



ORIGINAL

THE REGNUM GROUP, INC.

Regulatory & Communications Consultants

8181 NW 36th Street, Suite 4, Miami, Florida 33166

Tel: (305) 468-1645 Fax: (305) 468-8509

reg@regnumgroup.com

January 18, 2003

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

RECEIVED FPSC
JAN 21 AM 11:37
COMMISSION
CLERK

030064-TI

To Whom It May Concern:

Enclosed please find an original and six (6) copies of Orca Telecom, Inc's filing for a Certificate of Public Convenience and Necessity as well as the initial interexchange tariff.

Also enclosed is the appropriate filing fee in the amount of \$250.00. As required by Florida law, the proposed tariff carries an effective date of at least thirty (30) days after the filing date with the Division of Telecommunications.

Please acknowledge receipt of this filing by returning, file-stamped, the extra copy of this cover letter in the self addressed stamped envelope provided for that purpose.

Questions regarding this filing may be directed to Edward A. Maldonado at 305-468-1645 or emailed to reg@regnumgroup.com.

Sincerely,

Matthew Schulman
Regulatory Consultant

RECEIVED & FILED

R.V.N.

FPSC-BUREAU OF RECORDS

dj/ms
Enclosure

Initials of person who filed this document

DOCUMENT NUMBER-DATE

00574 JAN 21 8

FPSC-COMMISSION CLERK

FLORIDA PUBLIC SERVICE COMMISSION

030064-TT

DIVISION OF TELECOMMUNICATIONS
BUREAU OF CERTIFICATION AND SERVICE EVALUATION

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

Instructions

This form is used as an application for an original certificate and for approval of assignment or transfer of an existing certificate. In the case of an assignment or transfer, the information provided shall be for the assignee or transferee (See Appendix A).

Print or Type all responses to each item requested in the application and appendices. If an item is not applicable, please explain why.

Use a separate sheet for each answer, which will not fit the allotted space. Once completed, submit the original and six (6) copies of this form along with a non-refundable application fee of \$250.00 to:

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

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

If you have questions about completing the form, contact:

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

1. This is an application for q (check one)
 - Original certificate (new company).**
 - Approval of transfer of existing certificate:**
Example. a certificated company purchases an existing certificated company and desires to retain the authority of both certificates.
 - Approval of assignment of existing certificate:**
Example. a non-certificated company purchases an existing company and desires to retain the certificate of authority rather than apply for a new certificate.
 - Approval of transfer of control:**
Example. a company purchases 51 % of a certificated company. The Commission must approve the new controlling entity.

2. Name of company: Orca Telecom, Inc

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

Orca Telecom, Inc

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

Address: 200 SE 1st Street, Suite 510 PO Box n/a
 City: Miami State: Florida Zip:: 33131

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

Address: 200 SE 1st Street, Suite 510 PO Box n/a
 City: Miami State: Florida Zip: 33131

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 resold service by enrolling unaffiliated customers.
- Prepaid Debit Card Provider** - any person or entity that purchases 800 access from an underlying carrier or unaffiliated entity for use with prepaid debit card service and/or encodes the cards with personal identification numbers.

7. Structure of organization,

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

8. **If individual**, provide:

n/a

Name: n/a

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:**

P0100076520

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

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

n/a

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

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

n/a

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

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

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

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): 65-1128535

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?

Fax No. _____

Name: n/a

Title: _____

Address: _____

City/State/Zip: _____

Telephone No.: _____

(c) How is this information provided?
CABS format: location, minute, hour, date

17. Who will receive the bills for your service?
- | | |
|---|---|
| <input type="checkbox"/> Residential Customers | <input checked="" type="checkbox"/> Business Customers |
| <input type="checkbox"/> PATs providers | <input type="checkbox"/> PATs station end-users |
| <input type="checkbox"/> Hotels & motels | <input type="checkbox"/> Hotel and motel guests |
| <input type="checkbox"/> Universities | <input type="checkbox"/> University dormitory residents |
| <input checked="" type="checkbox"/> Other: (specify) <u>Telecommunication Carrier Companies</u> | |
18. Who will serve as liaison to the Commission with regard to the following?

(a) The application:

Name: Edward A. Maldonado

Title: Regulatory Advisor - Consultant

Address: 8181 NW 36TH Street, Suite #4

City/State/Zip: Miami, Florida 33166

Telephone No.: 305-468-1645

Fax No.: 305-468-8509

Internet E-Mail Address: reg@regnumgroup.com

Internet Website Address: under construction

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

Name: Augusto C. Quintanilla

Title: President

Address: 200 SE 1st Street, Suite 510

City/State/Zip: Miami, Florida 33131

Telephone No.: 305-374-6003

Fax No.: 305-374-7007

Internet E-Mail Address:

Internet Website Address: <http://www.orcatelecom.com>

(c) Complaints/inquiries from customers'.

Name: Omar Pesantes

Title: Customer Service Supervisor

Address: 200 SE 1st Street, Suite 510

City/State/Zip: Miami, Florida 33131

Telephone No.: 305-374-6003

Fax No.: 305-374-7007

Internet E-Mail Address:

Internet Website Address: <http://www.orcatelecom.com>

19. List the states in which the applicant:

(a) Has operated as an interexchange telecommunications company.

n/a

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

Florida and New York

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

n/a

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

No

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

No

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

No

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

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

not applicable

(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.

not applicable

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

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

_____ Method of access is FGA

_____ Method of access is FGB

_____ Method of access is FGD

_____ Method of access is 800

b.

MTS with route specific rates per minute

Method of access is FGA

Method of access is FGB

Method of access is FGD

Method of access is 800

c.

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 provider

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 Services

Method of access is 850

Method of access is 800

k.

Operator services

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

i. Services included are:

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

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

23. Submit the following:

A. Financial capability. Please refer to Exhibit 23

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.

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


Please refer to Exhibit 23B

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

Please refer to Exhibit 23C

"APPLICANT ACKNOWLEDGEMENT STATEMENT"

1. **REGULATORY ASSESSMENT FEE:** I understand that all telephone companies must pay a regulatory assessment fee in the amount of . 1 5 of one percent gross operating revenue derived from intrastate business. Regardless of its gross operating revenue of a company, minimum annual \$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.

<u>UTILITY OFFICIAL</u>	
Signature 	Date: <u>12/13/02</u>
Title President of Orca Telecom, Inc.	
Address: 200 SE 1ST STREET, SUITE 510	
Telephone No. 305 374-6003	Fax No. 305 374-7007

ATTACHMENTS:

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

FORM PSC/CMU 31(12/96)
Required by Commission Rule Nos. 25.24-470,
25-24.471, and 25-24.473,25-24.480(2). Page 12 of 16

CERTIFICATE TRANSFER OR ASSESSMENT STATEMENT

1. Name: _____
Title: _____
Company: _____

and current holder of Florida Public Service Commission Certificate Number

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

() transfer

() assignment

of the above-mentioned certificate.

UTILITY OFFICIAL:

Signature _____ Date _____

Title _____

Address: _____

Telephone No. _____ Fax No. _____

CUSTOMER DEPOSITS AND ADVANCE PAYMENTS

A statement of how the Commission can be assured of the security of the customer's deposits and advance payments may be provided in one of the following ways (applicant, please i 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:

Signature  Date 12/13/02

Title President of Orca Telecom, Inc.

Address: 200 SE 1ST STREET, SUITE 510 Miami Florida 33131

Telephone No. 305 374-6003 Fax No. 305 374-7007

CURRENT FLORIDA INTRASTATE SERVICES ** APPENDIX C **

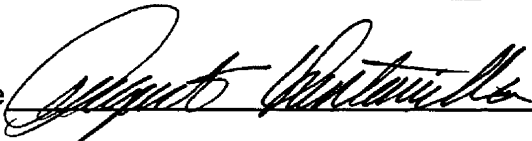
Applicant has () or has not (X) previously provided interstate telecommunications in Florida.

If the answer is – fully describe the following:

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

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

UTILITY OFFICIAL:

Signature  Date 12/13/02

Title President

Address: 200 SE 1ST STREET, SUITE 510 , Miami ,Florida 33131

Telephone No. 305 374-6003 Fax No. 305 374-7007

AFFIDAVIT

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

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

UTILITY OFFICIAL:

Signature  Date 12/13/02

Title President

Address: 200 SE 1ST STREET, SUITE 510, Miami, Florida 33131

Telephone No. 305 374-6003

Fax No. 305 374-7007

EXHIBIT 22
FLORIDA PROPOSED TARIFF No. 1
Orca Telecom, Inc.

TITLE SHEET

FLORIDA TELECOMMUNICATIONS TARIFF

This tariff contains the description, regulations, and rates applicable to the furnishing of service and facilities for telecommunications services provided by ORCA Telecom, Inc with principal offices at 200 S.E. 1st Street, Suite 510, Miami, Florida 33131. This tariff applies for services furnished within the State of Florida. This tariff is on file with the Florida Public Service Commission, and copies may be inspected during normal business hours at the Company's principal place of business.

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

CHECK SHEET

The sheets listed below, which are inclusive 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 of the bottom of this page.

<u>SHEET</u>	<u>REVISION</u>
1	Original
2	Original
3	Original
4	Original
5	Original
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
16	Original
17	Original
18	Original
19	Original
20	Original

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

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Miami, Florida 33131

SYMBOLS SHEET

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 A Rate Or Charge

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

TARIFF FORMAT SHEETS

- 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 FPSC. For example, the 4th revised Sheet 14. Because of various suspension periods, deferrals, Etc., the FPSC follows in their tariff approval process, the most current sheet number on file with the Commission is not always the tariff page in effect. Consult the Check Sheet for the sheet currently in effect.
- C. Paragraph Numbering Sequence - There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:
- 2.
 - 2.1.
 - 2.1.1.
 - 2.1.1.A.
 - 2.1.1.A.1
 - 2.1.1.A.1.(a).
 - 2.1.1.A.1.(a) I.
 - 2.1.1.A.1 (a) I. (i).
 - 2.1.1.A.1 (a) I. (i). (1).
- D. Check Sheets - When a tariff filing is made with the 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 this page 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: January 17, 2003

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200 S.E. 1st Street, Suite 510
Miami, Florida 33131

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement, which connects the customer's location to the Company's network switching center.

Authorization Code - A numerical code, one or more of which are available to a customer to enable him/her to access the carrier, and which are used by the carrier both to prevent unauthorized access to its facilities and to identify the customer for billing purposes.

Company or Carrier - ORCA Telecom, Inc

Customer - The person, firm, corporation or other entity, which orders, service and is responsible for payment of charges due and compliance with the Company's tariff regulations.

Day - From 8:00 AM up to, but not including, 5:00 PM local time, Sunday through Friday.

Evening - From 5:00 PM up to, but not including, 11:00 PM local time, Sunday through Friday.

Holidays - The Company's recognized holidays are New Year's Day, Memorial Day, July 4th, Labor Day, Thanksgiving Day, and Christmas Day.

Night/Weekend - From 11:00 PM, up to, but not including, 8:00 AM Sunday through Friday, and 8:00 AM Saturday, up to, but not including, 5:00 PM Sunday.

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

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

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

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

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

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

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

The Company's services and facilities are furnished for communications originating at specified points within the state of Florida under terms of this tariff.

The Company installs, operates and maintains the communications services provided herein in accordance with the terms and conditions set forth under this tariff. It may act as the customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the customer, to allow connection of a customer's location to the Company's network. The customer shall be responsible for all charges due for such service arrangements.

The Company's services and facilities are provided on a monthly basis unless ordered on a longer term basis, and are available twenty-four hours per day, seven days per week.

2.2 Limitations.

2.2.1 Service is offered subject to the availability of facilities and provisions of this tariff.

2.2.2 The Company's reserves the right to discontinue furnishing service or limit the use of service necessitated by conditions beyond its control: or when the customer is using service in violation of the law or the provisions of this tariff.

2.2.3 All facilities provided under this tariff are directly controlled by the Company and the customer may not transfer or assign the use of service or facilities, except with the express written consent of the Company. Such transfer or assignment shall only apply where there is no interruption of the use or location of the service or facilities.

2.2.4 Prior written permission from the Company is required before any assignment or transfer. All regulations and conditions contained in this tariff shall apply to all such permitted assignees or transferees, as well as all conditions for service.

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

2.3 Liabilities of the Company.

2.3.1 The Company's liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in the transmission occurring in the course of furnishing service or facilities, and not caused by the negligence of its employees or its agents, in no event shall exceed an amount equivalent to the proportionate charge to the customer for the period during which the aforementioned faults in transmission occur.

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

SECTION 2 - RULES AND REGULATIONS, Continued

2.3 Limitations (Cont.)

2.3.2 The Company shall be indemnified and held harmless by the customer against:

- (A) Claims for libel, slander, or infringement of copyright arising out of the material, data, information or other content transmitted over the Company's facilities.
- (B) All other claims arising out of any act or omission of the customer in connection with any service or facility provided by the Company.

2.4 Interruption of Service

2.4.1 Credit allowance for the interruption of service which is not due to the Company's testing or adjusting, negligence or the customer, or to the failure of channels or equipment provided by the customer, are subject to the general liability provisions set forth in 2.3.1 herein. It shall be the customer's obligation to notify the Company immediately of any service interruption for which a credit allowance is desired. Before giving such notice, the customer shall ascertain that the trouble is not being caused by any action or omission by the customer within his control, or equipment furnished by the customer and connected to the Company's facilities. No refund or credit will be made for the time that the Company stands ready to repair the service and the subscriber does not provide access to the Company for such restoration work.

2.4.2 No credit shall be allowed for an interruption of a continuous duration of less than twenty-four hours after the subscriber notifies the Company.

2.4.3 The customer shall be credited for an interruption of more than twenty-four hours as follows:

Credit Formula:

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

"A" - outage time in hours

"B" - 720 hours in month

"C" - total monthly charge for affected facility

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SECTION 2 - RULES AND REGULATIONS, Continued**2.5 Disconnection of Service by Carrier.**

The company (carrier), upon 5 working days written notice to the customer, may discontinue service or cancel an application for service without incurring any liability for any of the following reasons:

- 2. 5. 1 Non-payment of any sum due to carrier for regulated service for more than thirty days beyond the date of rendition of the bill for such service.
- 2. 5. 2 A violation of any regulation governing the service under this tariff.
- 2. 5. 3 A violation of any law, rule, or regulation of any government authority having jurisdiction over such service.
- 2. 5. 4 The company has given the customer notice and has allowed a reasonable time to comply with any rule, remedy, or deficiency as stated in Rule 25-4.113, F.A.C., Refusal or Discontinuance of Service by Company.

2. 6 Deposits

The Company does not require a deposit from the customer.

2. 7 Advance Payments

For customers 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. 8 Taxes

All state and local taxes (i. e., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items and are not included in the quoted rates.

2. 9 Billing of Calls

All charges due by the subscriber 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 customers' bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate.

ISSUED: January 17, 2003

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Augusto C. Qunitanilla - President
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SECTION 3 - DESCRIPTION OF SERVICE**General Service Description**

Intrastate and IntraLATA telecommunications services are available for calls originating from any service location within the state of Florida and terminating at any point within the state. A customer may originate a call over the Company's switched network by presubscribing to the Company's service to place calls on a direct dialed basis, on an ad hoc basis by dialing the Company's Carrier Identification Code. Intrastate Customers have access to the Company's Interstate and International communications services which are covered under separate tariff as governed by the rules and regulations of the Federal Communications Commission.

3.1 Timing of Calls**3.1.1 When Billing Charges Begin and End For Phone Calls**

The customer's long distance usage charge is based on the actual usage of the Company's network. Usage begins when the called party picks up the received, (i.e. when 2-way communication, often referred to as "conversation time" is possible.) When the called party picks up is determined by hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. When software answer supervision is employed, up to 60 seconds of ringing is allowed before it is billed as usage of the network. A call is terminated when the calling or called party hangs up.

3.1.2 Billing Increments

The minimum call duration for billing purposes is 1 minute for a connected call and calls beyond 1 minute are billed in 1-minute increments, unless otherwise stated in this tariff.

3.1.3 Per Call Billing Charges

Billing will be rounded up to the nearest penny for each call.

3.1.4 Uncompleted Calls

There shall be no charges for uncompleted calls.

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

SECTION 3 - DESCRIPTION OF SERVICE, Continued**3.2 Calculation of Distance**

Usage charges for all mileage sensitive products are based on the airline distance between rate centers associated with the originating and terminating points of the call.

The airline mileage between rate centers is determined by applying the formula below to the vertical and horizontal coordinates associated with the rate centers involved. The Company uses the rate centers that are produced by Bell Communications Research in the NPA-NXX V & H Coordinates Tape and Bell's NECA Tariff No. 4.

FORMULA:

$$\begin{array}{l} \text{The square} \\ \text{root of:} \end{array} \quad \frac{(V1 - V2)^2 + (H1 - H2)^2}{10}$$

3.3 Minimum Call Completion Rate

A customer can expect a call completion rate of not less than 90% during peak use periods for all FG D services ("1+" dialing).

3.4 Service Offerings**3.4.1 ORCA Telecom, Inc Long Distance Service IntraLATA and Intrastate**

ORCA Telecom, Inc Inc. Long Distance Service is offered to residential and business customers. The service permits direct dialed outbound calling at a single per minute rate. Service is provided from presubscribed, dedicated or shared use access lines. Calls are billed in one-minute increments. Monthly recurring charges or minimum monthly billing requirements apply.

3.4.2 ORCA Telecom, Inc 800 / 888 (Inbound) Long Distance Service IntraLATA and Intrastate

ORCA Telecom, Inc Inc. 800 / 888 (Inbound) Long Distance Service is offered to residential and business customers. Service is provided from presubscribed, dedicated or shared use access lines. Calls are billed in six-second increments, with six-second minimum call duration. A minimum monthly service charge requirement applies. Customers whose monthly usage is less than the minimum will be billed the minimum amount.

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

SECTION 3 - DESCRIPTION OF SERVICE, Continued**3.4.3 ORCA Telecom, Inc Calling Card Service**

This service permits use of Prepaid Calling Cards for placing long distance calls. Customers may purchase ORCA Telecom, Inc Prepaid Calling Cards Service at a variety of retail outlets or through other distribution channels. ORCA Telecom, Inc Prepaid Calling Cards Service is available at a variety of face values ranging from five dollars (\$5.00), in one-dollar (\$1.00) increments. ORCA Telecom, Inc Prepaid Calling Cards Service is accessed using the ORCA Telecom, Inc Prepaid Calling Cards Service toll-free number printed on the card. The caller is prompted by an automated voice response system to enter his/her Authorization Code, and then to enter the terminating telephone number. ORCA Telecom, Inc Prepaid Calling Cards Service's processor tracks the call duration on a real time basis to determine the number of Telecom Units consumed. The total consumed Telecom Units for each call is deducted from the remaining Telecom Unit balance on the Customer's ORCA Telecom, Inc Prepaid Calling Cards Service. All calls must be charged against Prepaid Calling Card that has a sufficient telecom Unit balance. A Customer's call will be interrupted with an announcement when the balance is about to be depleted. In order to continue the call, the Customer can either call the toll-free number on the back of the ORCA Telecom, Inc Prepaid Calling Cards Service and "recharge" the balance on the card using a nationally recognized credit card, or the Customer can throw the card away and purchase a new one. The Company will terminate calls in progress if the balance on the ORCA Telecom, Inc Prepaid Calling Cards Service is insufficient to continue the call and the Customer fails to enter the number of another valid ORCA Telecom, Inc Prepaid Calling Cards Service prior to termination.

A card will expire on the date indicated on the card, or if no date is specified, 12 months from the date of first usage, or the date of last recharge, whichever is later. The Company will not refund unused balances. A credit allowance for ORCA Telecom, Inc Prepaid Calling Card Service is applicable to calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call. To receive the proper credit, the Customer must notify the Company at the designated toll-free customer service number printed on the ORCA Telecom, Inc Prepaid Calling Cards Service and furnish the called number, the trouble experienced (e.g. cut-off, noisy circuit, etc.), and the approximate time that the call was placed. When a call charged to an ORCA Telecom, Inc Prepaid Calling Cards Service is interrupted due to cut-off, one-way transmission, or poor transmission conditions, the Customer will receive a credit equivalent of one Telecom Unit. Credit allowances for calls pursuant to ORCA Telecom, Inc Prepaid Calling Cards Service do not apply for interruptions not reported promptly to the Company or interruptions that are due to the failure of power, equipment or systems not provided by the Company. Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company. The Company will block all calls beginning with the NPA "900" and NXX "976" calls, therefore such calls cannot be completed.

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

SECTION 3- DESCRIPTION OF SERVICE, Continued

3.4.4 Flat rated fee Long Distance from Pay Station.

Payphone Customer will purchase domestic long Distance non-destination sensitive minutes of use. Sold at flat rated posted Fee increments (1, 5,10, 20...) International call will also be sold at a flat rate

3.4.5 Pay Station Provider Companies

Payphone providers will purchase long Distance non-destination sensitive minutes of use at a purchase price per minute of Payphone Customer use.

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

SECTION 4 - RATES

4.1. SERVICE CHARGES

4.1.1. ORCA Telecom, Inc Residential Long Distance Services IntraLATA and Intrastate

<u>Rate Plan</u>	<u>Rate Per Minute</u>	<u>Monthly Service Charge</u>	<u>800/888 Option Monthly Service Charge</u>
R1	\$.0955	None	None
R2	\$.0755	3.00	\$3.00

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

SECTION 4 - RATES, Continued**4.1. SERVICES CHARGES, Continued****4.1.2. ORCA Telecom, Inc Business Long Distance Services IntraLATA and Intrastate**

<u>Rate Plan</u>	<u>Monthly Volume</u>	<u>Rate Per Minute</u>	<u>Monthly Service Charge</u>
B1S	\$0-\$250	\$.0935	\$9.00
B2S	\$251-\$1000	\$.0825	\$7.00
B3S	Over \$1001	\$.0700	\$3.00

4.1.3. ORCA Telecom, Inc Dedicated Long Distance Services IntraLATA and Intrastate

<u>Rate Plan</u>	<u>Monthly Volume</u>	<u>Peak Rate Per Minute</u>	<u>Off-Peak Rate Per Minute</u>	<u>Monthly Service Charge</u>
B1D	\$0-\$250	\$.1145	\$.0989	\$100.00
B2D	\$251-\$1000	\$.1040	\$.0889	\$100.00
B3D	\$5001-\$7500	\$.0930	\$.0769	\$ 80.00
B4D	\$7501-\$10000	\$.0850	\$.0639	\$ 50.00
B5D	\$10001-\$125000	\$.0706	\$.0550	\$ 0.00

Installation Charge for Dedicated Service is \$150.00 per line.

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

SECTION 4 - RATES, Continued

4.2. MISC. CHARGES

4.2.1. Payphone Surcharge

A surcharge will be added to any completed Intrastate toll access calls and subscriber 800/888 type calls placed from a public or semi-public Pay Phone.

4.2.2. Per Call Surcharge

A surcharge per call will be added for every call that is connected. If an Answer Machine, Fax Machine, Voice Mail or Pager answers it will be considered connected.

4.2.3. Maintenance Surcharge

A weekly surcharge applies to some cards that have been used at least once.

4.2.4. Directory Assistance

The Company provides Directory Assistance as an ancillary service exclusively to its customers. Directory Assistance is accessible by dialing "1", the area code of the desired number and "555-1212".

Directory Assistance, per call: \$.75

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

SECTION 4 – RATES, Continued**4.3. ORCA Telecom, Inc Prepaid Calling Cards****Prepaid Calling Card#1**

Rate per minute:	\$.079
Maintenance Surcharge:	\$.35
Per Call Surcharge	\$.00
Payphone Surcharge:	\$.35

Prepaid Calling Card#2

Rate per minute:	\$.099
Maintenance Surcharge	\$.25
Per Call Surcharge	\$.25
Payphone Surcharge	\$.35

Prepaid Calling Card#3

Rate per minute:	\$.065
Maintenance Surcharge	\$.35
Per Call Surcharge	\$.00
Payphone Surcharge	\$.35

Prepaid Calling Card#4

Rate per minute:	\$.085
Maintenance Surcharge	\$.25
Per Call Surcharge	\$.25
Payphone Surcharge	\$.35

Prepaid Calling Card#5

Rate per minute:	\$.059
Maintenance Surcharge	\$.45
Per Call Surcharge	\$.35
Payphone Surcharge	\$.35

Prepaid Calling Card#6

Rate per minute:	\$.019
Maintenance Surcharge:	\$.00
Per Call Surcharge	\$.25
Payphone Surcharge:	\$.35

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

SECTION 4 – RATES, Continued**Prepaid Calling Card#7**

Rate per minute:	\$.02
Maintenance Surcharge	\$.50
Per Call Surcharge	\$.49
Payphone Surcharge	\$.35

Prepaid Calling Card#8

Rate per minute:	\$.01
Maintenance Surcharge	\$.50
Per Call Surcharge	\$.59
Payphone Surcharge	\$.35

Prepaid Calling Card#9

Rate per minute:	\$.015
Maintenance Surcharge	\$.00
Per Call Surcharge	\$.49
Payphone Surcharge	\$.35

Prepaid Calling Card#10

Rate per minute:	\$.015
Maintenance Fee:	\$.00
Per Call Surcharge	\$.49
Payphone Surcharge	\$.35

Prepaid Calling Card#11

Rate per minute:	\$.019
Maintenance Surcharge	\$.00
Per Call Surcharge	\$.25
Payphone:	\$.35

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

SECTION 4 – RATES, Continued**4.4 Payment of Calls****4.4.1. Late Payment Charges**

Interest charges of 1.5% per month will be assessed on all unpaid balances more than thirty days old.

4.4.2. 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.

4.4.3. Restoration of Service

A reconnection fee of \$25.00 per occurrence is charged when service is re-established for customers who had been disconnected for non-payment.

4.4.4. Special Promotions

The company will, from time to time, offer special promotions to its customers waiving certain charges. These promotions will be approved by the FPSC with specific starting and ending dates, and will be part of this tariff.

4.5 Special Rates For The Handicapped**4.5.1. Directory Assistance**

There shall be no charge for up to fifty calls per billing cycle from lines or trunks serving individuals with disabilities. The Company shall charge the prevailing tariff rates for every call in excess of 50 within a billing cycle.

4.5.2. Hearing and Speech Impaired Persona

Interstate toll message rates for TDD users shall be evening rates for daytime calls and night rates for evening and night calls.

4.5.3. Telecommunications Relay Service

For intrastate toll calls received from the relay service, the Company will when billing relay calls discount relay service calls by 50 percent off of the otherwise applicable rate for a voice nonrelay call except that where either the calling or called party indicates that either party is both hearing and visually impaired, the call shall be discounted 60 percent off of the otherwise applicable rate for a voice nonrelay call.

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

SECTION 4 – RATES, Continued**4.6 Payphone Charges**

Sold at flat Posted Fee Rate of long Distance non-destination sensitive minutes use. International call will also be sold at a flat rate; Customers will be informed of the International Rate per minute before funds are required for the call.

	<u>Minimum</u>	<u>Maximum</u>
Each Call Minute:	\$0.05	\$1.00

Payphone Providers Rates

	<u>Minimum</u>	<u>Maximum</u>
Each Call Minute:	\$0.04	\$0.22

ISSUED: January 17, 2003

EFFECTIVE: March 21, 2003

By:

Augusto C. Qunitanilla - President
200 S.E. 1st Street, Suite 510
Miami, Florida 33131

EXHIBIT 23
FINANCIAL CAPABILITY
Orca Telecom, Inc

Orca Telecom, Inc.

**For the Interim Period Ending August 31, 2002
and the Initial Period Ending December 31, 2001**

Financial Statements

See Accountant's Compilation Report

Daniel H. Hurtado CPA
Certified Public Accountant

November 7, 2002

Orca Telecom, Inc.
200 SE 1st Street
Suite 510
Miami, FL 33131

Dear Management:

I have compiled the accompanying Interim Balance Sheet of Orca Telecom, Inc. as of August 31, 2002 and December 31, 2001 and the related Statement of Income for the 8 month period ending August 31, 2002 and the Initial Period ending December 31, 2001 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. However, I did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'D. H. Hurtado', with a large, stylized flourish at the end.

Daniel H. Hurtado, CPA

Orca Telecom, Inc.
Balance Sheet
As of Aug. 31, 2002

ASSETS

Current Assets

Checking/Savings

Bank of America- Checking	\$112,613
Colonial Bank- Checking	1,628
Fleet- Checking	30,464
Banamex Checking	600
Total Checking/Savings	<u>145,306</u>

Accounts Receivable

Accounts Receivable	35,161
Total Accounts Receivable	<u>35,161</u>

Total Current Assets 180,466

Fixed Assets

Furniture & Equipment

Furniture & Office Equipment	800
Computer & Telecom Equip	6,628
Accumulated Depreciation	(585)
Total Furniture & Equipment	<u>6,843</u>

Total Fixed Assets 6,843

Other Assets

Vendor Deposits	29,539
Other Deposits	2,320
Total Other Assets	<u>31,859</u>

TOTAL ASSETS \$219,169

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

Client Deposits	\$5,500
Payroll Liabilities	
Federal Payroll Taxes-Form 941	3,651
Total Payroll Liabilities	<u>3,651</u>

Provision For Income Taxes Accrued	1,886
Total Other Current Liabilities	<u>11,037</u>

Total Current Liabilities 11,037

Long Term Liabilities

Stockholder Loans	190,044
Total Long Term Liabilities	<u>190,044</u>

Total Liabilities 201,081

Equity

Common Stock (Par Value)	50
Additional Paid In Capital	4,950

Retained Earnings:

Retained Earnings (Loss) Beginning of Year	(14,629)
Current Period Net Income	27,717

Total Equity 18,088

TOTAL LIABILITIES & EQUITY \$219,169

Orca Telecom, Inc.
Interim Income Statement
Jan. 1 to Aug. 31, 2002

Income	
Sale of Telecom Services	\$732,105
Less Cost of Goods Sold	
Cost Telecom Termination	<u>569,267</u>
Gross Profit	162,838
Expense	
Compensation	
Employee Salaries	51,615
Payroll Taxes	
Employer's Social Security	3,200
Employer's Medicare	748
Federal Unemployment Comp	112
State Unemployment Comp	<u>378</u>
Total Payroll Taxes	4,439
Total Compensation	<u>56,054</u>
Occupancy Expenses	
Rent	
Colocation Rent	14,325
Office Rent	1,874
Rent - Other	<u>469</u>
Total Rent	16,668
Telephone	5,103
Insurance	488
Internet Expense	860
Licenses & Permits	688
Depreciation Expense	<u>540</u>
Total Occupancy Expenses	24,347
Other Expenses	
Internet Colo Expense	4,528
Advertising Expense	1,500
Automobile Expenses	1,272
Bank Charges	1,803
Interest Expense	2,660
Professional Fees	
Consulting Fees	100
Legal Fees	8,001
Accounting	<u>2,385</u>
Total Professional Fees	10,486
Office Supplies	65
Outside Services	8,152
Shipping & Handling	86
Technical Supplies	1,233
Telecom Taxes	6,968
Travel & Entertainment	
Travel	14,026
Miscellaneous	<u>55</u>
Total Other Expenses	<u>52,835</u>
Total Expense	<u>133,236</u>
Net Income Before Taxes	29,603
Income Taxes Accrued	
Federal Income Tax	1,581
State Income Tax	<u>305</u>
Total Income Taxes Accrued	<u>1,886</u>
Net Income	<u><u>\$27,717</u></u>

Orca Telecom, Inc.
Balance Sheet
As of Dec. 31, 2001

ASSETS

Current Assets

Checking/Savings

First Union Bank

\$950

Total Checking/Savings

950

Fixed Assets

Furniture & Equipment

Computer & Telecom Equip

2,716

Accumulated Depreciation

(45)

Total Furniture & Equipment

2,671

Total Fixed Assets

2,671

TOTAL ASSETS

\$3,621

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

\$1,500

Total Current Liabilities

1,500

Long Term Liabilities

Stockholder Loans

2,100

Total Long Term Liabilities

2,100

Total Liabilities

3,600

Equity

Common Stock (Par Value)

50

Additional Paid In Capital

14,600

Retained Earnings:

Net Income (Loss)

(14,629)

Total Equity

21

TOTAL LIABILITIES & EQUITY

\$3,621

Orca Telecom, Inc.
Initial Income Statement
Aug. 3 to Dec. 31, 2001

Income	
Sale of Telecom Services	\$775,623
Less Cost of Goods Sold	
Cost Telecom Termination	<u>775,623</u>
Gross Profit	0
Occupancy Expenses	
Depreciation Expense	<u>45</u>
Total Occupancy Expenses	45
Other Expenses	
Bank Charges	450
Professional Fees	
Consulting Fees	965
Legal Fees	8,250
Accounting	<u>4,450</u>
Total Professional Fees	13,665
Office Supplies	<u>469</u>
Total Other Expenses	<u>14,584</u>
Total Expense	<u>14,629</u>
Net Income (Loss)	<u><u>(\$14,629)</u></u>



STATEMENT OF ACCOUNTS

941-8469560

023

#BWNHNBL
 ORCA TELECOM INC
 17011 NORTH BAY ROAD SUITE 207
 MIAMI FL 33160

STATEMENT DATE
 10/31/02
 Questions? Call
 our Small Business
 Telephone Center
 1-800-FLEET-BIZ
 (1-800-353-3824)

CY
 23 ENCLOSED ITEMS

Cash Reserve Payment

Please remit to:
 FLEET BANK
 Cash Reserve
 DEPT 730 PO Box 4000
 Hartford, CT. 06151-0700

detach

CHECKING	BEGINNING BALANCE	DEPOSITS, OTHER CREDITS	CHECKS, WITHDRAWALS, OTHER DEBITS	INTEREST PAID	ACCOUNT ACTIVITY & OTHER FEES	ENDING BALANCE
941-8469560	67686.11	133760.45	166515.42	.00	.00	34931.14

ACCOUNT NO. 941-8469560 SMALL BUSINESS SIMPLIFIED CKG PERIOD 10/01/02 THROUGH 10/31/02
 SMALL BUSINESS TELEPHONE ACCESS CODE 9583

- DEBITS AND CREDITS -

DATE	DEBITS (-)	CREDITS (+)	DESCRIPTION
10-01		28,556.00	BUSINESS DEPOSIT
10-09		34,376.31	BUSINESS DEPOSIT
10-17		38,261.17	BUSINESS DEPOSIT
10-25		32,566.97	BUSINESS DEPOSIT

- CHECKS POSTED -

- CHECKS POSTED -

- CHECKS POSTED -

DATE	CHECK NO.	AMOUNT	DATE	CHECK NO.	AMOUNT	DATE	CHECK NO.	AMOUNT
10-01	1013	272.21	10-07	1025	5,000.00	10-30	1034*	1,014.00
10-01	1014	249.37	10-16	1026	1,914.15	10-28	1035	1,014.00
10-02	1019*	1,014.00	10-15	1027	1,837.15	10-28	1036	121.09
10-28	1020	1,014.00	10-18	1028	408.00	10-29	1037	275.66
10-02	1021	1,914.14	10-21	1029	3,488.48	10-25	1038	395.00
10-03	1022	1,837.15	10-23	1030	894.50	10-29	1039	375.00
10-03	1023	80,013.99	10-21	1031	5,000.00	10-30	1040	186.59
10-09	1024	3,276.94	10-21	1032	55,000.00			

* DENOTES SEQUENCE BREAK

- DAILY BALANCE SUMMARY -

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
10-01	95,720.53	10-15	35,203.47	10-23	6,759.51
10-02	92,792.39	10-16	33,289.32	10-25	38,931.48
10-03	10,941.25	10-17	71,550.49	10-28	36,782.39
10-07	5,941.25	10-18	71,142.49	10-29	36,131.73
10-09	37,040.62	10-21	7,654.01	10-30	34,931.14



STATEMENT OF ACCOUNTS

941-8469560

STATEMENT DATE
09/30/02

Questions? Call
our Small Business
Telephone Center
1-800-FLEET-BIZ
(1-800-353-3824)

023

#BWNHNB
ORCA TELECOM INC
17011 NORTH BAY ROAD SUITE 207
MIAMI FL 33160

CY

16 ENCLOSED ITEMS

Cash Reserve Payment

Please remit to:
FLEET BANK
Cash Reserve
DEPT 730 PO Box 400
Hartford, CT. 06151-01

detach

CHECKING	BEGINNING BALANCE	DEPOSITS, OTHER CREDITS	CHECKS, WITHDRAWALS, OTHER DEBITS	INTEREST PAID	ACCOUNT ACTIVITY & OTHER FEES	ENDING BALANCE
941-8469560	34215.60	55391.92	21921.41	.00	.00	67686.11

ACCOUNT NO. 941-8469560 SMALL BUSINESS SIMPLIFIED CKG PERIOD 08/31/02 THROUGH 09/30/02
SMALL BUSINESS TELEPHONE ACCESS CODE 9583

- DEBITS AND CREDITS -

DATE	DEBITS (-)	CREDITS (+)	DESCRIPTION
09-04	72.75		CHECKBOOK OR ACCOUNT SUPPLIES 020830 ORCA TELECOM INC. 020022476649497 PPD
09-06		35,160.58	BUSINESS DEPOSIT
09-13		15,025.01	DEPOSIT
09-25		5,206.33	BUSINESS DEPOSIT

- CHECKS POSTED -

- CHECKS POSTED -

- CHECKS POSTED -

DATE	CHECK NO.	AMOUNT	DATE	CHECK NO.	AMOUNT	DATE	CHECK NO.	AMOUNT
09-05	1001	1,914.15	09-25	1007	380.55	09-23	1012	902.09
09-05	1002	1,837.15	09-19	1008	128.00	09-30	1015*	135.29
09-05	1003	5,000.00	09-18	1009	1,914.16	09-30	1016	105.75
09-25	1004	1,065.00	09-26	1010	1,837.16	09-27	1017	614.32
09-12	1005	468.60	09-17	1011	3,651.44	09-26	1018	395.00
09-12	1006	1,500.00						

* DENOTES SEQUENCE BREAK

- DAILY BALANCE SUMMARY -

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
09-04	34,142.85	09-17	69,957.10	09-25	70,773.63
09-05	25,391.55	09-18	68,042.94	09-26	68,541.47
09-06	60,552.13	09-19	67,914.94	09-27	67,927.15
09-12	58,583.53	09-23	67,012.85	09-30	67,686.11
09-13	73,608.54				



STATEMENT OF ACCOUNTS

PAGE 2 OF 2

941-8469560

STATEMENT DATE

09/30/02

Questions? Call our Small Business Telephone Center 1-800-FLEET-BIZ (1-800-353-3824)

023

#BWNHNBL
ORCA TELECOM INC
17011 NORTH BAY ROAD SUITE 207
MIAMI FL 33160

CY

Cash Reserve Paymer

[Redacted box]

Please remit to:
FLEET BANK
Cash Reserve
DEPT 730 PO Box 40
Hartford, CT. 06151-0

detach

ACCOUNT NO. 941-8469560

CONTINUED

PERIOD 08/31/02 THROUGH 09/30/02

TO ACCEPT DEBIT AND CREDIT CARDS,
CALL OUR BUSINESS PAYMENT SOLUTIONS
GROUP AT 1-800-896-6512.



STATEMENT OF ACCOUNTS

PAGE 1 OF 1

941-8469560

023

STATEMENT DATE 08/30/02
Questions? Call our Small Business Telephone Center 1-800-FLEET-BIZ (1-800-353-3824)

#BWNHNBL
ORCA TELECOM INC
17011 NORTH BAY ROAD SUITE 207
MIAMI FL 33160

CY

Cash Reserve Payment

0 ENCLOSED ITEMS

Please remit to: FLEET BANK Cash Reserve DEPT 730 PO Box 40 Hartford, CT. 06151-0

detach

Table with 7 columns: CHECKING, BEGINNING BALANCE, DEPOSITS, OTHER CREDITS, CHECKS, WITHDRAWALS, OTHER DEBITS, INTEREST PAID, ACCOUNT ACTIVITY & OTHER FEES, ENDING BALANCE. Row 1: 941-8469560, 685.00, 33559.10, 28.50, .00, .00, 34215.60

ACCOUNT NO. 941-8469560 SMALL BUSINESS SIMPLIFIED CKG PERIOD 08/01/02 THROUGH 08/30/02
SMALL BUSINESS TELEPHONE ACCESS CODE 9583

- DEBITS AND CREDITS -

Table with 4 columns: DATE, DEBITS (-), CREDITS (+), DESCRIPTION. Rows include dates 08-13, 08-20, 08-27, 08-28 with corresponding debit and credit amounts and descriptions like BUSINESS DEPOSIT and CHECKBOOK OR ACCOUNT SUPPLIES.

- DAILY BALANCE SUMMARY -

Table with 6 columns: DATE, BALANCE, DATE, BALANCE, DATE, BALANCE. Rows show balances for dates 08-13, 08-20, 08-27, and 08-28.

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[Oct 2002]

HI

Page 1 of 3
Account Number: 0036 6922 7823
E O O C Enclosures 6 60
Statement Period
10/01/02 through 10/31/02 0020290

00008492 2 AT 0.517 05 01075 001 SCM999
ORCA TELECOM INC
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SUNNY ISLES BEACH FL 33160-3629

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Full Analysis Business Checking

Account Summary Information

Statement Period	10/01/02 through 10/31/02	Statement Beginning Balance	66,623.18
Number of Deposits/Credits	6	Amount of Deposits/Credits	256,083.30
Number of Withdrawals/Debits	20	Amount of Withdrawals/Debits	246,098.26
		Statement Ending Balance	76,608.22
Number of Enclosures	6	Average Ledger Balance	79,718.83
Number of Days in Cycle	31	Service Charge	0.00

Deposits and Credits

Date Posted	Customer Reference	Amount	Description	Bank Reference
10/02		80,013.99	Counter Credit	813207740488257
10/11		25,868.72	Wire Type:Wire IN Date: 101102 Time:1539 Et Trn:021011032546 Fdref/Seq:0233600284Es/003746 Orig:Telco Group Inc Snd Bk:Jpmorgan Chase Bank ID:021000021 Pmt Det:Pol Of 02/10/11 Miami Florida Office	903710110032546
10/18		55,000.00	Deposit	813207740616225
10/18		36,757.21	Wire Type:Wire IN Date: 101802 Time:1531 Et Trn:021018030795 Fdref/Seq:0204700291Es/003674 Orig:Telco Group Inc Snd Bk:Jpmorgan Chase Bank ID:021000021 Pmt Det:Pol Of 02/10/18 Miami Florida Office	903710180030795
10/23		36,608.58	Wire Type:Wire IN Date: 102302 Time:1615 Et Trn:021023031424 Fdref/Seq:0229600296Es/003879 Orig:Telco Group Inc Snd Bk:Jpmorgan Chase Bank ID:021000021 Pmt Det:Pol Of 02/10/23	903710230031424
10/30		21,834.80	Wire Type:Wire IN Date: 103002 Time:1436 Et Trn:021030029890 Fdref/Seq:0167700303Es/003739 Orig:Telco Group Inc Snd Bk:Jpmorgan Chase Bank ID:021000021 Pmt Det:Pol Of 02/10/30 Yr Miami Flor Ida Office	903710300029890



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(Sept 2002)

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Page 1 of 2
Account Number: 0036 6922 7823
E 0 0 C Enclosures 1 60
Statement Period
09/01/02 through 09/30/02 0008176

00003541 1 AT 0.292 03 01075 001 SCM999
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Full Analysis Business Checking

Account Summary Information

Statement Period	09/01/02 through 09/30/02	Statement Beginning Balance	114,441.33
Number of Deposits/Credits	2	Amount of Deposits/Credits	7,181.85
Number of Withdrawals/Debits	2	Amount of Withdrawals/Debits	55,000.00
		Statement Ending Balance	66,623.18
Number of Enclosures	1	Average Ledger Balance	95,638.30
Number of Days in Cycle	30	Service Charge	0.00

Deposits and Credits

Date Posted	Customer Reference	Amount	Description	Bank Reference
09/09		5,000.00	Counter Credit	813207540582709
09/26		2,181.85	Counter Credit	813207540822710

Withdrawals and Debits

Checks

Check Number	Amount	Date Posted	Bank Reference
1029	5,000.00	09/24	813008940579672

Other Debits

Date Posted	Customer Reference	Amount	Description	Bank Reference
09/18		50,000.00	Wire Type:Wire Out Date:091802 Time:1122 Et Trn:020918010807 Fdref/Seq:020918010807/000567 Bnf:Dialmex, Llc. ID:85808769234 Bnf Bk:Chase Bank Of Texas ID:113000609 Pmt Det:405422 /Rec/	903709180010807

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Page 1 of 2
Account Number: 0036 6922 7823
E 0 0 C Enclosures 2 60
Statement Period
08/01/02 through 08/31/02 0007903

00003435 1 AT 0.292 04 31075 001 SCM999 I1
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Full Analysis Business Checking

Account Summary Information

Statement Period	08/01/02 through 08/31/02	Statement Beginning Balance	169,579.82
Number of Deposits/Credits	1	Amount of Deposits/Credits	5,000.00
Number of Withdrawals/Debits	7	Amount of Withdrawals/Debits	60,138.49
		Statement Ending Balance	114,441.33
Number of Enclosures	2	Average Ledger Balance	151,970.34
Number of Days in Cycle	31	Service Charge	186.92

Deposits and Credits

Date Posted	Customer Reference	Amount	Description	Bank Reference
08/26		5,000.00	Wire Type:Wire IN Date: 082602 Time:1609 Et Trn:020826032314 Fdref/Seq:0826200218/000030 Orig:Globaltron Communications ID:3168817971 Snd Bk:Eagle National Bank Of Miami ID:066006349	903708260032314

Withdrawals and Debits

Checks

Check Number	Amount	Date Posted	Bank Reference	Check Number	Amount	Date Posted	Bank Reference
1026	3,217.63	08/02	813008940234603	1027	2,128.98	08/02	813008940234604

EXHIBIT 23B
MANAGERIAL CAPABILITY
Orca Telecom, Inc

AUGUSTO C. QUINTANILLA

EXPERIENCE

2001–Present Orca Telecom, Inc. Miami, FL

President

- Responsible for managing overall aspects of operations
- Hire and supervise personnel
- Develop operating budget for purchasing equipment based on detailed forecasts to promote business growth
- Increase sales from \$100k to \$1.2 million in one year.
- Responsible for maintaining all Client relations

2000–2001 Self-Employed Sunny Isles, FL

Telecom Consultant

- Traveled to Latin America to complete analysis and research of the telecom market
- Served as a business liaison to connect tier-1 and 2 carriers in Latin America with American corporations for profitable business ventures.

1982–2000 Self-Employed North Miami Beach, FL

Owner of Remodeling and Construction Business

- Responsible for the successful bidding process of all residential construction projects
- Responsible for obtaining proper licensing on major projects
- Hired and Managed all personnel for executing projects
- Maintained all projects within adequate budgets
- Responsible for all operations of business, including payables and receivables, purchasing and customer service

EDUCATION

1970–1972 Universidad Centro Americana de Ciencias Empresariales
Managua, Nicaragua

- Completed courses in Business Administration
- Completed courses in International Relations
- Completed courses in Public Relations

SUMMARY

- Fluent in Spanish and English. Hands-on computer experience using MS Office, Internet and customized telecom billing software.

AUGUSTO J. QUINTANILLA

17710 N.W. 73rd Avenue, # 208 Miami, Florida 33015

EDUCATION

University of Miami School of Continuing Studies
Telecommunications Certificate
Concentration: Voice, Data and Internet

Florida International University
Bachelor of Arts, December 1998
Major: International Business
Minor: Economics

Miami-Dade Community College
Honors Associate of Arts, 1996
Major: Business Administration

WORK EXPERIENCE

Orca Telecom, Inc., Miami, FL.

EVP, 1/02- Present

- Developed and launched FCC- 214 licensed wholesale telephony business, focusing on Mexico as the primary country.
- Manage day to day operations with emphasis on achieving strategic business and marketing plans tailored towards the expansion of current wholesale products and future value added services marketed throughout the region.
- Negotiated with national and international service providers for Internet Bandwidth, wholesale U.S. origination/termination services and collocation facilities in New York and Miami.
- Interacted with engineering department on analysis and selection of Cisco Systems VoIP international gateways/switch and helped build, design and implement custom, proprietary Mexico Billing System.

Radiant Telecom, Inc., Miami, FL.

VP, Carrier Services, 1/01- 12/01

- Managed FCC- 214 licensed wholesale procurement telephony division, focusing on overall Domestic and International minutes generated via in house Calling Card Division.
- Prepared and presented strategic business plan tailored towards the expansion of an international Point of Presence in Mexico City as a medium of lowering overall termination cost and increasing the international coverage of Ntera's network throughout the Latin America region.
- Negotiated with national and international service providers for wholesale U.S. origination/termination services, presented strategic alliance possibilities with Mexican Licensed Concessionaires and managed monthly budget of \$12,000,000.00 in procurement of voice and data services.

Instatel Corporation, Miami, FL.

VP, Business Development, 1/00- 12/00

- Developed and launched FCC- 214 licensed wholesale telephony business, focusing on the Latin American region.
- Prepared and presented strategic business and marketing plans tailored towards the value added services marketed throughout the region.
- Negotiated with national and international service providers for satellite space segment, wholesale U.S. origination/termination services and undersea fiber facilities.
- Interacted with engineering department on analysis and selection of Cisco Systems VoIP international gateways/switch and Mind CTI iPhonEx Billing

- System.
- Acquired Cisco Certified Sales Executive (CCSE) certification.

Americatel, Miami, FL.

Sales Manager, 1/99- 1/00

- Developed and presented new business opportunities to foreign and domestic corporations.
- Oversaw existing corporate accounts and consulted on emerging technologies.
- Expanded network utilization of international frame relay services, satellite space segment, international Internet access and wholesale voice origination and termination services.
- Established relationships with domestic/ foreign carriers and resellers to originate and terminate 10-10-123 telephony traffic.

Teligent, Miami, FL.

Senior Account Manager, 6/98- 1/99

- Analyzed customer's telecom/data network configurations.
- Prospected for the ongoing expansion of on-site microwave node locations.
- Presented marketing reports to on-net building management for analysis of company telecom/data services.
- Worked closely with site acquisition to generate new building leases.

MCIWorldCom, Miami, FL.

Major Account Executive, 1/97- 6/98

- Analyzed customer's telecom/data network configurations.
- Developed and presented profitable new business solutions to prospected and existing customers.
- Implemented strategic changes to optimize network efficiencies.
- Presented monthly and quarterly sales reports to management.

**PROFESSIONAL
ACCOMPLISHMENTS**

- Responsible for signing a \$37 Million dollar contract to provide domestic and international network services to two major U.S. pre-paid calling card master distributors.
- Signed an international private line network contract with DHL for Latin America and the Caribbean region.
- Signed an international private line network contract with the International Air Transport Association for Mexico, Latin America and the Caribbean Region.
- Signed voice and data contract with Adomo and Zedu for U.S. telecommunications services.
- Presented Northern Trust Bank of Florida N.A. with a complete voice/data telecommunications network to link all Florida branches with headquarters in Chicago.
- Presented an Affinity Program to the World Trade Center Miami in order to propose telecommunications services to all corporate and executive members.

**PROFESSIONAL
MEMBERSHIPS**

The Beacon Council
Greater Miami Chamber of Commerce
World Trade Center -- Miami
FIU Alumni Association -- Business Chapter

SPECIAL SKILLS

Fluent in Spanish and English. Hands-on computer experience using WINDOWS 02 and OFFICE 02. Trained in D.E.I and Strategic/Conceptual Selling techniques.

REFERENCES

Available on request

Rosa Ana Foreman

17800 NW 73rd Avenue, #205 Miami, FL 33015 Hm. 305.827.4562 Cell. 786.586.6663

- EDUCATION** *Florida International University* 4/1999 *Miami, FL*
Bachelor's Degree
Bachelor of Science in Journalism and Mass communications
Major: Advertising
Minor: Computer
- EXPERIENCE** *Orca Telecom, Inc.* 2/2002 – Present *Miami, FL*
VP, Operations/Marketing
Manage the internal operations of the business. Responsible for all financial matters which include accounting supervision; accounts payable and receivables and strategic business relations with financial institutions. Conceptualize and execute all marketing efforts. Work hand-in-hand with Company President on making all business decisions.
- DJS Marketing Group* 3/2001 – 2/2002 *Miami, FL*
Traffic Manager
Responsible for the day-to-day internal operations of 20 major luxury end and luxury-retail Clients. Develop and implement strategic timelines and reports for high volume collateral, print and OOH material. Manage all aspects of each job from the conceptual stage to the execution process. Responsible for obtaining approvals from Vendor/Client on all projects before releasing for production. Proofread all print materials extensively. Direct participation in choosing high-profile talent and staff for national photo shoots. Work directly with company President in the research and strategic development process of all new business pitches.
- Young & Rubicam Miami* 2/1997 - 3/2001 *Miami, FL*
Traffic Manager
Plan strategic timelines to meet the deadlines of worldwide campaigns, ads, OOH, collateral pieces and interactive assignments. Supervise the jobs of 12 major Accounts from the conceptual stage to the execution process. Work directly with VP's, Account Management teams, Media, Production, Studio and Creative. Responsible for obtaining approvals on all projects before launching to the media or outside vendors. Assist the Production Director in overseeing all aspects of print production including bidding jobs with vendors, providing estimates to Clients, developing printing and delivery schedules on all jobs. Hire and supervise all work done with outside sources including translations, art/graphic design and Internet work. Maintain all jobs within adequate budgets.
- SPECIAL SKILLS** English and Spanish written and verbal skills. Working knowledge of Portuguese. Excellent communication skills. Excellent organizational skills. Hard working, enthusiastic and a fast learner. Able to supervise and manage multiple tasks under tight deadlines. Work well under pressure. Hands-on computer experience using WINDOWS/MAC platforms, MICROSOFT OFFICE, WORD EXCEL, POWERPOINT, PHOTOSHOP, QUARK EXPRESS, ADSERVE, QUICKBOOKS, Clients and Profits and extensive research knowledge using the INTERNET.
- REFERENCES** Available upon request

EXHIBIT 23C
TECHNICAL CAPABILITY
Orca Telecom, Inc

Alberto H. Madrid
10755 NW 50th Street,
Apt. 110
Miami, FL 33178
US
alberto_madrid@yahoo.com

Home:(305) 629-9249
Cell phone:(786) 586-8782

Cisco VoIP & Networking Engineer

BRIEF

I hold a Bachelors degree in Computer Sciences, Cisco VoIP Engineer and Microsoft Certified Professional with a wide experience and strong knowledge in Operating Systems, Relational Databases, Networking and Telecommunications.

EXPERIENCE

APR-2002 **Orca Telecom, Inc.** Miami, FL.

PRESENT

Chief Technology Officer (CTO)

Deployed, Managed, and maintain a Cisco VOIP Network for a Premier Provider of VoIP Telecom services to Mexico.

JUL-2000 **Next** Miami, FL.

APR-2002 **Communication, Inc.**

Chief Technology Officer (CTO)

Deployed, Managed, and maintain a Cisco VOIP Network for a VoIP Telecommunication Carrier.

JAN-2000 **Multiphone Latin** Miami, FL.

JUL-2000 **America, Inc.**

Chief Engineer

Deployed an Internet Service Provider and VoIP Long Distance Provider Platform

APR-1999 **Skoline, Inc.** Miami, FL.

DEC-1999

IT Manager

Deployed & managed an Internet Service Provider Platform.

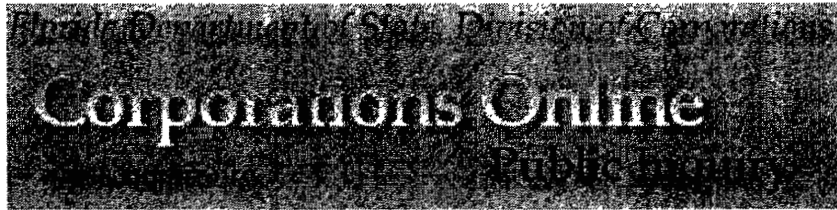
MAY-1998 **APRICOM** Caracas, Venezuela

MAR-1999 **Computers &
Communications,
S.A.**

Support Manager

Supervised and managed the technical support department. Managed new projects, which involved the deployment of Network & Intranet platforms.

BUSINESS PLAN
Orca Telecom, Inc.



Florida Profit

ORCA TELECOM, INC

PRINCIPAL ADDRESS

200 SE 1ST STREET
 SUITE 510
 MIAMI FL 33131
 Changed 09/18/2002

MAILING ADDRESS

200 SE 1ST STREET
 SUITE 510
 MIAMI FL 33131
 Changed 09/18/2002

Document Number
 P01000076520

FEI Number
 651128535

Date Filed
 08/03/2001

State
 FL

Status
 ACTIVE

Effective Date
 NONE

Last Event
 AMENDMENT

Event Date Filed
 08/17/2001

Event Effective Date
 NONE

Registered Agent

Name & Address
REGNUM GROUP, INC 8181 NW 36TH STREET SUITE 4 MIAMI FL 33166
Address Changed: 04/09/2002

Officer/Director Detail

Name & Address	Title
QUINTANILLA, AUGUSTO C 17011 N BAY ROAD # 207 SUNNY ISLES BEACH FL 33160	P

Annual Reports

Report Year	Filed Date	Intangible Tax
2002	04/09/2002	

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08/17/2001 -- Amendment
08/03/2001 -- Domestic Profit

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I. Executive Summary

In 2001, Orca Telecom, Inc. found a market niche in Internet Protocol (IP) based networks and application services to Mexico. Through the attainment of the proper governmental licensing in Mexico and in the U.S. Orca Telecom, Inc. has built privately owned telecommunications network to provide the outmost competitive rates for Mexico termination and origination as a complete wholesale package. By ways of Orca Telecom's upper management team having established solid business platforms with some of the largest Mexican telecommunication providers, Orca Telecom is expecting a growth of revenues by over 300% over a period of time. This in turn will enable Orca Telecom, Inc. to increase it's market presence in Latin America.

Augusto Quintanilla founded Orca Telecom, Inc. in order to link the growing and deregulating Mexican market with the United States. In August of 2001, Orca Telecom, Inc. entered Mexico through a joint venture agreement with Telcora S.A. de C.V. The result of this joint venture was an increase in network capacity to accommodate for 40 million minutes per month of wholesale carrier termination.

Orca Telecom, Inc. sees significant market opportunities by expanding to new countries. This opportunity is based on the same success factors found in Mexico and the United States.

- 1) Countries are deregulating and privatizing telecommunications.
- 2) International telecommunications volume is increasing at a rate of 30% or greater per year.
- 3) Immigrant/expatriate population is rising in the United States, thereby Driving demand for inter-country and inter-region communications.

There are two types of competitors serving this market today. The first type is the large global carriers (AT&T, MICWorldCom, Sprint etc.) which have a legacy circuit switched network and are relatively slow to enter some of the deregulating markets. The second types are the IP based network providers who use the public Internet to transport traffic at a very low cost.

Orca Telecom, Inc., as a wholesale telecommunications carrier, is rapidly occupying a lucrative niche position between these two types of competitors. In addition to using the public Internet, Orca Telecom, Inc. is building its own private national and international wireless IP backbone. This private wireless IP based network allows low cost transport to match the small competitors while enabling a vast number of product set offered by the large carriers. Both competitor types will

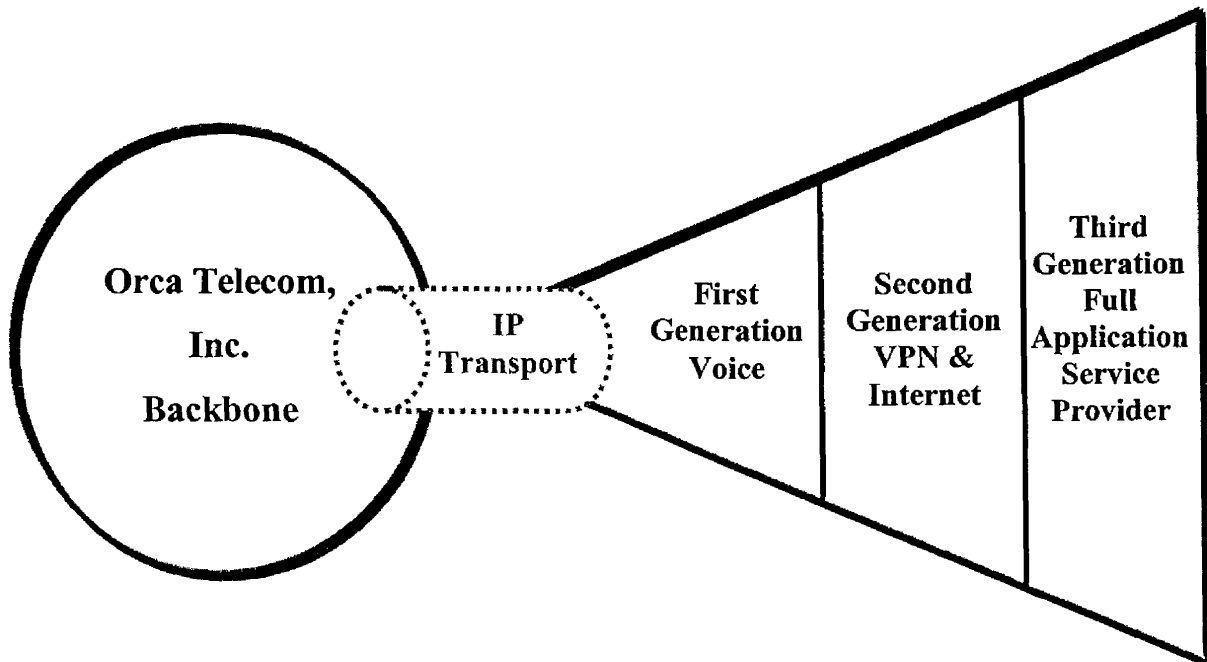


create significant market barriers once Orca Telecom, Inc. has established a strong presence in Latin America. Orca Telecom, Inc.'s speed to enter a market is critical in order to take the position of a market leader.

Based on its solid market experience in Mexico, Orca Telecom, Inc. defines the following strategy to move into and expand its presence into other Latin American markets.

1. Target and qualify the country market.
2. Establish a strategic partnership with an in-country service provider who has the proper licenses, access to distribution facilities, in-house sales and support organization, as well as an existing customer base.
3. Immediately deploy bilateral voice between the partners' network and Orca Telecom, Inc.'s backbone.
4. Expand Orca Telecom, Inc.'s IP based network to the in-countries and work with the partner to convert legacy systems to an IP based platform within the country.

Unique & Focused Strategy

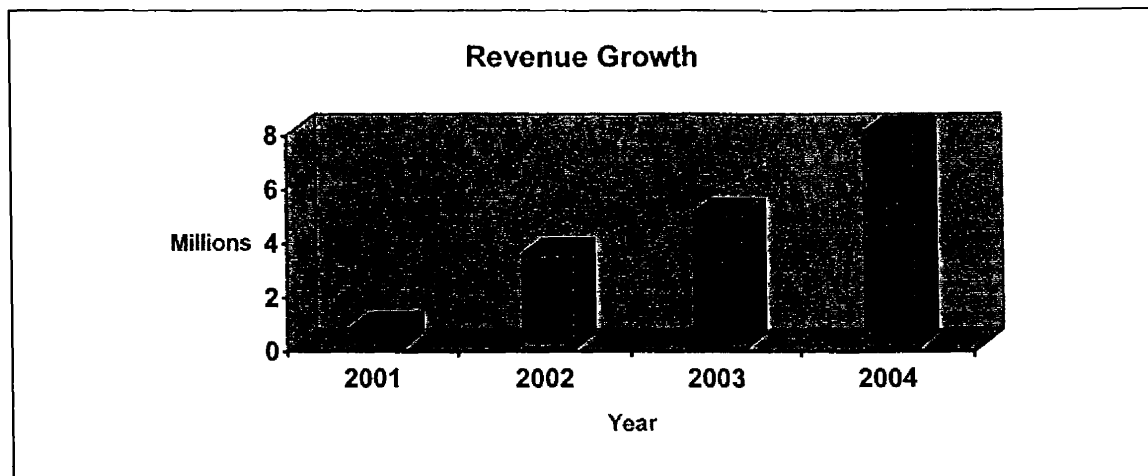




II. Business Plan

A. Company Overview

Orca Telecom, Inc. was founded in 2001 by current Executive Vice President, Augusto Quintanilla and is built on Mr. Quintanilla's commitment to providing superb quality and service. Based on a proven formula, where Mr. Quintanilla developed through his tenure of employment with several global telecom companies, he was able to build a successful voice network between Mexico and the United States. Unlike his competitors, Mr. Quintanilla crossed the threshold of building his own turnkey private network in Mexico, which has resulted in rapid expansion and substantial traffic growth rate due to him having solitary control of his pricing plan.



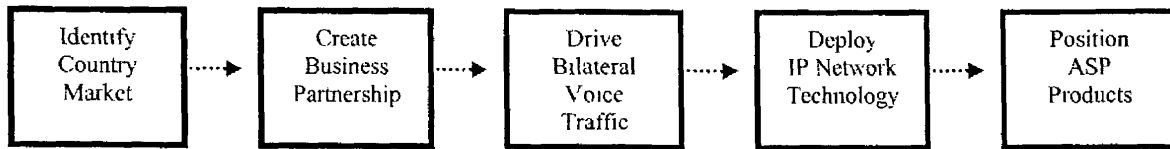
Orca Telecom, Inc. will leverage its successful Mexican market formula to other developing countries. Targeted countries will be selected by using the following criteria:

- 20-40% telecom sector growth
- Deregulating in-country regulations
- Significant and growing U.S. immigrant population

Orca Telecom, Inc. will partner where it currently does not have its own IP network with local carriers and technology providers in each selected market. The in-country partners (where applicable), will provide the local sales, marketing and maintenance functions. The country market penetration strategy used successfully



in Mexico is illustrated in the drawing below. The major steps of this evolving business model are described below.



1) Implement Partner Program

The next component of Orca Telecom, Inc.'s business model is its partner program. With countries that meet the Company's specific eligibility criteria, including sustained growth, a deregulating telecom market and a burgeoning expatriate population in the United States, Orca Telecom, Inc. will establish joint ventures with qualified partners in that market. Among the most significant partner qualifications, is that it is already an established and experienced Internet Service Provider (ISP) or a traditional telecom carrier, with the proper in-country licenses and support organization.

2) Deploy IP Technology

The Company will deploy Internet Protocol (IP) technology for all new network expansions as well as replace all legacy systems in place. By utilizing an IP based platform, Orca Telecom, Inc. is able to intermix voice, data, Internet and multimedia efficiently and transport this mix over a single delivery system. A direct benefit of this technology is not only the obvious cost efficiency of utilizing a single network, but also the ability to apply Quality of Service to each of its products and services.

3) Position ASP Products

The final element of its business model stems from what Orca Telecom, Inc. brings to its in-country partner relationships. Orca Telecom, Inc. complements existing partner offerings as a result of its positioning as an Application Service Provider (ASP). An ASP is a service provider whose suite of products go beyond basic voice, data or Internet services and includes the delivery of IP based content and applications over its own network. Similarly, a telecom carrier is given a product suite that now includes Internet content and network-based applications along with the carrier's other services. The benefit is enhanced customer retention through Orca Telecom, Inc.'s single source responsibility initiative.



B. Current Network Operation

1) Network Description

Orca Telecom, Inc. has established facilities in the U.S. and Mexico and has arrangements with affiliates outside of these countries to place and complete telephone calls on their worldwide network.

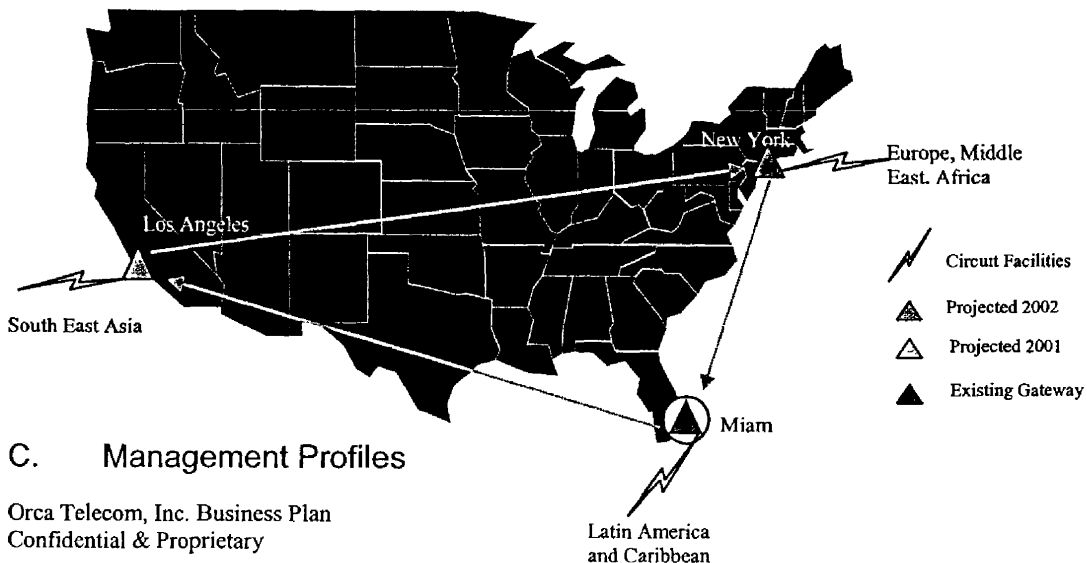
The Company's network allows its customers to capitalize on the convergence of voice and data. The network interfaces with the public Internet using dedicated lines and alternative channels of transport. It is actively managed around the clock by a Network Operations Center (NOC).

Orca Telecom, Inc. provides its customers with the cost efficiencies of private data networks and the global reach of the Internet. It offers an intelligent platform from which to offer fast delivery of additional value-added services and applications. The Company intends to continue rapid deployment of its network on a global basis by taking advantage of the economies of IP based networks and the opportunities presented in the chosen markets.

2) Services

The network backbone is managed from a U.S. based Network Operations Center which is currently operational 24hrs. a day. Orca Telecom's network deployment is as follows: Existing Mexican traffic utilizes the current Miami gateway; upcoming expansion into other Latin American markets will be deployed through the development of upcoming Point of Presence (POP's) in New York and Los Angeles, facilitating a closest geographical proximity of interconnection.

Orca Telecom, Inc. Backbone Architecture



C. Management Profiles



Augusto C. Quintanilla – President

Mr. Quintanilla has been serving as President of Orca Telecom, Inc. since August of 2001. His entrepreneurial career began in 1982, when he found an opportunity to become an independent contractor in the renovation and development of private properties. He successfully managed and grew his business as a result of developing concrete business relationships with prominent and influential business leaders in Latin America. Through his business associations and revenues generated from his former business, he was able to become a sole investor in establishing Orca Telecom, Inc. His entrepreneurial experience ranging from operations, sales and business management has allowed him to become a key player in the upper management team of Orca Telecom, Inc.

Augusto J. Quintanilla – Executive Vice President

Mr. Quintanilla joined as the Company's Executive Vice President in January of 2002. Mr. Quintanilla has over eight years of experience in the telecommunications industry. Prior to joining Orca Telecom, Inc., Mr. Quintanilla was Vice President of Carrier Services for Radiant Telecommunications. In that capacity, he was responsible for establishing the interconnections of all carriers into Radiant's technological platforms. He brings forth a strong capacity to manage high volumes of revenues while maintaining a solid Client base. In addition, Mr. Quintanilla has well-established relationships with many national and international carriers and has held key sales, marketing and business development positions in several telecommunication ventures. Mr. Quintanilla holds a B.A. in International Business and Economics from Florida International University

Rosa Ana Foreman – Vice President of Operations / Marketing

Ms. Foreman merged with Orca Telecom, Inc. in February of 2002. Prior to joining Orca Telecom Inc., Ms. Foreman acquired eight years of global advertising and marketing experience through management positions with National and Global advertising agencies. In her former positions, she was responsible for managing the marketing and advertising needs for various accounts such as AT&T and Telefonica. Ms. Foreman is now responsible for the administration of all operations and Client services for Orca Telecom, Inc. She holds a B.A. in Advertising and Computers from Florida International University.



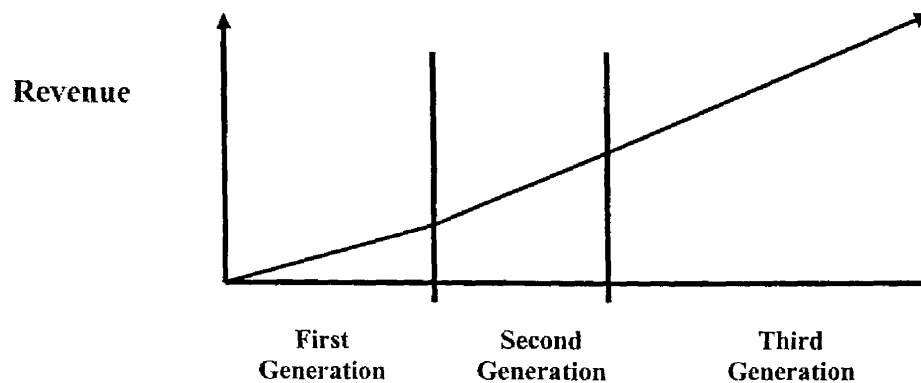
D. Strategy

Orca Telecom Inc. will continue to deploy its international network as each country deregulates telephony, stabilizes economically and/or increases commerce and immigration to the U.S.

Margins: grow by leveraging each country's customer base over three generations of profitable products.

Revenue: growth is based on deploying the international network to successive countries in three phases.

Orca Telecom, Inc.'s Roll Out



Revenue accelerates as second and third generation products are launched concurrently in several countries. A state-of-the-art, scalable system, manages network services while leveraging and expanding customer relations.

E. Products and Services

Within each targeted country, Orca Telecom, Inc. will sequentially roll out the following three generations of products.



VOICE PRODUCTS- FIRST GENERATION		
<i>Product</i>	<i>Scope</i>	<i>Targeted Customers</i>
International wholesale minutes	Global	Tier 1,2,3 Carriers
Bi-directional switched voice, fax and enhanced services	By Country	Multinational corporations and carriers
Prepaid cards	By Country	End users
Call Center	By Country	End Users
DATA PRODUCTS- SECOND GENERATION		
<i>Product</i>	<i>Scope</i>	<i>Targeted Customers</i>
Packet data services	Global	Multinational corporations
Virtual Private Networks (VPNs)	Global	Multinational corporations
Multimedia transport	Global	Multinational corporations
IP services	Global	End Users
Dedicated Internet access	Global	Multinational corporations
APPLICATION SERVICES- THIRD GENERATION		
<i>Product</i>	<i>Scope</i>	<i>Targeted Customers</i>
Web hosting	By Country	Multinational corporations
Electronic commerce	By Country	Multinational corporations
On Net applications	By Country	Multinational corporations
Culture based portals	U.S.	ISP's

1) International Wholesale Minutes

Orca Telecom, Inc. offers international wholesale telephony services to U.S. based Tier 1, 2, and 3 carriers, including Orion Telecommunications, Astral Communications, Wholesale Telecommunications Corporation and Global Internet Communications, via Orca Telecom, Inc.'s international network. Orca Telecom, Inc.'s network partners provide high quality termination facilities in each of Orca Telecom, Inc.'s POP's.

2) Bi-directional Switched Voice, Fax and Enhanced Services

Orca Telecom, Inc. will route traffic from each of its partner countries on a worldwide basis.



3) Prepaid Cards

Orca Telecom, Inc. will offer prepaid card services at competitive rates to the Latin American market. Orca Telecom, Inc.'s prepaid card services will be distributed to the end user via retail distribution points. Currently, Orca Telecom, Inc. is offering bi-directional telecommunication access to prepaid calling card carriers, allowing them access through our privately owned network, to terminate calls from the US to Mexico and Mexico to the U.S.

4) Packet Data Services

Orca Telecom, Inc.'s packet data service includes Frame Relay and ATM. These are offered as an access product to interface with Orca Telecom, Inc.'s IP based infrastructure. Network-to-Network and User-to-Network Interfaces, for sites not directly served by the Company's backbone, make connecting any location both easy and affordable.

5) Virtual Private Networks (VPNs)

Orca Telecom, Inc.'s VPN data service offers the benefits of a private network (security, controlled performance) with the advantages of public networks (flexibility, scalability, redundancy, load-sharing, performance and lower costs).

6) Multimedia Transport

Utilizing Orca Telecom, Inc.'s multi-service backbone, reliable and stable video transport can be delivered using Orca Telecom, Inc.'s packet data products.

7) IP Services

Orca Telecom, Inc. offers next generation IP services such as voice, fax, and video over IP, international extranet and intranet Virtual Private Networks (VPN). The implementation of providing directly to the end-users, access to a wireless Call Center via IP telephony is currently being rolled out.

8) Dedicated Internet Access

Orca Telecom, Inc. will offer dedicated Internet connectivity through its in-country partners for resale to ISPs as their primary or secondary feed and to telecom carriers within the country who wish to provide Internet services to their customers. Customers of the ISP or telecom carrier will purchase



either dedicated or dial-up access, which will be supported at the ISP/carrier level.

9) Web Hosting

This Internet based service will be sold at two different levels, depending on the in-country partners' customer needs. On the first level, Orca Telecom, Inc. will provide space on its servers to support hosting for customers who either do not have their own capability or who would prefer to have their site hosted in the United States. At the second level, Orca Telecom, Inc. will provide mirrored web hosting to the partner's customers. Mirrored hosting is a service enabling an Internet web site to be hosted at multiple locations, providing redundancy and backup if the customer's primary site is unavailable.

10) Electronic Commerce

Orca Telecom, Inc. covers a broad range of business to business, commonly called "B2B" products. The Company will acquire the licenses and rights to provide these products from their authors and publishers, on a private label or rebranded basis. Examples of these products include, but are not limited to, Enterprise Resource Planning (ERP), Billing Systems, Secure Document Transport, Purchasing and Provisioning and Call Center Support.

11) On-network Applications

Orca Telecom, Inc. will include products commonly referred to as "thin-client applications". Following the model supported by Sun Microsystems, Oracle, IBM and others, Orca Telecom, Inc. will offer business support and ERP application software, hosted on either a Orca Telecom, Inc. or in-country partner's server. Depending on customer's needs, these products may also include data warehousing.

12) Culture Based Portals

Utilizing products developed by Orca Telecom, Inc. partners, the Company will provide culture based or ethnic Internet portals to U.S. communities made up of expatriates from the countries where the Company's network services are offered. Within the different portals envisioned, these communities will offer information in their native language along with various products such as the Orca Telecom, Inc. calling cards and Internet telephony services.



F. Marketing Approach

1) Strategy

Orca Telecom, Inc. will lead the market in voice and data convergence products in each Latin American country. Orca Telecom, Inc. will continue to sell its products and services to carriers and multinational corporations.

2) Target Markets

a) Overview

Deregulation is bringing lower prices and a wider range of voice and data services to more places. The globalization of world markets is making it easier to build networks that cross borders, and the Internet provides low-cost connections almost anywhere. However, the global telecom market is volatile and fragmented, with each country having unique factors to consider. Such factors include politics, bureaucracy, language, customs, monetary units, bandwidth availability and service offerings¹. Orca Telecom, Inc. has invested significant time and resources into developing specific market demographics. Orca Telecom, Inc. has identified its target market opportunities through years of personal experience, research and by visiting many of the potential countries to understand their needs and requirements. Additionally, TeleGeography and other major market studies have been referenced for insight into the specific country markets.

The selected countries have one other significant common trend. Orca Telecom, Inc. is not only targeting nations whose own economics are booming, but also those that are contributing to the U.S. immigrant population. A key aspect of Orca Telecom, Inc.'s strategy is leveraging its success in the foreign markets to establish a competitive advantage when selling services in the domestic U.S. marketplace.

b) Latin America

As deregulation opens the region to competition, Latin America has emerged as one of the hottest markets in telecommunications. The Latin American telecommunications market, which two years ago was worth US \$90 billion, will grow to more than \$120 billion by the end of 2003, according to researchers at Frost & Sullivan. As an example, Brazil has a teledensity of only 9.5 percent, ranking it 43rd in the world

¹ Network World Fusion, The Global Challenge: Bridging Borders, 03/08/99



despite having the fifth largest population and the eight largest gross national product (GNP). This ranks Brazil's telecommunications market as the best prospect for U.S. exports or investments of any kind, according to the U.S. Department of Commerce. The fastest growing Latin American Internet markets are expected to be Mexico, Brazil, Colombia, Panama and Venezuela.

The following study, conducted by the Yankee Group, briefly outlines the region's Internet markets by looking at the top Internet Service Providers (ISP's).

Through interviews with virtually all of the regions major ISP's, the Yankee Group collected an estimated active account and market share information from companies in these areas. As the chart indicates, the average growth rate for data traffic alone is 89.8%.

The following figures represent compounded growth rates in the voice, data and Internet segments in Latin America².

**Voice, Data and Internet Growth in Latin America,
The Yankee Group**

	<i>Switched CAGRS 1999-2003</i>	<i>Wireless Penetration 2002</i>	<i>Internet Penetration 2002</i>	<i>Internet User Growth Rates 2002</i>	<i>Data Traffic CAGRS – 1999-2003</i>
Argentina	23.1%	8.0%	0.6%	150.0%	96.3%
Brazil	28.8%	3.0%	0.9%	170.0%	75.6%
Chile	20.7%	2.0%	0.7%	180.0%	92.5%
Colombia	30.0%	3.1%	0.7%	70.0%	107.3%
Ecuador	21.1%	2.6%	0.2%	60.0%	61.7%
Peru	25.7%	4.8%	0.5%	90.0%	100.5%
Uruguay	18.6%	5.0%	3.5%	85.0%	89.1%
Venezuela	22.5%	5.2%	0.6%	50.0%	95.4%

CAGR = Compounded Annual Growth Rate

² Latin America Communications. December 2002.



The common trend among Latin American countries is the understanding that global reach is important to their economic growth. Multinational companies are seeking alternative ways to achieve better communications. Many of the new democratic governments have gained political power based on the promise of better communications and infrastructure development. For this reason, local governments are willing to subsidize rural telecommunication expansions and seek alliances with new telecommunication companies to provide the expertise, operational development and global delivery of services.

G. Technology Approach

Orca Telecom, Inc.'s strategy is to build a universal network that will deliver enhanced IP services for voice, data, video and multimedia. Orca Telecom, Inc.'s focus is to deliver these services across a single multi-service platform that maximizes bandwidth utilization. This data centric network strategy allows Orca Telecom, Inc. to achieve substantial operational savings versus the traditional dual circuit-switched and data networks used by incumbent service providers. Also, IPS's and Competitive Local Exchange Carriers (CLEC) will be able to carry multiple phone calls, receive faxes, run advance multimedia applications and use Internet through a single connection to their clients. Orca Telecom, Inc.'s expertise in communications, combined with a significant base of application products, makes this solution ideally suited to its partners.

Orca Telecom, Inc. is on the leading edge of the revolution in IP packet switching that is currently taking place. All network and service expansions will be IP based only. This strategy simplifies product provisioning and management, which will differentiate us from the competition and propel us forward in the international carrier and service provider market segments. Orca Telecom, Inc.'s technology goal is to set the new standard for international telecommunication services.

III. Industry Overview

A. Industry Trends

1) IP Telephony Service Industry

Over the past decade, the telecommunication's industry has shown remarkable growth in all market segments and its worldwide usage generates over one billion calls a day. While the supply side of wholesale telecom services is growing rapidly, the demand side is experiencing even faster growth as a result of new applications and the demand created by the Internet. A recent study of market drivers for the U.S. wholesale telecom



services concluded the factors creating this boom in the wholesale market are:

- Deregulation and acceleration of competition
- Telecom technology surpassing computing in annual price/performance gains
- Implementation of lower cost networks

In 2002, the total revenue for current wholesale telecom services was approximately \$84 billion. The Phillips Group-Info Tech study projects that this figure will grow to over \$100 billion by 2003. The currently structured wholesale market is expected to transform itself during this period.

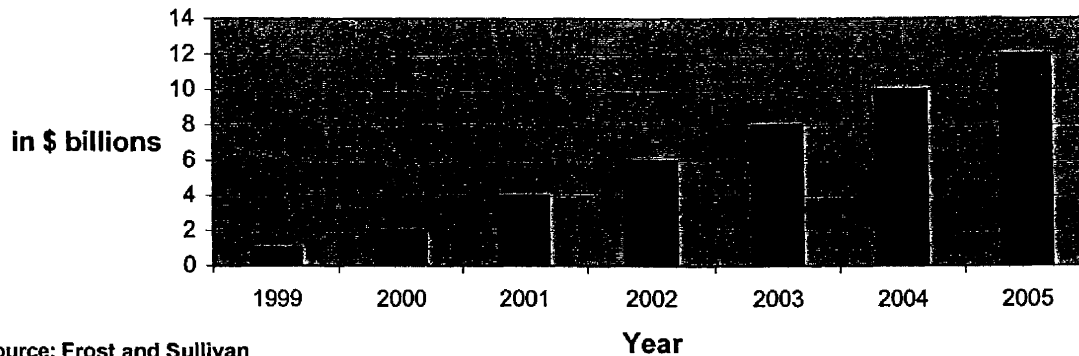
It is expected to become a market dominated by IP architecture applications and new business models. Further forecasts show that by 2003:

- 40% of all retail traffic will be IP
- Wireless providers and CLECs will see the biggest growth rates.
- This unprecedented demand will generate a new business model in the marketplace.

Such transformations will spur the creation of new applications such as unified messaging, Web hosting, broadband broadcasts, e-commerce and wireless Internet telephony. This will drive the need for Applications Service Providers to offer these new bundled services to businesses and consumers alike.

As the following chart indicates, consulting and market research firm, Frost & Sullivan expect Voice-over Internet Protocol (VoIP) technology to be the most significant development in the telecommunications industry since wireless technology. Revenues are anticipated to grow from under \$6 Billion in 2002 to over \$10 billion by 2005. Although that number is small compared to the 10 trillion total minutes people spent on traditional phone networks in 2001, it is a sign that consumers and businesses are starting to warm up to Web-based phone services.

Voice over IP Projections



Source: Frost and Sullivan

Technology like Voice-over-IP is expected to make networks more efficient and less expensive to operate. While traditional voice calls require a dedicated “circuit” between the two parties, Voice-over-Internet Protocol takes a voice call, breaks it into “packets” of information, then reassembles those packets at its final destination, much in the same way a data transmission is handled on Internet-based networks.

Data traffic is rapidly outpacing voice traffic by creating a fundamental change in the way service is provided.

- According to the latest reports, data transmission has an accelerated growth rate of 30% annually throughout the world.
- The annual volume of international call minutes jumped 40% from 65.0 billion minutes in 2000 to 80.0 billion minutes in 2002.

As global networks expand, they create new opportunities for greater diversity, availability, communication alternatives, growth of market competition and other significant technological advances while reducing cost. As old regulations are replaced by new sets of competitive rules, managed by new institutions and based on a belief in the benefits of competition, markets will grow in developed and developing countries.

B. Competitive Analysis

Existing players such as AT&T, WorldCom and Sprint will be looking to bring more traffic onto their existing networks. Other suppliers, such as Qwest



Communications, Global Crossing and Level 3 Communications will be significant competitors, as many have built their networks with a wholesale model in mind.³

1) Telephony Service Providers

New players are entering the field to capitalize on the convergence of the traditional telephone networks with both private and public data networks. The providers currently in the VoIP marketplace are very few, but they are starting to mold the markets to generate demand for such technology. Such communication companies as IDT, StarTech and Astral Communications, are offering voice services over the Internet. On the network side, telecommunication carriers from established players like AT&T, Sprint and Level 3 Communications are diving into the merging VoIP market.⁴

AT&T, Sprint, Global Crossing, WorldCom and Qwest Communications, who are constantly redefining themselves and their platforms, have entered the IP market worldwide at a measured pace. However, their existing traditional voice switching networks will slow down their market entry. At this juncture, Orca Telecom, Inc. will become a key player in the IP market for both the larger carriers and in and of itself.

C. Orca Telecom, Inc.'s Strengths

1) Emerging Market Strategy

Orca Telecom, Inc. identified its target market opportunities through years of professional experience and research. By strategically expanding into such a deregulated country, as is Mexico, and soon to direct it's focus on extending into other Latin American markets, Orca Telecom, Inc.'s focus is to expand in those countries whose economies are growing, and where these same countries are cumulatively contributing over 25% to the incoming resident population in the U.S.

2) Traffic Growth

Orca Telecom, Inc. will experience an astronomical increase in network usage from the current expansions, which are underway in the U.S., Mexico and into other Latin American countries.

³ Resale Channel, Wholesale Market Caught in Cyclone of Innovation, March '00.

⁴ CNET News.com, Net Phone Calls Could Soon Catch On, Dec.'99.



3) Partnerships

The Company has formed partnerships with solid in-country operators representing Orca Telecom, Inc. in the foreign markets. Orca Telecom, Inc.'s partners consist of political parties and existing PTT's.

4) Profitable

As of 4th quarter 2001, Orca Telecom, Inc.'s EBITDA is positive.

5) Outstanding Management Team

Orca Telecom, Inc.'s management team is comprised of professionals with years of experience in the industry. They bring a wealth of contacts and knowledge to the Company.

6) Existing Infrastructure

Orca Telecom, Inc. has built international POP's based on the highly reliable and technologically advanced Cisco platforms. In addition, Orca Telecom, Inc. has integrated an internal billing and LCR system similar to that of Cisco NAM in order to facilitate the billing process.

7) IP Based Network

Internet telephony embraces an open packet architecture and open standards which allow innovation at lower costs. Since rollout of these new services does not require network-wide upgrades, Orca Telecom, Inc. will be able to deploy new services quickly.

8) Existing Customers

Orca Telecom, Inc.'s customer base includes high profile companies such as Astral Communications, Global Prepaid Alliance, Orion Telecommunications, Wholesale Telecommunications Corporation and soon to finalize contracts with AT&T and Americatel.

D. Risks

1) Personnel Availability

The current labor shortage in the workforce continues to pose difficulty in hiring, retaining and motivating highly skilled employees. The



Company's future success depends on the ability to attract such resources, particularly engineering and technically savvy personnel.

2) Unscalable

As systems are deployed to support the volume of business, the speed of introduction may not be coincident with growth, taxing the operating support systems in place. Orca Telecom, Inc. may have difficulty in increasing the size of its operations concurrent with demand.

3) Limited Brand Awareness

Although proactive efforts are underway to address this challenge, name recognition is an evolutionary process.

4) Aggressive Deployment Schedule

Orca Telecom, Inc. is expanding quickly, and effectively managing growth will be challenging. The deployment schedule outlined in this plan continues the rapid pace and puts further strain on resources, systems and management.

5) Rapidly Changing Technology

Technological change is inevitable and the markets Orca Telecom, Inc. serves (IP based services) are characterized by rapid technological developments, evolving industry standards and increasing customer demands. It requires that the company avoid latency in its infrastructure and keep up in a cost-effective manner.

6) Declining Margins

Inherent in the strategy of selecting highly profitable emerging markets to conduct business is that these same markets attract other companies who want to jump on the bandwagon with a "me too" strategy. Global deregulation spurs the increase of competition in these market segments, threatening profitability.

7) Market Instability

Foreign government stability and their respective regulatory climates vary from country to country. Some countries prohibit, limit or regulate aspects of Internet telephone service and could impose settlement rates on Internet telephony providers. In the U.S., although these services are



not currently actively regulated by the FCC, aspects of the Company's operations may be subject to state or federal regulation in the future.

IV. Sales Forecast

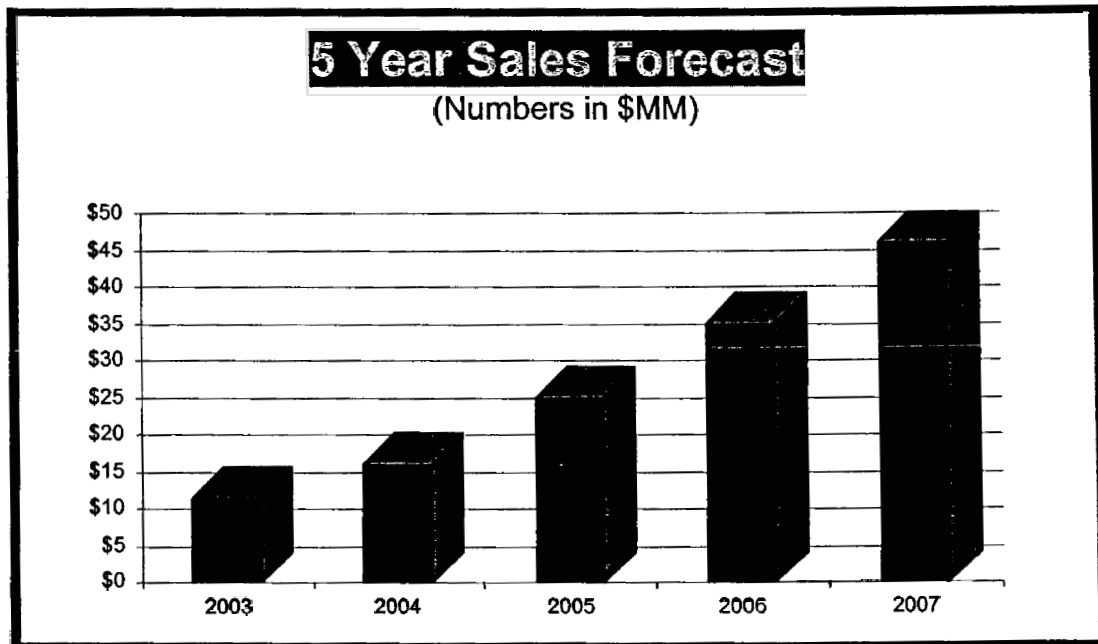
Exhibit A.

Five Year Sales Forecast for Orca Telecom, Inc.'s Highly Solicited Products

5 YEAR SALES FORECAST					
<i>(all numbers in SMM)</i>					
PRODUCTS	2003	2004	2005	2006	2007
International Wholesale Minutes	\$5	\$8	\$14	\$18	\$24
Bi-directional Switched Voice Services	\$3	\$4	\$5	\$ 6	\$ 7
Prepaid Calling Cards	\$2	\$2	\$3	\$ 5	\$ 6
VoIP Call Center	\$1	\$1	\$2	\$ 4	\$ 6
IP services	\$1	\$1	\$1	\$ 2	\$ 3
Total Sales	\$12	\$16	\$25	\$35	\$46

Exhibit B.

Five Year Sales Forecast for Orca Telecom, Inc.





ORCA TELECOM, INC.

The premier provider
of
VoIP telecom services



Company Overview

- ORCA TELECOM, INC. began operations in the US wholesale telecom market as a licensed FCC-214 carrier and Florida IXC, in August of 2001.
- ORCA TELECOM operates a redundant Cisco Powered Network across its Mexican and domestic infrastructure.
- ORCA's headquarter, Network Operations Center and primary point of interconnection is located in Miami, Florida, at the 100 North Biscayne Building (New World Tower).
- ORCA TELECOM has established a solid Client base by providing quality termination to National top tier carriers which have allowed it to exceed its yearly sales forecast by over 150%.

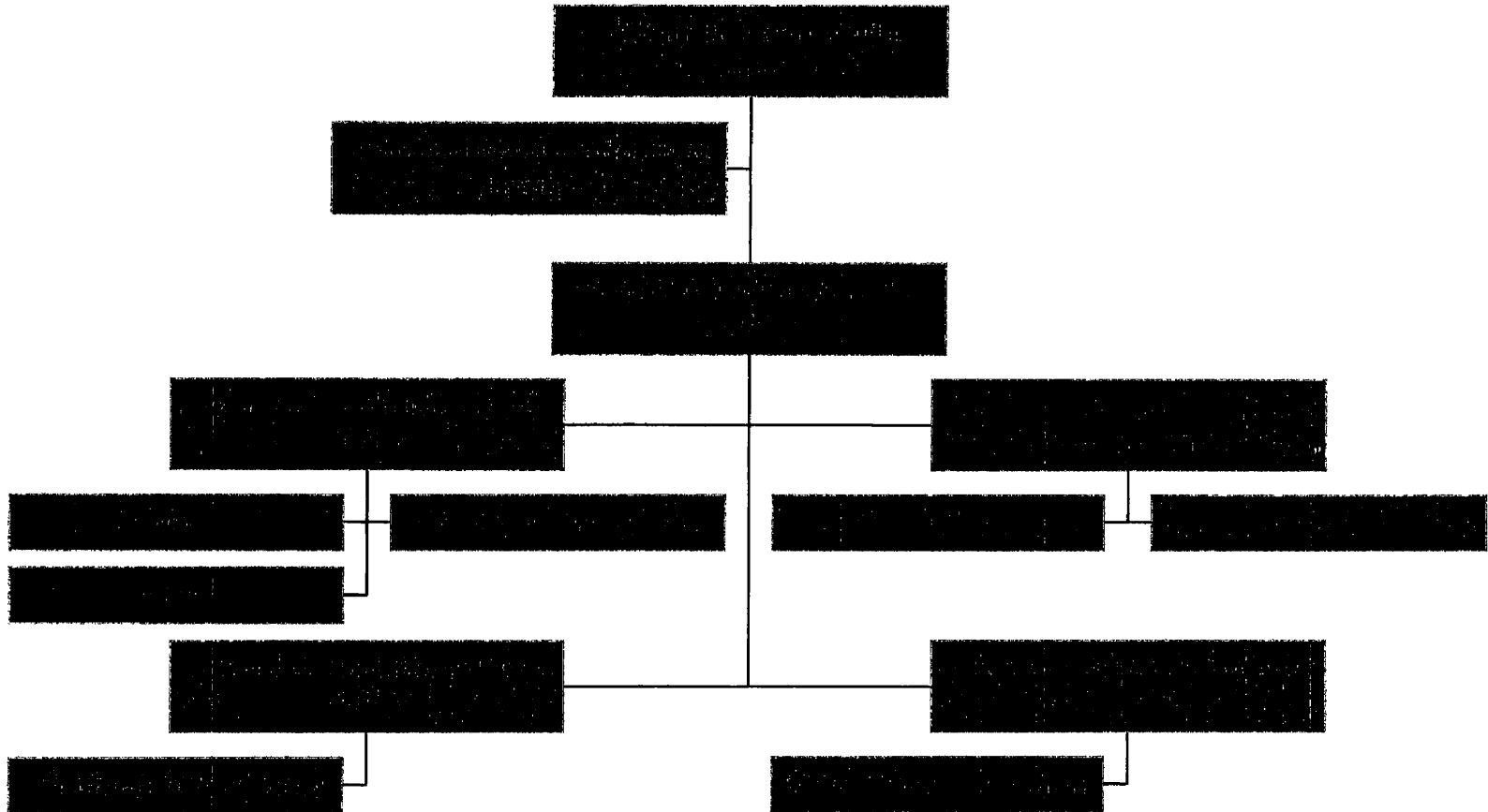


Mexican Expansion

- Simultaneously, as ORCA launched its US operations, it also established “*Telcora, S.A. de C.V.*” as it’s Mexican subsidiary.
- This Mexican corporation attained a Value Added Services License and fulfilled all requirements as a valid, tax-paying internationally-owned entity.
- Upon its expansion into Mexico, Telcora developed solid business relationships which in turn have allowed it to set a strong National presence.
- Today, Telcora is interconnected and currently terminating VoIP traffic with 7 licensed Mexican concessionaire’s covering 80% of Mexico as On-Net.



Organizational Chart





Orca Telecom's Network Diagram





Products Offered

- ORCA TELECOM, INC., attained governmental licensing from Cofetel to re-sell the following products under the license of an existing concessionaire :
 - 01-800 Services
 - National and International Pre-paid Calling Cards
- Currently offered products:
 - Wholesale Termination Services
 - Wholesale Origination Services
 - U.S. Termination via Mexico Re-file



Market Expansions

- ORCA TELECOM, INC. is currently working on obtaining international telecommunications licensing in the following countries:
 - Argentina
 - Brazil
 - Nicaragua
 - Peru
 - Venezuela



Business Objectives

- Termination services for your company's existing traffic to Mexico via ORCA's network.
- Provide top-quality termination and origination with ASR's of 65% - 80%.
- 24x7 Network monitoring and support.
- Aggressive pricing based on contracted and committed capacity.
- Develop new international ventures together and target expanding and deregulated markets in Latin America and throughout the World.