

McGILL, GOTSDINER, WORKMAN & LEPP, P.C., L.L.O.

R. THOMAS WORKMAN
GARY M. GOTSDINER
ROBERT L. LEPP
MICHAEL S. MOSTEK
PAUL R. ELOFSON
ROBERT J. KMIECIK
KEITH A. GREEN
MARK A. PIEPER
MARY L. HEWITT
ALAN E. PEDERSEN
JULIE ENGELHARDT
KRISTIN S. CARNABY
CHRISTINA M. FINK

ATTORNEYS AT LAW
FIRST NATIONAL PLAZA - SUITE 500
11404 WEST DODGE ROAD
OMAHA, NEBRASKA 68154-2584
(402) 492-9200
FAX: (402) 492-9222
INTERNET: mgwl@mgwl.com

OF COUNSEL:

RICHARD D. MYERS
WILLIAM E. MOONEY
RONALD R. VOLKMER
G. MICHAEL FENNER

STEPHEN T. McGILL
(1932-1997)

November 12, 2001

Via Certified Mail

Florida Public Service Commission
Division of Records and Reporting
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RE: Viva Telecom, L.L.C.
Our File No.: 7704-0003

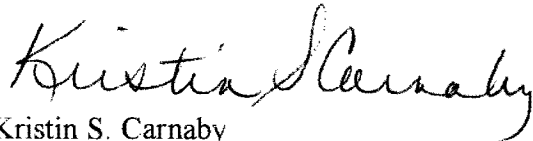
011593-TI

Dear Sir/Madam:

Enclosed for filing in your office please find an original plus six copies of Viva Telecom, L.L.C.'s Application for Authority to Provide Interexchange Telecommunications Service. Also enclosed is our firm check in the amount of \$250.00 to cover your filing fee.

If you have any questions or need any additional information to process this filing, please contact the undersigned.

Very truly yours,



Kristin S. Carnaby
FOR THE FIRM

KSC:ksc

Enc.

cc: Mary Timmins (w/enc.)
#211919.1

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

Initials of person who forwarded check:
lm

01 NOV 19 AM 10 58
DISTRIBUTION CENTER
DOCUMENT NUMBER-DATE
14715 NOV 19 01
FPSC-COMMISSION CLERK

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

DIVISION OF REGULATORY OVERSIGHT
CERTIFICATION SECTION

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

011593-TZ

Instructions

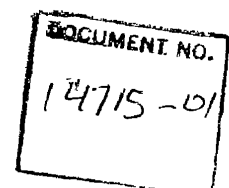
- ◆ This form is used as an application for an original certificate and for approval of assignment or transfer of an existing certificate. In the case of an assignment or transfer, the information provided shall be for the assignee or transferee (See Page 16).
- ◆ Print or Type all responses to each 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 Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6770

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

- ◆ 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 (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 original certificate of authority.
 - 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 the new controlling entity.

2. Name of company:

Viva Telecom, L.L.C.

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

Viva Telecom, L.L.C.

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

1844 South 3850 West, Suite A

Salt Lake City, UT 84104

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

Applicant has no location in Florida.

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.
- (x) **Reseller** - company has or plans to have one or more switches but primarily leases the transmission facilities of other carriers. Bills its own customer base for services used.
- () **Switchless Rebiller** - company has no switch or transmission facilities but may have a billing computer. Aggregates traffic to obtain bulk discounts from underlying carrier. Rebills end users at a rate above its discount but generally below the rate end users would pay for unaggregated traffic.
- () **Multi-Location Discount Aggregator** - company contracts with unaffiliated entities to obtain bulk/volume discounts under multi-location discount plans from certain underlying carriers, then offers resold service by enrolling unaffiliated customers.
- (X) **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 | () Corporation |
| () Foreign Corporation | () Foreign Partnership |
| () General Partnership | () Limited Partnership |
| (x) Other <u>limited liability company</u> | |

See Exhibit A for proof of authority to operate in Florida.

8. **If individual**, provide:

Name: _____
Title: _____
Address: _____
City/State/Zip: _____

Telephone No.: _____ Fax No.: _____
Internet E-Mail Address: _____
Internet Website Address: _____

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

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

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

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

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

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

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

(a) **The Florida Secretary of State registration number:** _____

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

Name: _____

Title: _____

Address: _____

City/State/Zip: _____

Telephone No.: _____ **Fax No.:** _____

Internet E-Mail Address: _____

Internet Website Address: _____

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

(a) **The Florida registration number:** _____

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

16. Provide the following (if applicable): n/a Services are offered via prepaid calling cards.

(a) Will the name of your company appear on the bill for your services?

() Yes () No

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

Name: _____

Title: _____

Address: _____

City/State/Zip: _____

Telephone No.: _____ **Fax No.:** _____

(c) How is this information provided?

17. Who will receive the bills for your service? n/a

- Residential Customers Business Customers
 PATs providers PATs station end-users
 Hotels & motels () Hotel & motel guests
 Universities Universities dormitory residents
 Other: (specify)_____.

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

(a) The application:

Name: Kristin S. Carnaby

Title: Regulatory Attorney

Address: 11404 W. Dodge Road, Suite 500

City/State/Zip: Omaha, NE 68154

Telephone No.: (402) 492-9200 **Fax No.:** (402) 492-9222

Internet E-Mail Address: ksc@mgwl.com

Internet Website Address: _____

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

Name: Jeddie W. Ricks

Title: Manager

Address: 1844 South 3850 West Suite A

City/State/Zip: Salt Lake City, UT 84104

Telephone No.: (801) 990-0325 Fax No.: (801) 990-0326

Internet E-Mail Address: _____

Internet Website Address: _____

(c) Complaints/Inquiries from customers:

Name: Jeddie W. Ricks

Title: Manager

Address: 1844 South 3850 West, Suite A

City/State/Zip: Salt Lake City, UT 84104

Telephone No.: (801) 990-0325 Fax No.: (801) 990-0326

Internet E-Mail Address: _____

Internet Website Address: _____

19. List the states in which the applicant:

(a) has operated as an interexchange telecommunications company.

Arizona, California, Idaho, Kentucky, Nebraska, Nevada,

North Carolina, South Carolina, Texas and Washington

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

Arizona, Nebraska, Texas. An application is being filed

in South Carolina contemporaneously.

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

California, Idaho, Kentucky, Nevada, North Carolina

and Washington

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

n/a

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

n/a

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

n/a

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

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

no

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

no

21. The applicant will provide the following interexchange carrier services \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. x **MTS with statewide flat rates per minute (i.e. not distance sensitive)**

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

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

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

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

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

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

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

I. **Travel service**

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

j. **900 service**

k. **Operator services**

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

1. **Services included are:**

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

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

See Exhibit B.

23. Submit the following:

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

SEE EXHIBIT C.

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 EXHIBIT C.

C. Financial capability.

SEE EXHIBIT D.

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

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

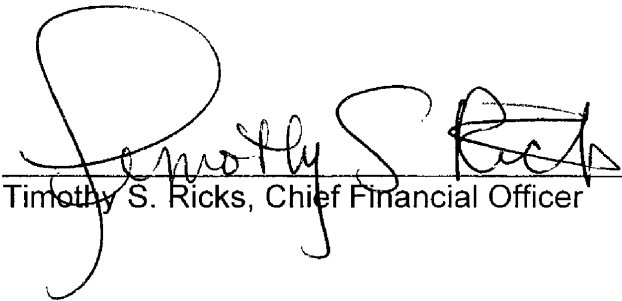
1. the balance sheet;
2. income statement; and
3. statement of retained earnings.

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

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

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

Viva Telecom, L.L.C. ("Viva") was organized under the laws of the State of Utah on October 1, 2000. Since then, Viva's gross sales have increased by 40%. They have also increased their switching equipment by 70%. As Chief Financial Officer of Viva, I acknowledge that Viva does have the capability to provide and maintain service throughout Florida, as well as meet any lease or ownership obligations.



Timothy S. Ricks, Chief Financial Officer

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

UTILITY OFFICIAL:

Jeddie W. Ricks

Print Name

Manager

Title

(801) 990-0325 (801) 990-0326

Telephone No.

Fax No.

Jeddie Ricks
Signature

August 20, 2001
Date

Address: 1844 South 3850 West Suite A

Salt Lake City, UT 84104

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

- () The applicant will **not** collect deposits nor will it collect payments for service more than one month in advance.
- () The applicant intends to collect deposits and/or advance payments for more than one month's service and will file and maintain a surety bond with the Commission in an amount equal to the current balance of deposits and advance payments in excess of one month.
(The bond must accompany the application.)

UTILITY OFFICIAL:

Jeddie W. Ricks

Print Name

Manager

Title

(801) 990-0325

Telephone No.

Jeddie W. Ricks

Signature

August 20, 2001

Date

(801) 990-0326

Fax No.

Address:

1844 South 3850 West Suite A

Salt Lake City, UT 84104

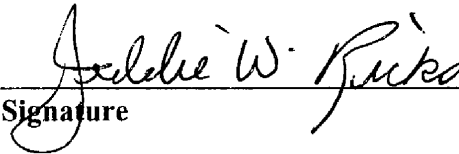
THIS PAGE MUST BE COMPLETED AND SIGNED

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 interexchange telecommunications service in the State of Florida. I have read the foregoing and declare that, to the best of my knowledge and belief, the information is true and correct. I attest that I have the authority to sign on behalf of my company and agree to comply, now and in the future, with all applicable Commission rules and orders.

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

UTILITY OFFICIAL:

<u>Jeddie W. Ricks</u> Print Name	<u></u> Signature
<u>Manager</u> Title	<u>August 29, 2001</u> Date
<u>(801) 990-0325</u> Telephone No.	<u>(801) 990-0326</u> Fax No.

Address: 1844 South 3850 West Suite A
Salt Lake City, UT 84104

CURRENT FLORIDA INTRASTATE SERVICES

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

If the answer is has, fully describe the following:

a) What services have been provided and when did these services begin?

resold interexchange services
January 16, 2001

b) If the services are not currently offered, when were they discontinued?

UTILITY OFFICIAL:

Jeddie W. Ricks
Print Name

Manager
Title

(801) 990-0325
Telephone No.

Address: 1844 South 3850 West Suite A
Salt Lake City, UT 84104

Jeddie W. Ricks
Signature

August 20, 2001
Date

(801) 990-0326
Fax No.

CERTIFICATE TRANSFER, OR ASSIGNMENT STATEMENT



FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

May 31, 2001

CHRISTINAM M. FINK
MCGILL, GOTSDINER, WORKMAN & LEPP, P.C.
11404 WEST DODGE ROAD, SUITE 500
OMAHA, NE 68154-2584

Qualification documents for VIVA TELECOM, L.L.C. were filed on May 29, 2001, and assigned document number M01000001209. Please refer to this number whenever corresponding with this office.

Your limited liability company is now qualified and authorized to transact business in Florida as of the file date. In accordance with section 608.406(2), F.S., the name of this limited liability company is filed with the Department of State for public notice only and is granted without regard to any other name recorded with the Division of Corporations.

A limited liability company annual report/uniform business report will be due this office between January 1 and May 1 of the year following the calendar year of the file date. A Federal Employer Identification (FEI) number will be required before this report can be filed. If you do not already have an FEI number, please apply NOW with the Internal Revenue by calling 1-800-829-3676 and requesting form SS-4.

Please be aware if the limited liability company address changes, it is the responsibility of the corporation to notify this office.

Should you have any questions regarding this matter, please telephone (850) 487-6051, the Registration and Qualification Section.

Michelle Hodges
Document Specialist
Division of Corporations

Letter Number: 301A00033140

**APPLICATION BY FOREIGN LIMITED LIABILITY COMPANY FOR AUTHORIZATION TO
TRANSACTION BUSINESS IN FLORIDA**

IN COMPLIANCE WITH SECTION 608.503, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED TO REGISTER A FOREIGN LIMITED LIABILITY COMPANY TO TRANSACTION BUSINESS IN THE STATE OF FLORIDA:

1. Viva Telecom, L.L.C.
(Name of foreign limited liability company)

2. Utah
(Jurisdiction under the law of which foreign limited liability company is organized)

3. N/A
(FEI number, if applicable)

4. September 27, 2000
(Date of Organization)

5. January 1, 2080
(Duration: Year limited liability company will cease to exist or "perpetual")

6. N/A
(Date first transacted business in Florida. (See sections 608.501, 608.502, and 817.155, F.S.))

7. 1844 S. 3850 W., #A Salt Lake City, UT 84104
~~2009 South 4130 West, #D~~
Salt Lake City, UT 84104
(Street address of principal office)

8. If limited liability company is a manager-managed company, check here

9. The name and usual business addresses of the managing members or managers are as follows:

Jeddie W. Ricks	<u>1844 S. 3850 W., #A</u> 2009 South 4130 West #D , Salt Lake City, UT 84104
Timothy S. Ricks	<u>1844 S. 3850 W., #A</u> 2009 South 4130 West #D , Salt Lake City, UT 84104

FILED
 01 MAY 29 PM 5:08
 SECRETARY OF STATE
 TALLAHASSEE, FLORIDA

10. Attached is an original certificate of existence, no more than 90 days old, duly authenticated by the official having custody of records in the jurisdiction under the law of which it is organized. (A photocopy is not acceptable. If the certificate is in a foreign language, a translation of the certificate under oath of the translator must be submitted.)

11. Nature of business or purposes to be conducted or promoted in Florida: Resale of
Telecommunications services

Jeddie W. Ricks
Signature of a member or an authorized representative of a member.
(In accordance with section 608.408(3), F.S., the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)

Jeddie W. Ricks
Typed or printed name of signee

**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

PURSUANT TO THE PROVISIONS OF SECTION 608.415 or 608.507, FLORIDA STATUTES, THE UNDERSIGNED LIMITED LIABILITY COMPANY SUBMITS THE FOLLOWING STATEMENT TO DESIGNATE A REGISTERED OFFICE AND REGISTERED AGENT IN THE STATE OF FLORIDA.

1. The name of the Limited Liability Company is:

Viva Telecom, L.L.C.

2. The name and the Florida street address of the registered agent and office are:

Lexis Document Services, Inc.

(Name)

3953 W.W Kelley Road

Florida street address (P.O. Box **NOT** ACCEPTABLE)

Tallahassee FL 32311

City/State/Zip

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent as provided for in Chapter 608, F.S..

Lisa James

(Signature)

\$ 100.00	Filing Fee for Application
\$ 25.00	Designation of Registered Agent
\$ 30.00	Certified Copy (optional)
\$ 5.00	Certificate of Status (optional)

State of Florida



Department of State

I certify from the records of this office that VIVA TELECOM, L.L.C., is an Utah limited liability company authorized to transact business in the State of Florida, qualified on May 29, 2001.

The document number of this limited liability company is M01000001209.

I further certify that said limited liability company has paid all fees due this office through December 31, 2001, and its status is active.

I further certify that said limited liability company has not filed a Certificate of Withdrawal.

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capitol, this the
Twenty-sixth day of July, 2001



CR2EO22 (1-99)

Katherine Harris

Katherine Harris
Secretary of State

Telecommunications Service

TITLE SHEET

LONG DISTANCE
TELECOMMUNICATIONS SERVICES

This tariff applies to the Long Distance Telecommunications Services furnished by Viva Telecom, L.L.C., with principal offices at 1844 South 3850 West, Suite A, Salt Lake City, Utah, 84104, between one or more points in 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: October 29, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

TITLE SHEET

LONG DISTANCE
TELECOMMUNICATIONS SERVICES

This tariff applies to the Long Distance Telecommunications Services furnished by Viva Telecom, L.L.C., with principal offices at 1844 South 3850 West, Suite A, Salt Lake City, Utah, 84104, between one or more points in 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: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

CHECK SHEET

The following 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 of this page.

<u>PAGE</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
30	Original
31	Original

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

TABLE OF CONTENTS

Title Sheet 1

Check Sheet 2

Table of Contents 3

Explanation of Symbols 4

Tariff Format 5

Section 1 - Technical Terms and Abbreviations 6

Section 2 - Rules and Regulations 8

Section 3 - Description of Service 18

Section 4 - Rates and Charges 19

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

EXPLANATION OF 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: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

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 sheets 14 and 15 would be 14.1.
- B. Sheet Revision Numbers - Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the Florida Public Service Commission (FPSC). For example, the 4th revised Sheet 14 cancels the 3rd revised Sheet 14. Because of various suspension periods, deferrals, etc. the FPSC follows in its tariff approval process, the most current sheet number on file with the Commission is not always the tariff page 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.(1).
- D. Check Sheets - When a tariff filing is made with the FPSC, 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 pages are added, the check sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on the check sheet if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some pages). The tariff user should refer to the latest check sheet to find out if a particular sheet is the most current on file with the FPSC.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

SECTION 1 TECHNICAL TERMS AND ABBREVIATIONS

Access Line: An arrangement which connects the calling customer's location to an interexchange switching center.

Authorization Code: A numerical code, one or more of which is available to an End User to enable him/her to access the Company, and which is used by the Company both to prevent unauthorized access to its Services and to identify the End User for billing purposes.

Called Station: The terminating point of a call (i.e., the called number).

Calling Station: The originating point of a call (i.e., the calling number).

Company: Viva Telecom, L.L.C. ("Viva"), a Utah limited liability company.

End User: Any person, firm, partnership, corporation, or other entity furnished telecommunications Services under the provisions and regulations of this tariff and that is responsible for payment of the charges and for compliance with the Company's tariff regulations.

Enhanced Service: Any for-profit telecommunications Service that adds value to users' voice and data messages during the course of transmission. Examples of Enhanced Services would include storage of a spoken message within the network for forwarding or retrieval at some future time, or processing data within the network and sending the results to the intended recipient.

Incomplete Call: Any calls where voice transmission between the Calling Station and the Called Station is not established (i.e., busy, no answer, etc.)

Independent Representative: An entity who markets the Company's Services by acting as its agent or representative in dealing with users of said Service. An Independent Representative does not hold itself out as a provider of common carrier service, does not establish the rates for said Service, does not render bills to End Users, and is not required by the Company to offer Service subject to the regulatory authority of the Federal Communications Commission or any other competent governmental authority.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Technical Terms and Abbreviations, continued

LATA: Local Access and Transport Area. A geographic area established as required by the modification of Final Judgment entered in *United States v. Western Electric Co., Inc.*, 552 F. Spp.. 131 (D.D.C. 1982), within which a local exchange company provides communication service.

Local Exchange Company: A telephone company utility which provides local telecommunications services to a specific geographical area for business and residential End Users.

Pay Telephone: A telephone instrument equipped with devices that permit the instrument to access the Company's Services and that is authorized to provide such Services and conforms with state and federal regulations governing such equipment.

Private Label: A name affixed to the Company's Service when that Service is provided to End Users by another entity, in its own name or cobranded, rather than exclusively in the name of Viva.

Retailer: Seller, whether individual or establishment, of Viva Calling Card products to End Users.

Service: All telecommunications Services provided by the Company for the benefit of End Users.

Tariff Identification Number: The identifying number printed on the back of each Viva Calling Card that corresponds to a rate structure set forth in this tariff ("Tariff Id. No.")

Unit: A measurement of telecommunications Service.

Viva Calling Card Calls: Calls for which charges are billed to a Viva Calling Card or any other prepaid product offerings set forth herein and not to the originating telephone number.

Wholesale Calling Card Customers: A person, firm or corporation, or other legal entity which purchases prepaid Calling Cards from Viva and resells the same to the End Users.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

SECTION 2 RULES AND REGULATIONS2.1 Application of Tariff

2.1.1 This tariff contains the regulations and rates applicable to intrastate resale telecommunications Services provided by Viva Telecom, L.L.C. ("Viva") for telecommunications between points within the State of Florida. Viva's Services are furnished subject to the availability of products or facilities and subject to the terms and conditions of this tariff.

2.1.1.A Viva may, from time to time, offer various Enhanced Services and information within the State of Florida. Such Enhanced Services will be provided pursuant to contract and will not be governed by this tariff.

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

2.1.1.C The rates and regulations contained in this tariff apply only to the Services furnished by Viva and do not apply unless otherwise specified, to the lines, facilities, or Services provided by a local exchange telephone company or other common carrier for use in accessing the Services of Viva.

2.1.1.D The Services of Viva are furnished to purchasers of Viva's Calling Cards and authorized End Users. The purchase of a Viva Calling Card or subscription to a Service makes available to the purchasing End User Viva's nationwide Services, including the intrastate Services offered under the terms and conditions of this tariff.

2.2 Use of Services

2.2.1 Viva'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.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rules and Regulations, continued

- 2.2.2 The use of Viva'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 Viva's Services without payment for Service or attempting to avoid payment for Service by fraudulent means or devices, schemes, false or invalid numbers, false credit cards or false Viva Calling Cards or false numbers of such cards, is prohibited.
- 2.2.4 Viva's Service area is available for use twenty-four hours per day, seven days per week.
- 2.2.5 Viva does not transmit messages pursuant to this tariff, but its Services may be used for that purpose.
- 2.2.6 Viva's Services may be denied for nonpayment of charges or for other violations of this tariff.
- 2.3 Liabilities of the Company
- 2.3.1 Viva shall not be liable for loss or damage sustained by reason of any failure in or breakdown of facilities associated with Viva's Services or for any interruption or delay of Services, whatever shall be the cause of such failure, breakdown, or interruption, and whether negligent or otherwise, and however long it shall last. In no event shall Viva's liability for any Service exceed the charges applicable under this tariff for such Service.
- 2.3.2 Viva shall be indemnified and saved harmless by any End User or by any other entity against claims for libel, slander or the infringement of copyright arising from the material transmitted over its Services; and against all other claims arising out of any act or omission of an End User or of any other entity in connection with the Services provided by Viva.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rules and Regulations, continued

- 2.3.3 Viva is not liable for any act or omission of any entity furnishing facilities or Services connected with or provided in conjunction with the Services of Viva.
- 2.3.4 Viva shall not be liable for any personal injury, or death of any person or persons, nor for any loss or damage sustained by reason of acts, mistakes, omissions, errors or defects in providing its Services, whatever shall be the cause, and whether negligent or otherwise.
- 2.3.5 Viva shall not be liable for and shall be indemnified and saved harmless by any End User or other entity from any and all loss, claims, demands, suits, or other action or any liability whatever, whether suffered, made, instituted, or asserted by any End User or any other entity or any personal injury to, or death of, any person or persons, and for any loss, damage, defacement or destruction of the premises of any End User or others, caused or claimed to have been caused, directly or indirectly, by any act or omission of the End User or others or by any installation, operation, failure to operate, maintenance, removal, presence, condition, location or use of Services, facilities or equipment provided by Viva which is not the direct result of Viva's negligence. No agents or employees of any other entity shall be deemed to be the agents or employees of Viva.
- 2.3.6 Viva shall not be liable for any failure of performance due to causes beyond its control, including, without being limited to, acts of God, fires, floods or other catastrophes, national emergencies, insurrections, riots or wars, strikes, lockouts, work stoppage or other labor difficulties, acts or omissions of other carriers, and any law, order, regulation or other action of any governing authority or agency thereof.

2.4 Responsibilities of the End Users

- 2.4.1 The End User is responsible for payment for the use of Viva Calling Cards and for complying with tariff regulations. The End User is also responsible for the payment of charges for calls which the End User elects to continue following notification that the prepaid amount on the Viva Calling Card then in use has been fully used.
- 2.4.2 The End User must pay Viva for replacement or repair of damage to the equipment or facilities of Viva caused by negligence or willful act of the End User or others, by improper use of the Services, or by the use of equipment provided by the End User or others.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rules and Regulations, continued

- 2.4.3 The End User is responsible for compliance with the applicable regulations set forth in this tariff.
- 2.4.4 The End User is responsible for establishing its identity as often as necessary during the course of the call.
- 2.5 Cancellation or Interruption of Service
- 2.5.1 Without incurring liability, Viva may immediately discontinue Services to an End User or may withhold Services to an End User or may withhold the provision of ordered or contracted Services:
- 2.5.1.A For nonpayment of any sum due Viva for the use of Viva's Calling Cards or the provision of any other communications Services to the End User. Suspension or termination of Service shall not be made without five (5) working days' written notice to the End User, except in extreme cases;
- 2.5.1.B For violation of any of the provisions of this tariff;
- 2.5.1.C For non-compliance with and/or violation of the Commission's regulations or the Company's rules and regulations on file with the Commission, provided five (5) working days' written notice is given before termination; 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 Viva from furnishing its Services.
- 2.5.2 Without incurring liability, Viva 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 Viva equipment and facilities and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rules and Regulations, continued

2.5.3 Service may be discontinued by Viva, without notice to the End User, by blocking traffic to certain countries, cities, or exchanges, or by blocking calls using certain End User account numbers, when Viva deems it necessary to take such action to prevent unlawful use of its Service. Viva will restore Service as soon as it can be provided without undue risk, and will, upon request by the End User affected, assign a new account number to replace the one that has been deactivated. Viva reserves the right to limit the number of times an End User may utilize a commercial charge card to add value to a Viva Calling Card; further, Viva reserves the right to block certain destinations for terminating calls for any reason.

2.5.4 Viva Calling Card Services expire at a predefined period of time after the last call.

2.6 Billing of Calls

All charges due by the End User are payable at any agency duly authorized to receive such payments. Any objection to billed charges should be promptly reported to the Company. Adjustments to End Users' 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.

2.7 Validation of Credit.

Viva reserves the right to validate the creditworthiness of users through available verification procedures. Where a requested billing method cannot be validated, the End User may be required to provide an acceptable alternative billing method or Viva may refuse to place the call.

2.8 Termination, Denial or Suspension of Service by Company

2.8.1 Reasons for Termination

The Company may deny, terminate, or suspend Service to any End User in the event that any of the following circumstances occur:

2.8.1.A without notice, if an End User uses the Service in such a manner as to adversely affect the Company's network or the Company's Service of others;

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rules and Regulations, continued

- 2.8.1.B without notice, if an End User tampers with equipment owned and furnished by Company;
- 2.8.1.C with notice, if an End User violates any statute, law, municipal ordinance, or any rule or regulation of any state or federal regulatory agency relating to communications, or otherwise fails to comply with this tariff; or
- 2.8.1.D with notice, if an End User fails to permit Company reasonable access to such locations as may be necessary for maintenance or repair of facilities used by Company to provide Service to End User.
- 2.8.1.E with notice, if a Retailer or Wholesale Calling Card Customer fails to pay Company's bill when due, subject to the provisions of 2.8.2, below.

2.8.2 Termination for Nonpayment

Viva reserves the right to terminate Service to End Users in the event the Retailer or Wholesale Calling Card Customer responsible for payment for End User network costs to Viva does not make proper and timely payment under the terms of the Agreement with the Retailer or Wholesale Calling Card Customer. In such event, the End User will be notified and directed, via prerecorded message, to seek a refund from the retail establishment. The End User's Service may, at Company's sole discretion, be reinstated upon receipt of full payment of the undisputed portion of the balance due. Service shall not be terminated for nonpayment of a bill rendered unless:

- 2.8.2.A The Company shall have verified that payment has not been received at any office of the Company, or at any office of an authorized collection agent, through the end of the period indicated in the notice.
- 2.8.2.B The Company shall have checked the Retailer's or Wholesale Calling Card Customer's payment record on the day termination occurs.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rules and Regulations, continued

Service shall not be terminated on account of nonpayment of any amount that is subject to bona fide dispute pursuant to the provisions of this tariff, but any such dispute shall not relieve the Retailer or Wholesale Calling Card Customer of the obligation of paying all undisputed amounts in a timely manner.

2.8.3 Termination for Cause Other Than Nonpayment

In the event the Company terminates Service for any reason other than nonpayment of bills, it may be done so with notice to the End Users, except in the circumstances listed in 2.8.1.A and 2.8.1.B above, in which case the Company may terminate Service immediately.

2.9 Termination by End User

Except as otherwise agreed between the End User and Company, Service may be terminated by the End User at any time, subject to payment in full of all charges that are due and are undisputed for the period Service is rendered.

2.10 Payment and Billing

Paragraphs 2.10.1 through 2.10.6, below, apply only to Services for which Company bills directly.

2.10.1 Service is provided and billed on a monthly basis, beginning on the date that Service becomes effective. Payment is due thirty (30) days after the postmarked date of the End User's bill.

2.10.2 Accounts shall be delinquent when payment is not received by thirty (30) days after the postmarked date of the End User's invoice. Discounts for prompt payment are not offered by the Company.

2.10.3 The End User is responsible for payment of all charges for Services furnished to the End User or the End User's authorized users. Nonrecurring charges will appear on the first monthly bill rendered after Service is initiated. Recurring charges are billed monthly in advance. Charges based on actual usage during a month and any accrued interest will be billed monthly in arrears.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rules and Regulations, continued

2.10.4 Company will provide a toll free telephone number 800-373-3963, for inquiries regarding bills or Service. Company may change the toll free number by a notice appearing on End User's bill. This toll free number will be answered approximately 24 hours per day. Voice Mail messages may be left during the down time in which a live voice does not answer and will be responded to in a prompt manner.

2.10.5 Billing disputes: All bills are presumed accurate. In the case of a billing dispute between the End User and the Company for Service furnished to the End User, which cannot be settled with mutual satisfaction by a telephonic inquiry, the End User may request in writing, and the Company will provide, an in depth review of the disputed amount. If the End User is dissatisfied with this review, the End User may file a complaint with the Federal Communications Commission.

2.10.6 Re-establishment of credit: A End User whose Service has been discontinued for non-payment of bills will be required to pay the unpaid balance due the Company for the premises for which Service is to be restored. Restoration of Service will be subject to all applicable installation charges.

2.11 Deposits

The Company does not require a deposit from the End User.

2.12 Advance Payments

For End Users whom the Company feels an advance payment is necessary, the Company reserves the right to collect an amount not to exceed one (1) month's estimated charges as an advance payment for Service. This will be applied against the next month's charges and, if necessary, a new advance payment will be collected for the next month.

2.13 Contested Charges

For consideration of any disputed charge, an End User may discuss the dispute with a service agent, who may adjust the Viva Calling Card balance as necessary. Alternatively, an End User may submit in writing to Viva, within thirty (30) days of the date the call is placed, detailed information on the basis for any requested adjustment. Viva will promptly investigate and advise the End User as to its findings and disposition.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rules and Regulations, continued

Company will provide a toll free telephone number, 800-373-3963, for inquiries regarding bills or Service. Company may change the toll free number by a notice appearing on End User's bill. This toll free number will be answered approximately 24 hours per day. Voice Mail messages may be left during the down time in which a live voice does not answer and will be responded to in a prompt manner.

If an End User is not satisfied with Viva's resolution of a disputed charge, the End User may contact the FPSC at the following address:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Capital Circle Office Center
Tallahassee, FL 32399-0850

2.14 Refunds

Viva agrees to refund any amounts remaining on a Viva Calling Card upon physical return of the card. Refund will only be issued upon a showing that the Service provided by Viva has failed to meet either the Service requirements set forth in this tariff, the requirements set forth in the Commission's Rules and Regulations, or the general standards of quality applicable to the industry. To qualify for a refund, an End User must return the Calling Card to Viva within three (3) months of the original purchase and submit in writing detailed information on the basis for any requested refund. Viva will promptly investigate and advise the End User as to its findings and disposition.

If an End User is not satisfied with Viva's resolution of a claim for refund, the End User may contact the FPSC at the following address:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Capital Circle Office Center
Tallahassee, FL 32399-0850

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rules and Regulations, continued

Viva will not be held responsible to the original purchaser for any lost, stolen, or expired Viva Calling Cards. Viva will not be responsible for ensuring that any individual applying for a refund gained possession of the Viva Calling Card through legitimate means.

2.15 Taxes

All state and local taxes (e.g., gross receipts tax, sales tax, municipal utilities tax) and applicable foreign taxes are listed as separate line items and are not included in tariffed rates for such Services.

2.16 Resellers and Rebillers

Resellers and rebillers of the Company's service must be certificated as required by the Florida Public Service Commission.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

SECTION THREE DESCRIPTION OF SERVICE3.1 Timing of Calls

3.1.1 Billing for calls placed over the Viva network is based in part on the duration of the call. Timing of each call begins when the End User connects to the Viva network and ends when the calling or called party hangs up.

3.1.2 There shall be no charge for calls which ring "busy" or "no answer".

3.2 Minimum Call Completion Rate

An End User can expect a call completion rate of not less than 90% during peak use periods for all FGD services ("1+" dialing).

3.3 Service Offerings

Viva Calling Card Service is a prepaid long distance Service offered to all End Users. Service is available twenty-four (24) hours per day, seven (7) days a week.

Cards issued by Viva have Viva's name on the back of the card as well as a telephone number which rings through to Viva's switchboard. Operators answering the telephone identify the company as Viva. The underlying long distance Service is the same for all of Viva's cards. The only difference between the different cards is the place from which they are sold.

A call is placed by dialing a 1-800 number to obtain access to Viva's network. The caller is prompted by an automated voice response system to enter his/her account number, and then to enter the terminating telephone number.

Viva's processor tracks the call duration and destination for rating purposes on a real time basis. The total price of each call, including applicable taxes, is deducted from the prepaid amount on the caller's Viva phone card. When the balance on the card approaches zero, the caller is so advised, and, if desired, the caller may "recharge" the phone card by using a valid commercial credit card number.

Viva also offers private labeling to its Retailers that allows such businesses to purchase cards with custom designs, logos or print. These private label cards are used by the End User in exactly the same manner as other Viva Calling Cards.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

SECTION 4 RATES AND CHARGES4.1 Viva Calling Cards

Interstate, Intrastate prepaid phone card Service

Viva Calling Cards are available in various unit and dollar denominations. Many Viva Calling Cards have the same rate structure even though they may have different names or different unit or dollar denominations. The rates and charges listed herein are based on the rate structure of the card, rather than the card name. Each of Viva's rate structures has been given a Tariff Identification Number. The Tariff Identification Number for a card's particular rate structure is printed on the back of the card. The rates, charges and billing increments listed herein are the maximum for the particular rate structure, and an End User may actually be charged lower rates and be subject to smaller billing increments than those listed. The rates include taxes that are calculated based on usage, but they do not include sales or excise taxes due at the point of purchase.

Viva will deduct an additional \$0.60 per call for calls made from payphones on all products contained herein.

Viva will enter into agreements with Retailers or other distributors of its prepaid phone cards to discount the price of cards purchased by a particular Retailer or other distributor in order to induce the Retailer or other distributor to offer the cards to End Users. These distribution arrangements will not affect the rates charged to End Users of the cards. Viva may also enter into special arrangements with certain End Users who purchase cards in volume directly from Viva. Discounts on direct purchases will apply to intrastate rates.

4.1.1 Tariff Id. No. 1

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
3 min. increment	\$0.029	\$0.029
Set-up and operational fee: 20% ¹		
Service fee: \$0.63 ²		

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rates and Charges, continued4.1.2 Tariff Id. No. 2

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
3 min. increment	\$0.035	\$0.035
Set-up and operational fee: 50% ¹ Service fee: \$1.17 ²		

4.1.3 Tariff Id. No. 4

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
3 min. increment	\$0.049	\$0.049
Set-up and operational fee: 50% ¹ Service fee: \$1.00 ²		

4.1.4 Tariff Id. No. 5

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.050	\$0.050
Set-up and operational fee: 40% ¹ Service fee: \$1.00 ²		

4.1.5 Tariff Id. No. 6

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
3 min. increment	\$0.055	\$0.055
Set-up and operational fee: 45% ¹ Service fee: \$1.00 ²		

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rates and Charges, continued4.1.6 Tariff Id. No. 7

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.060	\$0.060
Set-up and operational fee: 45% ¹		
Service fee: \$1.39 ²		

4.1.7 Tariff Id. No. 8

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.065	\$0.065
Set-up and operational fee: 20% ¹		
Service fee: \$0.35 ²		

4.1.8 Tariff Id. No. 9

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.075	\$0.075
Set-up and operational fee: 25% ¹		
Service fee: \$1.00 ²		

4.1.9 Tariff Id. No. 11

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.079	\$0.079
Set-up and operational fee: 20% ¹		
Service fee: \$0.00 ²		

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rates and Charges, continued4.1.10 Tariff Id. No. 12

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
5 min. increment	\$0.083	\$0.083
Set-up and operational fee: 23% ¹		
Service fee: \$1.00 ²		

4.1.11 Tariff Id. No. 13

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
3 min. increment	\$0.098	\$0.098
Set-up and operational fee: 25% ¹		
Service fee: \$0.70 ²		

4.1.12 Tariff Id. No. 14

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
5 min. increment	\$0.10	\$0.10
Set-up and operational fee: 60% ¹		
Service fee: \$1.40 ²		

4.1.13 Tariff Id. No. 15

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.111	\$0.111
Set-up and operational fee: 40% ¹		
Service fee: \$1.00 ²		

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rates and Charges, continued4.1.14 Tariff Id. No. 16

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.125	\$0.125
Set-up and operational fee: 20% ¹		
Service fee: \$0.50 ²		

4.1.15 Tariff Id. No. 17

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.169	\$0.169
Set-up and operational fee: 25% ¹		
Service fee: \$0.25 ²		

4.1.16 Tariff Id. No. 18

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.010	\$0.010
Set-up and operational fee: 45% ¹		
Service fee: \$1.39 ²		
Surcharge: \$0.25 ³		

4.1.17 Tariff Id. No. 19

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.047	\$0.047
Set-up and operational fee: 20% ¹		
Service fee: \$0.50 ²		
Surcharge: \$0.25 ³		

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rates and Charges, continued4.1.18 Tariff Id. No. 20

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
----------------	-----------------------	-------------------------------

60 sec. increment	\$0.010	\$0.010
-------------------	---------	---------

Set-up and operational fee: 59%¹Service fee: \$1.00²Surcharge: \$0.29³4.1.19 Tariff Id. No. 22

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
----------------	-----------------------	-------------------------------

60 sec. increment	\$0.019	\$0.019
-------------------	---------	---------

Set-up and operational fee: 20%¹Service fee: \$0.25²Surcharge: \$0.49³4.1.20 Tariff Id. No. 23

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
----------------	-----------------------	-------------------------------

60 sec. increment	\$0.025	\$0.025
-------------------	---------	---------

Set-up and operational fee: 20%¹Service fee: \$0.50²Surcharge: \$0.49³

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rates and Charges, continued4.1.21 Tariff Id. No. 24

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.029	\$0.029
Set-up and operational fee: 20% ¹		
Service fee: \$0.50 ²		
Surcharge: \$0.49 ³		

4.1.22 Tariff Id. No. 25

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
3 min. increment	\$0.010	\$0.010
Set-up and operational fee: 50% ¹		
Service fee: \$0.70 ²		
Surcharge: \$0.59 ³		

4.1.23 Tariff Id. No. 26

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.017	\$0.017
Set-up and operational fee: 20% ¹		
Service fee: \$0.50 ²		
Surcharge: \$0.59 ³		

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rates and Charges, continued4.1.24 Tariff Id. No. 27

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.039	\$0.039
Set-up and operational fee: 15% ¹		
Service fee: \$0.50 ²		
Surcharge: \$0.69 ³		

4.1.25 Tariff Id. No. 28

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.019	\$0.019
Set-up and operational fee: 15% ¹		
Service fee: \$0.25 ²		
Surcharge: \$0.99 ³		

4.1.26 Tariff Id. No. 29

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.081	\$0.081
Set-up and operational fee: 20% ¹		
Service fee: \$0.59 ²		
Surcharge: \$0.99 ³		

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rates and Charges, continued4.1.27 Tariff Id. No. 30

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
3 min. increment	\$0.039	\$0.039
Set-up and operational fee: 50% ¹		
Service fee: \$1.40 ²		

4.1.28 Tariff Id. No. 31

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
3 min. increment	\$0.059	\$0.059
Set-up and operational fee: 40% ¹		
Service fee: \$0.99 ²		

4.1.29 Tariff Id. No. 32

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
3 min. increment	\$0.069	\$0.069
Set-up and operational fee: 49% ¹		
Service fee: \$0.00 ²		

4.1.30 Tariff Id. No. 34

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
5 min. increment	\$0.090	\$0.090
Set-up and operational fee: 70% ¹		
Service fee: \$1.40 ²		

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rates and Charges, continued4.1.31 Tariff Id. No. 35

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
5 min. increment	\$0.0909	\$0.0909
Set-up and operational fee: 23% ¹ Service fee: \$1.00 ²		

4.1.32 Tariff Id. No. 36

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
5 min. increment	\$0.099	\$0.099
Set-up and operational fee: 29% ¹ Service fee: \$1.40 ²		

4.1.33 Tariff Id. No. 37

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.010	\$0.010
Set-up and operational fee: 20% ¹ Service fee: \$0.35 ² Surcharge: \$0.49 ³		

4.1.34 Tariff Id. No. 38

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
3 min. increment	\$0.11	\$0.11
Set-up and operational fee: 35% ¹ Service fee: \$1.61 ²		

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rates and Charges, continued4.1.35 Tariff Id. No. 39

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
3 min. increment	\$0.077	\$0.077
Set-up and operational fee: 35% ¹		
Service fee: \$1.17 ²		

4.1.36 Tariff Id. No. 40

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.107	\$0.107
Set-up and operational fee: 0% ¹		
Service fee: \$0.70 ²		

4.1.37 Tariff Id. No. 41

<u>Billing</u>	<u>Initial Minute</u>	<u>Each Additional Minute</u>
60 sec. increment	\$0.010	\$0.010
Set-up and operational fee: 20% ¹		
Service fee: \$0.70 ²		

¹ Set-up and operational fees include estimated federal, state and local fees and taxes. They are calculated and deducted for each call. The price of the call, based upon the per minute rate charged for use of the Viva Calling Card, is increased by the stated percentage. After the call is made, the per-minute price and the set-up and operational fees are deducted in minutes from the card.

² The service fee is deducted in minutes once every five (5) days after first use.

³ The surcharge is an additional charge per call, in addition to the per minute rate.

Issued: November 12, 2001

Effective: _____, 2001

Issued by: Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rates and Charges, continued4.2 Billing Arrangements4.2.1 Viva Calling Card Charges

Charges for calls of this type will be prepaid upon purchase by the End User of a Viva Calling Card.

4.2.2 Wholesale Calling Card Customers

4.2.2.A Late Payment Charges. Charges for these accounts will be invoiced on a monthly basis. Invoices will be due upon receipt, and delinquent 30 days thereafter. Delinquent accounts will accrue interest at the rate of 1.5% per month, or the highest rate authorized under Florida law.

4.2.2.B Return Check Charges. A return check charge of \$25.00 will be assessed for checks returned for insufficient funds if the face value does not exceed \$50.00, \$30.00 if the face value does exceed \$50.00 but does not exceed \$300.00, \$40.00 if the face value exceeds \$300.00 or 5% of the value of the check, whichever is greater. In the event of suit for payment, Viva may recover all its costs expended therein, including reasonable attorneys' fees.

4.3 Restoration of Service.

A reconnection fee of \$25.00 per occurrence is charged when Service is reestablished for End Users who had been disconnected for nonpayment.

4.4 Special Promotions

Viva, its agents and distributors may, from time to time, offer special promotions to End Users. End User credits may be issued for term commitments, special incentives and promotions, etc. Special promotions shall not be longer than 90 days for any 12-month period. Any special promotions otherwise subject to the jurisdiction of the FPSC will be filed with the Commission before implementation.

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

Telecommunications Service

Rates and Charges, continued4.5 Special Handicap Provisions4.5.1 Directory Assistance

Florida Public Service Commission Rules and Regulations require Companies to void charges for the first 50 directory assistance calls initiated per billing cycle by handicapped persons. When calls are originated using a Viva Calling Card, it is impossible to distinguish handicapped persons because origination is not linked to a particular end user common line. However, if Viva modifies this tariff to include additional services which are linked to particular end user common lines in the future, this provision will be implemented.

4.5.2 Hearing and Speech Impaired Persons

The Viva Calling Card rate per minute is not time or distance sensitive. Consequently, Florida Public Service Commission Rules and Regulations discount provisions for hearing impaired End Users requiring intrastate toll message rates for TDD users, which is communicated using a telecommunications device for the deaf (TDD) by properly certified business establishments or individuals equipped with TDD's for communications with hearing or speech impaired persons, shall be evening rates for daytime calls and night rates for evening and night calls, are not currently applicable. However, if the rate structure is modified to be time sensitive these provisions would be implemented.

4.5.3 Telecommunications Relay Service

Florida Public Service Commission Rules and Regulations require Companies to discount relay service calls by 50 percent off the otherwise applicable rate. When calls are originated using a Viva Calling Card, it is impossible to distinguish a relay service call because origination is not linked to a particular end user common line. However, if Viva modifies this tariff to include additional services which are linked to particular end user common lines in the future, this provision will be implemented.

#203351.1

Issued: November 12, 2001

Effective: _____, 2001

Issued by:

Jeddie W. Ricks, Manager
VIVA TELECOM, L.L.C.
1844 South 3850 West, Suite A
Salt Lake City, UT 84104
(801) 990-0325
FAX: (801) 990-0326

10413 South Gladys Drive
South Jordan, UT 84095
Home 801-253-0142

Jeddie Ricks

EXPERIENCE

Viva Telecom, L.L.C. Salt Lake City, UT

Sales Manager 2001- Present

Ensures implementation of sales and marketing activities for the company; follows the company pricing levels; generates new accounts through phone contacts and mailing current literature; ensures existing accounts are maintained with customer satisfaction; assures high-quality and sound customer relations; follow up with leads and lead sources; submit reports on sale levels and customer contacts; ensures company policies and procedures are followed within the department, adhere to all state and federal government laws and regulations pertaining to the telecommunications industry relating to employee safety, health and environmental regulations; performs special assignments and provides information and communications accurately and as scheduled.

J D SERVICES, INC. Salt Lake City, UT

Director, Distributor Operation 1993 - 2000

Planning, coordinating, scheduling and controlling all distributor activities, which may include product pricing for individual transactions or to implement particular sales strategies, to achieve the budgeted sales and income objective and goals; preparing, negotiating and obtaining approval of agreements for new distribution ventures; ensuring records of sales calls and all contact with customers are maintained and monitored to assure contacts meet the professional quality standards of the company; ensure distributor management has the appropriate practices and controls to keep inventory investment, shrinkage and losses within budget; meeting customer order delivery commitments and liquidating any unsold inventory; review monthly functional and operations Income and Expense Reports; review monthly functional and operations Budget Variance Reports; provide support to the other functions, as required, for effective and efficient operation of the company; maintain knowledge of competitor actions and keep management team informed of any unusual activity.

A.L. WILLIAMS

Regional Vice President 1986 - 1993

Specialized in Term Insurance Securities sales; achieved new customer base; implemented new policies and procedures in the Sales Department; drafted a new marketing and sales plan for Sales Department.

Scott P. Cederlof

cederlof@juno.com

2129 Park Hills Dr. Centerville, UT 84014 801.299.8340

CAREER OBJECTIVE

To use the skills learned in past work experiences to provide clear, logical thinking and analysis in all areas of business, enabling positive, controlled company growth and staff management.

EXPERIENCE

- April '96* INFORMATION SYSTEMS MANAGER, *JD Services/Viva Telecom*, Salt Lake City, UT
- Created support structure to facilitate growth from 25 employees and \$5 million annual sales to 300+ employees and \$170 million in annual sales.
 - Designed processes, hired and managed staff of 20 to allow for rapid growth including database processing, internal and external networking, profitability analysis, internal phone PBX systems, low and high level programming, Rockwell customer service CRM system, and Oracle ERP Application.
 - Rockwell implementation project manager.
 - Oracle implementation project manager.
 - Assessed accounting information needs. Created necessary reporting. Hired and maintained the necessary staff. Primary interface with accounting regarding feasibility issues for new products and account types.
 - Direct interface with tax authorities in Washington D.C. regarding tax liability issues.
 - Chief technical marketing contact. Created long term marketing strategies and goals and provided programming to support such goals. Hired and maintained staff to support programs.
 - Feasibility contact for new products, processes, and clients requiring custom handling.
 - Chief technical contact for distributor issues. Installed and customized profitability and statistical programs at distributor site. Trained off site personnel to operate programs.
 - Key ISO 9000 contact. Created documentation and process adjustment to provided error free operation of production facility.
 - Direct interface with all departments and directors.
- August '94* OFFICE MANAGER, *Allen Brown Associates*, Salt Lake City, UT
- Created, restructured and implemented office procedures and work flows to ensure maximum efficiency.
 - Restructured tracking system for client's investment decisions with respect to insurance and securities.
 - Supervised accounting functions, which included reconciliation on A/R and A/P.
 - Acted as liaison between firm and outside accountants.
 - Constructed sales performance data matrix.
 - Installed and managed all computer system hardware and software upgrades.
- Sept '93* INVESTMENT CONSULTANT, *Fidelity Investments*, Salt Lake City, UT
- Achieved top 2% in monthly sales volume.
 - Placed in top 20% of sales force in first six months.
 - Supervised special project designed to improve sales techniques by analyzing competitors' advertising formats and layouts and recommended most effective format for implementation.

EDUCATION

BACHELOR OF SCIENCE, *Economics*, Brigham Young University, Provo, UT 1988
SERIES 7 & 63 SECURITIES EXAMS (placed in top 2% of class).

PERSONAL

Proficient using: Win 95/98, MS Word, MS Excel, MS Project, Visio, WordPerfect, Quattro Pro, MS Outlook, MS Visual FoxPro etc.

Interests include: Aviation, motorcycles, camping, hiking, skiing.

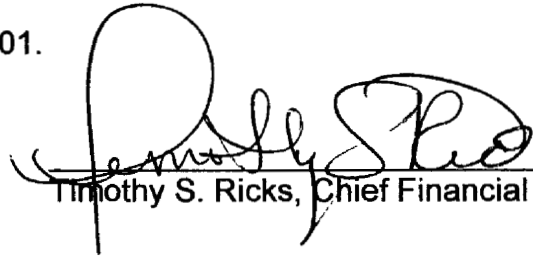
Other leadership experiences: Eagle Scout 1977.

Quartermaster for National Scout Jamboree Scout Troop 1977.

LDS Mission to England 1982.

FINANCIAL STATEMENTS

I, Timothy S. Ricks, Chief Financial Officer of Viva Telecom, L.L.C. ("Viva"), hereby certify that attached hereto are true and correct copies of the unaudited financial statements of Viva from the date it was formed, September 27, 2000, through June 30, 2001.



Timothy S. Ricks, Chief Financial Officer

03/26/01

Viva Telecom LLC
Profit & Loss
 January through December 2000

	Jan - Dec '00
Ordinary Income/Expense	
Income	
4100-00 · Sales Account	1,875,703.46
4110-00 · Sales Discounts and Credits	-595,615.15
4110-04 · Recharge of Phone Cards	7,062.99
4115-00 · Shipping and Printing	-12,080.81
4300-00 · Professional Services Rendered	9,344.82
4400-00 · Commission Revenue	143,156.00
Total Income	1,427,571.31
Cost of Goods Sold	
5000-00 · Inventory Adjustment	19,909.71
5103-00 · Carrier, Network Time	475,347.11
5104-00 · Cost of Sales Non Viva Products	180,608.90
5115-00 · Printing	63,633.42
5220-00 · SMS/800	3,910.82
5221-00 · Delivery	5,531.67
Total COGS	748,941.63
Gross Profit	678,629.68
Expense	
5210-00 · Cellular Phones	10,741.53
5215-00 · Advertising and Marketing	3,466.75
5224-00 · Telephone Sales Expense	1,244.88
5230-00 · Mileage	16,318.46
5350-00 · Travel and Entertainment	11,638.04
6110-00 · Automobile Expense	1,083.06
6120-00 · Bank Service Charges	670.75
6125-00 · Credit Card Expenses	475.59
6155-00 · Depreciation Expense	16,454.00
6170-00 · Equipment Rental	252.54
6207-00 · Office Equipment	19,399.84
6208-00 · Rent	11,424.00
6209-00 · Licenses and Permits	840.00
6213-00 · Utilities	8,852.59
6214-00 · Bad Debts	4,810.20
6222-00 · Supplies	63,953.81
6230-00 · Postage	5,518.31
6250-00 · Overnight Delivery	136.76
6260-00 · Printing and Reproduction	6,961.11
6265-00 · Filing Fees	1,890.00
6270-00 · Professional Fees	37,454.61
6300-00 · Repairs and Maintenance	13,940.42
6400-00 · Payroll Account	383,390.99
6410-00 · Employee Benefits	51,992.29
6430-00 · Employee Training	5,995.00
6500-00 · Miscellaneous	0.00
6999-00 · Uncategorized Expenses	0.00
Total Expense	678,905.53
Net Ordinary Income	-275.85
Net Income	-275.85

03/26/01

Viva Telecom LLC
Balance Sheet
As of December 31, 2000

	<u>Dec 31, '00</u>
ASSETS	
Current Assets	
Checking/Savings	
1100-00 · Petty Cash	5,046.60
1102-00 · Bank Accounts	25,515.90
Total Checking/Savings	30,562.50
Accounts Receivable	
1103-00 · Accounts Receivable	594,264.13
Total Accounts Receivable	594,264.13
Other Current Assets	
1120-00 · Inventory Asset	47,564.19
1150-00 · Employee Advances	25.00
1499-00 · Unallocated Funds	-9,491.24
Total Other Current Assets	38,097.95
Total Current Assets	662,924.58
Fixed Assets	
1550-00 · Computer, Equipment & Software	338,245.76
1555-00 · Accumulated Depreciation	-16,454.00
Total Fixed Assets	321,791.76
TOTAL ASSETS	984,716.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100-00 · Accounts Payable	159,605.69
Total Accounts Payable	159,605.69
Other Current Liabilities	
2180-00 · Payroll Liabilities	106,658.13
2200-00 · Tax Liabilities	47,329.28
Total Other Current Liabilities	153,987.41
Total Current Liabilities	313,593.10
Long Term Liabilities	
2500-00 · Notes Payable	539,399.09
Total Long Term Liabilities	539,399.09
Total Liabilities	852,992.19
Equity	
1130-00 · Common Stock	132,000.00
Net Income	-275.85
Total Equity	131,724.15
TOTAL LIABILITIES & EQUITY	984,716.34

09/24/01

Viva Telecom LLC
Profit & Loss
 January through June 2001

	<u>Jan - Jun '01</u>
Ordinary Income/Expense	
Income	
4100-00 · Sales Account	6,847,556.65
4110-00 · Sales Discounts and Credits	-1,229,497.41
4110-04 · Recharge of Phone Cards	127,500.56
4115-00 · Shipping and Printing	7,655.88
4300-00 · Professional Services Rendered	-4,407.57
4999-00 · Uncategorized Income	0.97
Total Income	<u>5,748,809.09</u>
Cost of Goods Sold	
5103-00 · Carrier, Network Time	5,024,509.10
5104-00 · Cost of Sales Non Viva Products	38,217.81
5110-00 · Cost of Sales Production	34,319.71
5115-00 · Printing	64,622.25
5220-00 · SMS/800	9,292.37
5221-00 · Delivery	14,604.99
Total COGS	<u>5,185,566.23</u>
Gross Profit	563,242.86
Expense	
5210-00 · Cellular Phones	22,882.14
5215-00 · Advertising and Marketing	16,392.58
5224-00 · Telephone Sales Expense	33,192.33
5230-00 · Mileage	34,524.27
5350-00 · Travel and Entertainment	37,482.55
5400-00 · Commission Expense	1,090.88
6120-00 · Bank Service Charges	14,081.97
6125-00 · Credit Card Expenses	1,994.06
6170-00 · Equipment Rental	1,312.48
6200-00 · Interest Expense	45,966.60
6207-00 · Office Equipment	2,258.93
6208-00 · Rent	58,322.00
6213-00 · Utilities	32,200.73
6214-00 · Bad Debts	-1,341.99
6218-00 · Insurance	1,856.08
6222-00 · Supplies	108,718.80
6230-00 · Postage	8,805.61
6260-00 · Printing and Reproduction	1,441.51
6265-00 · Filing Fees	9,059.69
6270-00 · Professional Fees	46,519.72
6300-00 · Repairs and Maintenance	45,619.09
6400-00 · Payroll Account	1,105,586.25
6410-00 · Employee Benefits	90,496.82
6500-00 · Miscellaneous	101.22
6560-00 · Payroll Expenses	758.18
6820-00 · Taxes	7,704.37
6840-00 · Taxes - Sales	3,319.00
6999-00 · Uncategorized Expenses	0.00
Total Expense	<u>1,730,345.87</u>
Net Ordinary Income	-1,167,103.01
Other Income/Expense	
Other Income	
7030-00 · Other Income	2,300.00
Total Other Income	<u>2,300.00</u>
Net Other Income	2,300.00
Net Income	<u><u>-1,164,803.01</u></u>

09/24/01

Viva Telecom LLC
Balance Sheet
As of June 30, 2001

	Jun 30, '01
ASSETS	
Current Assets	
Checking/Savings	
1100-00 · Petty Cash	1,256.31
1102-00 · Bank Accounts	-32,682.69
Total Checking/Savings	-31,426.38
Accounts Receivable	
1103-00 · Accounts Receivable	375,830.77
Total Accounts Receivable	375,830.77
Other Current Assets	
1120-00 · Inventory Asset	40,560.07
1150-00 · Employee Advances	25.00
1499-00 · Unallocated Funds	1,485.57
Total Other Current Assets	42,070.64
Total Current Assets	386,475.03
Fixed Assets	
1550-00 · Computer, Equipment & Software	587,028.98
1655-00 · Accumulated Depreciation	-16,454.00
Total Fixed Assets	570,574.98
TOTAL ASSETS	957,050.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100-00 · Accounts Payable	129,500.82
2100-06 · Network payable	240,347.72
2150-00 · Short Term Notes Payable	23,000.00
Total Accounts Payable	392,848.54
Other Current Liabilities	
2160-00 · Payroll Liabilities	77,104.67
2200-00 · Tax Liabilities	163,359.74
2400-00 · Accrued Expenses	10,560.73
Total Other Current Liabilities	251,025.14
Total Current Liabilities	643,873.68
Long Term Liabilities	
2500-00 · Notes Payable	1,152,379.09
Total Long Term Liabilities	1,152,379.09
Total Liabilities	1,796,252.77
Equity	
1130-00 · Common Stock	132,000.00
3101-00 · Opening Bal Equity	44,022.35
3200-00 · Retained Earnings	149,577.90
Net Income	-1,164,803.01
Total Equity	-839,202.76
TOTAL LIABILITIES & EQUITY	957,050.01