen months remain under this agreement. The Company is obligated for payments totaling \$90,000 in 2000, and \$24,000 in 2001.

At the end of the first quarter of 1999, the Company entered into three marketing agreements with three previously unrelated companies. Those agreements called for the issuance of 100,000, 200,000 and 100,000 shares of common stock. One agreement also called for the performance based issuance of up to 150,000 shares of common stock and the performance based issuance of warrants for up to 450,000 shares of common stock, with an exercise price of \$2.50 per share.

b) Consulting agreements - other In June 1999, the Company entered into a one-year consulting agreement with an unrelated individual which called for payment of \$100,000. In 1999, the Company paid \$45,800 of this fee, and is obligated to pay the \$54,200 balance during 2000.

c) Leases The Company entered into a one-year lease for its office space beginning in August 1999. The Company is obligated to rental payments amounting to \$27,000 in 2000. In 1999, the Company paid \$35,000 in office rent. In November 1999, the Company entered into a one-year lease for an apartment for the Company's use. In 1999, the Company paid \$1,700 in rent, and is obligated to pay \$8,700 in 2000.

d) Pending Litigation In December 1999, SatLink filed a lawsuit alleging breach of contract as a result of the rescission of the acquisition in October 1999, as discussed in Note 6 above. In December 1999, the former CFO of the Company filed a lawsuit alleging breach of contract as a result of the rescission of the employment agreement in October 1999, as discussed in Note 6 above. The Company believes these suits have no merit and intends to vigorously defend them.

e) Employment agreements In April 1998, the Company entered into three-year employment agreements with the President and the Senior Vice President. These agreements call for salaries in the amount of \$150,000 per year for each of those officers. In September 1999, those officers agreed to reduce this compensation to \$90,000 per year until such time as the Company is profitable. The reduction agreements do not call for an accrual and payment of the difference. In November 1999, the Company entered into a two-year employment agreement with its Executive Vice President, (EVP), which calls for a salary of \$78,000 per year and granted the EVP four-year options for 50,000 shares of common stock, with an exercise price of \$1.75. These options are not exercisable until the stock trades above \$7.50 and \$12.00 per share for ten days out of thirty consecutive days, one-half and one-half, respectively. The Company is obligated to pay a total of \$258,000 in 2000 and \$110,000 in 2001, under these employment agreements.

IPVoice.com, Inc.
(A Development Stage Enterprise)
Notes to Consolidated Financial Statements

(10) Subsequent Events

a) **Leases** In January 2000, the Company entered into a financing lease for a telephone system valued at \$13,000, which calls for the Company to make payments totaling \$4,500 per year for four years.

In January 2000, the Company entered into a three-year operating lease with a stockholder of the Company. This lease calls for a fair market value purchase at lease end. The lease is for the Company's "Gateway" equipment located in New York City and Los Angeles. The Company is obligated to the following payments: \$36,800 in 2000; \$40,000 in 2001; \$40,000 in 2002 and \$3,300 in 2003.

b) **Stock option plan** In December 1999, the stockholders approved for the Board of Directors to adopt an employee stock option plan. This plan reserves up to 1,000,000 shares to be issued upon the exercise of such granted options. The plan, which was not finalized until early 2000, allows for the grant of qualified and non-qualified options, as defined by Section 422 of the Internal Revenue Code of 1986, as amended. To be eligible, a grantee must have been employed by the Company for a minimum of 60 days, or be a Director of the Company. The plan contains various exercise price calculation formats. No options have been granted pursuant to this plan.

MANAGEMENT INFORMATION

Item 8. Changes In and Disagreements with Accountants on Accounting and Financial Disclosure

None

PART III

Item 9. Directors, Executive Officers, Promoters and Control Persons; Compliance with Section 16(a) of the Exchange Act

(a) Set forth below are the names, ages, positions, with the Company and business experiences of the executive officers and directors of the Company.

<u>Name</u>	<u>Age</u>	<u>Position(s) with Company</u>
Barbara S. Will	47	Director, President and Chief Operating Officer
Anthony Welch	31	Director, Senior Vice President of Research and Development
Harry R. Bowman	56	Executive Vice President
Julie J. Bahavar	54	Controller [Chief Accounting Officer]
James K. Howson	57	Chairman, Chief Executive Officer
Russell Watson	50	Director

All directors hold office until the next annual meeting of the Company's shareholders and until their successors have been elected and qualify. Officers serve at the pleasure of the Board of Directors. The officers and directors will devote such time and effort to the business and affairs of the Company as may be necessary to perform their responsibilities as executive officers and/or directors of the Company.

Family Relationships

There are no family relationships between or among the executive officers and directors of the Company.

Business Experience

Barbara S. Will, age 47, currently serves as Director, President and COO. She has served as a Director, President and COO since March 1998. She previously served as Chairman between March 1998 to June 1999. Ms. Will has over twenty (20) years of experience in all areas of telecommunications, both domestic and international. Prior to joining IPVC, from 1984

to 1997, Ms. Will was in a senior capacity with MCI and was responsible for signing some of the largest contracts with a carrier/reseller in MCI's history. Her vast industry experience includes international and international private line; International 800; data; DSO, DSI, DSC, OC3; dedicated in and outbound; One-Plus; calling and debit cards; Operator Assistance; Internet; Enhanced Services; and Enhanced Network. During her time at MCI, she received numerous awards for her outstanding performance. Ms. Will attended Colorado State University for two years.

Anthony K. Welch, age 31, current serves as a Director and the Senior Vice-President. He has served as a Director and Senior Vice President since March, 1998 and as Senior Vice President of Research and Development since August 1999. Anthony Welch is the original designer of the MultiCom, AuditRite, and TrueConnect platforms and has served as Special Consultant to various telecommunications organizations. From 1997 to 1998, Mr. Welch was involved in the formation of the Company and the development of the MultiCom Business Management Software. From 1991 to 1997, Mr. Welch served as Special Consultant and Project Design Leader for such organizations as Nation's Bank CS Headquarters, Frito-Lay Worldwide Headquarters, NEC America Mobile Radio/Cellular/Pager Division Headquarters, and Southwestern Bell Mobile (Cellular/Pager) Systems Headquarters. Mr. Welch has received numerous awards and recognition for his work in Artificial Intelligence - both in Military and Academic circles - and has applied this experience to creating technology solutions that are both intelligent and flexible. The technology behind the MultiCom system has received recognition from several telecom trade magazines ("Computer Telephony" and "Telephony" magazines). Mr. Welch obtained first place in the International Science competition for Artificial Intelligence at the age of 17. Mr. Welch attended the University of Mississippi and was the first freshman in the history of the college to be admitted into the artificial intelligence Ph.D. Program.

Harry R. Bowman, age 56, currently serves as Executive Vice President. He has served as Executive Vice President since November 1999. Mr. Bowman is an experienced telecommunications operations professional who was employed by AT&T from 1961 until 1995, when he retired. During his time with AT&T, Mr. Bowman held various managerial positions, last serving as Manager for Creative Software, where he was responsible for sales, contracts, personnel and financials. Previously he had served as Manager of Technical Services, Data Center Operations and in other management positions. After spending four years in retirement, Mr. Bowman was provided with the opportunity to join the Company as its Executive Vice President, which he accepted. Mr. Bowman holds a BS Degree in Accounting from St. Joseph's University, Philadelphia, Pennsylvania.

Julie J. Bahavar, age 54, currently serves as Controller [Chief Accounting Officer]. She has served in this capacity since March 1, 2000. During 1999, Ms. Bahavar served as Chief Financial Officer/Controller for the Arizona Industries for the blind, which is a manufacturing, distribution and retail sales operation. During 1998, Ms. Bahavar was a Senior Financial Analyst for Apollo Group Inc. From 1994 through 1997, Ms. Bahavar was an independent consultant, representing such companies as Carborandom Micro Electronics and Wells Fargo Bank. From 1985 to 1994, Ms. Bahavar was employed as a Budget Manager and Audit Manager with the State of Arizona. Ms. Bahavar received a BS Degree in Accounting from the University of Denver in 1979 and an MBA from the University of Denver in 1981. She is a Certified Public Accountant certified in the States of Arizona and Colorado.

James K. Howson, age 57, currently serves as Chairman and Chief Executive Officer. He has served as Chairman since June 1999 and as Chief Executive Officer since September 1999. Mr. Howson is an entrepreneur and has been an investor for thirty (30) years in small businesses and start-up companies in Europe, Latin American and the United States. From 1991 to 1996, Mr. Howson was an investor in and consultant to Mid-America Venture Capital Partners, Inc., a privately held company that provided seed capital to promising young businesses. Mr. Howson was also an investor in Environmental Systems, Inc. located in Lancaster, Pennsylvania. Mr. Howson attended Roan College in London England in 1959.

Russell Watson, age 50, currently serves as a Director. He has served as a Director since September, 1999. Currently, Mr. Watson is the Business Manager for Behrwood Capital Service, Inc., an investment management company which he joined in 1998. Also, he is the Vice President of Operations for Venison America, Inc., a meat processor and distributor which he joined in 1998. From 1994 to 1998, Mr. Watson was Operations Manager for Mid-Atlantic Snack, Inc., a snack food distributor. Mr. Watson owned and operated a snack food marketing business from 1993 to 1994. From 1974 to 1993, Mr. Watson was CFO and Operations Manager for Weyerhaeuser Company, Hardwood Division. Mr. Watson received a B.S. degree from Indiana University of Pennsylvania in 1971.

(b) Section 16(a) Beneficial Ownership Reporting Compliance

No Director, Officer, Beneficial Owner of more than ten percent (10%) of any class of equity securities of the Company failed to file on a timely basis reports required by Section 16(a) of the Exchange Act during the most recent fiscal year or prior fiscal years.

Item 10. Executive Compensation

Name and Post	Year	Annual Comp Salary	Annual Comp Bonus (\$)	Annual Comp Other	LT Comp Rest Stock	LT Comp Options	LTIP Payouts	All Other (1)
Barbara S. Will, Director, President and COO (2)	1997	\$ -0-	\$ -0-					\$-0-
	1998	\$ 48,000	\$ -0-					\$-0-
	1999	\$106,956	\$ -0-					\$-0-
James K. Howson, Chairman and Chief Executive Officer	1997			\$ -0-				\$-0-
	1998			\$ 35,000				\$-0-
	1999			\$106,500 (2)(3)				\$-0-

STATEMENT OF FINANCIAL CAPABILITY

IPVoice Communications, Inc. has sufficient financial capability to provide the requested service in the State of Florida and has sufficient financial capability to maintain the requested service and to meet its lease or ownership obligations. In support of IPVoice Communications, Inc.'s stated financial capability, a copy of its Audited Financial Statements for the years ended December 31, 1999 and 1998, and from February 19, 1997 (inception) through December 31, 1999 for IPVoice.com, Inc. is attached to its application. IPVoice Communications, Inc. intends to fund the provision of service through internally generated cash flow. IPVoice Communications, Inc. also has the ability to borrow funds, if required, based upon its financial capabilities, and the parent company is committed to providing any necessary capital if needed to provide service in the State of Florida.

Lance J.M. Steinhart
Attorney At Law
6455 East Johns Crossing
Suite 285
Duluth, Georgia 30097

Also Admitted in New York
and Maryland

Telephone: (770) 232-9200
Facsimile: (770) 232-9208

June 30, 2000

VIA OVERNIGHT DELIVERY

Florida Public Service Commission
Tariff Section
2540 Shumard Oak Blvd.
Gunter Bldg.
Tallahassee, Florida 32399
(850) 413-6000

DEPOSIT

DATE

D 3 1 9

JUL 05 2000

Re: IPVoice Communications, Inc.

Dear Sir/Madam:

Enclosed please find one original and six (6) copies of IPVoice Communications, Inc.'s Application for Authority to Provide Interexchange Telecommunications Service Within the State of Florida, along with an original and six (6) copies of IPVoice Communications, Inc.'s proposed tariff.

I also have enclosed a check in the amount of \$250.00 payable to the Florida Public Service Commission to cover the cost of filing these documents.

Please return a stamped copy of the extra copy of this letter in the enclosed preaddressed prepaid envelope.

IPVOICE.COM, INC. 5050 N 19TH AVE. STE 416/417 PHOENIX, AZ 85015 602-335-1231		VECTRA BANK COLORADO, N.A. 6901 S. Pierce St. Littleton, CO 80128	3202 23-315/1020 402
PAY TO THE ORDER OF Florida Public Service Commission		6/20/2000	\$ 250.00
Two Hundred Fifty and 00/100*****		DOLLARS	
Florida Public Service Commission		<i>July 1, 2000</i>	
MEMO Long Distance	1100320211		

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Florida Public Service Commission
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I also have enclosed a check in the amount of \$250.00 payable to the Florida Public Service Commission to cover the cost of filing these documents.

Please return a stamped copy of the extra copy of this letter in the enclosed preaddressed prepaid envelope.

If you have any questions regarding the application or the tariff, please do not hesitate to call me. Thank you for your attention to this matter.

Sincerely,


Lance J.M. Steinhart, Esq.
Attorney for IPVoice Communications, Inc.

Enclosures
cc: Julie Bahavar

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

Initials of person who forwarded check:
W.S.

RECEIVED

JUL 05 2000

Florida Public Service Commission
Division of Regulatory Oversight