



ORIGINAL

Master Call Communications, Inc
50 Broadway Suite 1109
New York, NY 10004
Tel. (212) 324-1221, Fax (212) 324-1220

030419-TI

Florida Public Service Commission
Division of the Commission Clerk and Administrative Services
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

April 29, 2003

Dear Sir or Madam,

Enclosed is the original and 6 (six) copies of the application by Master Call Communications, Inc. for Authority to Provide Interexchange Telecommunications Service Between Points Within the State of Florida and the associated tariff.

A check for the \$250.00 application fee is also enclosed.

If there are any questions I can be contacted on 212-324-1221 x 601.

Stanley H. Golove
Vice-President - Regulatory Affairs

Sgolove@Mctelco.Com

Check received with filing and forwarded
to Fiscal for deposit. Fiscal to forward
deposit information to Records.

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

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

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

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

2. Name of company:

Master Call Communications, Inc.

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

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

Suite 1109
50 Broadway
New York, NY 10004

5. Florida address (including street name & number, post office box, city, state, zip code):
Master Call Communications, Inc. has no physical location in the State of Florida

6. Select type of business your company will be conducting \surd (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:**

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

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

Application Has Been Filed and Is Pending

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):

22-3630050

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 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: Stanley H. Golove

Title: Vice-President – Regulatory Affairs

Address: Suite 1109 – 50 Broadway

City/State/Zip: New York, NY 10004

Telephone No.: 212-324-1221 x 601 Fax No.: 212-324-1220

Internet E-Mail Address: Sgolove@Mctelco.Com

Internet Website Address: Mctelco.Com

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

Name: Rouslan Tsoutiev

Title: President and CEO

Address: Suite 1109 – 50 Broadway

City/State/Zip: New York, NY 10004

Telephone No.: 212-324-1221 x 200 Fax No.: 212-324-1220

Internet E-Mail Address: Rosst@Mcctelco.COM

Internet Website Address: Mcctelco.Com

(c) Complaints/Inquiries from customers:

Name: Rouslan Tsoutiev

Title: President and CEO

Address: Suite 1109 – 50 Broadway

City/State/Zip: New York, NY 10004

Telephone No.: 212 - 324-1221 x 200 Fax No.: 212-324-1220

Internet E-Mail Address: Rosst@Mcctelco.COM

Internet Website Address: Mcctelco.Com

19. List the states in which the applicant:

(a) has operated as an interexchange telecommunications company.

New York
California

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

Only Florida is pending, although filings for other states are planned

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

**New York
California**

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

Master Call Communications, Inc. has not been denied authority to operate as interexchange telecommunications company in any jurisdiction.

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

Master Call Communications, Inc. has never had regulatory penalties imposed for violations of telecommunications statutes

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

Master Call Communications, Inc. has never been involved in civil court proceedings with an interexchange carrier, local exchange company or other telecommunications entity

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

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

No Master Call Communications, Inc. officers, directors, or any of the ten largest stockholders of Master Call Communications, Inc. have previously been adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, or whether such actions may result from pending proceedings

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

No employee has a relationship with any other Florida certificated telephone company.

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

a. _____ MTS with distance sensitive per minute rates

_____ Method of access is FGA

_____ Method of access is FGB

_____ Method of access is FGD

_____ Method of access is 800

b. _____ MTS with route specific rates per minute

_____ Method of access is FGA

_____ Method of access is FGB

Method of access is FGD
 Method of access is 800

c. MTS with statewide flat rates per minute (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

I. Services included are:

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

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

Tariff Attached

23. Submit the following:

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

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

C. Financial capability.

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

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

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

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

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

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

THIS PAGE MUST BE COMPLETED AND SIGNED

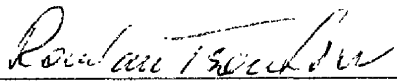
APPLICANT ACKNOWLEDGMENT STATEMENT

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:

Ross Tsoutiev
Print Name

Signature 

President and Chief Operating Officer
Title

Date April 30, 2003

212-324-1221 x 200
Telephone No.

212-324-1220
Fax No.

Address: Suite 1109 – 50 Broadway
New York, NY 10004

THIS PAGE MUST BE COMPLETED AND SIGNED

CUSTOMER DEPOSITS AND ADVANCE PAYMENTS

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

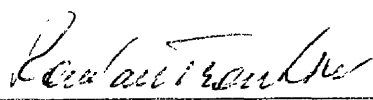
The applicant will not collect deposits nor will it collect payments for service more than one month in advance.

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

UTILITY OFFICIAL:

Ross Tsoutiev

Print Name

Signature 

President and Chief Operating Officer

Title

Date April 30, 2003

212-324-1221 x 200

Telephone No.

212-324-1220

Fax No.

Address: **Suite 1109 – 50 Broadway**

New York, NY 10004

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.

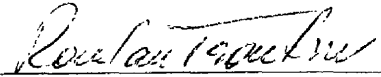
Further, I am aware that, pursuant to Chapter 837.06, Florida Statutes, "Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082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

UTILITY OFFICIAL:

Ross Tsoutiev

Print Name

Signature



President and Chief Operating Officer

Title

Date April 30, 2003

212-324-1221 x 200

Telephone No.

212-324-1220

Fax No.

Address: Suite 1109 – 50 Broadway
New York, NY 10004

CURRENT FLORIDA INTRASTATE SERVICES

Applicant has (**X**) 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?

Master Call, as a reseller and rebiller of services obtained from another carrier, has inadvertently provided Interexchange Services within Florida to some customers on a presubscribed or casual dialed basis who are using Master Call mainly to terminate International Services. The traffic and revenues resulting from this incidental usage is minimal.

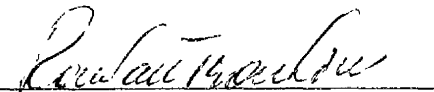
- b) If the services are not currently offered, when were they discontinued?

UTILITY OFFICIAL:

Ross Tsoutiev

Print Name

Signature



President and Chief Operating Officer

Title

Date **April 30, 2003**

212-324-1221 x 200

Telephone No.

212-324-1220

Fax No.

Address: **Suite 1109 – 50 Broadway**
New York, NY 10004



Master Call Communications, Inc
50 Broadway Suite 1109
New York, NY 10004
Tel. (212) 324-1221, Fax (212) 324-1220

Date: April 30, 2003

**Attachment To Form for Authority to Provide Interexchange
Telecommunications Service Between Points Within State of Florida**

Question 23

A. Managerial / Technical Ability

The principals of Master Call Communications, Inc. have many years of managerial and technical experience in the United States and international telecommunications industry.

The following resumes demonstrate the depth of their experience:

**Rouslan Tsoutiev – President / Chief Executive Officer – Master Call
Communications, Inc.**

1999 – Present	President and Chief Executive Officer – Master Call Communications, Inc.
1991 – 1999	President of RTCO – Grozny, Russia (International Trading and Consulting)
1986 – 1990	President Spector Company – Grozny, Russia (Private Manufacturing Enterprise)
1977 – 1986	Chief Operating Officer of Government Textile Company – Grozny, Russia
1972 – 1977	Chief Technology Officer of Government Textile Company – Grozny, Russia
1971 – 1972	Director of Quality Control of Government Textile Company – Grozny, Russia

Education:

1971	Master's Degree in Manufacturing and Economics – Moscow Institute of Light Industry - Russia
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Larisa Mazo - Vice-President - Master Call Communications, Inc.

- 1999 - Present Vice-President - Master Call Communications, Inc.
- 1990- 1997 Chief of Technical Department - "Rostelecom" - St. Petersburg, Russia
- 1974-1990 Chief of Commercial Department - Regional Telecommunications Company - St. Petersburg, Russia
- 1969-1974 Maintenance Engineer - Regional Telecommunications Company - St. Petersburg, Russia

Stanley H. Golove - Vice-President - Network Planning / Regulatory Issues

- 2001 - Present Vice - President - Network Planning / Regulatory - Master Call Communications
- 2000 - 2001 Director of Network Planning / Regulatory Issues - EurekaGGN (A New York CLEC)
- 1999 - 2000 Product Manager - Prism Communications, Inc. (A New York CLEC)
- 1996 - 1999 Director of Marketing and Product Management - Cablevision Lightpath, Inc. (A New York CLEC)
- 1992 - 1996 Network Engineer / Product Manager - Teleport Communications Group, Inc. (Now ATT Local Services)
- 1971 - 1992 Associate Director - NYNEX - Varies Assignments in engineering, product management, regulatory, and service costs

Education:

- 1970 Bachelor of Science Degree in Engineering Science / Computer Science - College of Staten Island, City University of New York

Semon Pliss - Technical Director - Master Call Communications, Inc.

- 1999 - Present Technical Director - Master Call Communications, Inc.
- 1997 - 1999 International Distribution Manager Telecom Company

USA

- 1990 – 1997 President of Telecom Company Russia
- 1974 - 1990 Senior Engineer – Manufacturer of Telecommunications
Equipment – Russia --
- 1969- 1974 Installation Engineer of Telecom Systems - Russia

Education:

- 1969 Graduated Technical University - Russia

Mastercall Communications, Inc.

50 Broadway, Suite 1109, New York, NY 10004

Phone (212) 324-1221, Fax (212) 324-1220

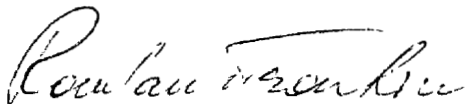
mccelco.com

Florida Public Services Commission

Mastercall Communications, Inc. is an applicant for a certificate of public convenience and necessity. Mastercall does not have audited financial statements, and accordingly, is submitting unaudited financial statements.

These financial statements have been prepared by management in accordance with a modified cash basis of accounting. This is a comprehensive basis of accounting that recognizes transactions when cash is received or disbursed, with the modification of recording depreciation expense.

To the best of my knowledge and belief, these statements are true and correct and fairly represent the financial position of Mastercall, Inc.



Ross Tsoutiev
President

Mastercall Communications, Inc.

50 Broadway, Suite 1109, New York, NY 10004

Phone (212) 324-1221, Fax (212) 324-1220

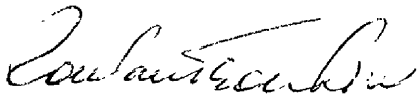
mcteleco.com

Florida Public Services Commission:

Mastercall Communications, Inc. is an applicant for a certificate of public convenience and necessity.

Mastercall has sufficient financial capability to provide the requested services in the geographic areas proposed to be served, sufficient financial capability to maintain the requested service, and sufficient financial capability to meet its various lease and ownership obligations.

Its strong financial statements and its banking references and its several years of providing similar services to residents of other states demonstrate this capability.



Ross Tsoutiev

President

12:08 PM
 04/25/03
 Cash Basis

Master Call Communications, Inc.
 Balance Sheets

	Dec 31, 00	Dec 31, 01	Dec 31, 02
ASSETS			
Current Assets			
Checking/Savings			
Citibank-AR	0.00	0.00	102,099.10
Citibank - Money Market	0.00	21,743.09	46.22
Citibank - Business Cheking	0.00	56.20	3,815.92
Petty Cash	0.00	0.00	20.00
Sovereign Bank-Money Market	0.00	551,582.01	410,778.66
Sovereign Bank-Regular Cheking	-3,757.00	-24,717.47	-17,052.68
Sovereign Bank - AR	100,194.55	18,933.45	8,740.93
Total Checking/Savings	96,437.55	567,597.28	508,448.15
Accounts Receivable			
Account Receivable - Cal.Card	0.00	0.00	-1,150.40
Account Receivable - Prepaid	0.00	0.00	-10,610.24
Account Receivable- Billing	0.00	0.00	-0.30
Total Accounts Receivable	0.00	0.00	-11,760.94
Other Current Assets			
Deposit- Primestar Holding LTd	0.00	0.00	15,000.00
Deposit - Verizon	0.00	0.00	24,000.00
Deposit -deposit bags	0.00	0.00	75.00
The exchange membership	5,000.00	5,000.00	0.00
Citibank- CD	0.00	0.00	10,000.00
Deposit -World X Change Com	10,000.00	501.16	0.00
Deposit -Qwest Commun	5,000.00	20,000.00	20,000.00
Deposit- Covista	0.00	5,000.00	0.00
sold computer	-309.15	690.85	690.85
Deposit - Bank Card Reserves	16,373.15	17,322.31	17,469.75
Deposit - Rent	18,315.37	18,315.37	18,315.37
Total Other Current Assets	54,379.37	66,829.69	105,550.97
Total Current Assets	150,816.92	634,426.97	602,238.18
Fixed Assets			
Furniture	0.00	0.00	1,015.33
Network equipment	0.00	0.00	300.00
Telecommunication's equipment	69,337.67	123,737.00	489,348.00
Hardware and software	7,854.26	16,411.75	25,561.00
Furniture 99	14,604.31	14,604.31	14,604.31
Leasehold improvements	4,200.00	4,200.00	4,200.00
Switch - NACT	278,000.00	278,000.00	278,000.00
Accumulated depreciation	-155,107.00	-261,436.00	-340,944.00
Total Fixed Assets	218,889.24	175,517.06	472,084.64
Other Assets			
Investment	15,000.00	0.00	250,000.00
Total Other Assets	15,000.00	0.00	250,000.00
TOTAL ASSETS	384,706.16	809,944.03	1,324,322.82

12:08 PM
 04/25/03
 Cash Basis

Master Call Communications, Inc.
Balance Sheets

	Dec 31, 00	Dec 31, 01	Dec 31, 02
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Payroll Liabilities			
Health insurance contrubutions	0.00	421.50	421.50
Payroll Liabilities - Other	125.96	542.81	975.89
Total Payroll Liabilities	<u>125.96</u>	<u>964.31</u>	<u>1,397.39</u>
Total Other Current Liabilities	<u>125.96</u>	<u>964.31</u>	<u>1,397.39</u>
Total Current Liabilities	<u>125.96</u>	<u>964.31</u>	<u>1,397.39</u>
Long Term Liabilities			
SBA Loan	0.00	0.00	174,900.00
Loan payable	935,000.00	975,000.00	1,275,000.00
NACT Loan	152,656.12	64,906.47	0.00
Total Long Term Liabilities	<u>1,087,656.12</u>	<u>1,039,906.47</u>	<u>1,449,900.00</u>
Total Liabilities	<u>1,087,782.08</u>	<u>1,040,870.78</u>	<u>1,451,297.39</u>
Equity			
Capital Stock	500.00	500.00	500.00
Retained Earnings	-654,784.18	-703,575.92	-231,426.75
Net Income	-48,791.74	472,149.17	103,952.18
Total Equity	<u>-703,075.92</u>	<u>-230,926.75</u>	<u>-126,974.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>384,706.16</u></u>	<u><u>809,944.03</u></u>	<u><u>1,324,322.82</u></u>

12:07 PM
 04/25/03
 Cash Basis

Master Call Communications, Inc. Income Statement

	Jan - Dec 00	Jan - Dec 01	Jan - Dec 02
Ordinary Income/Expense			
Income			
Prepaid	0.00	503,429.64	910,336.75
Calling Card Sales	0.00	3,860.00	48,771.50
Fees	(51.98)	0.00	0.00
Sales			
billing	0.00	2,225,678.23	3,832,780.22
Prepaid	0.00	2,612.75	0.00
Wholesale	77,107.87	49,687.17	122,689.90
Sales - Other	2,910,456.28	1,182,715.21	9,044.18
Total Sales	<u>2,987,564.15</u>	<u>3,460,693.36</u>	<u>3,964,514.30</u>
Total Income	2,987,512.17	3,967,983.00	4,923,622.55
Cost of Goods Sold			
Cost of Sales	1,866,588.88	2,016,500.25	2,606,867.11
Depreciation CGS	109,129.00	169,047.00	79,508.00
Total COGS	<u>1,975,717.88</u>	<u>2,185,547.25</u>	<u>2,686,375.11</u>
Gross Profit	1,011,794.29	1,782,435.75	2,237,247.44
Expense			
Office space deposit	0.00	0.00	215.26
Software	0.00	0.00	2,365.05
Update Fee	0.00	0.00	571.73
Lease boards & license	0.00	0.00	72,200.00
Lease switch	0.00	0.00	18,676.91
Training	0.00	1,500.00	0.00
Maintenance	0.00	0.00	53,751.99
Transportaion	0.00	1,419.39	9,245.29
Insurance;Insurance Programm	0.00	1,390.00	0.00
Factory Support	0.00	25,508.85	95.00
unemployment			
Insurance	750.00	0.00	0.00
Total unemployment	<u>750.00</u>	<u>0.00</u>	<u>0.00</u>
Advertising & promotion			
India	0.00	1,036.80	0.00
TV production	0.00	1,000.00	0.00
ad creation	0.00	600.00	0.00
tickets	0.00	225.00	0.00
shipment	0.00	346.90	0.00
Article	0.00	100.00	0.00
photocorrespondent	0.00	270.00	0.00
prize announcemen	0.00	150.00	0.00
Logo	0.00	1,200.00	0.00
printing	0.00	2,150.00	0.00
Posters	0.00	288.00	0.00
production 30 sec(TV)	0.00	700.00	0.00
Production TV(Logo)	0.00	200.00	0.00
Komtinent-Express	0.00	450.00	0.00
newpaper's ad	0.00	1,600.00	0.00
fyers distribution	310.00	262.50	0.00

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 04/25/03
 Cash Basis

Master Call Communications, Inc. Income Statement

	Jan - Dec 00	Jan - Dec 01	Jan - Dec 02
printing flyers	3,144.40	0.00	0.00
NTV	6,986.00	0.00	0.00
banner	541.00	0.00	0.00
Sponsorship agreement	1,000.00	0.00	1,500.00
TV spot production	3,000.00	0.00	0.00
TV promotion	2,275.00	10,120.00	0.00
postage	0.00	0.00	0.00
Advertising & promotion - Other	1,856.39	0.00	0.00
	46,202.36	67,104.70	107,053.07
Total Advertising & promotion	65,315.15	87,803.90	108,553.07
Automobile Expense	0.00	11,127.87	30,575.52
Bank Fees	23,581.85	36,839.69	57,500.45
Collection	75.89	875.00	1,469.09
Consulting corporate	89,831.84	77,320.92	294,145.52
Consulting Personal	351,960.70	97,438.24	131,569.87
Depreciation Expense-G&A	0.00	(62,718.00)	0.00
Dues and Subscriptions	0.00	0.00	75.00
Insurance			
Health insurance	7,953.60	38,079.41	67,592.54
Disability Insurance	0.00	585.00	573.75
Work Comp	1,846.45	3,066.07	3,371.05
	9,800.05	41,730.48	71,537.34
Total Insurance	9,800.05	41,730.48	71,537.34
Interest Expense			
Loan Interest	20,073.33	83,778.61	38,500.00
Interest Expense - Other	26,306.32	14,336.74	4,698.52
	46,379.65	98,115.35	43,198.52
Total Interest Expense	46,379.65	98,115.35	43,198.52
Lease computers	7,906.92	3,676.03	809.33
Lease copier	2,586.19	0.00	0.00
Lease copier w/adf/c	0.00	377.79	0.00
Lease notebook	4,654.92	1,163.73	0.00
Marketing	5,000.00	0.00	0.00
Miscellaneous	7,789.29	0.00	29,612.58
Office Supplies			
hardware and software	0.00	0.00	2,416.32
Office Supplies - Other	49,953.69	68,393.91	56,379.67
	49,953.69	68,393.91	58,795.99
Total Office Supplies	49,953.69	68,393.91	58,795.99
Officer's Compensation	0.00	0.00	0.00
Payroll Expenses			
Federal unemployment	795.56	1,098.92	1,318.33
Medicare taxes	1,690.52	6,915.26	9,418.61
NY Company disability	0.00	0.00	0.00
NY State Unemployment tax	4,241.51	6,548.25	7,984.04
Social Security Tax	7,228.44	29,568.74	40,272.69
Payroll Expenses - Other	116,854.99	482,565.05	659,602.89
	130,811.02	526,696.22	718,596.56
Total Payroll Expenses	130,811.02	526,696.22	718,596.56

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Master Call Communications, Inc. Income Statement

	Jan - Dec 00	Jan - Dec 01	Jan - Dec 02
Postage and Delivery			
Post card	0.00	0.00	2,343.29
Postage and Delivery - Other	8,792.04	6,287.31	6,947.61
Total Postage and Delivery	8,792.04	6,287.31	9,290.90
Professional Development			
Printing	0.00	0.00	2,441.52
Collection service	975.00	2,915.50	3,350.00
Professional Development - Other	1,680.29	0.00	1,000.00
Total Professional Development	2,655.29	2,915.50	6,791.52
Professional Fees			
programming	0.00	0.00	350.00
Post card	0.00	0.00	112,942.04
Mailing	0.00	0.00	6,901.82
Postage	0.00	27,537.26	37,106.80
Accounting	2,124.00	3,445.63	4,794.66
Billing services	23,869.51	22,789.92	30,902.88
Legal Fees	13,141.04	8,111.52	16,436.33
Professional Fees - Other	26,364.58	0.00	0.00
Total Professional Fees	65,499.13	61,884.33	209,434.53
Rent			
Panasonic copier-cabinet and fa	0.00	1,584.23	4,533.48
rent return	(9,845.96)	0.00	0.00
Rent - Other	82,887.40	68,586.43	92,899.96
Total Rent	73,041.44	70,170.66	97,433.44
Rent - copier	0.00	722.05	0.00
Rent -fax	685.85	576.15	0.00
Repairs			
Equipment Repairs	2,204.92	0.00	0.00
Repairs - Other	0.00	237.07	0.00
Total Repairs	2,204.92	237.07	0.00
Settlement	0.00	625.00	0.00
tax adjustment	0.00	30.82	0.00
Taxes			
Real estate Tx	0.00	0.00	47.88
tax extension	0.00	0.00	300.00
neu star 499	0.00	115.49	4,392.67
Telecom.relay service fund	0.00	1,030.97	5,576.25
NYS Corporation Tax	0.00	2,606.16	1,304.00
FCC USF	0.00	12,328.32	13,084.52
Sales tax	286.87	0.00	864.13
corporate business tax	0.00	0.00	364.00
corporate income tax	300.00	0.00	0.00
Federal Excise tax	82,200.15	104,583.98	135,949.71
NJ corporate tax	340.00	286.20	0.00
NY State Sales	894.01	1,694.62	8,104.31
NYS excise tax	7,359.63	0.00	0.00
State income tax	351.00	0.00	0.00

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Cash Basis

Master Call Communications, Inc.
Income Statement

	Jan - Dec 00	Jan - Dec 01	Jan - Dec 02
State of NY fee	225.00	0.00	0.00
Taxes - Other	0.00	116.56	257.48
Total Taxes	91,956.66	122,762.30	170,244.95
Telecommunication	3,000.00	0.00	166.40
Telephone	4,760.72	4,707.94	5,791.60
Travel & Ent			
Entertainment	0.00	0.00	2,047.55
Meals	850.00	1,723.33	8,039.17
Travel	1,172.20	990.00	2,281.76
Travel & Ent - Other	9,670.70	19,898.61	8,868.67
Total Travel & Ent	11,692.90	22,611.94	21,237.15
Uncategorized Expenses	0.00	0.00	315.35
Unknown	(100.08)	(965.10)	1,600.00
Total Expense	1,060,566.03	1,311,225.34	2,225,865.91
Net Ordinary Income	(48,791.74)	471,210.41	11,381.53
Other Income/Expense			
Other Income			
WTC Loan	0.00	0.00	83,650.00
Sales of computer	0.00	1,000.00	0.00
Interest Income	0.00	0.00	9,365.78
Total Other Income	0.00	1,000.00	93,015.78
Other Expense			
Other Expenses	0.00	61.24	445.13
Total Other Expense	0.00	61.24	445.13
Net Other Income	0.00	938.76	92,570.65
Net Income	(48,791.74)	472,149.17	103,952.18

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Master Call Communications, Inc.
Income Statement

	TOTAL
Ordinary Income/Expense	
Income	
Prepaid	1,413,766.39
Calling Card Sales	52,631.50
Fees	(51.98)
Sales	
billing	6,058,458.45
Prepaid	2,612.75
Wholesale	249,484.94
Sales - Other	4,102,215.67
Total Sales	<u>10,412,771.81</u>
Total Income	11,879,117.72
Cost of Goods Sold	
Cost of Sales	6,489,956.24
Depreciation CGS	357,684.00
Total COGS	<u>6,847,640.24</u>
Gross Profit	5,031,477.48
Expense	
Office space deposit	215.26
Software	2,365.05
Update Fee	571.73
Lease boards & license	72,200.00
Lease switch	18,676.91
Training	1,500.00
Maintenance	53,751.99
Transportaion	10,664.68
Insurance; Insurance Programm	1,390.00
Factory Support	25,603.85
unemployment	
Insurance	750.00
Total unemployment	750.00
Advertising & promotion	
India	1,036.80
TV production	1,000.00
ad creation	600.00
tickets	225.00
shipment	346.90
Article	100.00
photocorrespondent	270.00
prize announcemen	150.00
Logo	1,200.00
printing	2,150.00
Posters	288.00
production 30 sec(TV)	700.00
Production TV(Logo)	200.00
Kontinent-Express	450.00
newpaper's ad	1,600.00
fyers distribution	572.50

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 Cash Basis

Master Call Communications, Inc.
Income Statement

	<u>TOTAL</u>
printing flyers	3,144.40
NTV	6,986.00
banner	541.00
Sponsorship	2,500.00
agreement	3,000.00
TV spot production	12,395.00
TV promotion	0.00
postage	1,856.39
Advertising & promotion - Other	<u>220,360.13</u>
Total Advertising & promotion	261,672.12
Automobile Expense	41,703.39
Bank Fees	117,921.99
Collection	2,419.98
Consulting corporate	461,298.28
Consulting Personal	580,968.81
Depreciation Expense-G&A	(62,718.00)
Dues and Subscriptions	75.00
Insurance	
Health insurance	113,625.55
Disability Insurance	1,158.75
Work Comp	<u>8,283.57</u>
Total Insurance	123,067.87
Interest Expense	
Loan Interest	142,351.94
Interest Expense - Other	<u>45,341.58</u>
Total Interest Expense	187,693.52
Lease computers	12,392.28
Lease copier	2,586.19
Lease copier w/adf/c	377.79
Lease notebook	5,818.65
Marketing	5,000.00
Miscellaneous	37,401.87
Office Supplies	
hardware and software	2,416.32
Office Supplies - Other	<u>174,727.27</u>
Total Office Supplies	177,143.59
Officer's Compensation	0.00
Payroll Expenses	
Federal unemployment	3,212.81
Medicare taxes	18,024.39
NY Company disability	0.00
NY State Unemployment tax	18,773.80
Social Security Tax	77,069.87
Payroll Expenses - Other	<u>1,259,022.93</u>
Total Payroll Expenses	1,376,103.80

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Master Call Communications, Inc.
Income Statement

	TOTAL
Postage and Delivery	
Post card	2,343.29
Postage and Delivery - Other	22,026.96
Total Postage and Delivery	24,370.25
Professional Development	
Printing	2,441.52
Collection service	7,240.50
Professional Development - Other	2,680.29
Total Professional Development	12,362.31
Professional Fees	
programming	350.00
Post card	112,942.04
Mailing	6,901.82
Postage	64,644.06
Accounting	10,364.29
Billing services	77,562.31
Legal Fees	37,688.89
Professional Fees - Other	26,364.58
Total Professional Fees	336,817.99
Rent	
Panasonic copier-cabinet and fa	6,117.71
rent return	(9,845.96)
Rent - Other	244,373.79
Total Rent	240,645.54
Rent - copier	722.05
Rent -fax	1,262.00
Repairs	
Equipment Repairs	2,204.92
Repairs - Other	237.07
Total Repairs	2,441.99
Settlement	625.00
tax adjustment	30.82
Taxes	
Real estate Tx	47.88
tax extension	300.00
neu star 499	4,508.16
Telecom.relay service fund	6,607.22
NYS Corporation Tax	3,910.16
FCC USF	25,412.84
Sales tax	1,151.00
corporate business tax	364.00
corporate income tax	300.00
Federal Excise tax	322,733.84
NJ corporate tax	626.20
NY State Sales	10,692.94
NYS excise tax	7,359.63
State income tax	351.00

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Master Call Communications, Inc.
Income Statement

	<u>TOTAL</u>
State of NY fee	225.00
Taxes - Other	374.04
Total Taxes	<u>384,963.91</u>
Telecommunication	3,166.40
Telephone	15,260.26
Travel & Ent	
Entertainment	2,047.55
Meals	10,612.50
Travel	4,443.96
Travel & Ent - Other	38,437.98
Total Travel & Ent	<u>55,541.99</u>
Uncategorized Expenses	315.35
Unknown	534.82
Total Expense	<u>4,597,677.28</u>
Net Ordinary Income	433,800.20
Other Income/Expense	
Other Income	
WTC Loan	83,650.00
Sales of computer	1,000.00
Interest Income	9,365.78
Total Other Income	<u>94,015.78</u>
Other Expense	
Other Expenses	506.37
Total Other Expense	<u>506.37</u>
Net Other Income	<u>93,509.41</u>
Net Income	<u><u>527,309.61</u></u>

MASTER CALL COMMUNICATIONS, INC.

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 Master Call Communications, Inc., with principal offices at Suite 1109 50 Broadway, New York, NY 10004. 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 30, 2003

EFFECTIVE: May 30, 2003

By:

Stanley H. Golove
Vice - President - Regulatory Affairs
Suite 1109
50 Broadway
New York, NY 10004

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

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TABLE OF CONTENTS

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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.....15

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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

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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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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 - Master Call 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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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.

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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 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.

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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:

$$\text{Credit} = A/720 \times C$$

"A" - outage time in hours

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

"C" - total monthly charge for affected facility

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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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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.

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SECTION 3 - DESCRIPTION OF SERVICE

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.

ISSUED: April 30, 2003

EFFECTIVE: May 30, 2003

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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).

3.4 Service Offerings

3.4.1 Master Long Distance Service

Master 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 access lines or on a call by call basis by entering the following digits 1 + 010 + CIC + 1 + NPA + NXX + XXXX where CIC is the code for the carrier that is being resold and NPA + NXX + NXX is the desired called number. Calls are billed in one minute increments. No monthly recurring charges or minimum monthly billing requirements apply.

ISSUED: April 30, 2003

EFFECTIVE: May 30, 2003

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SECTION 3 - DESCRIPTION OF SERVICE continued

3.4 Service Offerings (continued)

3.4.2 Master 800/888 (Inbound) Long Distance Service

Master 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 one minute increments, with a one minute minimum call duration. A \$5.00 minimum monthly billing requirement applies. Customers whose monthly usage is less than the minimum will be billed the minimum amount.

3.4.4 Operator Services

The Company does not provide Operator Services at this time.

ISSUED: April 30, 2003

EFFECTIVE: May 30, 2003

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SECTION 4 - RATES

4.1 Master Long Distance Service

The flat rate per minute is based upon originating NPA with no time of day discounts. Plan is billed in full minute increments.

<u>Originating NPA</u>	<u>Area</u>	<u>Rate per Minute</u>
321	Orlando	\$0.059
352	Gainesville	\$0.079
386	Jacksonville	\$0.079
407	Orlando	\$0.059
727	Tampa	\$0.079
813	Tampa	\$0.079
850	Panama City	\$0.079
904	Jacksonville	\$0.079
941	Tampa	\$0.079
941	Ft. Myers	\$0.099
All Other Florida NPAs		\$0.049

4.2 Master 800/888 (Inbound) Long Distance Service

The flat rate per minute is based upon originating NPA with no time of day discounts. Plan is billed in full minute increments.

<u>Originating NPA</u>	<u>Area</u>	<u>Rate per Minute</u>
321	Orlando	\$0.079
352	Gainesville	\$0.099
386	Jacksonville	\$0.099
407	Orlando	\$0.079
727	Tampa	\$0.099
813	Tampa	\$0.099
850	Panama City	\$0.099
904	Jacksonville	\$0.099
941	Tampa	\$0.099
941	Ft. Myers	\$0.0119
All Other Florida NPAs		\$0.049

4.4 Operator Services

4.4.1 Operator Services Are Not Available At This

ISSUED: April 30, 2003

EFFECTIVE: May 30, 2003

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SECTION 4 - RATES continued

4.5 Determining Applicable Rate in Effect

All rates are flat rate per minute. All intrastate rates are based upon originating NPA. There is no differential for time of day.

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 \$10.00 will be assessed for checks returned for insufficient funds.

4.7 Restoration of Service

A reconnection fee of \$00.00 per occurrence is charged when service is re-established for customers who had been disconnected for non-payment.

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

Directory Assistance is not available at this time.

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.

ISSUED: April 30, 2003

EFFECTIVE: May 30, 2003

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