



January 19, 2001
Via Overnight Delivery

210 N. Park Ave.
Winter Park, FL
32789

P.O. Drawer 200
Winter Park, FL
32790-0200

Tel: 407-740-8575
Fax: 407-740-0613
tmi@tminc.com

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0870

010085-77

RE: Application of IDS Telcom LLC For Approval of Transfer of Existing Certificate to Provide Interexchange Telecommunications Service

Dear Ms. Bayo:

Enclosed for filing are the original and six (6) copies of the application of IDS Telcom LLC ("IDS") for the Transfer of Certificate in the above-entitled matter. Also enclosed is the documentation on the registration of this name with the Florida Secretary of State (Attachment I) and labels for the headers of the company's Tariff No. 1 currently on file (Attachment II).

Attachment IV to this application contains the financial statements of IDS Telcom LLC, which have been filed under separate cover with a claim of confidentiality, as provided for under Chapter 364.183(1), Florida Statutes.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Questions regarding this filing may be directed to my attention at (407) 740-3004.

Sincerely,

Robin Norton
Consultant to IDS Telcom LLC

RN/mw

cc: Angel Leiro - IDS Telcom
file: IDS Telcom - FL IXC
tms: FLi0101

DOCUMENT NUMBER-DATE
00932 JAN 22 2001
FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION

**DIVISION OF COMMUNICATIONS
BUREAU OF SERVICE EVALUATION**

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

Instructions

- * This form is used as an original application for an original certificate and for approval of assignment or transfer of an existing certificate. In case of an assignment or transfer, the information provided shall be for the assignee or transferee (See Page 16).
- * Print or Type all responses to each item requested in the application and appendices. If an item is not applicable, please explain why.
- * Use a separate sheet for each answer which will not fit the allotted space.
- * Once completed, submit the original and six (6) copies of this form along with a non-refundable application fee of **\$250.00** to:

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

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

**Florida Public Service Commission
Division of Regulatory Oversight
Certification Section
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6480**

1. This is an application for $\sqrt{\quad}$ (check one):
- Original certificate** (new company)
 - Approval of transfer of existing certificate:** Example, a non-certificated company purchases an existing company and desires to retain the certificate of authority of that company.
 - Approval of assignment of existing certificate:** Example, a certificated company purchases an existing company and desires to retain the certificate of authority of that company.
 - Approval of transfer of control:** Example, a company purchases 51% of a certificated company. The Commission must approve a new controlling entity.

2. Name of Company:

IDS TELCOM LLC

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

IDS TELCOM LLC

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

Name: IDS TELCOM LLC
Street: 1525 N. W. 167th Street, 2nd Floor
P.O. Box:
City: Miami
State: Florida
Zip Code: 33169

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

Name: IDS TELCOM LLC
Street: 1525 N. W. 167th Street, 2nd Floor
P.O. Box:
City: Miami
State: Florida
Zip Code: 33169

6. Select 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 IXCs; or toll operator services to call aggregator locations; or clearinghouse services to bill such calls.
- Reseller** - company has or plans to have one or more switches but primarily leases the transmission facilities of other carriers. Bills its own customer base for services used.
- Switchless Rebiller** - company has no switch or transmission facilities but may have a billing computer. Aggregates traffic to obtain bulk discounts from underlying carrier. Rebills end users at a rate above its discount but generally below the rate end users would pay for unaggregated traffic.
- Multi-Location Discount Aggregator** - company contracts with unaffiliated entities to obtain bulk/volume discounts under multi-location discount plans from certain underlying carriers. Then offers 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.

7. Structure of organization:

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

Limited Liability Company

8. If individual, provide:

Name:

Title:

Address:

City, ST, Zip:

Telephone #:

Fax #:

Internet E-Mail Address:

Internet Website Address:

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

Florida Secretary of State Corporate Registration #: L00000008398 - Limited Liability Company

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

Florida Secretary of State Corporate Registration #: _____

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

Florida Secretary of State fictitious name registration #: _____

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

Florida Secretary of State registration #: _____

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

Name:
Title:
Address:
City, ST, Zip:

Telephone #: _____ **Fax #:** _____
Internet E-Mail Address: _____
Internet Website Address: _____

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

Florida registration #: _____

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

F.E.I. Number is: 65-0923839

16. Provide the following (if applicable):

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

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

Name:
Title:
Address:
City, ST, Zip:

Telephone #: _____ **Fax #:** _____

(c) How is this information provided?

IDS Telecom LLC's name will appear on the bill

17. Who will receive the bills for your service?

- | | | | |
|-------------------------------------|-----------------------|-------------------------------------|---------------------------|
| <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 checked="" type="checkbox"/> | Hotels & motels | <input type="checkbox"/> | Hotel & motel guests |
| <input type="checkbox"/> | Universities | <input type="checkbox"/> | Univ. dormitory residents |
| <input type="checkbox"/> | Other: | | |

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

(a) the application:

Name: Robin Norton
Title: Consultant to IDS Telcom LLC
Address: P. O. Drawer 200
City, State, Zip: Winter Park, Florida 32790
Telephone No.: (407) 740-8575 **Fax No.:** (407) 740-0613
Internet E-Mail Address: rnorton@tminc.com
Internet Website Address: tmi@tminc.com

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

Name: Keith Kramer
Title: Senior Vice President
Address: 1525 N.W. 167th Street, 2nd Floor
City, State, Zip: Miami, FL 33169
Telephone No.: (305) 913-4000 **Fax No.:** (305) 913-4011/4036
Internet E-Mail Address: kkramer@idstelcom.com
Internet Website Address: www.idstelcom.com

(c) Complaints/Inquiries from customers:

Name: Celia Johnson
Title: Manager of Customer Service
Address: 1525 N.W. 167th Street, 2nd Floor
City, State, Zip: Miami, FL 33169
Telephone No.: (305) 913-4000/Toll Free:(800) 335-4437
Fax No.: (305) 913-4011/4036
Internet E-Mail Address: cjohnson@idstelcom.com
Internet Website Address: www.idstelcom.com

19. List the states in which the applicant:

- (a) has operated as an interexchange telecommunications company:

Kentucky, Alabama, Georgia

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

Connecticut, Louisiana, Maine, Maryland, and Tennessee.

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

Alabama, Delaware, Georgia, Kentucky, Massachusetts, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Texas, Vermont, Virginia and West Virginia.

- (d) has been denied authority to operate as an interexchange telecommunications company 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

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

- (a) adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, or whether such actions may result from pending proceedings. If so, please explain.

None

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

Current officers of IDS Long Distance, Inc. are also officers of IDS Telecom LLC.

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

a. **MTS with distance sensitive per minute rates**

- Method of access is FGA
- Method of access is FGB
- Method of access is FGD
- Method of access is 800

b. **MTS with route specific rates per minute**

- Method of access is FGA
- Method of access is FGB
- Method of access is FGD
- Method of access is 800

c. **MTS with statewide flat rates per minute (i.e. not distance sensitive)**

- Method of access is FGA
- Method of access is FGB
- Method of access is FGD
- Method of access is 800

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

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

f. **800 Service (toll free)**

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

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

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

i. **Travel service**

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

j. **900 service**

k. **Operator Services**

- Available to presubscribed customers
- Available to non presubscribed customers (for example, patrons of hotels, students in universities, patients in hospitals).
- Available to inmates

21. Continued

1. X **Services included are:**

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

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

See Attachment II.

23. Submit the following:

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

See Attachment III.

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

See Attachment III.

C. Financial capability.

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

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

1. The balance sheet:
2. Income statement: and
3. Statement of retained earnings.

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

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

See Attachment IV.

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.*

THIS PAGE MUST BE COMPLETED AND SIGNED

APPLICANT ACKNOWLEDGMENT STATEMENT

1. **REGULATORY ASSESSMENT FEE:** I understand that all telephone companies must pay a regulatory assessment fee in the amount of .15 of one percent of gross operating revenue derived from intrastate business. Regardless of the gross operating revenue of a company, a minimum annual assessment fee of \$50 is required.
2. **GROSS RECEIPTS TAX:** I understand that all telephone companies must pay a gross receipts tax of two and one-half percent on all intra and interstate business.
3. **SALES TAX:** I understand that a seven percent sales tax must be paid on intra and interstate revenues.
4. **APPLICATION FEE:** I understand that a non-refundable application fee of \$250.00 must be submitted with this application.

UTILITY OFFICIAL:

Keith Kramer
Print Name


Signature

Senior Vice President
Title

1/17/01
Date

(305) 913-4000
Telephone No.

(305) 913-4011/4036
Fax No.

Address: 1525 NW 167th Street, 2nd Floor
Miami, Florida 33169

THIS PAGE MUST BE COMPLETED AND SIGNED

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

UTILITY OFFICIAL:

Keith Kramer
Print Name

Senior Vice President
Title

(305) 913-4000
Telephone No.


Signature

1-17-07
Date

(305) 913-4011/4036
Fax No.

Address: 1525 NW 167th Street, 2nd Floor
Miami, Florida 33169

THIS PAGE MUST BE COMPLETED AND SIGNED

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".

UTILITY OFFICIAL:

Keith Kramer

Print Name

Signature



Senior Vice President

Title

Date

1-17-01

(305) 913-4000

Telephone No.

(305) 913-4011/4036

Fax No.

Address: 1525 NW 167th Street, 2nd Floor

Miami, Florida 33169

CURRENT FLORIDA INTRASTATE SERVICES

Applicant **has** () or **has not** (X) previously provided intrastate telecommunications in Florida.

If the answer is has, fully describe the following:

- 1. What services have been provided and when did these services begin?

Service has been provided by IDS Long Distance, Inc. In this application, the current certificate is requested to be transferred to IDS Telcom LLC.

- 2. If the services are not currently offered, when were they discontinued?

UTILITY OFFICIAL:

Keith Kramer
Print Name


Signature

Senior Vice President
Title

1-17-01
Date

(305) 913-4000
Telephone No.

(305) 913-4011/4036
Fax No.

Address: 1525 NW 167th Street, 2nd Floor

Miami, Florida 33169

CERTIFICATE TRANSFER, OR ASSIGNMENT STATEMENT

I, (Name) Michael Noshay

-

(Title) President of (Name of Company)

IDS Long Distance, Inc.

-

and current holder of Florida Public Service Commission Certificate Number # 2467

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

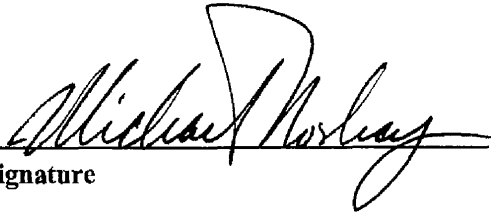
transfer

assignment

of the above mentioned certificate.

UTILITY OFFICIAL:

Michael Noshay
Print Name


Signature

President
Title

1/17/00
Date

(305) 913-4000
Telephone No.

(305) 913-4011/4036
Fax No.

Address: 1525 NW 167th Street, 2nd Floor
Miami, Florida 33169

FORM PSC/CMU 31 (12/96)
Required by Commission Rule Nos 25-24.470,
25-24 471, and 25-24 480(2).

ATTACHMENT I
AUTHORITY TO OPERATE IN FLORIDA

State of Florida



Department of State

I certify the attached is a true and correct copy of the Certificate of Conversion, filed on July 14, 2000, for IDS TELCOM LLC, the resulting Florida Limited Liability Company, as shown by the records of this office.

I further certify the document was electronically received under FAX audit number H00000037085. This certificate is issued in accordance with section 15.16, Florida Statutes, and authenticated by the code noted below.

The document number of this entity is L00000008398.

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

Authentication Code: 100A00039109-071700-L00000008398-1/1



CR2EOZZ (1-08)

Katherine Harris

Katherine Harris
Secretary of State

ARTICLES OF ORGANIZATION
OF
IDS TELCOM LLC

ARTICLE I - Name

The name of the Limited Liability Company is "IDS TELCOM LLC" (the "Company").

ARTICLE II - Principal Office

The mailing address and street address of the principal office of the Company is: 1525 N.W. 167th Street, Suite 200, Miami, Florida 33169.

ARTICLE III - Registered Agent

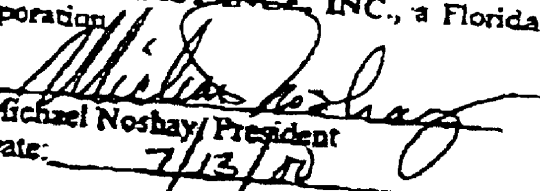
The name of the initial registered agent of the Company is Michael Noshay, and the street address of the Company's initial registered agent is 1525 N.W. 167th Street, Suite 200, Miami, Florida 33169.

ARTICLE IV - Management

The Company will be a manager-managed company. The initial Managers shall be ANTHONY PETRONE, JOSEPH C. MILLSTONE, and MICHAEL NOSHAY.


These Articles of Organization are hereby executed by the undersigned Members of the Company.

IDS LONG DISTANCE, INC., a Florida corporation

By: 
Michael Noshay, President

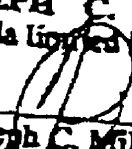
Date: 7/13/00

ANTHONY L. PETRONE, INC., a Florida corporation

By: 
Anthony L. Petrone, President

Date: 7/13/00

JOSEPH C. MILLSTONE, LLC, a Florida limited liability company

By: 
Joseph C. Millstone, as the sole Member and Manager

Date: 7/13/00

CERTIFICATE OF CONVERSION TO A LIMITED LIABILITY COMPANY

Pursuant to Florida Statutes Section 608.439, IDS Telecom, a Florida general partnership, hereby converts to a Florida limited liability company by simultaneously filing the attached Articles of Organization and stating as follows:

1. IDS Telecom was formed on June 2, 1999 as a Florida general partnership. IDS Telecom remained as a Florida general partnership until the date of filing this Certificate of Conversion to a Limited Liability Company.
2. The name of the general partnership immediately prior to the filing of this Certificate of Conversion to a Limited Liability Company was "IDS Telecom".
3. The name of the limited liability company, as set forth in the attached Articles of Organization, is "IDS Telecom LLC".
4. The conversion to a limited liability company shall be effective as of the date this Certificate and the attached Articles of Organization are filed.

This Certificate of Conversion to a Limited Liability Company is hereby executed by the undersigned Partners of IDS Telcom and Members of IDS Telcom LLC.

IDS LONG DISTANCE, INC., a Florida corporation

By: *Michael Noshay*
Michael Noshay, President

Date: 7/13/00

ANTHONY L. PETRONE, INC., a Florida corporation

By: *Anthony L. Petrone*
Anthony L. Petrone, President

Date: 7/13/00


JOSEPH C. MILLSTONE, LLC, a Florida limited liability company

By: *Joseph C. Millstone*
Joseph C. Millstone, as the sole Member

Date: 7/13/00

Acceptance of Appointment of Registered Agent

MICHAEL NOSHAY, having been named the Registered Agent of IDS TELCOM LLC, hereby accepts such designation and is familiar with, and accepts, the obligations of such position, as provided in Chapter 608 of Florida Statutes.


MICHAEL NOSHAY
Date: 7/13/02

ATTACHMENT II

**PROPOSED TARIFF
(LABELS ONLY)**

IDS TELCOM LLC

IDS TELCOM LLC

IDS TELCOM LLC

IDS TELCOM LLC

IDS TELCOM LLC

IDS TELCOM LLC

IDS TELCOM LLC

IDS TELCOM LLC

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IDS TELCOM LLC

ATTACHMENT III
PROFILES OF KEY PERSONNEL

BIOGRAPHICAL INFORMATION

Mr. Joe Millstone, Chief Executive Officer

Mr. Joe Millstone is a founding member of IDS. Over the last 11 years Mr. Millstone has carefully managed the staff, designed the network, selected the switching facilities and developed the sales and marketing divisions of IDS. Mr. Millstone oversees every aspect of the retail side of IDS Telcom along with the sister company, Interconnect Data Service (the telephone equipment company affiliate), including the purchase of switching equipment, the development of point of sale materials, and billing and collections.

Mr. Millstone created IDS to provide telephone inter-connect equipment and operator services for small to medium sized businesses, particularly hotels, in South Florida. Under his leadership, IDS installed well over one hundred new phone and billing systems in major hotels in South Florida. The strong business relationship between Mr. Millstone and the hotel industry through his Interconnect Company was the foundation that launched the long distance company that became IDS Telcom.

Prior to establishing IDS, Mr. Millstone was the owner/operator of an audio-stereo equipment store that grew into a chain of stores. These stores, called "Stereo Etc.", developed throughout Florida to include a warehouse, corporate centers and eleven branch stores. Stereo Etc. grossed \$11 million dollars annually with 70 employees.

Mr. Michael Noshay, President

Mr. Noshay co-founded IDS with Mr. Millstone. Mr. Noshay has a vast wealth of experience in various businesses including construction, real estate, manufacturing, distribution and the hotel industry. His relationships helped to establish a customer base that secured the company's revenue stream at a critical time.

Mr. Noshay has had over 10 years experience in the telecommunications industry. As president of IDS Telcom, Mr. Noshay is responsible for the development and negotiation of all interconnection agreements with companies such as BellSouth, Bell Atlantic, GTE and Sprint, along with several PTT agreements with foreign countries. He is responsible for all of the legal and contractual matters, including regulatory issues and billing disputes. He also is responsible for maintaining tariffs and licensing requirements for the company.

BIOGRAPHICAL INFORMATION, (Cont'd.)

Mr. Anthony Petrone, Executive Vice President

As Executive Vice President, Mr. Petrone is responsible for the management of the International Wholesale Carrier Division. In this capacity, Mr. Petrone has negotiated PTT agreements for IDS throughout the world, including Nigeria, India, Colombia, Peru, Ecuador, Venezuela, Mexico, Jamaica, and various other Caribbean and South American countries. Establishing these networks with other countries requires extensive knowledge and experience with voice and data, VOIP, fiber and satellite systems. Mr. Petrone manages a team of engineers and back office staff that is responsible for auditing and billing wholesale carrier minutes and operating these networks 24 hours a day, 7 days a week.

Mr. Petrone's background includes ownership of TCI, Ltd. of Virginia Beach, a telecommunications company dedicated primarily to the resale of long distance service and the sale of pre-paid phone cards. In the development of IDS Telcom, Mr. Petrone forged relationships with telecommunication industry giants who continue to do business with his Wholesale Carrier Services Division today. Mr. Petrone merged his customer base from TCI, Ltd. with IDS Long Distance in 1998.

Mr. Minor "Freddy" Oquendo, Director of Network Operations

Mr. Oquendo has served as Director of Network Operations of IDS since November 1998. In this capacity, Mr. Oquendo is responsible for the Company's switching network, including network planning and network engineering. He has over seven years of management and operations experience in the telecommunications industry. Prior to joining IDS, Mr. Oquendo was the Customer Operations Manager at Intermedia/National Tel, where he developed and implemented local resale and local facility-based products for National-Tel; and Customer Service Supervisor at AT&T, where he was responsible for 25 to 35 people that handled inbound calls with billing and product questions.

Mr. Robert Hacker, Chief Financial Officer

Mr. Hacker is Chief Financial Officer of IDS Telcom. Mr. Hacker has over 25 years of experience in finance, investor relations and strategic planning. Prior to IDS he served as Chief Financial Officer at ByeByenow.com, where he was responsible for acquiring five companies and raising \$32 million in equity. From 1990 to 1999 he served as Vice Chairman, Chief Financial Officer and a Director of Matahari Purta Prima, a publicly traded retail company headquartered in Indonesia, where he was responsible for the Company's initial public offering and several international debt and equity financings. Mr. Hacker also worked for ten years as a financial consultant and as an officer of Chase Manhattan Bank, N.A.

ATTACHMENT IV
FINANCIAL STATEMENTS

The information included in this attachment has been filed under separate cover with a claim of confidential treatment.