



Jed A. Stabler


Attorney at Law

First Union Bank Building
5849 Okeechobee Blvd., Suite 201
West Palm Beach, FL 33417
TEL: (561) 478-3479 FAX: (561) 640-1720
e-mail: jed@aticom.com

September 12, 2000

Florida Public Service Commission
Division of Records and Reporting
2540 Shumard Oak Boulevard
Gerald Gunter Building
Tallahassee, FL 32399-0850

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:


Re: ALEC Application for Available Telecom Services, Inc.

001390-TX

Dear Madam or Sir:

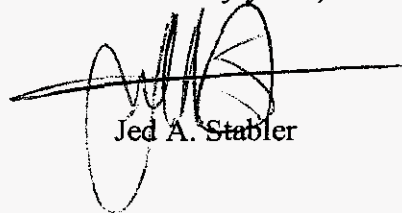
Enclosed for filing please find an original and six (6) copies of the Application Form for Authority to Alternative Local Exchange Service on behalf of Available Telecom Services, Inc. ("ATSI"). Also enclosed please find ATSI's check in the amount of \$250.00 which is the required filing fee associated with this application.

Upon advise of the Commission staff, and given that ATSI has yet to execute an interconnection agreement, ATSI's ALEC application does *not* include price lists. Price lists will be submitted to the Commission once ATSI executes an interconnection agreement.

Kindly date-stamp as received the enclosed "Stamp & Return" copy, and return it to the undersigned in the FedEx envelop provided.

Any questions regarding this application may be directed to the undersigned.

Sincerely yours,


Jed A. Stabler

Enclosures

11393 → DOCUMENT NUMBER-DATE

5849 OKEECHOBEE BOULEVARD • SUITE 201 • WEST PALM BEACH, FL 33417

FPSC-RECORDS/REPORTING

FLORIDA ALEC APPLICATION

9/11/00

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

Original authority (new company)

Approval of transfer (to another certificated company)

Example, a certificated company purchases an existing company and desires to retain the original certificate authority.

Approval of assignment of existing certificate (to a noncertificated company)

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 for transfer of control (to another certificated company)

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

2. Name of applicant:

Available Telecom Services, Inc.

3. A. National mailing address including street name, number, post office box, city, state, zip code, and phone number.

*5849 Okeechobee Boulevard
Suite 201
West Palm Beach, FL 33417
561-471-1864*

- B. Florida mailing address including street name, number, post office box, city, state, zip code, and phone number.

*5849 Okeechobee Boulevard
Suite 201
West Palm Beach, FL 33417
561-471-1864*

- C. Physical address of alternative local exchange service in Florida including street name, number, post office box, city, state, zip code and phone number.

*5849 Okeechobee Boulevard
Suite 201
West Palm Beach, FL 33417
561-471-1864*

4. 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"/> | Joint Venture | <input type="checkbox"/> | Other, Please explain: _____ |

5. If incorporated, please provide proof from the Florida Secretary of State that the applicant has authority to operate in Florida.

Corporate Charter Number: *P00000058131-1/1*

Please see Exhibit C.

6. Name under which the applicant will do business (d/b/a):

Available Telecom Services, Inc.

7. If applicable, please provide proof of fictitious name (d/b/a) registration.

N/A

Fictitious name registration number:

8. If applicant is an individual, partnership, or joint venture, please give name, title and address of each legal entity.

N/A

9. State whether any of the officers, directors, or any of the ten largest stockholders have previously been 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.

None of the officers, directors, or any of the ten largest stockholders of Available Telecom Services, Inc. have been previously been adjudged bankrupt, mentally incompetent, or found guilty of any felony or any crime, nor might such actions result from pending proceeding.

10. Please provide the name, title, address, telephone number, internet address, and facsimile number for the person serving as ongoing liaison with the Commission, and if different, the liaison responsible for this application.

*Jerold Stabler, President
Available Telecom Services, Inc.
5849 Okeechobee Blvd.
Suite 201
West Palm Beach, FL 33417
(V) 561-417-1864
(F) 561-640-1720
(Email) jstabler@atlcom.com*

*Jed. A. Stabler
Its Attorney
5849 Okeechobee Blvd.
Suite 201
West Palm Beach, FL 33417
(V) 561-471-7100
(F) 561-640-1720
(Email) jed@atlcom.com*

11. Please list other states in which the applicant is currently providing or has applied provide local exchange or alternative local exchange service.

N/A

12. Has the applicant been denied certification in any other state? If so, please list the state and reason for denial.

The applicant has not been denied certification in any other state.

13. Have penalties been imposed against the applicant in any other state? If so, please list the state and reason for penalty.

No penalties have been imposed against the applicant in any other state.

14. Please indicate how a customer can file a service complaint with your company.

A customer can file a service complaint with Available Telecom Services, Inc. by Telephoning, writing, faxing, or emailing the company at the above-listed numbers and addresses. Any such complaint will be kept on file at the company for one (a) year, along with a narrative description of the resolution reached by the company.

15. Please provide all available documentation demonstrating that the applicant has the following capabilities to provide alternative local exchange service 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 earnings.

Please see Exhibit D for Applicant's 1997, 1998, and 1999 financial statements and associated certificate of their accuracy.

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

The financial ability of Available Telecom Services, Inc. to provide local exchange telephone services is derived from the financial resources of its parent company, namely Atlantic Communications Inc., as there are no financials available at present for Available Telecom Services, Inc. Note that exhibit A contains the financials of Atlantic Communications, Inc. which prior to 1998 was named Atlantic Telecommunication Systems, Inc.

Available Telecom Services, Inc. fully intends to be a strong and viable competitor in the local exchange business, and is prepared to provide all necessary financial support during the inevitable start-up period following entry into the business.

1. Please provide documentation that the applicant has sufficient financial capability to provide the requested service in the geographic area proposed to be served.

Please see the answer to Question 15A, above, and documents supporting Available Telecom Services, Inc.'s financial capability in Exhibit E.

2. Please provide documentation that the applicant has sufficient financial capability to maintain the requested service.

Please see the answer to Question 15A, above, and documents supporting Available Telecom Services, Inc.'s financial capability in Exhibit E.

3. Please provide documentation that the applicant has sufficient financial capability to meet its lease or ownership obligations.

Please see the answer to Question 15A, above, and documents supporting Available Telecom Services, Inc.'s financial capability in Exhibit E.

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 attest that the financial statements are true and correct.

B. Managerial capability.

Available Telecom Services, Inc., through its directors, and by means of its access to the managerial experience of its affiliated entities, has the requisite managerial ability to render local exchange telephone services. A summary of the relevant experience of these individuals is included as Exhibit F.

C. Technical capability.

Available Telecom Services, Inc. through its parent and affiliated companies has extensive experience in the provision of telecommunications services to 1300 customers in Florida and throughout the United States. This experience provides a solid background in areas such as the leasing of facilities used for transmitting communications signals, installation and maintenance of on-site and customer premises equipment, as well as experience in areas such as billing and customer service. This experience will be brought to bear on the efforts of Available Telecom Services, Inc. to provide local exchange services.

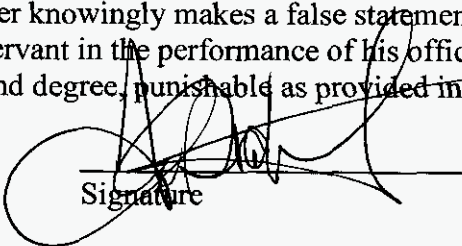
The fact that Available Telecom Services, Inc. is committed to providing only the highest-quality telephone service to its customers affects the technical means by which the firm will offer its services. Available Telecom Services, Inc. will deploy the most reliable and cost-effective technology available, including leased and resold facilities, for providing telephone services in light of the actual switching and processing technology deployed by the telecommunications affiliates of Available Telecom Services, Inc.

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 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".

Official:


Signature

9/11/00
Date

Title:

President

561-471-1864

Telephone Number

Address

5849 Okeechobee Blvd.
Suite 201
West Palm Beach, FL 33417

LIST OF EXHIBITS

- Exhibit A.....List of Officers, Directors and Legal Counsel
- Exhibit B.....Articles of Incorporation and Amendments
- Exhibit C.....Certificate of Good Standing to Do Business in Florida
- Exhibit D.....Annual Reports for 1997, 1998, and 1999 and Certificate of Accuracy
- Exhibit E.....Documentation in Support of Applicant's Financial Capability
- Exhibit F.....Summary of Experience of Key Personnel
- Exhibit G.....Proposed Price Lists

EXHIBIT A
List of Officers, Directors, and Legal Counsel of
Available Telecom Services, Inc.

Officers:

Jerry Stabler, President
Amy Stabler, Vice President

Available Telecom Services, Inc.
5849 Okeechobee Blvd.
Suite 201
West Palm Beach, FL 33417
(V)561-471-1864

Legal Counsel:

Jed A. Stabler
Its Attorney
Jed A. Stabler, P.A.
5849 Okeechobee Blvd.
Suite 201
West Palm Beach, FL 33417
(V)561-471-7100
(F)561-640-1720

EXHIBIT B
Articles of Incorporation of
Available Telecom Services, Inc.
and Amendments

ARTICLES OF INCORPORATION

OF

Atlantic Telecom Systems, Inc.

THE UNDERSIGNED sole incorporator, being a natural person competent to contract and desiring to form a corporation under Title XXXV, Chapter 607, of the Revised Florida Statutes, herewith submits the following information:

1. The name of the corporation is: Atlantic Telecom Systems, Inc.
2. The duration of the corporation shall be perpetual.
3. The general purpose or purposes for which this corporation is being formed are to include the transaction of any or all lawful business for which corporations may be incorporated under this chapter.
4. The aggregate number of shares which the corporation shall have authority to issue is 1,000,000 shares with a par value of \$.01.
5. The principal physical and mailing address of the corporation will be: 5849 Okeechobee Blvd, Suite 201, West Palm Beach, Florida 33417 and the name of its initial registered agent at such address is: Jed A. Stabler
6. The name and address of the sole incorporator is:
Lizbeth Rivera , c/o **Blumberg Excelsior** Corporate Services, Inc.,
62 White Street, 2nd Floor, New York, NY 10013

IN WITNESS WHEREOF, the undersigned, as sole incorporator of this corporation has executed these Articles of Incorporation.

Dated: June 14, 2000


Lizbeth Rivera
Sole Incorporator

Blumberg Excelsior Corporate Services
62 White Street
New York, NY 10013
(212) 431-5000

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
ATLANTIC TELECOM SYSTEMS, INC.

1. The name of the corporation is: ATLANTIC TELECOM SYSTEMS, INC.
2. Paragraph 1 of the Articles of Incorporation of ATLANTIC TELECOM SYSTEMS, INC. is hereby amended to read in its entirety as follows:

The name of this corporation is:

AVAILABLE TELECOM SERVICES, INC.

3. The foregoing amendment was unanimously adopted by the sole Director of the Corporation on September 8, 2000 and was approved on September 8, 2000 by written consent of the sole Shareholder of the Corporation sufficient for the approval of the foregoing amendment.

IN WITNESS WHEREOF, I have executed these Articles of Amendment this 8th day of September, 2000.



JEROLD STABLER
PRESIDENT/SECRETARY

EXHIBIT C
Certificate of Good Standing to Do
Business in Florida

State of Florida



Department of State

I certify the attached is a true and correct copy of the Articles of Incorporation of ATLANTIC TELECOM SYSTEMS, INC., a Florida corporation, filed on June 15, 2000, as shown by the records of this office.

I further certify the document was electronically received under FAX audit number H00000032110. This certificate is issued in accordance with section 15.16, Florida Statutes, and authenticated by the code noted below

The document number of this corporation is P00000058131.

Given under my hand and the
Great Seal of the State of Florida,
at Tallahassee, the Capital, this the
Fifteenth day of June, 2000

Authentication Code: 500A00034311-061500-P00000058131-1/1



CR2EO22 (1-99)

Katherine Harris
Katherine Harris
Secretary of State

EXHIBIT D
Annual Reports for 1997, 1998, and 1999
and Certificate of Accuracy

ATLANTIC COMMUNICATIONS INC

FINANCIAL STATEMENTS

DECEMBER 31, 1999

***BLAKESBERG & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
951 S.W. FOURTH AVENUE
BOCA RATON, FLORIDA 33432-5803***



BLAKESBERG & COMPANY

Certified Public Accountants

951 S.W. Fourth Avenue
Boca Raton, Florida 33432-5803
(561) 750-8300 Fax (561) 750-8332

MEMBER
American Institute of
Certified Public Accountants
Florida Institute of
Certified Public Accountants
New Jersey Society of
Certified Public Accountants

William J. Blakesberg, CPA
Jon D. Blakesberg, CPA

To the Management of
Atlantic Communications Inc
5849 Okeechobee Blvd. #201
West Palm Beach, FL 33417-4352

We have compiled the accompanying balance sheet of Atlantic Communications Inc (an S corporation) as of December 31, 1999 and the related statement of revenues and expenses for the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Company, with the consent of its shareholders, has elected under the Internal Revenue Code to be an S corporation. In lieu of corporation income taxes, the shareholders of an S corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in these financial statements.


Certified Public Accountants
June 29, 2000

ATLANTIC COMMUNICATIONS INC
BALANCE SHEET
DECEMBER 31, 1999

ASSETS

Current Assets		
Cash	\$	12,535.00
Due from Affiliate		258,170.00
Accounts Receivable		119,304.00
Total Current Assets	\$	390,009.00
Fixed Assets		
Furniture and Fixtures		59,059.00
Machinery and Equipment		40,974.00
Computers		111,341.00
Leasehold Improvements		5,786.00
Accumulated Depreciation		(202,061.00)
Total Fixed Assets		15,099.00
Other Assets		
Goodwill		10,000.00
Customer Lists		109,133.00
Research and Development		32,455.00
Accumulated Amortization		(96,467.00)
Security Deposits		4,663.00
Total Other Assets		59,784.00
Total Assets	\$	<u>464,892.00</u>

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities		
Notes Payable - Current	\$	37,215.00
Accounts Payable		90,556.00
Customer Deposits		86,331.00
Payroll Taxes Payable		512.00
Insurance Payable		165.00
Total Current Liabilities	\$	214,779.00
Long-Term Liabilities		
Notes Payable - Long Term		121,224.00
Loans from Shareholders		139,059.00
Total Long-Term Liabilities		260,283.00
Total Liabilities		475,062.00
Stockholders' Equity		
Capital Stock		100.00
Retained Deficit		(6,202.00)
Current Earnings (Loss)		(4,068.00)
Total Stockholders' Equity		(10,170.00)
Total Liabilities And Stockholders' Equity	\$	<u>464,892.00</u>

See Accountants' Compilation Report

ANTIC COMMUNICATIONS INC.
STATEMENT OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 1999

Sales	\$ 1,532,337.00
Cost of Sales	
Advertising	135,991.00
Beeper Expenses	20,251.00
Courier Service	281.00
Leased Equipment	53,025.00
Telephone Expenses	<u>174,789.00</u>
Total Cost of Sales	<u>384,337.00</u>
Gross Profit	<u>1,148,000.00</u>
Operating Expenses	
Salaries - Officers	135,200.00
Salaries and Wages	682,730.00
Advertising	5,642.00
Amortization Expense	28,985.00
Auto Expenses	29,906.00
Bank and Credit Card Fees	1,688.00
Computer Support and Updates	18,534.00
Computer Repairs and Supplies	8,155.00
Depreciation	13,400.00
Dues and Subscriptions	3,040.00
Entertainment	456.00
Insurance	38,151.00
Internet Expenses	520.00
Interest Expense	22,552.00
Licenses and Permits	871.00
Office Expenses	11,915.00
Payroll Taxes	65,289.00
Postage and Shipping	15,757.00
Professional Fees	6,407.00
Rent	48,840.00
Repairs and Maintenance	2,009.00
Taxes - Other	4,526.00
Telephone	3,786.00
Utilities	<u>3,709.00</u>
Total Operating Expenses	<u>1,152,068.00</u>
Net Income (Loss)	<u>\$ (4,068.00)</u>

See Accountants' Compilation Report

ATLANTIC TELECOMMUNICATION SYSTEMS, INC

FINANCIAL STATEMENTS

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 1997

**BLAKESBERG & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
951 S.W. FOURTH AVENUE
BOCA RATON, FLORIDA 33432-5803**



BLAKESBERG & COMPANY

Certified Public Accountants

951 S.W. Fourth Avenue
Boca Raton, Florida 33432-5803
(561) 750-8300 Fax (561) 750-8332

MEMBER
American Institute of
Certified Public Accountants
Florida Institute of
Certified Public Accountants
New Jersey Society of
Certified Public Accountants

William J. Blakesberg, CPA
Jon D. Blakesberg, CPA

To the Management of
Atlantic Telecommunication Systems, Inc
5849 Okeechobee Blvd, Suite 201
West Palm Beach, FL 33417

We have compiled the accompanying balance sheet of Atlantic Telecommunication Systems, Inc (an S corporation) as of December 31, 1997 and the related statement of revenues and expenses for the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Company, with the consent of its shareholders, has elected under the Internal Revenue Code to be an S corporation. In lieu of corporation income taxes, the shareholders of an S corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in these financial statements.

Blakesberg & Company

Certified Public Accountants
April 6, 1998

ATLANTIC TELECOMMUNICATION SYSTEMS, INC
BALANCE SHEET
DECEMBER 31, 1997

ASSETS

Current Assets		
Cash	\$	45,806.95
Accounts Receivable		213.97
Prepaid Software		<u>3,145.00</u>
Total Current Assets	\$	49,165.92
Other Assets		
Licenses		<u>19,996.54</u>
Total Other Assets		<u>19,996.54</u>
Total Assets	\$	<u>69,162.46</u>

**LIABILITIES AND
STOCKHOLDERS' EQUITY**

Current Liabilities		
Due to A C I	\$	4,251.46
Security Deposits		<u>550.00</u>
Total Current Liabilities	\$	4,801.46
Stockholders' Equity		
Capital Stock		100.00
Paid in Capital		64,261.00
Retained Deficit		(132,657.55)
Transfer-Retained Earnings		81,402.20
Current Earnings		<u>51,255.35</u>
Total Stockholders' Equity		<u>64,361.00</u>
Total Liabilities And Stockholders' Equity	\$	<u>69,162.46</u>

See Accountants' Compilation Report

ATLANTIC TELECOMMUNICATION SYSTEMS, INC
STATEMENT OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 1997

	<u>December 31, 1997</u>
Sales	\$ 1,708,431.27
Cost of Sales	
Advertising	114,119.08
Beeper Expenses	28,246.08
Leased Equipment	44,669.17
Payroll - Operators	501,316.63
Telephone Expenses	180,989.62
Outside Services	<u>63,274.58</u>
Total Cost of Sales	<u>932,615.16</u>
Gross Profit	<u>775,816.11</u>
Operating Expenses	
Salaries - Officers	113,350.00
Salaries and Wages	202,245.11
Advertising	16,948.27
Amortization Expense	22,494.00
Auto Expenses	27,085.27
Bank and Credit Card Fees	3,702.95
Computer Expenses	51,608.39
Contributions	200.00
Depreciation	23,317.44
Dues and Subscriptions	4,447.05
Education Expenses	2,393.25
Employee Benefits	1,947.00
Entertainment	2,585.72
Insurance	32,180.86
Interest Expense	24,252.23
Licenses and Permits	340.00
Office Expenses	24,717.29
Payroll Taxes	66,911.44
Postage and Shipping	10,332.98
Professional Fees	6,218.26
Rent	52,165.18
Repairs and Maintenance	7,468.71
Taxes - Other	5,179.45
Telephone	4,723.15
Travel Expense	14,926.38
Utilities	<u>4,317.30</u>
Total Operating Expenses	726,057.68
Other Income	
Interest Income	<u>1,496.92</u>
Net Income	<u>\$ 51,255.35</u>

See Accountants' Compilation Report

ATLANTIC COMMUNICATIONS INC

FINANCIAL STATEMENTS

FOR THE FIVE MONTHS ENDED DECEMBER 31, 1997

**BLAKESBERG & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
951 S.W. FOURTH AVENUE
BOCA RATON, FLORIDA 33432-5803**



BLAKESBERG & COMPANY

Certified Public Accountants

951 S.W. Fourth Avenue
Boca Raton, Florida 33432-5803
(561) 750-8300 Fax (561) 750-8332

MEMBER
American Institute of
Certified Public Accountants
Florida Institute of
Certified Public Accountants
New Jersey Society of
Certified Public Accountants

William J. Blakesberg, CPA
Jon D. Blakesberg, CPA

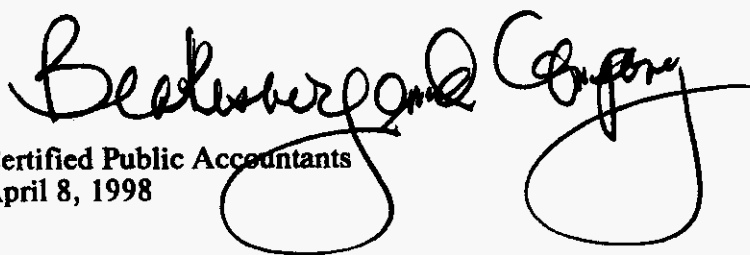
To the Management of
Atlantic Communications Inc
5849 Okeechobee Blvd. #201
West Palm Beach, FL 33417-4352

We have compiled the accompanying balance sheet of Atlantic Communications Inc (an S corporation) as of December 31, 1997 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Company, with the consent of its shareholders, has elected under the Internal Revenue Code to be an S corporation. In lieu of corporation income taxes, the shareholders of an S corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in these financial statements.



Certified Public Accountants
April 8, 1998

ATLANTIC COMMUNICATIONS INC
BALANCE SHEET
DECEMBER 31, 1997

ASSETS

Current Assets

Cash	\$ 41,496.92
Due from A T S I	4,251.46
Accounts Receivable	109,859.49
Employee Advances	<u>604.70</u>

Total Current Assets \$ 156,212.57

Fixed Assets

Furniture and Fixtures	54,059.47
Telephone Equipment	40,973.50
Computers	107,352.75
Leasehold Improvements	5,786.32
Accumulated Depreciation	<u>(169,446.12)</u>

Total Fixed Assets 38,725.92

Other Assets

Goodwill	10,000.00
Customer Lists	109,132.94
Accumulated Amortization	(44,988.00)
Capital Stock Subscript. Rec	100.00
Security Deposits	<u>4,663.34</u>

Total Other Assets 78,908.28

Total Assets \$ 273,846.77

*Balance Sheet only
"No Activity in 1997"*

See Accountants' Compilation Report

ATLANTIC COMMUNICATIONS INC
BALANCE SHEET
DECEMBER 31, 1997

LIABILITIES AND
STOCKHOLDERS' EQUITY

Current Liabilities		
Notes Payable - Current	\$ 41,650.00	
Accounts Payable	9,244.35	
Customer Deposits	<u>83,617.09</u>	
Total Current Liabilities		\$ 134,511.44
Long-Term Liabilities		
Notes Payable - Long Term	165,552.43	
Loans from Officers	<u>55,085.10</u>	
Total Long-Term Liabilities		<u>220,637.53</u>
Total Liabilities		355,148.97
Stockholders' Equity		
Capital Stock	100.00	
Transfer-Retained Earnings	<u>(81,402.20)</u>	
Total Stockholders' Equity		<u>(81,302.20)</u>
Total Liabilities And Stockholders' Equity		<u>\$ 273,846.77</u>

See Accountants' Compilation Report

ATLANTIC COMMUNICATIONS INC

FINANCIAL STATEMENTS

DECEMBER 31, 1998

**BLAKESBERG & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
951 S.W. FOURTH AVENUE
BOCA RATON, FLORIDA 33432-5803**



BLAKESBERG & COMPANY

Certified Public Accountants

951 S.W. Fourth Avenue
Boca Raton, Florida 33432-5803
(561) 750-8300 Fax (561) 750-8332

MEMBER
American Institute of
Certified Public Accountants
Florida Institute of
Certified Public Accountants
New Jersey Society of
Certified Public Accountants

William J. Blakesberg, CPA
Jon D. Blakesberg, CPA

**To the Management of
Atlantic Communications Inc
5849 Okeechobee Blvd. #201
West Palm Beach, FL 33417-4352**

We have compiled the accompanying balance sheet of Atlantic Communications Inc (an S corporation) as of December 31, 1998 and the related statement of revenues and expenses for the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Company, with the consent of its shareholders, has elected under the Internal Revenue Code to be an S corporation. In lieu of corporation income taxes, the shareholders of an S corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in these financial statements.

**Certified Public Accountants
March 22, 1999**

ATLANTIC COMMUNICATIONS INC
BALANCE SHEET
DECEMBER 31, 1998

ASSETS

Current Assets		
Cash	\$ 7,869.00	
Due from A T S I	151,536.00	
Accounts Receivable	135,913.00	
Employee Advances	450.00	
Total Current Assets		\$ 295,768.00
Fixed Assets		
Furniture and Fixtures	59,059.00	
Telephone Equipment	40,974.00	
Computers	111,341.00	
Leasehold Improvements	5,786.00	
Accumulated Depreciation	(188,661.00)	
Total Fixed Assets		28,499.00
Other Assets		
Goodwill	10,000.00	
Customer Lists	109,133.00	
Accumulated Amortization	(67,482.00)	
Security Deposits	4,663.00	
Total Other Assets		56,314.00
Total Assets		\$ 380,581.00

**LIABILITIES AND
STOCKHOLDERS' EQUITY**

Current Liabilities		
Notes Payable - Current	\$ 33,806.00	
Accounts Payable	52,976.00	
Customer Deposits	85,260.00	
Payroll Taxes Payable	634.00	
Total Current Liabilities		\$ 172,676.00
Long-Term Liabilities		
Notes Payable - Long Term	148,159.00	
Loans from Shareholders	65,848.00	
Total Long-Term Liabilities		214,007.00
Total Liabilities		386,683.00
Stockholders' Equity		
Capital Stock	100.00	
Retained Deficit	(81,402.00)	
Current Earnings	75,475.00	
Distributions	(275.00)	
Total Stockholders' Equity		(6,102.00)
Total Liabilities And Stockholders' Equity		\$ 380,581.00

See Accountants' Compilation Report

ATLANTIC COMMUNICATIONS INC.
STATEMENT OF REVENUES AND EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 1998

Sales	\$	1,843,880.00
Cost of Sales		
Advertising		152,242.00
Beeper Expenses		25,093.00
Leased Equipment		43,468.00
Payroll - Operators		552,454.00
Telephone Expenses		194,283.00
Outside Services		<u>299.00</u>
Total Cost of Sales		<u>967,839.00</u>
Gross Profit		<u>876,041.00</u>
Operating Expenses		
Salaries - Officers		135,200.00
Salaries and Wages		283,970.00
Advertising		4,317.00
Amortization Expense		22,494.00
Auto Expenses		36,294.00
Bank and Credit Card Fees		4,392.00
Computer Expenses		32,675.00
Seminars and Meetings		1,560.00
Depreciation		19,214.00
Dues and Subscriptions		5,576.00
Entertainment		3,389.00
Insurance		36,968.00
Interest Expense		23,122.00
Licenses and Permits		640.00
Office Expenses		19,937.00
Outside Services		6,071.00
Payroll Taxes		77,378.00
Postage and Shipping		12,915.00
Professional Fees		4,148.00
Rent		51,269.00
Repairs and Maintenance		10,658.00
Taxes - Other		1,236.00
Telephone		3,488.00
Utilities		<u>3,914.00</u>
Total Operating Expenses		800,825.00
Interest Income		259.00
Net Income	\$	<u><u>75,475.00</u></u>

See Accountants' Compilation Report

EXHIBIT E
Documentation in Support of
Applicant's Financial Capability

First Union National Bank

FL6559
West Lake Worth
6350 Lake Worth Road
Lake Worth, Florida 33463
561 533-7601
First Union Direct 800 275-3862
Fax 561 533-7607



August 3, 2000

To Whom It May Concern:

Re: Atlantic Telecom Systems Inc.

We refer to the representations made by Atlantic Telecom Systems Inc., (ATSI) concerning its financial ability to conduct certain telecommunication business.

Subject only to satisfactory documentation we are pleased to commit such reasonable capital to Atlantic Telecom Systems Inc., as the company might require to conduct the telecommunication businesses it has referenced. We understand that allocations will be made at the discretion of ATSI.

Please contact us with any questions.

Cordially,

A handwritten signature in black ink, appearing to read "Barbara Bernstein", written over a large, stylized loop.

Barbara Bernstein
Assistant Vice President
Financial Services

EXHIBIT F
Summary of Experience
of Key Personnel

Company Ownership/Management Team

ATS is a privately held Florida corporation. Jerold Stabler, ATS's founder, is the majority owner.

Jerold Stabler, President and CEO, has spent more than 20 years in the cable television business managing cable television operations for Vikoa, Teleprompter, and Warner Communications. He acquired franchises and made acquisitions for Cable Systems Corporation, an Irving, Texas company. The size of these systems ranged from 4,000 to 40,000 subscribers. His experiences encompassed all aspects of the cable business.

In 1980, he acquired Eastport Cablevision, serving Eastport, Maine. He later obtained franchises and began service to Machias, Lubec, and Bar Harbor, Maine. These cable operations were sold in 1981 at a substantial profit to investors.

In 1982, he came to Florida and started Atlantic Cablevision Inc., serving subscribers in Century Village; West Palm Beach and surrounding unincorporated areas of Palm Beach County.

In spite of obstacles placed in front of him by the developer of Century Village, He obtained individual easements from more than 300 independent homeowner associations. He later went on to expand the Company's county franchise to include a large portion of the unincorporated Palm Beach County. This cable system was sold in late 1986 with over 12,000 subscribers at a substantial profit to investors.

In 1982, Mr. Stabler started Atlantic Office Services Inc, an executive suite company subletting approximately 2500 square feet of space in an office building. The company provided executive suites, shared office space, secretarial and telephone services to 12 tenants.

In 1983, the Company purchased equipment to provide telemessaging services throughout the local dialing area, which encompassed northern Palm Beach County. In 1986, Mr. Stabler added service to Boca Raton, Florida. These services were provided under the name of Atlantic Answering Service Inc. The Company later expanded its territory to provide local live operator and voice mail services to clients from Miami to Ft. Pierce, Florida. In 1996, the Company changed its name to Atlantic Telecommunication Systems Inc. The Company has more than 1500 commercial clients today. Mr. Stabler has completed the Dale Carnegie Personal Relationship, Management Seminar and various marketing and management courses throughout his career. He has recently completed the Bell South CLEC course.

From January 1997 until present, Mr. Stabler served as President/General Mgr. Of Atlantic Telecommunication Systems, Inc., a competitive CLEC.

Director of Marketing, The Company has several candidates under consideration for this important position. Until a person is selected, Jerry Stabler will assume the duties of this position.

Bob Hyser, Technical Operations Consultant, has spent more than 40 years in the telephone industry and has an extensive knowledge of Central Office Switches and transmission interfaces. Among his many accomplishments Bob has worked as installation and test engineer for central office telephone switching equipment manufacturer, Leich Electric Company. He then worked for GTE Communications Systems for 17 years in various capacities, including Senior Sales Engineer, Staff Engineer and Network Support Specialist and National Account Manager. He currently works for Phillips Communications as National Sales Manager.

Marsha Gerson, Comptroller, has more than 30 years of accounting responsibilities employed by several major accounting firms. She has full responsibility for profit and loss statements, accounts payable and payroll functions. Marsha has found and saved ATS thousands of dollars in vendor billing errors over her years of employment. She has taken H&R Block Corporate and Personal tax preparation course and various accounting courses.

Lou Tomasovic, Manager Computer Operations, has over a 30-year background as a creative leader with an exemplary record in computer consulting, programming, implementation, and management. He maintains a strong technical, analytical, conceptual, and organizational focus. With emphasis on corporate growth he develops and adapts technical criteria essential to maintaining the cutting edge within the industry. Lou has held many programming positions and writes in various program languages.

EXHIBIT G
Proposed Price Lists

BELLSOUTH/QUANTUM RATES
 OOUF/EOUF/CMS

RATES BY STATE

DESCRIPTION	USOC	AL	FL	GA	KY	LA	MS	NC	SC	TN
ODUF/EOUF/CMS										
ODUF: Recording, per message	N/A	\$0.0002	\$0.008	\$0.008	\$0.0008611	\$0.00019	\$0.0001179	\$0.008	\$0.0002862	\$0.008
ODUF: Message Processing, per message	N/A	\$0.0033	\$0.004	\$0.004	\$0.0032357	\$0.0024	\$0.0032089	\$0.004	\$0.0032344	\$0.004
EODUF: Message Processing, per message	N/A	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004
CMDS: Message Processing, per message	N/A	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004	\$0.004
ODUF: Message Processing, per magnetic tape provisioned	N/A	\$55.19	\$54.95	\$54.95	\$55.68	\$47.30	\$54.62	\$54.95	\$54.72	\$54.95
EODUF: Message Processing, per magnetic tape provisioned	N/A	\$47.30	\$47.30	\$47.30	\$47.30	\$47.30	\$47.30	\$47.30	\$47.30	\$47.30
ODUF: Data Transmission (CONNECT:DIRECT), per message	N/A	\$0.00004	\$0.001	\$0.001	\$0.0000365	\$0.00003	\$0.0000354	\$0.001	\$0.0000357	\$0.001
EODUF: Data Transmission (CONNECT:DIRECT), per message	N/A	\$0.0000364	\$0.0000364	\$0.0000364	\$0.0000364	\$0.0000364	\$0.0000364	\$0.0000364	\$0.0000364	\$0.0000364
CMDS: Data Transmission (CONNECT:DIRECT), per message	N/A	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001

* Volume and term arrangements are also available

NOTES:

If no rate is identified in the contract, the rate for the specific service or function will be as set forth in applicable BellSouth tariff or as negotiated by the parties upon request by either party.



Jed A. Stabler

Attorney at Law

First Union Bank Building
5849 Okeechobee Blvd., Suite 201
West Palm Beach, FL 33417
TEL: (561) 478-3479 FAX: (561) 640-1720
e-mail: jed@atfcom.com

September 12, 2000

Florida Public Service Commission
Division of Records and Reporting
2540 Shumard Oak Boulevard
Gerald Gunter Building
Tallahassee, FL 32399-0850

DEPOSIT DATE
SEP 14 2000

Re: ALEC Application for Available Telecom Services, Inc.

Dear Madam or Sir:

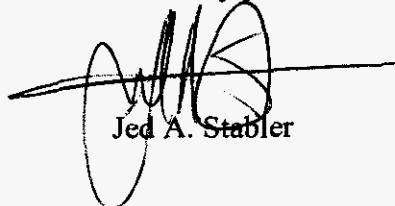
Enclosed for filing please find an original and six (6) copies of the Application Form for Authority to Alternative Local Exchange Service on behalf of Available Telecom Services, Inc. ("ATSI"). Also enclosed please find ATSI's check in the amount of \$250.00 which is the required filing fee associated with this application.

Upon advise of the Commission staff, and given that ATSI has yet to execute an interconnection agreement, ATSI's ALEC application does *not* include price lists. Price lists will be submitted to the Commission once ATSI executes an interconnection agreement.

Kindly date-stamp as received the enclosed "Stamp & Return" copy, and return it to the undersigned in the FedEx envelop provided.

Any questions regarding this application may be directed to the undersigned.

Sincerely yours,



Jed A. Stabler

Enclosures

MAIL ROOM
00 SEP 13 AM 11:06

Doc # 11393-00



Jed A. Stabler

Attorney at Law

First Union Bank Building
5849 Okeechobee Blvd., Suite 201
West Palm Beach, FL 33417
TEL: (561) 478-3479 FAX: (561) 640-1720
e-mail: jed@aticom.com

September 12, 2000

Florida Public Service Commission
Division of Records and Reporting
2540 Shumard Oak Boulevard
Gerald Gunter Building
Tallahassee, FL 32399-0850

DEPOSIT
DATE
SEP 14 2000

Re: ALEC Application for Available Telecom Services, Inc.

Dear Madam or Sir:

Enclosed for filing please find an original and six (6) copies of the Application Form for Authority to Alternative Local Exchange Service on behalf of Available Telecom Services, Inc. ("ATSI"). Also enclosed please find ATSI's check in the amount of \$250.00 which is the required filing fee associated with this application.

Upon advise of the Commission staff, and given that ATSI has yet to execute an interconnection agreement, ATSI's ALEC application does *not* include price lists. Price lists will be submitted to the Commission once ATSI executes an interconnection agreement.

Kindly date-stamp as received the enclosed "Stamp & Return" copy, and return it to the undersigned in the FedEx envelop provided.

Any questions regarding this application may be directed to the undersigned.

Sincerely yours,

ATLANTIC TELECOM SYSTEMS, INC.
5849 OKEECHOBEE BLVD STE 201
WEST PALM BEACH, FL 33417

1011
63-643/870
BRANCH 09018

PAY TO THE ORDER OF Florida Public Service Commission DATE 9/12/00
Two Hundred Fifty \$ 250.00
00 DOLLARS

FIRST UNION
First Union National Bank
firstunion.com
R/T 067006432

FOR _____

Masha Gunter

00010111