

ORIGINAL

030402-TT CK/13647

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

\$250.00

MC

CK written by Auglink Communications

DIVISION OF COMPETITIVE MARKETS AND ENFORCEMENT
CERTIFICATION

**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 Page 17).
- ◆ 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 the Commission Clerk and Administrative Services
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6770

D343

APR 28 2003

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

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

Florida Public Service Commission
Division of Competitive Markets and Enforcement
Certification
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850
(850) 413-6600

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

- Original certificate** (new company).
- Approval of transfer of existing certificate:** Example, a non-certificated company purchases an existing company and desires to retain the original certificate of authority.
- Approval of assignment of existing certificate:** Example, a certificated company purchases an existing company and desires to retain the certificate of authority of that company.
- Approval of transfer of control:** Example, a company purchases 51% of a certificated company. The Commission must approve the new controlling entity.

2. Name of company:

Auglink Communications, Inc.

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

Auglink Communications, Inc.

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

**5 Cordova Street
St Augustine, FL 32084**

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

**5 Cordova Street
St Augustine, FL 32084**

6. Select type of business your company will be conducting (check all that apply):

Facilities-based carrier - company owns and operates or plans to own and operate telecommunications switches and transmission facilities in Florida.

Operator Service Provider - company provides or plans to provide alternative operator services for IXCs; or toll operator services to call aggregator locations; or clearinghouse services to bill such calls.

Reseller - company has or plans to have one or more switches but primarily leases the transmission facilities of other carriers. Bills its own customer base for services used.

Switchless Rebiller - company has no switch or transmission facilities but may have a billing computer. Aggregates traffic to obtain bulk discounts from underlying carrier. Rebills end users at a rate above its discount but generally below the rate end users would pay for unaggregated traffic.

Multi-Location Discount Aggregator - company contracts with unaffiliated entities to obtain bulk/volume discounts under multi-location discount plans from certain underlying carriers, then offers resold service by enrolling unaffiliated customers.

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

7. Structure of organization;

Individual

Foreign Corporation

General Partnership

Other

Corporation

Foreign Partnership

Limited Partnership

8. **If individual**, provide:

Name:

Title:

Address:

City/State/Zip: _____

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

Internet E-Mail Address:

Internet Website Address:

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

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

P95000006144

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

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

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

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

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

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

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

Name:

Title:

Address:

City/State/Zip: _____

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

Internet E-Mail Address:

Internet Website Address: _____

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

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

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

59-3290996

16. Provide the following (if applicable):

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

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

Name:

Title:

Address:

City/State/Zip: _____

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

(c) How is this information provided?

17. Who will receive the bills for your service?

- | | |
|---|---|
| <input checked="" type="checkbox"/> Residential Customers | <input checked="" type="checkbox"/> Business Customers |
| <input type="checkbox"/> PATs providers | <input type="checkbox"/> PATs station end-users |
| <input type="checkbox"/> Hotels & motels | <input type="checkbox"/> Hotel & motel guests |
| <input checked="" type="checkbox"/> Universities | <input type="checkbox"/> Universities dormitory residents |
| <input type="checkbox"/> Other: (specify)_____. | |

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

(a) The application:

Name: John C. Jennison III
Title: President

Address: __5 Cordova Street

City/State/Zip: St Augustine, Florida 32084

Telephone No.: 904-824-1660 Fax No.: _904-824-9617

Internet E-Mail Address: jennison@aug.com

Internet Website Address: WWW.AUG.COM

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

Name: John C. Jennison III
Title: President

Address: __5 Cordova Street

City/State/Zip: St Augustine, Florida 32084

Telephone No.: 904-824-1660 Fax No.:_904-824-9617
Internet E-Mail Address: jennison@aug.com

Internet Website Address: WWW.AUG.COM

(c) Complaints/Inquiries from customers:

Name: John C. Jennison III
Title: President

Address: __5 Cordova Street

City/State/Zip: St Augustine, Florida 32084

Telephone No.: 904-824-1660 Fax No.:_904-824-9617
Internet E-Mail Address: jennison@aug.com

Internet Website Address: WWW.AUG.COM

19. List the states in which the applicant:

(a) has operated as an interexchange telecommunications company.

None previous

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

Florida Only

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

None

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

None

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

None

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

None

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

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

None

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

None

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

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

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

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

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

c. X **MTS with statewide flat rates per minute (not distance**

sensitive)

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

d. MTS for pay telephone service providers

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

f. 800 service (toll free)

g. WATS type service (bulk or volume discount)

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

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

i. Travel service

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

j. 900 service

k. Operator services

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

l. **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

Attached.

23. Submit the following:

A. Managerial capability: Attached

B. Technical capability: Attached

C. Financial capability: Attached

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.

Applicant has been an ISP since 1995. It primarily serves St Johns County, FL.

2. **A written explanation** that the applicant has sufficient financial capability to maintain the requested service.

Applicant has been an ISP since 1995. It primarily serves St Johns County, FL.

3. **A written explanation** that the applicant has sufficient financial capability to meet its lease or ownership obligations.

Applicant has been an ISP since 1995. It primarily serves St Johns County, FL.

Further, as a non facilities based carrier, little technical expertise or large capital commitments are required.

THIS PAGE MUST BE COMPLETED AND SIGNED
APPLICANT ACKNOWLEDGMENT STATEMENT

1. **REGULATORY ASSESSMENT FEE:** I understand that all telephone companies must pay a regulatory assessment fee in the amount of .15 of one percent of its gross operating revenue derived from intrastate business. Regardless of the gross operating revenue of a company, a minimum annual assessment fee of \$50 is required.
2. **APPLICATION FEE:** I understand that a non-refundable application fee of \$250.00 must be submitted with the application.

UTILITY OFFICIAL:

JOHN C. JENNISON III

Print Name


Signature

PRESIDENT

Title

4-23-03
Date

904-494-2322

Telephone No.

904-824-1660

Fax No.

Address:

THIS PAGE MUST BE COMPLETED AND SIGNED

CUSTOMER DEPOSITS AND ADVANCE PAYMENTS

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

(X) The applicant will **not** collect deposits nor will it collect payments for service more than one month in advance.

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

UTILITY OFFICIAL:

JOHN JENNISON
Print Name
President
Title
904-494-2322
Telephone No.

[Signature]
Signature
4-23-03
Date
904-824-9617
Fax No.

Address:

THIS PAGE MUST BE COMPLETED AND SIGNED

AFFIDAVIT

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

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

UTILITY OFFICIAL:

JOHN C. JENNISON III

Print Name

Signature

Pres. Jent

4-23-03

Title

Date

904-824-1660

904-824-1660

Telephone No.

Fax No.

904-494-2322

Address:

CURRENT FLORIDA INTRASTATE SERVICES

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

If the answer is has, fully describe the following:

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

Services began Feb, 2003.

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

UTILITY OFFICIAL:

JOHN C. JENNISON

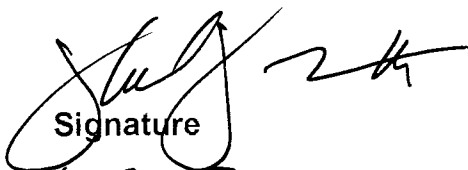
Print Name

President

Title

904-494-2322

Telephone No.



Signature

4-23-03

Date

904-824-9617

Fax No.

Address:

U.S. Corporation Income Tax Return

For calendar year 1999 or tax year beginning 1999 and

1999

Instructions are separate. See instructions for Paperwork Reduction Act Notice.

Use this form if the corporation is a: <ul style="list-style-type: none"> 1 Sole proprietorship 2 Partnership 3 Trust 4 Estate 5 Other 	Name (The street and room or suite no., city or town, state, and ZIP code)	D Employer identification no.
Label (Other than "Other")	Other (If "Other" is checked, explain)	C Date incorporated
or type	Total assets (as measured)	

E Check applicable boxes: (1) Initial return (2) Final return (3) Change of address \$

1a	Gross receipts/sales	27,038,459	b	Less: returns and allowances		c Bal	1c	27,038,459
2	Cost of goods sold (Schedule A, line 3)						2	1,000,000
3	Gross profit (Subtract line 2 from line 1a)						3	26,038,459
4	Dividends (Schedule C, line 10)						4	
5	Interest						5	1,000,000
6	Gross rents						6	
7	Gross royalties						7	
8	Capital gain net income (attach Schedule D (Form 1120))						8	
9	Net gain or (loss) from Form 4797, Part II, line 16 (attach Form 4797)						9	
10	Other income (see instructions -- attach schedule)						10	305
11	Total income. Add lines 3 through 10						11	1,068,769

12	Compensation of officers (Schedule E, line 4)						12	50,000
13	Salaries and wages (less employment credits)						13	478,118
14	Repairs and maintenance						14	5,719
15	Bad debts						15	314
16	Rents						16	6,000
17	Taxes and licenses						17	74,192
18	Interest						18	91,091
19	Charitable contributions (see instructions for 10% limitation)						19	
20	Depreciation (attach Form 4562)	20	206,028					
21	Less depreciation claimed on Schedule A and elsewhere on return	21a					21b	206,028
22	Depletion						22	
23	Advertising						23	36,591
24	Pension, profit-sharing, etc., plans						24	
25	Employee benefit programs						25	23,055
26	Other deductions (attach schedule)						26	130,815
27	Total deductions. Add lines 12 through 26						27	1,107,812
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11						28	-41,044
29	Less: a Net operating loss (NOL) deduction (see instructions)	29a						
	b Special deductions (Schedule C, line 20)	29b					29c	

30	Taxable income. Subtract line 29c from line 28						30	-41,044
31	Total tax (Schedule J, line 12)						31	
32	Payments: a 1999 overpayment credited to 1999	32a						
	b 1999 estimated tax payments	32b						
	c Less 1999 refund applied for on Form 446E	32c						
	d Bal	32d						
	e Tax deposited with Form 7004	32e						
	f Credit for tax paid on undistributed capital gains (attach Form 2439)	32f						
	g Credit for Federal tax on fuels (attach Form 4136). See instructions	32g					32h	
33	Estimated tax penalty (see instructions). Check if Form 2220 is attached						33	
34	Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed						34	
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid						35	
36	Enter amount of line 35 you want credited to 2000 estimated tax						36	Refunded

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: *[Signature]* Date: 3-31-00 Title: President

Preparer's signature: *[Signature]* Date: 03/28/00 Check if self-employed: Preparer's SSN or PTIN: P00052741

Firm's name (or yours if self-employed) and address: Chaslaur Tax & Accounting Svcs, 77 Almeria St, POB 4050, St Augustine, FL, ZIP code: 32085-4050

- 1 Inventory at beginning of year
- 2 Purchases
- 3 Cost of sales
- 4 Additional section 263A cost attributable to schedule
- 5 Other costs (attach schedule)
- 6 **Total.** Add lines 1 through 5
- 7 Inventory at end of year
- 8 **Cost of goods sold.** Subtract line 7 from line 6. Enter here and on line 2, page 1
- 9a Check all methods used for valuing closing inventory:
 - (i) Cost as described in Regulations section 1.471-1
 - (ii) Lower of cost or market as described in Regulations section 1.471-4
 - (iii) Other (specify method used and attach explanation)

REDACTED

1	
2	
3	
4	
5	
6	
7	
8	

- b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)
- c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)
- d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO. 9d
- e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? Yes No
- f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "yes," attach explanation Yes No

Schedule C Dividends and Special Deductions (See instructions.)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corps. (sec. 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction		80	
8 Dividends from wholly owned foreign subsidiaries subject to 100% deduction (section 245(b))		100	
9 Total. Add lines 1 through 8. See instructions for limitation		100	
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958			0
11 Dividends from certain FSCs that are subject to 100% deduction (sec. 245(c)(1))		100	
12 Dividends from affiliated group members subject to 100% ded. (sec. 243(a)(3))		100	
13 Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11		100	
14 Income from controlled foreign corps. under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up (section 78)			
16 IC-DISC & former DISC dividends not included on lines 1, 2, or 3 (sec. 245(d))			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1			
20 Total special deductions. Add lines 9, 10, 11, 12, and 13. Enter here and on line 29b, page 1			

Schedule E Compensation of Officers (See instructions.)
 Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on pg. 1, Form 1120) are \$500,000 or more

1 (a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
James Pennington		100.0%	50.0%	%	28,000.
David Elkus		100.0%	50.0%	%	28,000.
		%	%	%	
		%	%	%	
2 Total compensation of officers		%	%	%	56,000.
3 Compensation of officers claimed on Schedule A and elsewhere on return					
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 1.					56,000.

Schedule J Tax Computation (See instructions.)

Table with 12 rows for tax computation. Includes sections for controlled group, income tax, foreign tax credit, and total tax. Columns include line numbers and dollar amounts.

Schedule K Other Information (See instructions.)

Table with 15 rows for other information. Includes questions about accounting method, business activity, foreign shareholders, and NOL carryover. Columns include Yes/No and dollar amounts.

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		38,522.		38,522.
2a	Trade notes and accounts receivable	75,711.		150,346.	
b	Less allowance for bad debts	()	75,711.	()	150,346.
3	Inventories		13,452.		2,387.
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)		105,883.		105,883.
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				7,500.
10a	Buildings and other depreciable assets	577,084.		1,125,520.	
b	Less accumulated depreciation	(131,015.)	446,069.	(337,043.)	788,477.
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				335,000.
13a	Intangible assets (amortizable only)	700.		700.	
b	Less accumulated amortization	(560.)	140.	(700.)	
14	Other assets (attach schedule)		6,720.		53,279.
15	Total assets		684,915.		1,481,222.
Liabilities and Shareholders' Equity					
16	Accounts payable		116,626.		333,993.
17	Mortgages, notes, bonds payable in less than 1 year				15,180.
18	Other current liabilities (attach schedule)		31,378.		17,039.
19	Loans from shareholders		55,235.		
20	Mortgages, notes, bonds payable in 1 year or more		290,431.		1,017,794.
21	Other liabilities (attach schedule)		105,883.		62,580.
22	Capital stock: a Preferred stock				
	b Common stock	2,000.	2,000.	2,000.	2,000.
23	Additional paid-in capital		40,000.		40,000.
24	Retained earnings -- Appropriated (attach sch.)				
25	Retained earnings -- Unappropriated		43,362.		-7,364.
26	Adjustments to shareholders' equity (attach sch.)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity		684,915.		1,481,222.

Note: The corporation is not required to complete Schedules M-1 & M-2 if the total assets on line 15, col. (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See instructions.)					
1	Net income (loss) per books	-50,726.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax			Tax-exempt interest	\$
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation	\$		a Depreciation	\$
b	Contributions carryover	\$ 1,778.		b Contributions carryover	\$
c	Travel and entertainment	\$ 7,904.			
		9,682.	9	Add lines 7 and 8	
6	Add lines 1 through 5	-41,044.	10	Income (line 28, pg. 1) - line 6 less line 9	-41,044.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)					
1	Balance at beginning of year	43,362.	5	Distributions: a Cash	
2	Net income (loss) per books	-50,726.		b Stock	
3	Other increases:			c Property	
			6	Other decreases:	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	-7,364.	8	Balance at end of year (line 4 less line 7)	-7,364.

Depreciation and Amortization (Including Information on Listed Property)

1999

Department of the Treasury
Internal Revenue Service 499

▶ See separate instructions.

▶ Attach this form to your return.

Attachment
Sequence No. 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Audlink Communications Inc

Form 1120 Line 20

59-3290999

Part I Election To Expense Certain Tangible Property (Section 179) (Note: If you have any "listed property," complete Part V before you complete Part I.)

1 Maximum dollar limitation. If an enterprise zone business, see the instructions.	1	\$19,000
2 Total cost of section 179 property placed in service. See the instructions.	2	123,107.
3 Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see the instructions.	5	19,000.
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
See Attached Schedule	123,107.	19,000.
7		
7 Listed property. Enter amount from line 27	7	
8		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	19,000.
9		
9 Tentative deduction. Enter the smaller of line 5 or line 8.	9	19,000.
10		
10 Carryover of disallowed deduction from 1998. See the instructions.	10	
11		
11 Business income limitation. Enter smaller of business income (not less than zero) or line 5 (see instructions).	11	
12		
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13		
13 Carryover of disallowed deduction to 2000. Add lines 9 and 10, less line 12.	13	19,000.

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation for Assets Placed in Service ONLY During Your 1999 Tax Year (Do Not Include Listed Property.)

Section A -- General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See the instructions.

Section B -- General Depreciation System (GDS) (See the instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only -- see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property		104,107.	1	HY	200%DD	37,054.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	01/99	272,095.	39 yrs.	MM	S/L	6,501.
				MM	S/L	

Section C -- Alternative Depreciation System (ADS) (See the instructions.)

16a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part III Other Depreciation (Do Not Include Listed Property.) (See the instructions.)

17 GDS and ADS deductions for assets placed in service in tax years beginning before 1999.	17	143,473.
18 Property subject to section 168(f)(1) election.	18	
19 ACRS and other depreciation.	19	

Part IV Summary (See the instructions.)

20 Listed property. Enter amount from line 26.	20	
21 Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations -- see instructions.	21	187,028.
22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	22	

For Paperwork Reduction Act Notice, see the instructions.

Part V Listed Property -- Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 23a, 23b, column (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A -- Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)

Table with columns for property type, date placed in service, business investment use percentage, cost or other basis, basis for depreciation, recovery period, depreciation method, depreciation deduction, and elected section 179 cost. Includes rows 24, 25, 26, and 27.

Section B -- Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with columns for miles driven (total business, commuting, other personal) and availability for personal use for six vehicles.

Section C -- Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

Table with columns for Yes/No and questions 35 through 39 regarding employer policies on vehicle use.

Part VI Amortization

Table for Section VI with columns for description of costs, date amortization begins, amortizable amount, code section, amortization period or percentage, and amortization for this year. Includes rows 41 and 42.

Form 1120 - Income, Line 16
Other Income

Description	Amount
Tax Collection Revenues	395.
TOTAL	395.

Form 1120 - Deductions, Line 17
Taxes & Licenses

Description	Amount
Licenses	1,166.
FICA Tax Expense	49,498.
FUTA Tax Expense	1,350.
SUTA Tax Expense	75.
Property Taxes	15,311.
Other Taxes	6,782.
TOTAL	74,182.

Form 1120 - Deductions, Line 26
Other Deductions

Description	Amount
Meals & entertainment expenses	7,904.
Auto Expenses	3,487.
Bank Service Charges	16,732.
Credit Reporting Services	292.
Dues & Subscriptions	10,347.
Education	6,295.
Equipment Rental	5,499.
Gifts & Promotions	116.
Loan Origination Fees	500.
Janitorial Services	5,724.
General Liability Insurance	7,930.
Fleet Insurance	4,819.
Key Man Insurance	1,300.
Workers Compensation Insurance	3,782.
Office Expenses	20,881.
Over/Short	-24.

Barbing Permits		27.
Penalties & Fines		1,390.
Postage		1,035.
Professional Fees		11,156.
Security		957.
Supplies		933.
Small Tools & Equipment		126.
Utilities		14,006.
Web Design Outsource		5,462.
4562 Amortization		140.
TOTAL		----- 130,815. =====

REDACTED

Form 1120 - Schedule A, Line 5
 Other Costs

Description	Amount
-----	-----
Sub-Contractor Costs	136,156.
Beeper Services	31,692.
Telephone Services	552,058.
Freight	4,692.
TOTAL	----- 724,598. =====

Form 1120 - Schedule K, Line 5
 Owners of 50% or more of Corporation's Voting Stock

Name	ID#	% Owned
-----	-----	-----
James Pennington		50.00
David Elkus		50.00

05A1

Form 1120

Contribution Carryover Worksheet

For Tax Year
1999Company Name as shown on Form 1120
Auglink Communications IncEmployer Identification Number
59-3290996

Year	Original Contribution	Used Prior to Current Year	Carryover Available In Current Year	Used In Current Year	Expired/Adj. Per Section 170(d)(2)(B)	Contribution Carryover to 2000
1994						
1995						
1996						
1997						
1998						
Subtotal						0.
1999	1,778.					1,778.
Total	1,778.					1,778.

Form 1120

NOL Carryover Summary

For the Year
1999

Company Name as shown on Form 1120

AugLink Communications Inc

Employer Identification Number

59-3290995

	Total Original NOL	Used in Prior Years	Carryover to 1999 (Schedule K, line 15)	1999 Deduction (Form 1120, line 29a)	Expired / Adj. per Sec. 172(b)(2)	NOL Carryover to 2000
1984						
1985						
1986						
1987						
1988						
1989						
1990						
1991						
1992						
1993						
1994						
1995						
1996						
1997						
1998						
Subtotal						0.
1999	41,044.					41,044.
Total	41,044.					41,044.

▶ Instructions are separate. See Instructions for Paperwork Reduction Act Notice.

A Check if a: <input type="checkbox"/> 1 Consolidated return (attach Form 951) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (as defined in Temp. Regs. sec. 1.441-4T -- see instructions)	Use IRS label. Otherwise, print or type.	Name No., street, and room or suite no. City/town, state, and ZIP code Auglink Communications Inc 5 Cordova Street St. Augustine, FL 32084	B Employer identification no. 59-3290996 C Date incorporated 01/18/1995 D Total assets (see instructions) 1,412,952.
---	--	--	---

E Check applicable boxes: (1) Initial return (2) Final return (3) Change of address \$ **1,412,952.**

	1a Gross receipts/sales	2,373,136.	b Less returns and allowances		c Bal ▶	1c	2,373,136.
	2 Cost of goods sold (Schedule A, line 8)					2	1,193,980.
	3 Gross profit. Subtract line 2 from line 1c					3	1,179,156.
	4 Dividends (Schedule C, line 19)					4	
	5 Interest					5	
	6 Gross rents					6	
	7 Gross royalties					7	
	8 Capital gain net income (attach Schedule D (Form 1120))					8	42,689.
	9 Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)					9	
	10 Other income (see instructions -- attach schedule)					10	203.
	11 Total income. Add lines 3 through 10					11	1,222,048.
LIMITATIONS ON DEDUCTIONS	12 Compensation of officers (Schedule E, line 4)					12	56,000.
	13 Salaries and wages (less employment credits)					13	668,907.
	14 Repairs and maintenance					14	14,517.
	15 Bad debts					15	
	16 Rents					16	3,081.
	17 Taxes and licenses					17	77,335.
	18 Interest					18	121,496.
	19 Charitable contributions (see instructions for 10% limitation)					19	
	20 Depreciation (attach Form 4562)	20	173,608.				
	21 Less depreciation claimed on Schedule A and elsewhere on return	21a					21b
22 Depletion						22	
23 Advertising						23	50,763.
24 Pension, profit-sharing, etc., plans						24	
25 Employee benefit programs						25	27,310.
26 Other deductions (attach schedule)						26	260,010.
27 Total deductions. Add lines 12 through 26						27	1,453,027.
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11						28	-230,979.
29 Less: a Net operating loss (NOL) deduction (see instructions)	29a	-41,044.					
	b Special deductions (Schedule C, line 20)	29b				29c	41,044.
30 Taxable income. Subtract line 29c from line 28						30	-272,023.
31 Total tax (Schedule J, line 11)						31	
32 Payments:	a 1999 overpayment credited to 2000	32a					
	b 2000 estimated tax payments	32b					
	c Less 2000 refund applied for on Form 4460	32c	()	d Bal ▶	32d
	e Tax deposited with Form 7004						32e
	f Credit for tax paid on undistributed capital gains (attach Form 2439)						32f
	g Credit for Federal tax on fuels (attach Form 4136). See instructions						32g
	32h						
33 Estimated tax penalty (see instructions). Check if Form 2220 is attached						33	
34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed						34	
35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid						35	
36 Enter amount of line 35 you want credited to 2001 estimated tax ▶						36	

Sign Here Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: *[Signature]* Date: **8-10-01** Title: **President**

Paid Preparer's Use Only

Preparer's signature: *[Signature]* Date: **07/31/2001** Check if self-employed Preparer's SSN or PTIN: **P00052741**

Firm's name (or yours if self-employed), address, and ZIP code: **Chaslaur Tax & Accounting Serv**
77 Almeria Street PO Box 4050
St Augustine, FL 32085-4050 EIN: **59-3121335**
 Phone no.: **(904) 829-6533**

Schedule A Cost of Goods Sold (See instructions.)

1	Inventory at beginning of year	1	3,357.
2	Purchases	2	247,378.
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	945,025.
6	Total. Add lines 1 through 5	6	1,195,790.
7	Inventory at end of year	7	1,810.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 2, page 1	8	1,193,980.

REDACTED

9a Check all methods used for valuing closing inventory:

- (i) Cost as described in Regulations section 1.471-3
- (ii) Lower of cost or market as described in Regulations section 1.471-4
- (iii) Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

d If LIFO inventory method was used for this tax year, enter percentage (or amts.) of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

Schedule C Dividends and Special Deductions (See instructions.)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		
3	Dividends on debt-financed stock of domestic and foreign corps. (section 246A)	80 see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction	80	
8	Dividends from wholly owned foreign subsidiaries subject to 100% deduction (section 246(b))	100	
9	Total. Add lines 1 through 8. See instructions for limitation		0.
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from certain FSCs that are subject to 100% deduction (section 246(c)(1))	100	
12	Dividends from affiliated group members subject to 100% ded. (section 243(a)(3))	100	
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11		
14	Income from controlled foreign corps. under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up (section 78)		
16	IC-DISC & former DISC dividends not included on lines 1, 2, or 3 (section 246(d))		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities		
19	Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1		

Schedule E Compensation of Officers (See instructions for line 12, page 1.)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are \$500,000 or more.

1	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
				(d) Common	(e) Preferred	
	James Pennington		100. %	50. %	%	28,000.
	David Elkus		100. %	50. %	%	28,000.
			%	%	%	
			%	%	%	
			%	%	%	
2	Total compensation of officers					56,000.
3	Compensation of officers claimed on Schedule A and elsewhere on return					
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 1.					56,000.

Schedule J Tax Computation (See instructions.)

1 Check if the corporation is a member of a controlled group (see sections 1561 and 1563)

Important: Members of a controlled group, see instructions.

2a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
 (1) \$ _____ (2) \$ _____ (3) \$ _____

b Enter the corporation's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
 (2) Additional 3% tax (not more than \$100,000) \$ _____

3 Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see instructions) **3**

4 Alternative minimum tax (attach Form 4626) **4**

5 Add lines 3 and 4 **5**

6a Foreign tax credit (attach Form 1118) **6a**

b Possessions tax credit (attach Form 5735) **6b**

c Check: Nonconventional source fuel credit QEV credit (attach Form 8834) **6c**

d General business credit. Enter here & check which forms are attached: 3800
 3468 5884 6478 6765 8586 8830 8826
 8835 8844 8845 8846 8820 8847 8861 **6d**

e Credit for prior year minimum tax (attach Form 8827) **6e**

f Qualified zone academy bond credit (attach Form 8860) **6f**

7 **Total credits.** Add lines 6a through 6f **7**

8 Subtract line 7 from line 5 **8**

9 Personal holding company tax (attach Schedule PH (Form 1120)) **9**

10 Recapture taxes. Check if from: Form 4255 Form 8611 **10**

11 **Total tax.** Add lines 8 through 10. Enter here and on line 31, page 1 **11**

Schedule K Other Information (See instructions.)

	Yes	No		Yes	No
1 Check method of accounting: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____					
2 See the instructions and enter the: a Business activity code no. <u>513300</u> b Business activity <u>Computer Access</u> c Product or service <u>Internet Services</u>					
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) _____ If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		X	7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? _____ If "Yes," a Enter percentage owned _____ b Enter owner's country _____ c The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached _____		X
4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? _____ If "Yes," enter name and EIN of the parent corporation _____		X	8 Check this box if the corporation issued publicly offered debt instruments with original issue discount _____ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
5 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) _____ If "Yes," attach a schedule showing name and identifying NO. (Do not include any information already entered in 4 above.) Enter percentage owned <u>100</u> .		X	9 Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) _____		X	10 Enter the number of shareholders at the end of the tax year (if 75 or fewer) <u>2</u>		
			11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input checked="" type="checkbox"/>		
			12 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) \$ <u>41,044</u> .		

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		37,430.		11,759.
2a	Trade notes and accounts receivable	150,266.		182,273.	
b	Less allowance for bad debts	()	150,266.	()	182,273.
3	Inventories		3,387.		1,810.
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)		105,883.		185,883.
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)		7,500.		7,500.
10a	Buildings and other depreciable assets	1,125,520.		1,156,571.	
b	Less accumulated depreciation	(337,043)	788,477.	(546,396)	610,175.
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)		335,000.		335,000.
13a	Intangible assets (amortizable only)	700.		700.	
b	Less accumulated amortization	(700)		(700)	
14	Other assets (attach schedule)		53,279.		78,542.
15	Total assets		1,481,222.		1,412,952.
Liabilities and Shareholders' Equity					
16	Accounts payable		333,993.		503,953.
17	Mortgages, notes, bonds payable in less than 1 year		15,180.		15,180.
18	Other current liabilities (attach schedule)		17,039.		
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		1,017,794.		814,521.
21	Other liabilities (attach schedule)		62,580.		94,840.
22	Capital stock: a Preferred stock				
b	Common stock	2,000.	2,000.	2,000.	2,000.
23	Additional paid-in capital		40,000.		162,966.
24	Retained earnings -- Appropriated (attach sch.)				
25	Retained earnings -- Unappropriated		-7,364.		-180,508.
26	Adjustments to shareholders' equity (attach sch.)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity		1,481,222.		1,412,952.

Note: The corporation is not required to complete Schedules M-1 & M-2 if the total assets on line 15, col. (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See instructions.)	
1	Net income (loss) per books -235,725.
2	Federal income tax
3	Excess of capital losses over capital gains
4	Income subject to tax not recorded on books this year
5	Expenses recorded on books this year not deducted on this return (itemize):
a	Depreciation \$
b	Contributions carryover \$ 750.
c	Travel and entertainment \$ 3,996.
	4,746.
6	Add lines 1 through 5 -230,979.
7	Income recorded on books this year not included on this return (itemize):
	Tax-exempt interest \$
8	Deductions on this return not charged against book income this year (itemize):
a	Depreciation \$
b	Contributions carryover \$
9	Add lines 7 and 8
10	Income (line 6, page 1) -- line 6 less line 9 -230,979.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)	
1	Balance at beginning of year -7,364.
2	Net income (loss) per books -235,725.
3	Other increases:
	62,581.
4	Add lines 1, 2, and 3 -180,508.
5	Distributions: a Cash
	b Stock
	c Property
6	Other decreases:
7	Add lines 5 and 6
8	Balance at end of year (line 4 less line 7) -180,508.

Depreciation and Amortization

(Including Information on Listed Property)

2000

Attachment
Sequence No. 67

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach this form to your return.

Name(s) shown on return

Auglink Communications Inc

Business or activity to which this form relates

Form 1120 Line 20

Identifying number

59-3290996

Part I Election To Expense Certain Tangible Property (Section 179) (Note: If you have any "listed property," complete Part V before you complete Part I.)

1 Maximum dollar limitation. If an enterprise zone business, see the instructions.	1	\$20,000
2 Total cost of section 179 property placed in service. See the instructions.	2	
3 Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see the instructions	5	20,000.
6	(a) Description of property	(b) Cost (business use only)
	2000 Computer Equipment	60,976.
		20,000.
7 Listed property. Enter amount from line 27	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	20,000.
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	20,000.
10 Carryover of disallowed deduction from 1999. See the instructions.	10	19,000.
11 Business income limitation. Enter smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13 Carryover of disallowed deduction to 2001. Add lines 9 and 10, less line 12	13	39,000.

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation for Assets Placed in Service Only During Your 2000 Tax Year (Do not include listed property.)

Section A -- General Asset Account Election

14 If you are making the election under section 168(l)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See the instructions

Section B -- General Depreciation System (GDS) (See the instructions.)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only -- see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property		95,288.	1	HY	MACRS	19,058.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C -- Alternative Depreciation System (ADS) (See the instructions.)

16a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part III Other Depreciation (Do not include listed property.) (See the instructions.)

17 GDS and ADS deductions for assets placed in service in tax years beginning before 2000	17	134,550.
18 Property subject to section 168(f)(1) election.	18	
19 ACRS and other depreciation	19	

Part IV Summary (See the instructions.)

20 Listed property. Enter amount from line 26	20	
21 Total. Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations -- see instructions.	21	153,608.
22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	22	

Form 1120 - Income, Line 10
Other Income

Description	Amount
Tax Collection Revenues	203.
TOTAL	203.

Form 1120 - Deductions, Line 17
Taxes & Licenses

Description	Amount
Licenses	
FICA Tax Expense	622.
FUTA Tax Expense	55,397.
SUTA Tax Expense	1,506.
Property Taxes	21.
Other Taxes	18,858.
TOTAL	77,335.

Form 1120 - Deductions, Line 26
Other Deductions

Description	Amount
Meals & entertainment expenses	
Auto Expenses	3,996.
Bank Service Charges	5,565.
Dues & Subscriptions	17,522.
Education	5,471.
Equipment Rental	4,401.
Gifts & Promotions	23,464.
Loan Origination Fees	345.
Janitorial Services	500.
General Liability Insurance	9,104.
Fleet Insurance	10,707.
Workers Compensation Insurance	4,668.
Office Expenses	7,265.
Over/Short	15,428.
Parking Permits	69.
Penalties & Fines	61.
	21,389.

Continued on Page 2

Postage	2,325.
Professional Fees	30,121.
Security	734.
Supplies	6,629.
Small Tools & Equipment	931.
Telephone	64,733.
Utilities	13,878.
Travel	10,804.

TOTAL	260,010.
	=====

REDACTED

Form 1120 - Schedule A, Line 5
 Other Costs

Description	Amount

Sub-Contractor Costs	133,927.
Beeper Services	20,929.
Telephone Services	726,960.
Freight	4,673.
Casual Labor	195.
Creative Services	58,341.

TOTAL	945,025.
	=====

Form 1120 - Schedule K, Line 5
 Owners of 50% or more of Corporation's Voting Stock

Name	ID#	% Owned

James Pennington	- 3	50.00
David Elkus	0000	50.00

Form 1120 - Schedule L, Line 6
 Other Current Assets

Description	Beginning	Ending

Note Receivable - ALCI	105,883.	105,883.
A/R - Telecom		80,000.
	-----	-----
TOTAL	105,883.	185,883.
	=====	=====

Form **1120** U.S. Corporation Income Tax Return **2001**
 - Instructions are separate. See instructions for Paperwork Reduction Act Notice.

IRS use only - Do not write or tape on this space.

For calendar year 2001 or tax year beginning **2001**, ending **2001**, ending **20** OMB No. 1545-0047

A Check if a: 1 Consolidated return (attach Form 951) <input type="checkbox"/> 2 Personal holding company (attach Schedule PH) <input type="checkbox"/> 3 Personal service corp (as defined in Temp Regs Section 1.441-4T - see instructions) <input type="checkbox"/>		Use IRS label. Otherwise, print or type.	Name Auglink Communications Inc		B Employer Identification Number 59-3290996	
			Number, Street, and Room or Suite Number (If a P.O. box, see instructions.) 5 Cordova Street		C Date incorporated 01/18/95	
			City or Town State ZIP Code St. Augustine FL 32084		D Total Assets (see instructions) \$ 1,170,695.	

E Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change

INCOME	1 a Gross receipts or sales	2,191,824.	b Less returns & allowances		c Balance	1 c	2,191,824.
	2 Cost of goods sold (Schedule A, line 8)					2	1,531,775.
	3 Gross profit. Subtract line 2 from line 1c					3	660,049.
	4 Dividends (Schedule C, line 19)					4	
	5 Interest					5	
	6 Gross rents					6	
	7 Gross royalties					7	
	8 Capital gain net income (attach Schedule D (Form 1120))					8	
	9 Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)					9	
	10 Other income (see instructions - attach schedule) Tax Collection Revenues					10	220.
	11 Total income. Add lines 3 through 10					11	660,269.
DEDUCTIONS	12 Compensation of officers (Schedule E, line 4)					12	74,800.
	13 Salaries and wages (less employment credits)					13	
	14 Repairs and maintenance					14	2,004.
	15 Bad debts					15	
	16 Rents					16	2,891.
	17 Taxes and licenses					17	75,472.
	18 Interest					18	89,174.
	19 Charitable contributions (see instructions for 10% limitation)					19	
	20 Depreciation (attach Form 4562)	20	149,525.				
	21 Less depreciation claimed on Schedule A and elsewhere on return	21 a				21 b	149,525.
	22 Depletion					22	
	23 Advertising					23	38,326.
	24 Pension, profit-sharing, etc, plans					24	
	25 Employee benefit programs					25	
26 Other deductions (attach schedule) See Other Deductions Statement					26	196,199.	
27 Total deductions. Add lines 12 through 26					27	628,391.	
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					28	31,878.	
29 Less: a Net operating loss (NOL) deduction (see instructions)	29 a	31,878.					
b Special deductions (Schedule C, line 20)	29 b				29 c	31,878.	
TAX AND PAYMENTS	30 Taxable income. Subtract line 29c from line 28					30	0.
	31 Total tax (Schedule J, line 11)					31	0.
	32 Payments: a 2000 overpayment credited to 2001	32 a					
	b 2001 estimated tax payments	32 b					
	c Less 2001 refund applied for on Form 4466	32 c					
	d Bal	32 d					
	e Tax deposited with Form 7004	32 e					
	f Credit for tax paid on undistributed capital gains (attach Form 2439)	32 f					
g Credit for federal tax on fuels (attach Form 4136). See instructions	32 g				32 h		
33 Estimated tax penalty (see instructions). Check if Form 2220 is attached					33		
34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed					34		
35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					35	0.	
36 Enter amount of line 35 you want: Credited to 2002 estimated tax					36		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of Officer: _____ Date: _____ Title: **President**

May the IRS discuss this return with the preparer shown below? (see inst) Yes No

Paid Preparer's Use Only	Preparer's Signature	Charles E. Nottel, MBA, CPA	Date	02/20/02	Preparer's SSN or PTIN	P00052741
	Firm's Name (or yours if self-employed), Address, and ZIP Code	Chaslaur Tax & Accounting PO Box 4050 St. Augustine		FL 32085	EIN	59-3121335
					Phone No.	(904) 829-6533

Schedule A Cost of Goods Sold (see instructions)

REDACTED

1	Inventory at beginning of year	1	1,310.
2	Purchases	2	32,811.
3	Cost of labor	3	615,031.
4	Additional Section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) See Other Costs Statement	5	347,575.
6	Total. Add lines 1 through 5	6	1,547,227.
7	Inventory at end of year	7	15,452.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 2, page 1	8	1,531,775.

9a Check all methods used for valuing closing inventory:

- (i) Cost as described in Regulations Section 1.471-3
- (ii) Lower of cost or market as described in Regulations Section 1.471-4
- (iii) Other (specify method used and attach explanation)

- b Check if there was a writedown of subnormal goods as described in Regulations Section 1.471-2(c)
- c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)
- d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**
- e If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation? Yes No
- f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) Percentage	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (Section 246A)			
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction		80	
8 Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (Section 245(b))		100	
9 Total. Add lines 1 through 8. See instructions for limitation			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from certain FSCs that are subject to the 100% deduction (Sec 245(c)(1))		100	
12 Dividends from affiliated group members subject to the 100% deduction (Section 243(a)(3))		100	
13 Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up (Section 78)			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (Section 246(d))			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1			

Schedule E Compensation of Officers (see instructions for line 12, page 1.)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are \$500,000 or more.

1	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
				(d) Common	(e) Preferred	
	James Pennington		100.0%	50.0%	%	37,400.
	David Elkus		100.0%	50.0%	%	37,400.
			%	%	%	
			%	%	%	
			%	%	%	
2	Total compensation of officers					74,800.
3	Compensation of officers claimed on Schedule A and elsewhere on return					
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 1					74,800.

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (see Sections 1561 and 1563)

Important: Members of a controlled group, see instructions.

2a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, & \$9,925,000 taxable income brackets (in that order):
 (1) \$ _____ (2) \$ _____ (3) \$ _____

b Enter the corporation's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
 (2) Additional 3% tax (not more than \$100,000) \$ _____

3 Income tax. Check if a qualified personal service corporation under Section 448(d)(2) (see instructions) **3**

4 Alternative minimum tax (attach Form 4626) **4**

5 Add lines 3 and 4 **5**

6a Foreign tax credit (attach Form 1118) **6 a**

b Possessions tax credit (attach Form 5735) **6 b**

c Check: Nonconventional source fuel credit QEV credit (attach Form 8834) **6 c**

d General business credit. Check box(es) and indicate which forms are attached.
 Form 3800 Form(s) (specify) **6 d**

e Credit for prior year minimum tax (attach Form 8827) **6 e**

f Qualified zone academy bond credit (attach Form 8860) **6 f**

7 **Total credits.** Add lines 6a through 6f **7**

8 Subtract line 7 from line 5 **8** 0.

9 Personal holding company tax (attach Schedule PH (Form 1120)) **9**

10 Other taxes. Check if from: Form 4255 Form 8611 Form 8697
 Form 8866 Other (attach schedule) **10**

11 **Total tax.** Add lines 8 through 10. Enter here and on line 31, page 1 **11** 0.

Schedule K Other Information (see instructions)

	Yes	No		Yes	No
1 Check method of accounting: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____					
2 See the instructions and enter the: a Business activity code no. <u>513300</u> b Business activity <u>Computer Access</u> c Product or service <u>Internet Services</u>					
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see Section 267(c).) If 'Yes,' attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.	X		7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If 'Yes,' enter: (a) Percentage owned _____ and (b) Owner's country _____		X
4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If 'Yes,' enter name and EIN of the parent corporation _____	X		c The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached _____		
5 At the end of the tax year, did any individual, partnership, corporation, estate or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see Section 267(c).) If 'Yes,' attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter % owned <u>100.00</u> . See Ques 5 Stmt	X		8 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See Sections 301 and 316). If 'Yes,' file Form 5452 , Corporate Report of Nondividend Distributions.	X		9 Enter the amount of tax-exempt interest received or accrued during the tax year <u>\$ _____</u>		
			10 Enter the number of shareholders at the end of the tax year (if 75 or fewer) <u>2</u>		
			11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input checked="" type="checkbox"/>		
			If the corporation is filing a consolidated return, the statement required by Regulations Section 1.1502-21(b)(3)(i) or (ii) must be attached or the election will not be valid.		
			12 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) <u>\$ 272,023</u>		

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		11,769.		12,645.
2a	Trade notes and accounts receivable	182,273.		96,983.	
b	Less allowance for bad debts		182,273.		96,983.
3	Inventories		1,310.		15,452.
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule) . . . Ln. 6, Stmt		185,883.		110,658.
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)		7,500.		
10a	Buildings and other depreciable assets	1,156,571.		1,118,150.	
b	Less accumulated depreciation	546,396.	610,175.	597,235.	520,915.
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)		335,000.		335,000.
13a	Intangible assets (amortizable only)	700.		700.	
b	Less accumulated amortization	700.	0.	700.	0.
14	Other assets (attach schedule) . . . Ln. 14, Stmt		78,542.		79,042.
15	Total assets		1,412,952.		1,170,695.
Liabilities and Shareholders' Equity					
16	Accounts payable		503,953.		542,770.
17	Mortgages, notes, bonds payable in less than 1 year		15,180.		
18	Other current liabilities (attach sch) . . . Ln. 18, Stmt				34,908.
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		814,521.		
21	Other liabilities (attach schedule) . . . Ln. 21, Stmt		94,840.		764,510.
22	Capital stock: a Preferred stock				
b	Common stock	2,000.	2,000.	332,119.	332,119.
23	Additional paid-in capital		162,966.		213,907.
24	Retained earnings — Approp (att sch)				
25	Retained earnings — Unappropriated		-180,508.		-717,519.
26	Adjmnt to shareholders' equity (att sch)				
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		1,412,952.		1,170,695.

Note: The corporation is not required to complete Schedules M-1 and M-2 if the total assets on line 15, column (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)					
1	Net income (loss) per books	52,867.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	0.		Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation . . . \$		a	Depreciation . . . \$ 24,000.	
b	Charitable contributions . . . \$ 100.		b	Charitable contribns \$	
c	Travel & entertainment . . . \$ 2,911.				
		3,011.		24,000.	
6	Add lines 1 through 5	55,878.	9	Add lines 7 and 8	24,000.
			10	Income (line 28, page 1) — line 6 less line 9	31,878.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)					
1	Balance at beginning of year	-180,508.	5	Distributions	
2	Net income (loss) per books	52,867.	a	Cash	
3	Other increases (itemize):		b	Stock	
			c	Property	
			6	Other decreases (itemize):	
				See Ln 6 Stmt 589,878.	
			7	Add lines 5 and 6	589,878.
4	Add lines 1, 2, and 3	-127,641.	8	Balance at end of year (line 4 less line 7)	-717,519.

Depreciation and Amortization
(Including Information on Listed Property)

See separate instructions.
Attach this form to your return.

2001

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Name(s) Shown on Return

AugLink Communications Inc

Identifying Number

59-3290996

Business or Activity to Which This Form Relates

Form 1120 Line 20

Part I Election to Expense Certain Tangible Property Under Section 179

Note: If you have any 'listed property,' complete Part V before you complete Part I.

1	Maximum dollar limitation. If an enterprise zone business, see instructions	1	\$24,000.
2	Total cost of Section 179 property placed in service (see instructions)	2	
3	Threshold cost of Section 179 property before reduction in limitation	3	\$200,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	24,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter amount from line 27	7	
8	Total elected cost of Section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0.
10	Carryover of disallowed deduction from 2000 (see instructions)	10	39,000.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	24,000.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	24,000.
13	Carryover of disallowed deduction to 2002. Add lines 9 and 10, less line 12	13	15,000.

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation for Assets Placed in Service Only During Your 2001 Tax Year

(Do not include listed property.)

Section A - General Asset Account Election

14 If you are making the election under Section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See instructions

Section B - General Depreciation System (GDS) (See instructions)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C - Alternative Depreciation System (ADS) (See instructions)

16a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part III Other Depreciation (Do not include listed property.) (See instructions)

17	GDS and ADS deductions for assets placed in service in tax years beginning before 2001	17	125,525.
18	Property subject to Section 168(f)(1) election	18	
19	ACRS and other depreciation	19	

Part IV Summary (See instructions)

20	Listed property. Enter amount from line 26	20	
21	Total. Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	21	149,525.
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to Section 263A costs	22	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete *only* 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)

23a Do you have evidence to support the business/investment use claimed?					Yes	No	23b If "Yes," is the evidence written?					Yes	No
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Type of property (list vehicles first)	Date placed in service	Business/investment use percentage	Cost or other basis	Basis for depreciation (business/investment use only)	Recovery period	Method/Convention	Depreciation deduction	Elected Section 179 cost					
24 Property used more than 50% in a qualified business use (see instructions):													
25 Property used 50% or less in a qualified business use (see instructions):													
26 Add amounts in column (h). Enter the total here and on line 20, page 1							26						
27 Add amounts in column (i). Enter the total here and on line 7, page 1										27			

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a)		(b)		(c)		(d)		(e)		(f)	
	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6						
28 Total business/investment miles driven during the year (do not include commuting miles – see instructions)												
29 Total commuting miles driven during the year												
30 Total other personal (noncommuting) miles driven												
31 Total miles driven during the year. Add lines 28 through 30												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
32 Was the vehicle available for personal use during off-duty hours?												
33 Was the vehicle used primarily by a more than 5% owner or related person?												
34 Is another vehicle available for personal use?												

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
37 Do you treat all use of vehicles by employees as personal use?		
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
39 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 35, 36, 37, 38, or 39 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a)	(b)	(c)	(d)	(e)	(f)
Description of costs	Date amortization begins	Amortizable amount	Code Section	Amortization period or percentage	Amortization for this year
40 Amortization of costs that begins during your 2001 tax year (see instructions):					
41 Amortization of costs that began before your 2001 tax year					41
42 Total. Add amounts in column (f). See instructions for where to report					42

Net Operating Loss Summary

NOL Carryover Year	A NOL Carryover Available	B Deduction Allowed in Current Year	C Adjustment Under Section 172(b)(2)	D Remaining Carryover New Law	E Remaining Carryover Old Law
2000	230,979.			230,979.	0.
1999	41,044.	31,878.	2,628.	11,794.	0.
1998					
1997					
1996					
1995					
1994					
1993					
1992					
1991					
1990					
1989					
1988					
1987					
1986					
Totals	272,023.	31,878.	2,628.	242,773.	0.
Less: Carryover expiring due to 15-year limitation					
Add: Current year net operating loss					
Less: Carryback of current year net operating loss					
Net operating loss carryover to next year					242,773.

Form 1120, Page 1, Line 26

Other Deductions Statement

Meals & entertainment expenses	
Auto Expenses	
Bank Service Charges	
Dues & Subscriptions	
Automobile and truck expense	355.
Equipment Rental	
Gifts & Promotions	
Bank charges	15,891.
Janitorial Services	
General Liability Insurance	
Fleet Insurance	
Workers Compensation Insurance	
Office Expenses	
Over/Short	
Parking Permits	
Penalties & Fines	
Dues and subscriptions	5,508.
Professional Fees	
Equipment rent	36,889.
Gifts	175.
Small Tools & Equipment	
Insurance	53,302.
Janitorial	8,429.
Legal and professional	11,555.
Meals and entertainment (50%)	2,911.
Office expense	12,352.
Permits and fees	4,702.
Postage	2,222.
Security	610.
Supplies	766.
Telephone	16,265.
Travel	5,698.
Utilities	16,897.
Education	795.
Loan Origination Fees	700.
Over / Short	177.
Total	196,199.

Form 1120, Page 2, Sch A, Line 5

Other Costs Statement

Beeper Purchases	475.
Beeper Services	23,182.
Phone Accessories	365.
Voicemail	1,146.
Long Distance Services	22,877.
Internet Services	641,698.
Sub-Contractor Costs	35,968.
Creative Services	119,539.
Freight & Shipping	2,325.
Total	847,575.

Form 1120, Page 4, Schedule L, Line 6
Ln 6 Stmt

Other Current Assets:	Beginning of tax year	End of tax year
Note Receivable - ALCI	105,883.	105,883.
A/R - Telecom	30,000.	
Employee Advances		4,775.
Total	<u>185,883.</u>	<u>110,658.</u>

Form 1120, Page 4, Schedule L, Line 14
Ln 14 Stmt

Other Assets:	Beginning of tax year	End of tax year
Pre-Paid Deposits		3,178.
Research & Development Costs		50,864.
Goodwill		25,000.
Total		<u>79,042.</u>

Form 1120, Page 4, Schedule L, Line 18
Ln 18 Stmt

Other Current Liabilities:	Beginning of tax year	End of tax year
Pension Payable		30,360.
Payroll Taxes Payable		3,336.
State Sales Tax Payable		1,212.
Total		<u>34,908.</u>

Form 1120, Page 4, Schedule L, Line 21
Ln 21 Stmt

Other Liabilities:	Beginning of tax year	End of tax year
Mortgage - 26 Spanish Street		78,252.
Mortgage - 5 Cordova Street		403,152.
Loan Payable - F J Canevari		105,000.
Equipment Loan		52,694.
Southtrust Term Loan		100,000.
Southtrust Auto Loan - JP		7,001.
Southtrust Auto Loan - DE		18,411.
Total		<u>764,510.</u>

Form 1120, Sub S, Corporation Ownership Information

Ques 5 Stmt

Name	ID No.
<u>James Pennington</u>	<u> </u>
<u>David Elkus</u>	<u> </u>

Form 1120, Page 4, Schedule M-2, Line 6

Ln 6 Stmt

<u>Correct to Actual Retained Earnings</u>	<u>589,878.</u>
Total	<u><u>589,878.</u></u>

REDACTED

AUGLINK COMMUNICATIONS, INC.
(also include any d/b/a's)

Florida Tariff No. 1
Original Sheet 1

TITLE SHEET

FLORIDA TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service and facilities for telecommunications services provided by Auglink Communications, Inc., with principal offices at 5 Cordova Street, St Augustine, FL 32084. 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: April 15, 2003

EFFECTIVE: April 15, 2003

By:

John C. Jennison III, President
5 Cordova Street
St Augustine, FL 32084

AUGLINK COMMUNICATIONS, INC.
(also include any d/b/a's)

Florida Tariff No. 1
Original Sheet 2

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.

SHEET	REVISION
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

ISSUED: April 15, 2003

EFFECTIVE: April 15, 2003

By:

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5 Cordova Street
St Augustine, FL 32084

TABLE OF CONTENTS

Title Sheet.....1
Check Sheet.....2
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Section 1 - Technical Terms and Abbreviations.....6
Section 2 - Rules and Regulations.....7
Section 3 - Description of Service.....12
Section 4 - Rates.....16

ISSUED: April 15, 2003

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By:

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5 Cordova Street
St Augustine, FL 32084

AUGLINK COMMUNICATIONS, INC.
(also include any d/b/a's)

Florida Tariff No. 1
Original Sheet 4

SYMBOLS SHEET

- D - Delete Or Discontinue
- I - Change Resulting In An Increase To A Customer's Bill
- M - Moved From Another Tariff Location
- N - New
- R - Change Resulting In A Reduction To A Customer's Bill
- T - Change in Text Or Regulation But No Change In Rate Or Charge

ISSUED: April 15, 2003

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By:

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5 Cordova Street
St Augustine, FL 32084

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 cancels the 3rd 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.

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AUGLINK COMMUNICATIONS, INC.
(also include any d/b/a's)

Florida Tariff No. 1
Original Sheet 6

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 - Auglink Communications, 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, July 4th, Thanksgiving Day, 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.

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By:

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St Augustine, FL 32084

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's 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 arrangement.

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.

ISSUED: April 15, 2003

EFFECTIVE: April 15, 2003

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John C. Jennison III, President
5 Cordova Street
St Augustine, FL 32084

SECTION 2 - RULES AND REGULATIONS continued

2.2 Limitations (Cont.)

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 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 as an interexchange carrier from the Florida Public Service Commission.

2.3 Liabilities of the Company

2.3.1 The Company's liability 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, unless ordered by the Commission.

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.

ISSUED: April 15, 2003

EFFECTIVE: April 15, 2003

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SECTION 2 - RULES AND REGULATIONS continued

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 of the customer, or due to the failure of channels or equipment provided by the customer, are subject to the general liability provisions set forth in Subsection 2.3.1. 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, if any, 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:

Credit = $A/720 \times C$

"A" - outage time in hours

"B" - each month is considered to have 720 hours

"C" - total monthly charge for affected facility

ISSUED: April 15, 2003

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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, or remedy, and deficiency as stated in Rule 25-4.113, F.A.C., Refusal or Discontinuance of Service by Company.

2.5.5 Service may be disconnected without notice for tampering with company equipment, for interfering with the service to other customers, for fraud, or in the event of a hazardous condition.

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EFFECTIVE: April 15, 2003

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5 Cordova Street
St Augustine, FL 32084

SECTION 2 - RULES AND REGULATIONS continued

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 on customer bills 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.

SECTION 3 - DESCRIPTION OF SERVICE

ISSUED: April 15, 2003

EFFECTIVE: April 15, 2003

By:

John C. Jennison III, President
5 Cordova Street
St Augustine, FL 32084

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 receiver, (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.

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.

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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:

The square
root of:
$$\frac{(V1 - V2)^2 + (H1 - H2)^2}{10}$$

3.3 Minimum Call Completion Rate

A customer can expect a call completion rate (number of calls completed / number of calls attempted) of not less than 90% during peak use periods for all Feature Group D services ("1+" dialing).

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5 Cordova Street
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SECTION 3 - DESCRIPTION OF SERVICE continued

3.4 Service Offerings

3.4.1 Auglink Long Distance Service

Auglink 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. No monthly recurring charges or minimum monthly billing requirements apply.

3.4.2 Auglink 800/877/888 (Inbound) Long Distance Service

Auglink 800/888 (Inbound) Long Distance Service is offered to residential and business customers. The service permits inbound 800/888 calling at a single per minute rate. Service is provided from presubscribed, dedicated or shared use access lines. Calls are billed in six second increments, with a six second minimum call duration. A \$2.95 monthly charge for residential customers, and a \$4.95 charge for business customers applies in addition regardless of usage.

3.4.3 Auglink Calling Card Service

Auglink Calling Card Service is a calling card service offered to residential and business customers who subscribe to the Auglink Long Distance Service calling plan. Customers using the Carrier's calling card service access the service by dialing a 1-800 number followed by an account identification number and the number being called. This service permits subscribers utilizing the Carrier's calling card to make calls at a single per minute rate. Calls are billed in one (1) minute increments after the initial minimum period of one (1) minute. There are no nonrecurring or monthly recurring charges.

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By: John C. Jennison III, President
5 Cordova Street
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SECTION 3 - DESCRIPTION OF SERVICE continued

3.4.4 Operator Services

The Company's operator services are provided to residential and business customers who "presubscribe" to this service for intrastate calling. Operator services include the completion of collect, station-to-station, person-to-person, third party billing and credit card calls with the assistance of a Carrier operator. Each completed operator assisted call consists of two charge elements (except as otherwise indicated herein): (i) a fixed operator charge, which will be dependent on the type of billing selected (e.g., calling card, collect or other) and/or the completion restriction selected (e.g., station-to-station or person-to-person); and (ii) a measured usage charge dependent upon the duration, distance and/or time of day of the call.

3.4.4.A Operator Dialed Surcharge

This surcharge applies to calls when the customer has the capability of dialing all the digits necessary to complete a call, but elects to dial only the appropriate operator code and requests the operator to dial the called station. The surcharge does not apply to:

- 1) Calls where a customer cannot otherwise dial the call due to defective equipment or trouble on the Auglink Communication, Inc. network; and
- 2) Calls in which a Company operator places a call for a calling party who is identified as being handicapped and unable to dial the call because of his/her handicap.

The Operator Dialed Surcharge applies in addition to any other applicable operator charges.

NOTE: Operator service from payphones or all aggregator locations must comply with the rate caps in sections 25-24.630 and 25-24.516, F.A.C for nonprescribed customers.

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SECTION 4 - RATES

4.1 Auglink Long Distance Service

Rate per minute - \$0.069
Plan is billed in full minute increments.

4.2 Auglink 800/888 (Inbound) Long Distance Service

Rate per minute - \$0.12.
Plan is billed in six second increments with a six second minimum.

4.3 Auglink Calling Card Service

Rate per minute - \$0.20.
Plan is billed in full minute increments.

4.4 Operator Services (For presubscribed customers)

4.4.1 Usage Rates: The appropriate rate found under 4.1 or 4.3 shall apply.

4.4.2 Operator Charges:

Collect Station-to-Station	\$1.00
Collect Person-to-Person	\$3.25
Person-to-Person	\$3.25
Station-to-Station	\$1.00
Customer Dialed Calling Card	\$1.00
Operator Dialed Calling Card	\$1.75
Operator Dialed Surcharge	\$0.75

SECTION 4 - RATES continued

ISSUED: April 15, 2003

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5 Cordova Street
St Augustine, FL 32084

4.5 **Determining Applicable Rate in Effect**

For the initial minute, the rate applicable at the start of chargeable time at the calling station applies. For additional minutes, the rate applicable is that rate which is in effect at the calling station when the additional minute(s) begin. That is, if chargeable time begins during the Day Period, the Day Rate applies to the initial minute and to any additional minutes that the call continues during the rate period. If the call continues into a different rate period, the appropriate rates from that period apply to any additional minutes occurring in that rate period. If an additional minute is split between two rate periods, the rate period applicable at the start of the minute applies to the entire minute.

4.6 **Payment of Calls**

4.6.1 **Late Payment Charges**

A late payment Charge of 1.5% per month will be assessed on all unpaid balances more than thirty days old.

4.6.2 **Return Check Charges**

A return check charge of \$25.00 will be assessed for checks returned for insufficient funds.

4.7 **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.

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SECTION 4 - RATES continued

4.8 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 be made part of this tariff.

4.9 Special Rates For The Handicapped

4.9.1. 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.

4.9.2. Hearing and Speech Impaired Persons

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

4.9.3. 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. The above discounts apply only to time-sensitive elements of a charge for the call and shall not apply to per call charges such as a credit card surcharge.

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Calls Originating in USA and terminating in international countries.

Country Name	Country Code	City Code(s)	Outbound Rate
Afghanistan	93	N/A	\$1.7624
Albania	355	N/A	\$0.3856
Algeria	213	N/A	\$0.4247
Algeria - Mobile	213	61,98,99	\$0.4247
American Samoa	684	N/A	\$0.5444
Andorra	376	N/A	\$0.1420
Andorra - Mobile/Special Services	376	3	\$0.1420
Angola	244	N/A	\$0.4247
Angola - Mobile/Special Services	244	95	\$0.4247
Antarctica	672	N/A	\$5.6404
Argentina	54	N/A	\$0.2116
Argentina - Buenos Aires	54	10-13, 17-18	\$0.1050
Argentina - Mobile/Special Services	54	14-16, 19-22, 20, 20, 30, 34, 40, 414, 1115, 1140, 1141, 1142, 1146, 1149	\$0.2094
Armenia	374	N/A	\$0.4421
Armenia - Mobile/Special Services	374	1	\$0.4421
Aruba	297	N/A	\$0.3660
Ascension Island	247	N/A	\$1.2121
Australia	61	N/A	\$0.0833
Australia - Melbourne	61	3	\$0.0906
Australia - Mobile/Special Services	61	1, 4, 5, 07, 78, 79	\$0.5465
Australia - Sydney	61	2	\$0.0811
Austria	43	N/A	\$0.0876
Austria - Mobile/Special Services	43	67-69, 454, 650, 660, 661, 663-669	\$0.5241
Austria - Vienna	43	1	\$0.0933
Azerbaijan	994	N/A	\$0.4291
Azerbaijan - Mobile/Special Services	994	50	\$0.4291
Bahrain	973	N/A	\$0.6596
Bahrain - Mobile/Special Services	973	945-947	\$0.6596
Bangladesh	880	N/A	\$0.8228
Bangladesh - Chittagong	880	31	\$0.9224
Bangladesh - Dhaka	880	2	\$0.4314
Bangladesh - Mobile/Special Services	880	1	\$0.9554
Bangladesh - Narayanganj Region	880	6	\$0.8358
Bangladesh - Rangpur	880	821	\$0.8358
Belarus	375	N/A	\$0.5161
Belarus Mobile/Special Services	375	29	\$0.5161
Belgium	32	N/A	\$0.0960
Belgium - Antwerp	32	30-32, 34-39	\$0.1094
Belgium - Brussels	32	2	\$0.0824
Belgium - Mobile/Special Services	32	7, 9, 17-18, 33, 45, 47-49, 88, 216, 446	\$0.5444
Belize	501	N/A	\$0.5726
Benin	229	N/A	\$0.5813
Bhutan	975	N/A	\$0.4856
Bolivia	591	N/A	\$0.5487
Bolivia - La Paz	591	2	\$0.3095
Bolivia - Mobile/Special Services	591	1, 7, 9	\$0.6618
Bosnia & Herzegovina	387	N/A	\$0.4269

Bosnia & Herzegovina - Mobile/Special Services	387	66, 90	\$0.4269
Botswana	267	N/A	\$0.3225
Brazil	55	N/A	\$0.2464
Brazil - Belo Horizonte	55	31	\$0.2138
Brazil - Mobile/Special Services	55	119, 129, 139, 149, 159, 169, 179, 189, 199, 219, 229, 249, 279, 289, 319, 329, 339, 349, 359, 379, 389, 419, 429, 439, 449, 459, 469, 479, 489, 499, 519, 539, 549, 559, 619, 629, 639, 659, 669, 679, 689, 699, 719, 739, 749	\$0.4291
Brazil - Rio de Janiero	55	21	\$0.0920
Brazil - Sao Paulo	55	11	\$0.1124
Brunei	673	N/A	\$0.3008
Brunei - Mobile/Special Services	673	2, 8, 68	\$0.3524
Bulgaria	359	N/A	\$0.3573
Bulgaria - Mobile/Special Services	359	48, 79, 87, 88, 98	\$0.4574
Bulgaria - Sofia	359	2	\$0.1942
Burkina Faso	226	N/A	\$0.7724
Burundi	257	N/A	\$0.4247
Burundi - Mobile/Special Services	257	29	\$0.4247
Cambodia	855	N/A	\$0.9859
Cambodia - Mobile/Special Services	855	1	\$1.1947
Cameroon	237	N/A	\$0.5879
Cameroon - Mobile/Special Services	237	9	\$0.5879
Cape Verde Islands	238	N/A	\$0.9033
Central African Republic	236	N/A	\$1.1273
Chad	235	N/A	\$1.8646
Chad - Mobile/Special Services	235	24	\$1.8646
Chile	56	N/A	\$0.1094
Chile - Mobile/Special Services	56	1, 9, 26, 27, 68, 69, 300, 568, 569, 700, 800	\$0.5900
Chile - Santiago	56	20-25, 28, 29	\$0.1072
China	86	N/A	\$0.5078
China - Beijing	86	10-12, 14-19	\$0.5078
China - Canton	86	20	\$0.5078
China - Fuzhou	86	591	\$0.5078
China - Mobile/Special Services	86	13, 886	\$0.5078
China - Shanghai	86	21	\$0.5078
China - Tianjin	86	22	\$0.5078
Colombia	57	N/A	\$0.2464
Colombia - Baranquilla	57	53	\$0.2377
Colombia - Bogota	57	1	\$0.2268
Colombia - Cali	57	2	\$0.1659
Colombia - Medellin	57	4	\$0.2594
Colombia - Mobile/Special Services	57	3	\$0.2747
Comoros	269	0-5, 8-9	\$0.8228
Comoros - Mobile/Special Services	269	7	\$0.8228
Congo, Republic of	242	N/A	\$0.8054
Cook Islands	682	N/A	\$3.3371
Cook Islands - Mobile/Special Services	682	60-61, 64-65	\$3.3371
Costa Rica	506	N/A	\$0.2660

Costa Rica - Mobile/Special Services	506	3, 283, 284, 712	\$0.4682
Croatia	385	N/A	\$0.5096
Croatia - Mobile/Special Services	385	9	\$0.5096
Cuba	53	N/A	\$2.2300
Cuba - Guantanamo Bay	53	9	\$3.8808
Cyprus	357	N/A	\$0.3878
Cyprus - Mobile/Special Services	357	9	\$0.3878
Czech Republic	420	N/A	\$0.1790
Czech Republic - Mobile Special/Services	420	72,73,77,93, 601-606, 609, 961- 966	\$0.1790
Czech Republic - Prague	420	2	\$0.1159
Denmark	45	N/A	\$0.0789
Denmark - Mobile/Special Services	45	2, 30, 31, 40, 41, 50, 51, 60, 61, 70, 77, 88 , 90,	\$0.4095
Diego Garcia	246	N/A	\$2.0408
Djibouti	253	N/A	\$0.6879
Djibouti - Mobile/Special Services	253	80	\$0.6879
Ecuador	593	N/A	\$0.5009
Ecuador - Guayaquill	593	4	\$0.4247
Ecuador - Mobile/Special Services	593	9	\$0.6074
Ecuador - Quito	593	2	\$0.5291
Egypt	20	N/A	\$0.6096
Egypt - Cairo	20	2	\$0.5857
Egypt - Mobile Special/Services	20	10, 12	\$0.5857
El Salvador	503	N/A	\$0.3312
El Salvador - Mobile/Special Services	503	7, 8, 9, 38, 39	\$0.3856
Equatorial Guinea	240	N/A	\$0.6140
Eritrea	291	N/A	\$1.2665
Estonia	372	N/A	\$0.1855
Estonia - Mobile/Special Services	372	5	\$0.1855
Ethiopia	251	N/A	\$1.2665
Ethiopia - Mobile/Special Services	251	92	\$1.2665
Faeroe Islands	298	N/A	\$0.2616
Falkland Islands (Islas Malvinas)	500	N/A	\$1.6259
Fiji Islands	679	N/A	\$1.2077
Fiji Islands - Mobile/Special Service	679	13	\$1.2077
Finland	358	N/A	\$0.0920
Finland - Mobile Special/Services	358	4-8, 9600, 9700, 9800	\$0.0920
France	33	N/A	\$0.0615
France - Mobile/Special Services	33	6, 890-893, 897-899, 8366-8367	\$0.6270
France - Paris	33	1	\$0.0615
French Antilles (incl. Martinique)	596	N/A	\$0.3704
French Guiana	594	N/A	\$0.3899
French Polynesia	689	N/A	\$0.7988
Gabon Republic	241	N/A	\$0.4421
Gabon Republic - Mobile/Special	241	23-26	\$0.4421
Gambia	220	N/A	\$0.5922
Georgia	995	N/A	\$0.2333
Georgia - Mobile/Special Services	995	321-322, 325, 328	\$0.2333
Germany	49	N/A	\$0.0746
Germany - Frankfurt	49	69, 335	\$0.0659
Germany - Mobile/Special Services	49	1, 800, 900	\$0.5226

Ghana	233	N/A	\$0.5552
Ghana - Accra	233	21	\$0.4943
Ghana - Mobile/Special Services	233	20, 24, 27, 28	\$0.5009
Gibraltar	350	N/A	\$0.2924
Gibraltar - Mobile/Special Services	350	54, 56-58	\$0.2924
Greece	30	N/A	\$0.1637
Greece - Athens	30	1	\$0.1289
Greece - Mobile Special/Services	30	9, 10	\$0.1289
Greenland	299	N/A	\$0.8373
Greenland - Mobile/Special Services	299	5	\$0.8373
Guadeloupe	590	N/A	\$0.4291
Guatemala	502	N/A	\$0.4900
Guatemala - Mobile/Special Services	502	20, 21, 30, 31, 40, 41, 50, 51, 60, 61, 70, 71,	\$0.5487
Guinea	224	N/A	\$0.5574
Guinea-Bissau	245	N/A	\$1.8170
Guinea-Bissau - Mobile/Special Services	245	29	\$1.8170
Guyana	592	N/A	\$1.9016
Guyana - Mobile/Special Services	592	1-2, 5-6, 48, 2888	\$1.9016
Haiti	509	N/A	\$0.6074
Haiti- Mobile	509	3-4, 90, 92, 251	\$1.0598
Haiti- Special Services	509	5	\$1.0598
Honduras	504	N/A	\$1.0598
Honduras - Mobile/Special Services	504	1	\$1.0598
Hong Kong	852	N/A	\$0.1041
Hong Kong - Mobile/Special Services	852	6, 8, 9, 17, 21, 48, 49, 300, 303	\$0.1028
Hungary	36	N/A	\$0.1985
Hungary - Budapest	36	1	\$0.1746
Hungary - Mobile/Special Services	36	2, 3, 6, 40, 70, 90	\$0.2812
Iceland	354	N/A	\$0.1050
Iceland - Mobile/Special Services	354	9, 39, 62-69, 82, 84-87, 89	\$0.3224
India	91	N/A	\$0.9641
India - Ahmedabad	91	79	\$1.1378
India - Bangalore	91	80	\$1.1309
India - Bombay	91	22	\$0.7336
India - Calcutta	91	33	\$0.7336
India - Hyderbad	91	40	\$1.0724
India - Madras	91	44	\$1.1159
India - Mobile/Special Services	91	98	\$1.0490
India - New Delhi	91	11	\$1.1309
India - Pune (Poona)	91	20	\$0.9989
India - Punjab	91	16-18, 9814	\$0.9554
Indonesia	62	N/A	\$0.3203
Indonesia - Jakarta	62	21	\$0.1246
Indonesia - Cellular	62	8	\$0.3203
INMARSAT - Atlantic East	871	N/A	\$8.1047
INMARSAT - Atlantic West	874	N/A	\$9.8055
INMARSAT - Indian	873	N/A	\$7.7980
INMARSAT - Pacific	872	N/A	\$10.7299
Iran	98	N/A	\$0.5879
Iran - Mobile/Special Services	98	11	\$0.5879

Iraq	964	N/A	\$1.4470
Ireland	353	N/A	\$0.0615
Ireland - Dublin	353	1	\$0.0615
Ireland - Mobile/Special Services	353	8, 15, 386, 387, 388	\$0.5074
Iridium	881	N/A	\$4.2658
Israel	972	N/A	\$0.1529
Israel - Mobile/Special Services	972	5, 67	\$0.4400
Israel - Tel Aviv	972	3	\$0.1724
Italy	39	N/A	\$0.0724
Italy - Milan	39	02, 2	\$0.0746
Italy - Mobile/Special Services	39	3	\$0.4704
Italy - Rome	39	06, 6	\$0.0811
Italy - Vatican City	39	66	\$0.1094
Ivory Coast	225	N/A	\$0.5465
Japan	81	N/A	\$0.1159
Japan - Mobile/Special Services	81	10, 20, 30, 31, 40, 50, 60, 61, 70, 80, 90	\$0.1224
Japan - Osaka	81	62-69	\$0.1224
Japan - Military	81	3117, 6117	\$0.1224
Japan - Sapporo	81	11	\$0.1159
Japan - Tokyo	81	3	\$0.1159
Jordan	962	N/A	\$0.6118
Jordan - Amman	962	6	\$0.5357
Jordan - Mobile/Special Services	962	77, 79	\$0.5596
Kazakhstan	7	102, 142, 252, 310-332, 334-336	\$0.3791
Kazakhstan - Mobile/Special Services	7	300, 333, 570-571	\$0.3791
Kenya	254	N/A	\$0.5705
Kenya - Nairobi	254	2	\$0.3943
Kenya - Mobile/Special Services	254	71-73	\$0.5705
Kiribati	686	N/A	\$1.1860
Kiribati - Mobile/Special Services	686	0	\$1.1860
Korea, North	850	N/A	\$3.0195
Korea, South	82	N/A	\$0.0985
Korea, South - Mobile/Special Services	82	11, 12, 16-19, 27, 67	\$0.2007
Korea, South - Seoul	82	2	\$0.0920
Kuwait	965	N/A	\$0.3399
Kuwait - Mobile/Special Services	965	2-9	\$0.3725
Kyrgyzstan	996	2, 992, 3322	\$0.5792
Kyrgyzstan - Mobile/Special Services	996	3	\$0.5792
Laos	856	N/A	\$0.7684
Latvia	371	N/A	\$0.4291
Latvia - Mobile/Special Services	371	9, 60-68, 88	\$0.4291
Lebanon	961	N/A	\$0.7358
Lebanon - Mobile/Special Services	961	3	\$0.7401
Lesotho	266	N/A	\$0.3573
Liberia	231	N/A	\$0.4748
Libya	218	N/A	\$0.4052
Liechtenstein	423	N/A	\$0.1137
Lithuania	370	N/A	\$0.3943
Lithuania Mobile/Special Services	370	8, 9, 61, 65, 67-69, 90, 98, 99	\$0.3943
Luxembourg	352	N/A	\$0.2138

Luxembourg - Mobile/Special Services	352	21, 28, 91, 98	\$0.2138
Macau	853	N/A	\$0.4595
Macedonia	389	N/A	\$0.5335
Madagascar	261	N/A	\$0.6814
Madagascar - Mobile/Special Services	261	3,7	\$0.6683
Malawi	265	N/A	\$0.2464
Malawi - Mobile/Special Services	265	9	\$0.2464
Malaysia	60	N/A	\$0.1355
Malaysia - Kuala Lumpur	60	3	\$0.1028
Malaysia - Mobile/Special Services	60	1	\$0.1420
Maldives	960	N/A	\$1.2186
Maldives - Mobile/Special Services	960	95	\$1.2186
Mali Republic	223	N/A	\$1.0816
Malta	356	N/A	\$0.2725
Marshall Islands	692	N/A	\$0.9554
Mauritania	222	N/A	\$0.6618
Mauritius	230	N/A	\$1.2491
Mayotte Island	269	6	\$0.8228
Mexico - Acapulco (10 digit dialing)	52	7440-7449	\$0.8228
Mexico - Aguascalientes (10 digit dialing)	52	4490-4499	\$0.8228
Mexico - Celaya (10 digit dialing)	52	4610-4619	\$0.8228
Mexico - Chihuahua (10 digit dialing)	52	6140-6149	\$0.8228
Mexico - Cuernavaca (10 digit dialing)	52	7770-7779	\$0.8228
Mexico - Ciudad Juarez (10 digit dialing)	52	6560-6569	\$0.8228
Mexico - Guadalajara (10 digit dialing)	52	3300-3399	\$0.8228
Mexico - Irapuato (10 digit dialing)	52	4620-4629	\$0.8228
Mexico - Mexico City (10 digit dialing)	52	5500-5513, 5515-5518, 5520, 5523, 5524, 5527- 5529, 5532-5549, 5556- 5557, 5560, 5581-5582,	\$0.8228
Mexico - Mexico City Cellular (10 digit dialing)	52	5525-5526, 5530-5531, 5550-5555, 5558, 5559	\$0.8228
Mexico - Monterey (10 digit dialing)	52	8100-8180, 8185, 8188- 8199	\$0.8228
Mexico - Puebla (10 digit dialing)	52	2220-2229	\$0.8228
Mexico - Queretaro (10 digit dialing)	52	4420-4429	\$0.8228
Mexico - San Luis Potisi (10 digit dialing)	52	4440-4449	\$0.8228
Mexico - Tepatitlan (10 digit dialing)	52	3780-3789	\$0.8228
Mexico - Tijuana (10 digit dialing)	52	6640-6649	\$0.8228
Mexico - Torreon (10 digit dialing)	52	1117, 1194, 8710-8719	\$0.8228
Mexico On-Net A (10 digit dialing)	52	2710-2729, 3110-3129, 3510-3529, 3920-3929, 4520-4529, 4730-4739, 4930-4939, 5050-5059, 2280-2299, 2310-2329, 2380-2389, 2410-2419, 2840-2842, 2848-2849, 2870-2889, 2941-2949, 3130-3149, 3170-3179, 3220-3259, 3410-3419, 3540-3569, 3740-3749, 3810-3819, 3840-3849, 3890-3899, 3930-3939, 4151-4159, 4270-4279, 4340-4369, 4380-4389	\$0.8228
Mexico On-Net B (10 digit dialing)	52		\$0.8228
Mexico (10 digit dialing)	52	N/A	\$0.8228

Micronesia	691	N/A	\$1.3578
Moldova	373	N/A	\$0.4465
Moldova - Mobile/Special Services	373	8, 9	\$0.4465
Monaco	377	N/A	\$0.1746
Monaco - Cellular	377	3, 4, 6, 7	\$0.1746
Mongolia	976	N/A	\$0.5857
Morocco	212	N/A	\$1.0207
Morocco Mobile/Special Services	212	1, 6	\$1.0207
Mozambique	258	N/A	\$0.5683
Mozambique - Mobile/Special Services	258	82	\$0.5683
Myanmar (Formerly Burma)	95	N/A	\$0.9533
Namibia	264	N/A	\$0.3203
Nauru	674	N/A	\$2.5693
Nauru - Mobile/Special Services	674	8	\$2.5693
Nepal	977	N/A	\$1.0584
Netherlands	31	N/A	\$0.0659
Netherlands - Amsterdam	31	20	\$0.0637
Netherlands - Mobile/Special Services	31	6, 8, 9	\$0.6596
Netherlands Antilles	599	N/A	\$0.4639
Netherlands Antilles - Curacao	599	9	\$0.4226
Netherlands Antilles - Mobile/Special Services	599	2, 5-7, 41, 95-96	\$0.4052
New Caledonia	687	N/A	\$2.5693
New Zealand	64	N/A	\$0.0789
New Zealand - Mobile/Special Services	64	8, 21-29, 900	\$0.4704
Nicaragua	505	N/A	\$0.5966
Nicaragua - Mobile/Special Services	505	3, 6-9, 50, 55, 532	\$0.5487
Niger Republic	227	N/A	\$0.5596
Niger Republic - Mobile/Special Services	227	90	\$0.5596
Nigeria	234	N/A	\$0.5966
Nigeria - Lagos	234	1	\$0.3530
Nigeria - Mobile/Special Services	234	90, 470, 774	\$0.3530
Niue	683	N/A	\$3.1152
Norway	47	N/A	\$0.0659
Norway - Mobile/Special Services	47	4, 8, 9	\$0.4487
Oman	968	N/A	\$0.7140
Oman - Mobile/Special Services	968	93	\$0.7140
Pakistan	92	N/A	\$1.0011
Pakistan - Lahore	92	42	\$0.7488
Pakistan - Karachi	92	21	\$1.0011
Pakistan - Mobile/Special Services	92	3	\$1.0990
Palau, Republic of	680	N/A	\$0.8249
Panama	507	N/A	\$0.4530
Panama - Mobile/Special Services	507	209, 218, 219, 408, 418	\$0.6205
Papua New Guinea	675	N/A	\$0.4226
Papua New Guinea - Mobile/Special Services	675	20	\$0.4226
Paraguay	595	N/A	\$0.4965
Paraguay - Asuncion	595	21	\$0.3073
Paraguay - Mobile/Special Services	595	9	\$0.7923
Peru	51	N/A	\$0.3399
Peru - Lima	51	1	\$0.1376
Peru - Mobile/Special Services	51	5, 547, 549, 643, 646, 649	\$1.4035

Philippines	63	N/A	\$0.3073
Philippines - Manila	63	2	\$0.3073
Philippines - Mobile/Special Services	63	42-47, 60, 62, 64, 65, 70	\$0.3073
Poland	48	N/A	\$0.1637
Poland - Krakow	48	12	\$0.1703
Poland - Mobile Special/Services	48	50, 60, 90, 701	\$0.1703
Poland - Warsaw	48	22	\$0.1311
Portugal	351	N/A	\$0.1181
Portugal - Lisbon	351	1	\$0.1289
Portugal - Mobile/Special Services	351	9, 60, 64, 676	\$0.5683
Qatar	974	N/A	\$0.8597
Qatar - Mobile/Special Services	974	22, 53, 55, 58-59	\$0.8597
Reunion Island	262	N/A	\$0.4139
Romania	40	N/A	\$0.3812
Romania - Bucharest	40	1	\$0.1637
Romania - Mobile/Special Services	40	7, 9	\$0.3725
Russia	7	N/A	\$0.3073
Russia - Moscow	7	095	\$0.1028
Russia - St. Petersburg	7	812	\$0.2986
Russia - Overlay	7	500-569, 572-599	\$0.2986
Russia - Mobile	7	901, 902	\$0.3073
Rwanda	250	N/A	\$0.4922
San Marino	378	N/A	\$0.8924
San Marino - Mobile/Special Services	378	6	\$0.8924
Sao Tome	239	N/A	\$2.4689
Saudi Arabia	966	N/A	\$0.7706
Saudi Arabia - Mobile/Special Services	966	54-55, 94-95	\$0.7706
Senegal Republic	221	N/A	\$0.7205
Senegal Republic - Mobile/Special Services	221	6	\$0.7205
Seychelles Islands	248	N/A	\$0.7118
Seychelles Islands - Mobile/Special Services	248	5, 7	\$0.7118
Sierra Leone	232	N/A	\$0.9380
Sierra Leone - Freetown	232	22	\$0.8336
Singapore	65	N/A	\$0.0702
Singapore - Mobile/Special Services	65	9	\$0.0615
Slovak Republic	421	N/A	\$0.3138
Slovak Republic - Mobile/Special Services	421	9	\$0.3138
Slovenia	386	N/A	\$0.2747
Slovenia - Mobile/Special Services	386	4, 31, 51, 609	\$0.2747
Solomon Islands	677	N/A	\$1.4057
Solomon Islands - Mobile/Special Services	677	1, 8, 9	\$1.4057
Somalia	252	N/A	\$3.3958
South Africa	27	N/A	\$0.2747
South Africa - Capetown	27	21	\$0.3617
South Africa - Johannesburg	27	11	\$0.2986
South Africa - Mobile/Special Services	27	72, 73, 81-84	\$0.4052
Spain	34	N/A	\$0.0702
Spain - Barcelona	34	93	\$0.0702
Spain - Madrid	34	91	\$0.0767
Spain - Mobile/Special Services	34	6	\$0.5161
Sri Lanka	94	N/A	\$0.7988

Sri Lanka - Mobile/Special Services	94	7	\$0.7988
St. Helena	290	N/A	\$1.4160
St. Pierre/Miquelon	508	N/A	\$0.2921
Sudan	249	N/A	\$0.6335
Suriname	597	N/A	\$1.4818
Suriname - Mobile/Special Services	597	1, 7, 8	\$1.4818
Swaziland	268	N/A	\$0.2616
Sweden	46	N/A	\$0.0550
Sweden - Mobile/Special Services	46	20, 70-73, 77, 900, 939,	\$0.6923
Sweden - Stockholm	46	8	\$0.0550
Switzerland	41	N/A	\$0.0702
Switzerland - Mobile/Special Services	41	74, 76, 77, 78, 79, 80, 84	\$0.5944
Syrian Arab Republic	963	N/A	\$0.9380
Taiwan	886	N/A	\$0.1246
Taiwan - Mobile/Special Services	886	9, 60	\$0.2747
Taiwan - Tainan	886	6	\$0.1268
Taiwan - Taipei	886	2	\$0.0985
Tajikistan	992	364, 377, 379, 431, 433	\$0.8184
Tajikistan - Mobile/Special Services	992	91	\$0.8184
Tanzania	255	N/A	\$0.6509
Thailand	66	N/A	\$0.4030
Thailand - Bangkok	66	2	\$0.1594
Thailand - Mobile/Special Services	66	1, 9	\$0.4030
Togo	228	N/A	\$0.8597
Tokelau	690	N/A	\$1.0806
Tokelau - Mobile/Special Services	690	5-8	\$1.0806
Tonga Islands	676	N/A	\$1.3839
Tonga Islands - Mobile/Special Services	676	56	\$1.3839
Tunisia	216	N/A	\$0.6031
Tunisia - Mobile/Special Services	216	52, 72	\$0.6031
Turkey	90	N/A	\$0.4400
Turkey - Istanbul	90	212, 216	\$0.1811
Turkey - Mobile/Special Services	90	5, 900	\$0.5074
Turkmenistan	993	N/A	\$0.5683
Turkmenistan - Mobile/ Special Services	993	31-34	\$0.5683
Tuvalu	688	N/A	\$6.0123
Tuvalu - Mobile/Special Services	688	6-8	\$6.0123
Uganda	256	N/A	\$0.3812
Ukraine	380	N/A	\$0.2768
Ukraine - Kiev	380	44	\$0.5661
Ukraine Mobile/Special Services	380	50, 6	\$0.5661
United Arab Emirates	971	N/A	\$0.5313
United Arab Emirates - Mobile/Special Services	971	50	\$0.5313
United Kingdom	44	N/A	\$0.0659
United Kingdom - Audiotext	44	700, 707	\$0.7697
United Kingdom - London	44	207, 208	\$0.0770
United Kingdom - Mobile/Special Services	44	0, 3-9	\$0.8078
Uruguay	598	N/A	\$0.5335
Uruguay - Mobile/Special Services	598	2, 9	\$0.5335
Uzbekistan	998	N/A	\$0.4030
Vanuatu, Republic of	678	N/A	\$5.9078

Vanuatu, Republic of-Mobile/Special Services	678	5-7	\$5.9078
Venezuela	58	N/A	\$0.4943
Venezuela - Caracas	58	2	\$0.3377
Venezuela - Mobile/Special Services	58	2, 14-18, 23, 412, 414-41	\$0.6270
Vietnam	84	N/A	\$1.7102
Vietnam - Ho Chi Min City	84	8	\$1.6145
Vietnam - Mobile/Special Services	84	9, 80, 81, 85, 88, 89	\$1.8885
Wallis & Futuna Islands	681	N/A	\$1.5862
Western Samoa	685	N/A	\$1.0272
Yemen Arab Republic	967	N/A	\$1.9037
Yugoslavia (incl. Serbia)	381	N/A	\$0.4052
Yugoslavia Mobile/Special Services	381	6,16	\$0.4052
Zaire, Republic of	243	N/A	\$0.6792
Zaire, Republic of - Mobile/Special Services	243	22,78, 81, 84, 88, 97-99	\$0.6836
Zambia	260	N/A	\$0.4206
Zimbabwe	263	N/A	\$0.2116
Zimbabwe - Mobile/Special Services	263	11, 23, 91	\$0.2116

Domestic Offshore	State Codes	Inbound	Outbound
Anguilla	AI	9.9900	0.6453
Antigua	AN	9.9900	0.6453
Bahamas	BA	9.9900	0.3213
Barbados	BD	9.9900	0.5931
Bermuda	BM	9.9900	0.3104
British Virgin Islands	BV	9.9900	0.4779
Cayman Islands	CQ	9.9900	0.3626
CNMI (N. Marianas)	NN	9.9900	0.2630
Dominica	DM	9.9900	0.6627
Dominican Republic	DR	9.9900	0.2669
Grenada	GN	9.9900	0.6584
Guam	GU	2.7959	0.2682
Jamaica	JM	9.9900	0.7845
Montserrat	RT	9.9900	0.7128
Puerto Rico	PR	0.5501	0.2255
St. Kitts & Nevis	KA	9.9900	0.5975
St. Lucia	SA	9.9900	0.5931
St. Vincent	ZF	9.9900	0.7541
Trinidad & Tobago	TR	9.9900	0.5801
Turks & Caicos	TC	9.9900	0.6758
US Virgin Islands	VI	0.7254	0.2094

Canada	State Codes	Inbound	Outbound
Alberta	AB	0.3021	0.0635
British Columbia	BC	0.3021	0.0635
Manitoba	MB	0.3021	0.0635
New Brunswick	NB	0.3021	0.0635
Newfoundland	NF	0.3021	0.0635

Nova Scotia	NS	0.3021	0.0635
Northwest Territory	NT	0.3021	0.0635
Ontario	ON	0.3024	0.0637
Prince Edward Island	PE	0.3021	0.0635
Quebec	PQ	0.3021	0.0635
Saskatchewan	SK	0.3000	0.0614
Nunavut Territory	VU	0.3021	0.0635
Yukon Territory	YT	0.3021	0.0635

United States (Interstate Rates)	State Codes	Inbound	Outbound
Continental 48 Unites States	ALL	0.1500	0.0690
Alaska	AK	0.6423	0.1300
Hawaii	HI	0.6495	0.1300

United States (Intrastate Rates)	State Codes	Inbound	Outbound
Alabama	AL	#N/A	#N/A
Arkansas	AR	#N/A	#N/A
Arizona	AZ	#N/A	#N/A
California	CA	#N/A	#N/A
Colorado	CO	#N/A	#N/A
Connecticut	CT	#N/A	#N/A
Delaware	DE	#N/A	#N/A
Florida	FL	0.1200	0.0690
Georgia	GA	#N/A	#N/A
Iowa	IA	#N/A	#N/A
Idaho	ID	#N/A	#N/A
Illinois	IL	#N/A	#N/A
Indiana	IN	#N/A	#N/A
Kansas	KS	#N/A	#N/A
Kentucky	KY	#N/A	#N/A
Louisiana	LA	#N/A	#N/A
Massachusetts	MA	#N/A	#N/A
Maryland	MD	#N/A	#N/A
Maine	ME	#N/A	#N/A
Michigan	MI	#N/A	#N/A
Minnesota	MN	#N/A	#N/A
Missouri	MO	#N/A	#N/A
Mississippi	MS	#N/A	#N/A
Montana	MT	#N/A	#N/A
North Carolina	NC	#N/A	#N/A
North Dakota	ND	#N/A	#N/A
Nebraska	NE	#N/A	#N/A
New Hampshire	NH	#N/A	#N/A
New Jersey	NJ	#N/A	#N/A
New Mexico	NM	#N/A	#N/A

Nevada	NV	#N/A	#N/A
New York	NY	#N/A	#N/A
Ohio	OH	#N/A	#N/A
Oklahoma	OK	#N/A	#N/A
Oregon	OR	#N/A	#N/A
Pennsylvania	PA	#N/A	#N/A
Rhode Island	RI	#N/A	#N/A
South Carolina	SC	#N/A	#N/A
South Dakota	SD	#N/A	#N/A
Tennessee	TN	#N/A	#N/A
Texas	TX	#N/A	#N/A
Utah	UT	#N/A	#N/A
Virginia	VA	#N/A	#N/A
Vermont	VT	#N/A	#N/A
Washington	WA	#N/A	#N/A
Wisconsin	WI	#N/A	#N/A
West Virginia	WV	#N/A	#N/A
Wyoming	WY	#N/A	#N/A

Miscellaneous	Rate
Directory Assistance (DA)	0.7500
Per Call Completion (PCC)	From a Payphone C 0.5000
Connect Fee	0.0000

Initial SOU / Increment SOU Category	Initial	Increment
International	30	60
United States (Interstate)	30	6
United States (Intrastate)	30	6
Canada	30	60
Domestic Offshore	30	60
Alaska / Hawaii	30	60