



ORIGINAL
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THE REGNUM GROUP, INC.

Regulatory & Communications Consultants

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

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

reg@regnumgroup.com

April 29, 2003

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

RECEIVED
03 MAY 14 AM 9:49
COMMISSION
CLERK

To Whom It May Concern:

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

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

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

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

Sincerely,

Matthew Schulman
Regulatory Consultant

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

dj/ms
Enclosure

DOCUMENT NUMBER-DATE

04289 MAY 14 '03

FPSC COMMISSION CLERK

ORIGINAL

FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF TELECOMMUNICATIONS
BUREAU OF CERTIFICATION AND SERVICE EVALUATION

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

Instructions

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

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

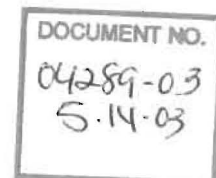
Use a separate sheet for each answer, which will not fit the allotted space. Once completed, submit the original and six (6) copies of this form along with a non-refundable application fee of **\$250.00** to:

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

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

If you have questions about completing the form, contact:

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



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

2. Name of company: Azul Tel, Inc.

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

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

Address: 2200 South Dixie Highway, Suite 506 PO Box n/a
 City: Miami State: Florida Zip:: 33133-2300

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

Address: 2200 South Dixie Highway, Suite 506 PO Box n/a
 City: Miami State: Florida Zip: 33133-2300

Select type of business your company will be conducting ✓ (Check all that apply)

- Facilities-based carrier** - company owns and operates or plans to own and operate telecommunications switches and transmission facilities in Florida.
- Operator Service Provider** - company provides or plans to provide alternative operator services for IXCs; or toll operator services to call aggregator locations; or clearinghouse services to bill such calls.
- Reseller** - company has or plans to have one or more switches but primarily leases the transmission facilities of other carriers. Bills its own customer base for services used.
- Switchless Rebiller** - company has no switch or transmission facilities but may have a billing computer. Aggregates traffic to obtain bulk discounts from underlying carrier. Rebills end users at a rate above its discount but generally below the rate end users would pay for unaggregated traffic.
- Multi-Location Discount Aggregator** - company contracts with unaffiliated entities to obtain bulk/volume discounts under multi-location discount plans from certain underlying carriers, then offers resold service by enrolling unaffiliated customers.
- Prepaid Debit Card Provider** - any person or entity that purchases 800 access from an underlying carrier or unaffiliated entity for use with prepaid debit card service and/or encodes the cards with personal identification numbers.

7. Structure of organization,

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

8. If individual, provide:

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:**
P01000077312

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

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

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

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

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

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

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

Name: n/a

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: n/a

15. Provide F.E.I Number (if applicable): 65-1138275

16. Provide the following (if applicable):

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

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

Fax No. _____

Name: n/a

Title: _____

Address: _____

City/State/Zip: _____

Telephone No.: _____

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

17. Who will receive the bills for your service?

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

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

(a) The application:

Name: Mr. Matthew Schulman

Title: Regulatory Consultant- Regnum Group, Inc.

Address: 8181 NW 36th St., Suite 4

City/State/Zip: Miami, FL 33166-6628

Telephone No.: 305-468-1645 Fax No.: 305-468-8509

Internet E-Mail Address: reg@regnumgroup.com

Internet Website Address: reg@regnumgroup.com

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

Name: Alejandro Sastre

Title: Director - Vice President

Address: 2200 South Dixie Highway, Suite 506

City/State/Zip: Miami, Florida 33133

Telephone No.: 786-497-4050 Fax No.: 786-497-4057

Internet E-Mail Address: alex@azultel.net

Internet Website Address:

(c) Complaints/inquiries from customers:

Name: Anely Brito

Title: Customer Service Supervisor

Address: 2200 South Dixie Highway, Suite 506

City/State/Zip: Miami , Florida 33133-2300

Telephone No.: 866-505-2985

Fax No.: 786-497-4057

Internet E-Mail Address:

Internet Website Address:

19. List the states in which the applicant:

(a) Has operated as an interexchange telecommunications company.

No

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

Yes

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

No

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

No

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

No

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

No

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

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

No

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

No

21. The applicant will provide the following interexchange carrier services ✓ (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. X

MTS with route specific rates per minute

_____ Method of access is FGA

_____ Method of access is FGB

 X _____ Method of access is FGD

 X _____ Method of access is 800

c. _____

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

_____ Method of access is FGA

_____ Method of access is FGB

_____ Method of access is FGD

_____ Method of access is 800

d. _____

MTS for pay telephone service provider

e. _____

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

f. _____

800 Service (toll free)

g. _____

WATS type service (bulk or volume discount)

_____ Method of access is via dedicated facilities

_____ Method of access is via switched facilities

h. _____

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

i. _____

Travel Services

_____ Method of access is 850

_____ Method of access is 800

k. X

Operator services

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

I. Services included are:

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

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

Please refer to Exhibit 22

23. Submit the following:

A. Financial capability. Please refer to Exhibit 23

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

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

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

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

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

1 . **A written explanation** that the applicant has sufficient financial capability to provide the requested service in the geographic area proposed to be served. Please refer to Exhibit 23A

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

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

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

Please refer to Exhibit 23B

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

Please refer to Exhibit 23C

"APPLICANT ACKNOWLEDGEMENT STATEMENT"

1. REGULATORY ASSESSMENT FEE: I **understand that all** telephone companies must pay a regulatory assessment fee in the amount of . 1 5 of one percent gross operating revenue derived from intrastate business. Regardless of its gross operating revenue of a company, minimum annual \$50 is required

2. GROSS RECEIPTS TAX: I understand that all telephone companies must pay a gross receipts tax of two and one-half percent on all intra and interstate business.

3. SALES TAX: I understand that a seven percent sales tax must be paid on intra and interstate revenues.

4. APPLICATION FEE: I understand that a non-refundable application fee of \$250.00 must be submitted with the application.

<u>UTILITY OFFICIAL</u>	
Signature _____	Date: <u>October 3 2002</u>
Title Director +VP	
Address: 2200 South Dixie Highway, Suite 506	
Telephone No. 786-497-4050	Fax No. 786-497-4057

ATTACHMENTS:

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

CERTIFICATE TRANSFER OR ASSESSMENT STATEMENT

1. Name:

Title:

Company:

and current holder of Florida Public Service Commission Certificate Number

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

() transfer

() assignment

of the above-mentioned certificate.

UTILITY OFFICIAL:

Signature _____ Date _____

Title _____

Address: _____

Telephone No. _____ Fax No. _____

CUSTOMER DEPOSITS AND ADVANCE PAYMENTS

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

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

UTILITY OFFICIAL:

Signature  Date OCTOBER 17 2002

Title Director + VP

Address: 2200 South Dixie Highway, Suite 506 , Miami , Florida 33133

Telephone No. 786-497-4050 Fax No. 786-497-4057

CURRENT FLORIDA INTRASTATE SERVICES

** APPENDIX C **

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

If the answer is - fully describe the following:

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

Resell of international lines effective 8/15/2002

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

n/a

UTILITY OFFICIAL:

Signature



Date

October 17 2002

Title

Director + VP

Address: 2200 South Dixie Highway, Suite 506

, Miami

Florida

33133

Telephone No. 786-497-4050

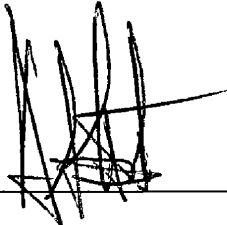
Fax No. 786-497-4057

AFFIDAVIT

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

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

UTILITY OFFICIAL:

Signature  Date October 17 2002

Title Director + VP

Address: 2200 South Dixie Highway, Suite 506 ,Miami , Florida 33133

Telephone No. 786-497-4057 Fax No. 786-497-4057

EXHIBIT 22
Proposed Tariff
Azul Tel, Inc.

TITLE SHEET**FLORIDA TELECOMMUNICATIONS TARIFF**

This tariff contains the description, regulations, and rates applicable to the furnishing of service and facilities for telecommunications services provided by Azul Tel, Inc with principal offices at 2200 South Dixie Highway, Suite 506 Miami, Florida 33133-2300. This tariff applies for services furnished within the State of Florida. This tariff is on file with the Florida Public Service Commission, and copies may be inspected during normal business hours at the Company's principal place of business.

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre ~~V~~ President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

CHECK SHEET

The sheets listed below, which are inclusive of this tariff, are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date of the bottom of this page.

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre ✓ President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

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Check Sheet 2

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Tariff Format Sheets 5

Section 1 - Technical Terms and Abbreviations 6

Section 2 - Rules and Regulations 8

Section 3 - Description of Service 14

Section 4 - Rates 18

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre ~~V~~ President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SYMBOLS SHEET

The following are the only symbols used for the purposes indicated below:

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre ~~V~~ President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

TARIFF FORMAT SHEETS

- A. Sheet Numbering - Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between sheets 14 and 15 would be 14.1.
- B. Sheet Revision Numbers - Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current sheet version on file with the FPSC. For example, the 4th revised Sheet 14. Because of various suspension periods, deferrals, Etc., the FPSC follows in their tariff approval process, the most current sheet number on file with the Commission is not always the tariff page in effect. Consult the Check Sheet for the sheet currently in effect.
- C. Paragraph Numbering Sequence - There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:
- 2.
 - 2.1.
 - 2.1.1.
 - 2.1.1.A.
 - 2.1.1.A.1
 - 2.1.1.A.1.(a).
 - 2.1.1.A.1.(a) I.
 - 2.1.1.A.1 (a) I. (i).
 - 2.1.1.A.1 (a) I. (i). (1).
- D. Check Sheets - When a tariff filing is made with the FPSC, an updated check sheet accompanies the tariff filing. The check sheet lists the sheets contained in the tariff, with a cross reference to the current revision number. When new pages are added, the check sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some pages). The tariff user should refer to the latest check sheet to find out if a particular sheet is the most current on file with the FPSC.

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

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 - Azul Tel, Inc.

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

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

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

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

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

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

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

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS continued


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

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre  President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 2 - RULES AND REGULATIONS

2.1 Undertaking of the Company.

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

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

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre ~~VP~~ President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 2 - RULES AND REGULATIONS. continued**2.2 Limitations.**

- 2.2.1 Service is offered subject to the availability of facilities and provisions of this tariff.
- 2.2.2 The Company's reserves the right to discontinue furnishing service or limit the use of service necessitated by conditions beyond its control: or when the Customer is using service in violation of the law or the provisions of this tariff.
- 2.2.3 All facilities provided under this tariff are directly controlled by the Company and the Customer may not transfer or assign the use of service or facilities, except with the express written consent of the Company. Such transfer or assignment shall only apply where there is no interruption of the use or location of the service or facilities.
- 2.2.4 Prior written permission from the Company is required before any assignment or transfer. All regulations and conditions contained in this tariff shall apply to all such permitted assignees or transferees, as well as all conditions for service.
- 2.2.5 Customers reselling or rebilling services must have a Certificate of Public Convenience and Necessity as an interexchange carrier from the Florida Public Service Commission.

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 2 - RULES AND REGULATIONS. continued**2.3 Liabilities of the Company.**

- 2.3.1 The liability of the Company for damages of any nature arising from errors, mistakes, omissions, interruptions, or delays of the Company, its agents, servants, or employees, in the course of establishing, furnishing, rearranging, moving, terminating, maintaining, restoring, or changing the service or facilities or equipment shall not exceed an amount equal to the charges applicable under this tariff (calculated on a proportionate basis where appropriate) to the period during which such error, mistake, omission, interruption or delay occurs.
- 2.3.2 In no event shall the Company be liable for any incidental, indirect, special, or consequential damages (including lost revenue or profits) of any kind whatsoever regardless of the cause or foreseeability thereof.
- 2.3.3 When the services or facilities of other Interexchange carriers are used separately or in conjunction with the Companies facilities or equipment in establishing connection to points not reached by the Company's facilities or equipment, the Company shall not be liable for any act or omission of such other carrier or their agents, servants or employees.
- 2.3.4 The Company shall not be liable for any failure of performance hereunder if such failure is due to any cause or causes beyond the reasonable control of the Company. Such causes shall include, without limitation, acts of God, fire, explosion, vandalism, cable cut, storm or other similar occurrence, any law, order, regulation, direction, action or request of the United States government or any other government or any civil or military authority, national emergencies, insurrections, riots, wars, strikes, lockouts, or work stoppages or other labor difficulties, supplier failures, shortages, breaches or delays, or preemption of existing service to restore service in compliance with the Florida Public Service Commissions rules, regulations, or orders.
- 2.3.5 The Company shall not be liable for interruptions, delays, errors, or defects in transmission, or any injury whatsoever, caused by the Customer, the Customer's agents, or Authorized Users, or by facilities or equipment provided by the Customer.

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 2 - RULES AND REGULATIONS. continued**2.4 Interruption of Service**

- 2.4.1 Credit allowance for interruptions of service which are not due to the Company's inspection, testing, to the negligence of the Customer, or failure of channels, equipment and/or communications systems provided by the Customer, are subject to the general liability provisions set forth in 2.3.1, 2.3.2, 2.3.3, 2.3.4, or 2.3.5 herein.
- 2.4.2 It shall be the obligation of the Customer to notify the Company immediately of any interruption in service for which Customer desires a credit allowance. Before giving such notice, the Customer shall ascertain that the trouble is not within his or her control, or is not in wiring or equipment, if any, furnished by the Customer.
- 2.4.3 No refund or credit will be made for the time that the Company stands ready to repair the service and the Customer does not provide access to the Company for such restoration work.
- 2.4.4 No credit shall be allowed for an interruption of a continuous duration of less than twenty-four hours after the subscriber notifies the Company.
- 2.4.5 The Customer shall be credited for an interruption of more than twenty-four hours as follows:

Credit Formula:

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

"A" - outage time in hours

"B" - 720 hours in month

"C" - total monthly charge for affected facility

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

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

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

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

2. 6 Deposits

The Company does not require a deposit from the Customer.

2. 7 Advance Payments

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 2 - RULES AND REGULATIONS continued**2.8 Taxes**

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

2.9 Billing of Calls

All charges due by the subscriber are payable at any agency duly authorized to receive such payments. Any objection to billed charges should be promptly reported to the Company. Adjustments to Customers' bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate.

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre ~~VP~~ President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 3 - DESCRIPTION OF SERVICE**3.1 Timing of Calls****3.1.1 When Billing Charges Begin and End For Phone Calls**

- 3.1.1.A Actual Call Duration is determined as follows, unless otherwise specified in this tariff.
- 3.1.1.B Actual Call Duration timing begins when the called party answers the call (i.e., when two-way communications are established.) Answer detection is based on standard industry answer detection methods, including hardware and software answer detection.
- 3.1.1.C Actual Call Duration timing ends when one of the parties disconnects from the call.
- 3.1.1.D Actual Call Duration timing is measured in whole seconds.

3.1.2 Call Charge Calculation

- 3.1.2.A Call Charge is based on Actual Call Duration and the rates and charges specified in this tariff and calculated as specified in this section, unless otherwise specified in this tariff.
- 3.1.2.B The Actual Call Duration is determined as specified in 3.1.1, When Bill Charges Begin and End For Phone Calls.
- 3.1.2.C For Call Charge calculation purposes, the Rate Per Minute, the Per Call Surcharge, the Directory Assistance Surcharge and Payphone Surcharge Per Call are specified by product in subsequent sections of this tariff.
- 3.1.2.D The Call Charge is the sum of: 1) the product of the Call Duration (in seconds) multiplied by the Rate Per Minute divided by 60 (seconds in one minute), 2) the Per Call Surcharge, 3) by the Directory Assistance Surcharge if the call was an assistance call, and 4) by the Payphone Surcharge Per Call if the call originated from a payphone.

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 3 - DESCRIPTION OF SERVICE continued

3. 1. 2 Call Charge Calculation (continued)

3.1.2.E All mathematical calculations for the Call Charge are performed with more than six (6) decimal places of precision. Each Call Charge is rounded to six (6) decimal places when rendered.

3. 1. 3 Per Call Billing Charges

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


3. 1. 4 Uncompleted Calls

There shall be no charges for uncompleted calls.

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre  President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 3 - DESCRIPTION OF SERVICE continued**3.4 Service Offerings continued****3.4.3 Prepaid Calling Card Service**

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

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 3 - DESCRIPTION OF SERVICE continued

Reserved for further Services

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre^{VP} President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 4 - RATES**4.1. SERVICE CHARGES****4.1.1. 1+ Residential Long Distance Services**

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre ^{VP}President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 4 - RATES, continued**4.1. SERVICES CHARGES, continued****4.1.2. 1+Business Long Distance Services**

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

4.1.3. Dedicated Long Distance Services

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

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 4 - RATES, continued

4.2. MISC. CHARGES

4.2.1. Payphone Surcharge

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

4.2.2. Per Call Surcharge

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

4.2.3. Maintenance Surcharge

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

4.2.4. Directory Assistance

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

Directory Assistance, per call: \$.75

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre ~~V~~ President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 4 - RATES continued**4.3. Prepaid Calling Cards****Prepaid Calling Card#1**

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

Prepaid Calling Card#2

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

Prepaid Calling Card#3

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

Prepaid Calling Card#4

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

Prepaid Calling Card#5

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 4 - RATES continued**4.3. Prepaid Calling Cards continued****Prepaid Calling Card#6**

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

Prepaid Calling Card#7

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

Prepaid Calling Card#8

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

Prepaid Calling Card#9

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 4 - RATES continued**4.3. Prepaid Calling Cards continued****Prepaid Calling Card#10**

Rate per minute:	\$0.025
Maintenance Fee:	\$0.00
Per Call Surcharge	\$.49
Payphone Surcharge	\$.35

Prepaid Calling Card#11

Rate per minute:	\$0.019
Maintenance Surcharge	\$0.00
Per Call Surcharge	\$.25
Payphone:	\$.35

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 4 - RATES continued**4.4 Payment of Calls****4.4.1. Late Payment Charges**

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

4.4.2. Return Check Charges

A return check charge of \$25.00 will be assessed for checks returned for insufficient funds if the face value does not exceed \$50.00, \$30.00 if the face value does exceed \$50.00 but does not exceed \$300.00, \$40.00 if the face value exceeds \$300.00 or 5% of the value of the check, whichever is greater.

4.4.3. Restoration of Service

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

4.4.4. Special Promotions

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre ~~VP~~ President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

SECTION 4 - RATES continued**4.5 Special Rates For The Handicapped****4.5.1. Directory Assistance**

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

4.5.2. Hearing and Speech Impaired Persons

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

4.5.3. Telecommunications Relay Service

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

ISSUED: January 22, 2003

EFFECTIVE: _____

By:

Alejandro Sastre, President
2200 South Dixie Highway, Suite 506
Miami, Florida 33133

350J487-6013

08/07/01 11:30 Fl Dept of State

350J487-6013

pl /2

State of Florida



Department of State

I certify the attached is a true and correct copy of the Articles of Incorporation of AZUL TEL, INC., a Florida corporation, filed on August 7, 2001, as shown by the records of this office.

I further certify the document was electronically received under FAX audit number H01000087904. This certificate is issued in accordance with section 15.16, Florida Statutes, and authenticated by the code noted below.

The document number of this corporation is P01000077312.

Given under my hand and the Great Seal of the State of Florida, at Tallahassee, the Capital, this the Seventh day of August, 2001

Authentication Code: 001A00045304-080701-P01000077312-1/1



CR2E022 (1-99)

Katherine Harris

Katherine Harris
Secretary of State

EXHIBIT 23
Financial Capability
Azul Tel, Inc.

Azultel Inc
Balance Sheet
As of March 20, 2003

	Mar 20, 03
ASSETS	
Current Assets	
Checking/Savings	
Ocean Bank	314,462.98
Total Checking/Savings	314,462.98
Accounts Receivable	
Accounts Receivable	341,051.25
Total Accounts Receivable	341,051.25
Other Current Assets	
Inventory Asset	518,593.77
Undeposited Funds	28,261.17
Total Other Current Assets	546,854.94
Total Current Assets	1,202,369.17
Fixed Assets	
Hardware Equipment	740,648.34
Total Fixed Assets	740,648.34
TOTAL ASSETS	<u>1,943,017.51</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,163,666.82
Total Accounts Payable	1,163,666.82
Other Current Liabilities	
Sales Tax Payable	169.98
Total Other Current Liabilities	169.98
Total Current Liabilities	1,163,836.80
Total Liabilities	1,163,836.80
Equity	
Opening Bal Equity	19,199.13
Paid In Capital	350,697.97
Retained Earnings	-38,446.90
Net Income	447,730.51
Total Equity	779,180.71
TOTAL LIABILITIES & EQUITY	<u>1,943,017.51</u>

Azultel Inc
Profit & Loss
January 1 through March 20, 2003

Jan 1 - Mar 20, 03

Ordinary Income/Expense	
Income	
Calling Card Sales	381,624.75
Postpaid LD Services	124,546.83
Services	-8,240.01
Termination Services	964,176.73
Total Income	1,462,108.30
Cost of Goods Sold	
Bandwith & Colo & Trunks	
ADSL Conection	552.00
Bandwith Miami NOC	8,560.00
Co-Location Rental	2,250.00
T-1 Trunk Connections	10,777.78
Bandwith & Colo & Trunks - Other	26,645.84
Total Bandwith & Colo & Trunks	48,785.62
Comission Clearinghouses	1,500.00
Cost of Goods Sold	517,232.11
Partner Terminations	
Exchange Terminations	9,878.52
Partner Terminations - Other	180,071.14
Total Partner Terminations	189,949.66
Total COGS	757,467.39
Gross Profit	704,640.91
Expense	
Automobile Expense	2,617.04
Bank Service Charges	2,084.72
Dues and Subscriptions	1,365.00
Insurance	
Car Insurance	3,005.24
Total Insurance	3,005.24
Office Expenses	
Cleaning Services	900.00
Freight out	4,747.86
Office Expenses - Other	15,899.35
Total Office Expenses	21,547.21
Payroll Expenses	
Commissions	19,000.62
Payroll Expenses - Other	112,831.72
Total Payroll Expenses	131,832.34
Postage and Delivery	3,666.84
Printing and Reproduction	26,292.03
Professional Fees	
Legal Fees	5,984.18
Total Professional Fees	5,984.18
Rent	29,357.50
Sales Tax	4,372.56
Taxes	
Property	94.40
Total Taxes	94.40
Telephone	
Cellular	2,723.97
Long Distance*	2,579.43
Telephone - Other	2,454.43
Total Telephone	7,757.83

Azutel Inc
Profit & Loss
January 1 through March 20, 2003

	Jan 1 - Mar 20, 03
Travel & Ent	
Meals	2,016.55
Travel	720.00
Travel & Ent - Other	9,957.40
Total Travel & Ent	12,693.95
Utilities	
Alarm	2,765.73
Electricity Florida Power and L	1,473.83
Total Utilities	4,239.56
Total Expensio	256,910.40
Net Ordinary Income	447,730.51
Net Income	<u>447,730.51</u>



OCEAN BANK

780 N.W. 42nd AVENUE, MIAMI, FLORIDA 33126

DIRECT ALL INQUIRIES TO: (305) 448-2265
POST OFFICE BOX 44-1140
MIAMI, FLORIDA 33144-1140

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FROM 11-30-02 THRU 12-31-02

VA 130
AZUL TEL INC
2200 S DIXIE HWY
SUITE 506
MIAMI FL 33133

REDACTED

* - - - - - ACCOUNT INFORMATION - - - - - *

		CHECKING NON-PERSONAL	
		11-30-02	20,548.94
PREVIOUS BALANCE			
+ NUMBER/TOTAL CREDITS		61	284,850.59
- NUMBER/TOTAL DEBITS		150	302,052.65
- FEE			534.45
NEW BALANCE			2,812.43
DAYS IN STATEMENT PERIOD			31
AVERAGE DAILY BALANCE			27,770.19
AVERAGE COLLECTED BALANCE			8,469.30-

* - - - - - DESCRIPTIVE TRANSACTIONS - - - - - *

Date	Tracer	Description	Amount
12-02	117	CHECKING DEPOSIT	7464.63
12-02	11202	BANKCARD BTOT DEP	164.45
12-02	27	FEE ASSESSMENT FOR	2.00-
12-02	11202	BANKCARD MTOT DISC	156.94-
12-02	15	WIRE TRANSFER FEE	40.00-
12-02	15	WTG XXXXXXXXXX	4000.00-
12-03	68	20021202F6B7001C000012	
12-03	44	LOCK BOX DEPOSIT	988.22
12-03	11203	CHECKING DEPOSIT	14885.00
12-03	17	BANKCARD BTOT DEP	185.16
12-03	17	WTI XXXXXXXXXX	8630.55
12-03	17	20021202K3QF386C001404	
12-03	17	WIRE TRANSFER FEE	10.00-
12-04	20	CHECKING DEPOSIT	11375.00
12-04	22	FEE ASSESSMENT FOR	2.00-
12-04	21203	XXXXXXXXXX	
12-04	5	COMPUPAY BILLING MIAMI AR	66.70-
12-05	76	LOCK BOX DEPOSIT	603.05
12-05	11205	CHECKING DEPOSIT	4945.00
12-05	14	BANKCARD BTOT DEP	48.87
12-05	14	WTI XXXXXXXXXX	16122.00
12-05	24	20021204K3QF382C000873	
12-05	24	FEE ASSESSMENT FOR	16.00-
12-05	14	XXXXXXXXXX	
12-05	14	WIRE TRANSFER FEE	10.00-
12-06	11206	BANKCARD BTOT DEP	301.53
12-06	16	WTI SPECTROLL INVESTMENT A.V.V	450.00
12-06	29	20021205B1QGC03C003069	
12-06	29	FEE ASSESSMENT FOR	12.00-
12-06	10	XXXXXXXXXX	
12-06	10	CHARGEBACK ITEM	7065.00-
12-06	16	CHARGEBACK FEE	6.00-
12-06	88	WIRE TRANSFER FEE	10.00-
12-09	24	LOCK BOX DEPOSIT	2718.94
12-09	11209	CHECKING DEPOSIT	12035.63
12-09	11209	BANKCARD BTOT DEP	144.70
12-09	21	BANKCARD BTOT DEP	703.39
12-09	21	FEE ASSESSMENT FOR	12.00-
12-09	21	XXXXXXXXXX	

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FROM 11-30-02 THRU 12-31-02

VA 130
AZUL TEL INC
2200 S DIXIE HWY
SUITE 506
MIAMI FL 33133

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12-10	15	LOCK BOX DEPOSIT	1450.57
12-10	11210	BANKCARD BTOT DEP	469.21
12-10	15	WTI [REDACTED]	10301.99
		20021210L1B7033C000294	
12-10	24	FEE ASSESSMENT FOR [REDACTED]	8.00-
12-10	10	CHARGEBACK ITEM	187.00-
12-10	10	CHARGEBACK FEE	6.00-
12-10	15	WIRE TRANSFER FEE	10.00-
12-11	117	CHECKING DEPOSIT	10972.50
12-11	15	WIRE TRANSFER FEE	25.00-
12-11	15	WTO [REDACTED]	15000.00-
		20021211F6B7001C000123	
12-12	1	LOCK BOX DEPOSIT	6064.68
12-12	11212	BANKCARD BTOT DEP	6.63
12-12	12	WTI [REDACTED]	14776.73
		20021211K3QF385C000719	
12-12	20	FEE ASSESSMENT FOR [REDACTED]	2.00-
12-12	12	WIRE TRANSFER FEE	10.00-
12-13	46	LOCK BOX DEPOSIT	1641.15
12-13	51	CHECKING DEPOSIT	19771.46
12-13	11213	BANKCARD BTOT DEP	215.60
12-13	9	CHARGEBACK ITEM	1005.00-
12-13	11213	[REDACTED]	968.89-
12-13	9	CHARGEBACK FEE	6.00-
12-13	16	WIRE TRANSFER FEE	25.00-
12-13	16	WIRE TRANSFER FEE	40.00-
12-13	16	WIRE TRANSFER FEE	40.00-
12-13	16	WTO [REDACTED]	1200.00-
		20021213F6B7001C000025	
12-13	16	WTO [REDACTED]	4000.00-
		20021213F6B7001C000033	
12-13	16	WTO [REDACTED]	15000.00-
		20021213F6B7001C000123	
12-16	37	CHECKING DEPOSIT	12075.00
12-16	11216	BANKCARD BTOT DEP	48.87
12-16	11216	BANKCARD BTOT DEP	829.06
12-16	13	WTI [REDACTED]	2437.05
		20021213B1Q8151C006317	
12-16	37	DEPOSIT CORRECTION	2000.00-
12-16	13	WIRE TRANSFER FEE	10.00-
12-16	13	WIRE TRANSFER FEE	25.00-
12-16	13	WTO [REDACTED]	20000.00-
		20021216F6B7001C000155	
12-16	920	Stop Payment Fee	25.00-
12-17	36	LOCK BOX DEPOSIT	5795.12
12-17	5	CHECKING DEPOSIT	6244.65
12-17	11217	BANKCARD BTOT DEP	612.10
12-17	12	CHARGEBACK ITEM	2.90-
12-17	12	CHARGEBACK ITEM	6.79-
12-17	12	CHARGEBACK FEE	6.00-
12-17	12	CHARGEBACK FEE	6.00-
12-18	107	CHECKING DEPOSIT	9240.00
12-18	17	WTI [REDACTED]	4091.18

CONTINUED ON NEXT PAGE

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FROM 11-30-02 THRU 12-31-02

VA 130
AZUL TEL INC
2200 S DIXIE HWY
SUITE 506
MIAMI FL 33133

REDACTED

Table with columns for date, account number, description, and amount. Includes entries for WTI, FEE ASSESSMENT FOR, CHARGEBACK ITEM, WIRE TRANSFER FEE, CHECKING DEPOSIT, and BANKCARD BTOT DEP.

CONTINUED ON NEXT PAGE



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FROM 11-30-02 THRU 12-31-02

VA 130
AZUL TEL INC
2200 S DIXIE HWY
SUITE 506
MIAMI FL 33133

REDACTED

12-31	34	FEE ASSESSMENT FOR	6.00-
12-31	13	CHARGEBACK ITEM	86.74-
12-31	13	CHARGEBACK FEE	6.00-
12-31	15	CASH MANAGEMENT MONTHLY FEES	70.00-
12-31	999	TOTAL FEES ASSESSED	509.45-

* - - - - - DAILY BALANCE SUMMARY - - - - - *					
Date	Balance	Date	Balance	Date	Balance
11-30	20548.94	12-02	18600.68	12-03	19323.40
12-04	25712.67	12-05	39835.37	12-06	20412.20
12-09	30277.86	12-10	39125.63	12-11	33344.89
12-12	54141.91	12-13	53426.47	12-16	34866.04
12-17	18489.10	12-18	44532.22	12-19	24934.06
12-20	37099.48	12-23	9248.49	12-24	37424.69
12-26	17079.39	12-27	577.09-	12-30	4333.83
12-31	2812.43				

No.	Date	Amount	No.	Date	Amount
1710	12-06	10000.00	1712*	12-02	1686.40
1723*	12-04	1328.26	1724	12-03	20000.00
1727*	12-03	36.21	1728	12-04	150.00
1730*	12-02	1655.00	1731	12-16	413.00
1732	12-03	1125.00	1735*	12-05	179.30
1736	12-02	37.00	1737	12-02	2000.00
1740*	12-03	24.50	1741	12-04	535.50
1742	12-09	1500.00	1743	12-04	244.95
1744	12-04	1085.00	1745	12-06	175.70
1746	12-05	1175.00	1747	12-11	728.24
1748	12-05	430.00	1749	12-05	281.50
1750	12-06	401.00	1751	12-04	500.00
1752	12-04	1073.32	1753	12-05	1735.60
1754	12-12	39.02	1755	12-06	1234.50
1756	12-06	1270.50	1757	12-05	1403.52
1758	12-05	1234.50	1759	12-03	2770.50
1761*	12-05	250.00	1762	12-05	880.80
1764*	12-09	1500.00	1765	12-09	1725.00
1766	12-10	104.00	1767	12-31	763.00
1768	12-10	3059.00	1769	12-17	22.00
1770	12-09	1000.00	1771	12-13	58.76
1772	12-20	480.00	1773	12-17	27805.84
1774	12-11	1000.00	1775	12-27	28582.31
1776	12-16	2320.59	1779*	12-19	1100.00
1780	12-19	9834.00	1781	12-23	20000.00
1782	12-17	570.77	1783	12-16	6004.00
1784	12-19	5112.00	1786*	12-16	743.00
1787	12-17	608.51	1788	12-16	235.38
1789	12-16	674.44	1790	12-18	535.21
1791	12-18	400.00	1792	12-16	1500.00
1795*	12-20	118.74	1796	12-19	912.50
1797	12-24	648.49	1798	12-23	15000.00
1802*	12-23	247.98	1803	12-18	1000.00
1804	12-30	138.43	1805	12-19	250.00
1806	12-19	4584.13	1807	12-24	200.00

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OCEAN BANK

780 N.W. 42nd AVENUE, MIAMI, FLORIDA 33126

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MIAMI, FLORIDA 33144-1140

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FROM 11-30-02 THRU 12-31-02

VA 130
AZUL TEL INC
2200 S DIXIE HWY
SUITE 506
MIAMI FL 33133

REDACTED

1808	12-26	19831.00	1809	12-26	1389.11
1815*	12-23	154.80	1816	12-20	300.00
1817	12-26	700.00	1822*	12-23	250.00
1824*	12-23	2820.35	1825	12-23	1500.00
1826	12-23	250.00	1827	12-27	250.00
1828	12-27	183.00	1829	12-26	740.00
1830	12-24	2500.00	1831	12-30	87.82
1832	12-30	202.33	1833	12-27	250.00
1836*	12-27	2000.00	1838*	12-31	319.50
1845*	12-31	200.00			

FULL SERVICE ATM NOW OPENED AT OUR WESTON BANKING
CENTER, LOCATED AT, 2700 COMMERCE PARKWAY, WESTON,
FLORIDA, 33331.....OCEAN BANK AN EQUAL OPPORTUNITY
LENDER.....

Member FDIC



OCEAN BANK

780 N.W. 42nd AVENUE, MIAMI, FLORIDA 33126

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FROM 12-31-02 THRU 1-31-03

VA 130
AZUL TEL INC
2200 S DIXIE HWY
SUITE 506
MIAMI FL 33133

REDACTED

* - - - - - ACCOUNT INFORMATION - - - - - *

		CHECKING NON-PERSONAL	
	PREVIOUS BALANCE	12-31-02	2,812.43
+	NUMBER/TOTAL CREDITS	62	394,377.35
-	NUMBER/TOTAL DEBITS	142	283,421.69
-	FEE		642.95
	NEW BALANCE		113,125.14
	DAYS IN STATEMENT PERIOD		31
	AVERAGE DAILY BALANCE		61,477.42
	AVERAGE COLLECTED BALANCE		4,381.24

* - - - - - DESCRIPTIVE TRANSACTIONS - - - - - *

Date	Tracer	Description	Amount
1-02	22	LOCK BOX DEPOSIT	2027.70-
1-02	31	CHECKING DEPOSIT	8914.22-
1-02	20102	BANKCARD BTOT DEP	19.55-
1-02	20102	BANKCARD BTOT DEP	270.84-
1-02	14	WTI [REDACTED]	17306.25-
1-02	24	20030102K3QF382C000268 FEE ASSESSMENT FOR [REDACTED]	8.00-
1-02	20102	AT&T WIRELESS UP AT&T WIREL	655.94-
1-02	14	WIRE TRANSFER FEE	10.00-
1-03	19	CHECKING DEPOSIT	14675.00-
1-03	10103	BANKCARD BTOT DEP	136.85-
1-03	27	FEE ASSESSMENT FOR [REDACTED]	14.00-
1-03	30102	BANKCARD MTOT DISC	113.41-
1-06	10106	BANKCARD BTOT DEP	78.20-
1-06	10106	BANKCARD BTOT DEP	104.10-
1-06	24	FEE ASSESSMENT FOR [REDACTED]	4.00-
1-06	8	CHARGEBACK ITEM	340.00-
1-06	8	CHARGEBACK ITEM	680.00-
1-06	8	CHARGEBACK FEE	6.00-
1-06	8	CHARGEBACK FEE	6.00-
1-06	920	Stop Payment Fee	25.00-
1-07	74	LOCK BOX DEPOSIT	1476.19-
1-07	21	CHECKING DEPOSIT	4380.00-
1-07	10107	BANKCARD BTOT DEP	318.78-
1-07	15	WTI [REDACTED]	10000.00-
1-07	25	20030106K3QF382C001018 FEE ASSESSMENT FOR [REDACTED]	10.00-
1-07	9	CHARGEBACK ITEM	63.88-
1-07	9	CHARGEBACK FEE	6.00-
1-07	15	WIRE TRANSFER FEE	10.00-
1-08	46	CHECKING DEPOSIT	9610.83-
1-08	10108	BANKCARD BTOT DEP	156.40-
1-08	25	FEE ASSESSMENT FOR [REDACTED]	4.00-
1-09	35	LOCK BOX DEPOSIT	1803.47-
1-09	63	CHECKING DEPOSIT	9590.74-

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Member FDIC



OCEAN BANK

780 N.W. 42nd AVENUE, MIAMI, FLORIDA 33126

DIRECT ALL INQUIRIES TO: (305) 448-2265
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MIAMI, FLORIDA 33144-1140

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FROM 12-31-02 THRU 1-31-03

VA 130
AZUL TEL INC
2200 S DIXIE HWY
SUITE 506
MIAMI FL 33133

REDACTED

Table with columns for date, account number, description, and amount. Includes entries for BANKCARD BTOT DEP, FEE ASSESSMENT FOR, FL POWER & LIGHT ELEC PYMT, CHECKING DEPOSIT, WIRE TRANSFER FEE, and LOCK BOX DEPOSIT.

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Member FDIC



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FROM 12-31-02 THRU 1-31-03

VA 130
AZUL TEL INC
2200 S DIXIE HWY
SUITE 506
MIAMI FL 33133

REDACTED

Table with columns for date, amount, and description. Includes entries like WIRE TRANSFER FEE, LOCK BOX DEPOSIT, CHECKING DEPOSIT, and BANKCARD BTOT DEP.

DAILY BALANCE SUMMARY table with columns for Date and Balance, showing a grid of dates and corresponding balance values.

CONTINUED ON NEXT PAGE

Member FDIC



OCEAN BANK

780 N.W. 42nd AVENUE, MIAMI, FLORIDA 33126

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FROM 12-31-02 THRU 1-31-03

VA 130
AZUL TEL INC
2200 S DIXIE HWY
SUITE 506
MIAMI FL 33133

REDACTED

1-28 133698.82 1-29 118296.57 1-30 109856.33
1-31 113125.14

No.	Date	Amount	No.	Date	Amount
1777	1-13	1547.00	1785*	1-09	57.88
1800*	1-08	10000.00	1801	1-24	16847.00
1810*	1-28	1389.11	1819*	1-03	220.00
1820	1-02	1916.31	1821	1-07	1786.10
1834*	1-02	170.31	1835	1-09	48.56
1837*	1-02	7050.00	1839*	1-02	2782.00
1840	1-07	55.89	1842*	1-07	106.17
1843	1-06	1175.00	1844	1-02	140.00
1846*	1-07	2487.62	1847	1-08	164.24
1848	1-08	108.81	1849	1-02	500.00
1850	1-07	168.49	1851	1-06	200.00
1852	1-06	1300.00	1853	1-07	540.00
1854	1-06	172.00	1855	1-08	27.81
1856	1-07	73.95	1857	1-07	500.00
1858	1-08	2964.00	1859	1-09	1270.50
1860	1-07	1027.17	1861	1-07	1808.17
1862	1-08	1500.00	1863	1-07	1468.51
1864	1-08	1403.88	1865	1-07	1500.00
1866	1-08	1500.00	1867	1-07	1234.50
1868	1-07	766.00	1869	1-09	2004.50
1870	1-13	1235.63	1871	1-07	2500.00
1872	1-15	94.40	1873	1-07	1726.93
1874	1-10	636.02	1875	1-07	2770.50
1876	1-08	1140.00	1877	1-13	35000.00
1878	1-08	250.00	1879	1-13	589.00
1880	1-14	48.49	1881	1-13	4000.00
1882	1-21	3795.00	1883	1-14	11.23
1884	1-22	25000.00	1886*	1-14	345.00
1887	1-14	5112.00	1888	1-13	144.08
1889	1-13	699.96	1890	1-14	122.80
1891	1-17	1181.00	1892	1-21	4701.15
1893	1-21	3950.00	1894	1-17	267.49
1895	1-27	584.38	1896	1-17	158.68
1897	1-17	120.40	1898	1-21	450.00
1899	1-24	15000.00	1900	1-17	2500.00
1901	1-30	10636.06	1902	1-23	1557.00
1904*	1-22	1160.00	1905	1-22	1500.00
1906	1-21	798.41	1907	1-21	977.17
1908	1-21	608.24	1909	1-21	536.64
1910	1-24	251.42	1911	1-23	37108.34
1912	1-21	500.00	1913	1-27	41.45
1914	1-24	720.00	1915	1-24	250.00
1916	1-27	2402.50	1917	1-29	15000.00
1918	1-28	2394.00	1919	1-29	500.00
1920	1-28	250.00	1921	1-31	86.00
1922	1-31	121.96			

COME AND VISIT OUR NEW FULL SERVICE ATM AT OUR BIRD RD
BANKING CENTER LOCATED AT 7951 SW 40TH STREET, MIAMI.
OCEAN BANK, AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION
EMPLOYER.....



OCEAN BANK

780 N.W. 42nd AVENUE, MIAMI, FLORIDA 33126

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MIAMI, FLORIDA 33144-1140

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FROM 1-31-03 THRU 2-28-03

VA 130
AZUL TEL INC
2200 S DIXIE HWY
SUITE 506
MIAMI FL 33133

REDACTED

* - - - - - ACCOUNT INFORMATION - - - - - *

		CHECKING NON-PERSONAL	
PREVIOUS BALANCE		1-31-03	113,125.14
+ NUMBER/TOTAL CREDITS		56	557,658.51
- NUMBER/TOTAL DEBITS		133	612,826.23
- FEE			162.77
NEW BALANCE			57,794.65
DAYS IN STATEMENT PERIOD			28
AVERAGE DAILY BALANCE			95,930.54
AVERAGE COLLECTED BALANCE			59,549.79

* - - - - - DESCRIPTIVE TRANSACTIONS - - - - - *

Date	Tracer	Description	Amount
2-03	52	CHECKING DEPOSIT	1670.00
2-03	48	CHECKING DEPOSIT	25228.68
2-03	15	WTI [REDACTED]	62328.96
		20030203B1QGC02C002486	
2-03	15	WIRE TRANSFER FEE	10.00-
2-04	67	LOCK BOX DEPOSIT	1368.42
2-04	20203	HB PROP B/C HMPROPB/C	135.94
2-04	20203	HB PROP B/C HMPROPB/C	387.82
2-04	15	WIRE TRANSFER FEE	25.00-
2-04	15	WTO [REDACTED]	10000.00-
		20030204F6B7001C000051	
2-05	25	LOCK BOX DEPOSIT	533.37
2-05	20204	HB PROP B/C HMPROPB/C	396.47
2-06	65	CHECKING DEPOSIT	8850.00
2-06	65	CHECKING DEPOSIT	12554.27
2-06	20205	HB PROP B/C HMPROPB/C	148.58
2-06	20205	HB PROP B/C HMPROPB/C	139.46-
2-06	13	WIRE TRANSFER FEE	25.00-
2-06	13	WTO [REDACTED]	10000.00-
		20030206F6B7001C000075	
2-07	154	CHECKING DEPOSIT	2000.00
2-07	20206	HB PROP B/C HMPROPB/C	515.25
2-07	16	WTI [REDACTED]	10275.33
		20030206L1B7033C000379	
2-07	16	WTI OCEAN BANK	25293.07
		20030207B1Q8023C003043	
2-07	16	WIRE TRANSFER FEE	10.00-
2-07	16	WIRE TRANSFER FEE	10.00-
2-10	15	CHECKING DEPOSIT	15538.64
2-10	20207	HB PROP B/C HMPROPB/C	565.65
2-10	15	WTI [REDACTED]	103707.10
		20030210B1Q8384C002203	
2-10	10210	Cingular Wireles Payment	275.37-
2-10	15	WIRE TRANSFER FEE	10.00-
2-11	56	LOCK BOX DEPOSIT	5086.79
2-11	38	CHECKING DEPOSIT	613.15
2-11	20210	HB PROP B/C HMPROPB/C	170.00
2-11	20210	HB PROP B/C HMPROPB/C	308.03
2-11	20210	COMPUPAY BILLING MIAMI AR	225.00-
2-11	16	WIRE TRANSFER FEE	25.00-

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OCEAN BANK

780 N.W. 42nd AVENUE, MIAMI, FLORIDA 33126

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FROM 1-31-03 THRU 2-28-03

VA 130
AZUL TEL INC
2200 S DIXIE HWY
SUITE 506
MIAMI FL 33133

REDACTED

Table with columns for Date, Account Number, Description, and Amount. Includes entries for HB PROP B/C, WIRE TRANSFER FEE, LOCK BOX DEPOSIT, and various fees assessed.

DAILY BALANCE SUMMARY table with columns for Date and Balance, showing a range of dates from 1-31 to 2-28.

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OCEAN BANK

780 N.W. 42nd AVENUE, MIAMI, FLORIDA 33126

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FROM 1-31-03 THRU 2-28-03

VA 130
AZUL TEL INC
2200 S DIXIE HWY
SUITE 506
MIAMI FL 33133

REDACTED

*

*

No.	Date	Amount	No.	Date	Amount
1734	2-14	250.00	1811*	2-24	1389.11
1903*	2-11	1842.00	1923*	2-04	568.40
1924	2-05	249.11	1925	2-03	1434.30
1926	2-11	28582.31	1927	2-05	1175.00
1928	2-13	369.00	1930*	2-06	36323.69
1931	2-06	840.00	1932	2-10	100.44
1934*	2-07	753.83	1935	2-07	1182.71
1936	2-07	1172.00	1937	2-24	10000.00
1938	2-12	25000.00	1939	2-07	1808.17
1941*	2-07	1754.98	1942	2-07	624.33
1943	2-11	4064.00	1945*	2-07	1095.10
1946	2-07	1500.00	1947	2-10	2004.50
1948	2-07	1726.93	1949	2-10	11000.00
1950	2-07	1234.50	1951	2-11	1500.00
1952	2-11	1163.44	1953	2-10	86.00
1954	2-07	2500.00	1955	2-12	2249.99
1956	2-07	2770.50	1957	2-11	5112.00
1958	2-11	2000.00	1959	2-12	546.00
1960	2-10	1334.09	1961	2-25	450.00
1962	2-19	2327.70	1963	2-18	177.90
1964	2-18	122.65	1965	2-27	15000.00
1966	2-21	8850.00	1967	2-21	167.72
1968	2-13	468.20	1970*	2-18	897.07
1971	2-19	62.90	1972	2-18	912.40
1973	2-19	470.21	1974	2-21	320.00
1975	2-24	570.62	1976	2-14	15849.89
1977	2-18	86.00	1978	2-20	57.38
1979	2-18	713.75	1981*	2-18	669.63
1982	2-18	870.90	1983	2-18	64.19
1984	2-20	637.36	1986*	2-24	20809.05
1987	2-25	665.00	1988	2-19	1500.00
1989	2-20	75.96	1990	2-24	1538.60
1991	2-24	5.85	1992	2-20	111.00
1993	2-19	950.00	1995*	2-20	3000.00
1997*	2-27	1835.78	1998	2-24	4100.00
1999	2-25	100.00	2000	2-27	1000.00
2001	2-28	323.11	2002	2-26	2235.00
2004*	2-26	700.00	2006*	2-28	2673.39
2007	2-27	1388.00			

COME AND VISIT OUR NEW FULL SERVICE ATM AT OUR BIRD RD BANKING CENTER LOCATED AT 7951 SW 40TH STREET, MIAMI. OCEAN BANK, AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER.....

EXHIBIT 23B
Managerial Capability
Azul Tel, Inc.

Gaston Sastre

2200 South Dixie Highway, Suite 506

Miami, Florida 33133

Email: gaston@azultel.net

Career Experience

Jan. 2000 – to present
President

Azul Tel, Inc.

Miami, Florida

- Organization, Creation and Management of Azul Tel's business, technical and marketing strategies.
- Design and deployment of Azul Tel's POP (Point of Presence) in Miami, Florida, including the installation of a Vocaltec VOIP switch.
- Negotiations and implementation of connectivity on the Global Crossing network.
- Creation of a sales team to sell Prepaid Long Distance cards and services.
- Design and implementation of Azul Tel's international routes.

Dimensioning and Design of Public Network Switching

May 1994 – Feb. 1999

Alcatel Spain

Madrid, Spain

- Excelled and receive several awards for shortest deploying time and "On Budget". Received several customer letters of recognition.
- Design and implement training courses for switch engineers testing procedures, consisted of reconfiguring DACS cross-connects, optioning the switch, checking protocols, translations, line-coding, framing, complete switch work, ping test, loop back testing.

Telecom Switch Engineer and design analyst.

Apr. 1987 – May 1994

Alcatel SA

Buenos Aires, Argentina

- Achieving excellence in design and deployment of Alcatel switches for Telefonica de Argentina.
- Design and Deploy multi-million Alcatel Switches for several fortune 500 Companies in Argentina and Brazil.
- Acquiring the skills in coordinating several CLEC's, vendors, Sales Engineers to deploying Alcatel hardware and Octel voicemail service for commercial customers.
- Installation, maintenance, documentation, coordination, and testing of dedicated Frame Relay (LANs & WANs), Local T1, Local ISDN, Long Distance T1, SS7, SPM, OC3, DSL, xDSL, Internet, Point to Point T1, Point to Point Data, Analog, 56k, 64k, High Speed Frame Relay, International, Data, DS3, Integrated (Fractional) T1 (data and voice), DSO, DS1, DS3, T3 MUX, and long distance ISDN circuits. DID, DOD, LNP, 800 inbound and outbound, call routing, time of day routing, POTS features, call trace, CDR.

Oct. 1985 – Apr. 1987 Entel Argentina

Buenos Aires, Argentina

Customer Service Representative II

- Quality of customer service that consisted the maintenance on Long Distance commercial accounts. Worked in Call Center environment with emphasis on high productivity and quality.
- Self motivated to resolving customer's concerns in a timely manner.
- Recognized for customer satisfaction and attendance awards.

May 1999 – July 2000 Cisco training center

Buenos Aires Argentina

- Cisco Networking Academy
- Term-2: Basic Router Configurations
- Skill development to Cisco basic router configuration for local area networks. Topics include initial router configuration for TCP/IP, management of the configuration, backup of router configuration files, routing protocols, and the use of security features Cisco Networking Academy

Education

Graduated June 7, 1987 Universidad de Buenos Aires

Buenos Aires, Argentina

- Electronic Engineer
- Completed all general academic courses
- Excelled in computer and math classes.

Language

Fully Bilingual English/Spanish

EXHIBIT 23C
Technical Capability
Azul Tel, Inc.

Juan Collins

Personal Data:

Email *juancollins@atelo.com*
Telephone *+54-11-48211511 (Matter)*
 +54-11-50131367 (Cellular)
 +1-703-972-0774 (Voice Mail and Fax)
Date of birth *24 of June of 1968*
Nationality *Argentinean*

Education:

1988 – 1991 *“ National University of Rosario – Electronic Engineering”*
 Master Degree suspended career
1981 – 1987 *“Technical Institute Salesiano San José C-13”*
 Degree: Electronic Technician

Languages:

Spanish *Native*
English *Technical*

Professional Objective: *Following a challenging directive position, in which my previously experience of projects, operation, and sales will contribute to the success in a growing organization.*

Summary of professional experience

My professional telecommunications experience developed during a 12 year period within the company Microtrol Group of Argentina (www.microtrol.com.ar), where I was presented with many challenges and opportunities. Currently I am the Carrier Manager for South America for the international and national telecommunications company Telephone 2 (www.telephone2.com), a recently emerged competitive telecom carrier in the newly deregulated Argentine market.

Telephone 2

Carrier Services Manager

- *I give support to the different strategies of the company including the integration of new products onto the platform and the enhanced service offerings of Telephone 2.*
- *Contract negotiation to establish the installation of new POPs*
- *Negotiation of contracts and rate plans with alternative carriers to allow Telephone 2 to obtain the highest quality of service at the lowest price. Secondary duties include quality assurance and customer service for our customers.*
- *Responsible for the design and establishment of the Quality of Service standards for the VoIP network. I am also a certified Clarent engineer.*

Microtrol

Manager of Operations

- *Responsible of directing the activities of numerous managers of field projects.*
- *Leader of projects that imply Technical changes.*
- *The different activities included revision of work plan, logistical procurement, pre-implementation planning, installation coordination, and support for the voice and data telecommunications net*
- *Responsible of technical human resources, financial achievement goals, indulgence of p company policy and attention with the commitments of the client's satisfaction. (Customer Care).*
- *Development of strategies and tactics to manage multiple technical tasks.*

Member of the consultancy department

My previously experience allows me to offer technical advice, to develop and implement projects related with the optimization of integrated telecommunications data-net. The developed projects offer the best relationship cost - benefit in an efficient and innovative way.

The expansion capacity, flexibility and administration functions that allow the best use in the integrated nets of voice and data assuring. The consulting services in which I have a Know-how are:

- *Nets solutions for wide area (X25 and Frame Relay)*
- *Voice solutions and telephony over Ip nets (Voip).*
- *Selection of access products to nets of data.*
- *Administration of Snmp nets*
- *User's training*
-

Field Project manager

- *Provide, planning implementation, and support to several voice projects and data.*
- *Reports of site Survey, costs studies, design revisions, control reports and management activities related to the project.*
- *Network administrator for regional nets.*

I have managed great span projects since their gestation, having the capacity to handle multiple priorities. Among the most important I name the following ones:

1. *Implementation of an interconnection solution among bank branches (350 branches distributed in the whole region). Client: BAPRO (Banco de la Provincia de Buenos Aires) and RED LINK (automatic cashiers' Net). Implementation time: 30 days.*
2. *Migration of the reservation system of Aerolíneas Argentinas, of the Amadeus a Sabre in the whole country. (30 days, 140 locates, 2200 distributed equipments) Personnel's coordination of the ones ho made out the installations, control of the Help desk and administration of the installatiop in remote form. For the success of the project I had to interact with several companies: SABRE (USA), SITA (Argentina/USA), ADVANCE TELECOMUNICACIONS (Argentina) and AEROLINEAS ARGENTINAS (Argentina).*

3. *Design and Installation of the first net of Voip of Diveo in Argentina using Clarent technology.*
4. *Adaptation of the money tables functionality so that they operate in a net Voip with its banking branches.*
5. *Design of private X25 net for Central Hydroelectric or electric power supplying.*
6. *VoIP tests in Comsat, Impsat, Telefónica, Advance, Telecom, Movicom laboratories and Alternative Net of Voip Clarent and Cisco equipments.*
7. *Design of telephonic Backup Solutions for entities that operates in X25 and needs a contingency system for the data transmission.*
8. *Design of X25 private net for load system of loads of Austral Airlines. (an Argentinean airline).*

Installation, Technical Support and Help Desk Manager

The tasks that I developed can be summarized in:

- *In charge of personal in national levels and in supervision of hired companies*
- *Customer Care Service.*
- *Permanent personnel training.*
- *Priority of tasks and human resources handling*
- *Methodologies and technical tools development that allow the remote attendance to devices installed at the client's branches.*
- *Reception of bugs reported by clients, confirmation of the existence of the flaw and internal report to the area of I&D for the solution. When receiving the I&D solution will proceed to solve the client's problem.*
- *Detected problems reports and solutions documentation.*
- *Generation of tasks reports.*
- *Generation of chronograms of preventive and correctives maintenances.*

Repairs and Production Manager

The tasks that I developed can be summarized in:

- *Control of time response.*
- *Encharged personnel training.*
- *Personal management.*
- *Contact with abroad suppliers for the materials purchase.*
- *Manage of readiness reports, stock and Rma.*
- *Priority of depending tasks agreement.*
- *Documentation of work methodologies.*
- *Analysis and selection of connectivity products.*
- *Search of alternative suppliers' of materials.*
- *Supervision and follow-up of quality and operation tests.*
- *Implementation of new tasks methodologies.*

Member of the investigation and Development Group (I&D)

The function of this section is to conceive and design new products in the transmission of data area.

My experience in this section is summarized in:

- *Write Firmware for different devices.*
- *Introduction of improvements of Hardware/Firmware in the existent developments.*
- *Approval of products, in different carriers or clients for a specify project.*

- Teamwork.
- Generation of the necessary documentation so that other areas can produce the equipments in quantities, settings, and repairing.
- Training Human Resources for the handling of the new equipments.
- Analysis at the client's home for technical support.
- Handling of API's (Application Interface Program).

Summary of Technical experience:

Experience in application Hardware

*Equipment handling for Frame Relay, X.25, HDLC, SDLC, R2, ISDN, SS7.
 Hardware development for data transmission, over processors Zilog Z80 and Intel 80186.
 Handling of relating norms to Interfaces: Rs232, Centronic, Rs485, Rs422, V35, IRC, E1.
 Handling of files Gerber and Excellon for the development of printed circuits in format RS274 and RS274X.
 Programming of electronic circuits as Eprom's, GateArray, Pal, Gal and Altera's.*

Specific Experience

Networking

- *Installation, configuration and support of Microsoft Windows 3.1/3.11/95/98/NT/2000, OS/2 and work stations DOS 6.22.*
- *Installation, configuration and support of Unix Sun Solaris*
- *Troubleshooting of X25 protocol.*
- *Implementation and installation of X.25/Frame Relay nets for different clients in the whole Argentina (Telecom. and Advance among the most important).*
- *Experience of different protocols (TCP/IP, PPP, Frame Relay, X.25, HDLC,R2,ISDN,SS7).*
- *Installation, configuration and routers support ACC, devices X25: Rad, Netcom, Sangoma, Eicon, Idea.*
- *Installation, configuration and support of IDEA products in Host ambient IBM 3270/5250.*
- *Installation, configuration and support of EICON SNA (software and Hardware) in environment Host IBM 3270/5250.*
- *Installation, configuration and support of the reservations system developed by Sabre Inc. for Aeronautic Airlines.*

ISP

*Installation and configuration of RAS devices (Remote Access Server), Dns Servers, and Ftp Servers.
 Basic knowledge of Microsoft SQL 7.0 and Oracle 8.1 databases.*

Telecom - IP Telephony

*Configuration, trace and analysis of protocols MFC-R2 /SS7 / H323 / MGCP
 Experience in installation of H.323, VoIP/VoFR devices.
 Experience in installation of Voip platforms using Satellites like IP connection.
 Installation experience in "billing" systems and prepaid cards for Voip platforms.
 Expert manager in Voip Cisco nets, Clarent and "Open H323" environment.
 Experience in Installation of NMS cards. Configuration and Start Up.*

Experience in use of Codec's, DSP and IVR.
 Experience in fine tuning of Voip net. Mensuration of Qos
 Experience in implementation of services in platform Voip
 Connection experience de Voip equipment with PBX through interfaces FXO, FXS and E1 (R2/SS7).
 Experience in platform Voip monitoring Clarent and Cisco platforms.
 Experience of Network Management using agents of SNMP.

Training

Training in installation and administration of the operative system DOS, XENIX, UNIX, OS2, NT	(INGENIERÍA & SISTEMAS)
Training for the development of communications application for POS (point of sale) OMRON.	(ARIGITAL - SYSTEM)
Course of CAT's programming (Validation of credit card) OMRON model CAT 90 and HYPERCOM T 7.	(ARIGITAL-SYSTEM)
Theoretical course and practise in recommendations X.3, X.25, X.28, X.29 of C.C.I.T.T. and architecture O.S.I. for the design of nets for data transmission	(MICROTROL)
Start Up, configuration and installation of X25 device of MICROTROL, IDEA, EICON, CGS, MICOM, RAD y NETCOM.	(MICROTROL)
Course of Total Quality and ISO 9000.	(AGFA ARGENTINA)
Course of Administration Novell Netware 4.0.	(CTA - IBM)
Course of installation SNA Server 3.0	(IBM)
Course of configuration of router's ACC	(ACC)
Course theoretical of ISO 8583 (Banking card messages specifications)	(MICROTROL)
Course of ISOCOR product (X400).	(ISOCOR)
Course of Voip using CISCO solution	(TELEFÓNICA)
ISDN	(TELEFÓNICA)
MFCR2	(TELECOM)
SS7	(TELECOM)
Frame relay	(TELECOM)
ATM	(TELECOM)
Introduction to Voip architecture	(CLARENT)
Administration of Microsoft Windows NT 4.0.	(Reseller of MICROSOFT)
Introduction to Oracle: SQL y PL/SQL.	(Reseller of ORACLE)
Administration of Sun Solaris 8.	(IT College)

Professional Characteristics

- Open minded to face technical and markets changes.
- Natural disposition for human relationship and teamwork
- Natural response to different solutions alternatives.
- Natural personal leading skills
- Natural focused to customer care.

References

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Deepak Khugher

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deepak_khugher@hotmail.com

Accomplished programmer with 7 years of software development experience. Expertise in application and Internet software design, development, and testing. Looking for challenging programming assignments with Internet and client-server environments. Specialized expertise in Oracle database design, Perl /CGI, Java, Java Servlets, JSP, JDBC, JavaScript and HTML.

Skills

- Internet web design, database design, client-server two- and three-tiered systems.
- Expertise in Perl/CGI, Oracle – Developer 2000, SQL *Plus, PL/SQL, Java, Java Servlets, JavaScript, HTML, C, C++, HTML, Macromedia Drumbeat, Visual Basic 5.0, Rational ClearQuest and Apache/Jakarta Tomcat.
- RDBMS : Oracle 8.0/7.3/7.1
- **Data Modeling with ERwin 3.5 (Logic Works)**
- Operating Systems: Solaris 2.3-2.7, SCO Unix, Windows95/NT
- Expertise in version management using CVS

Education

Bachelor of Electronics Engineering (equivalent to BS in US), Nagpur University, India
Courses on Internet and Intranet programming
Diploma in RDBMS & Oracle

Experience

Pfizer, Inc., New London, CT
Consultant

March'00 – Present

Designed and developed the Protocol Administration intranet modules of Impala (TeleRandomization) project, for conducting clinical drug trails. Involved in complete life cycle of the project. Worked on data modeling and design using ERwin. Programmed extensive dynamic data driven Perl/CGI and Java Servlet interfaces along with HTML and JavaScript on UNIX platform. Protocol Administration included parameterization of protocol, screening/randomization of subjects, visit scheduling and drug shipment. Designed a browser to track all the activities. Also coded reports module and batch programs to trigger event-based reports. Involved in the development of the User system that included menu driven interfaces for actual run of the clinical study. Involved in coding PL/SQL procedures for projecting drug needs of the site. Involved in addressing user issues as needed.

Languages: Perl/CGI, Java, Java Servlets, JDBC, JavaScript, HTML, Oracle, ERwin, SQL Navigator, PL/SQL, CVS, IsoFax, Rational ClearQuest
Environment: UNIX, NT

forHealth Inc, New York, NY

July'99 – March'00

Consultant

Designed and developed the forChiropractic.com website, interfaces, and applications. Involved in data analysis and design of the database. Programmed extensive Java applications along with HTML and JavaScript on Unix and NT platforms. Web site included design and development of a Patient Tracking tool, an Online Vendor Interface for the Purchasing Department, and a chat/Bulletin Board to enhance patient-doctor interaction. Created Web-based query interfaces with JDBC. Coded user personalization and login features for the site. Programmed content management tool using Visual Basic

Languages: JAVA, Java Servlets, JavaScript, HTML, Oracle, Macromedia Drumbeat, Visual Basic
Environment: UNIX, NT

Professional Computer Services, New Delhi

July'96 – Jun'99

Asstt. Systems Analyst

Sales and Distribution Management System

Developed an application to handle the function of distribution for a publishing company. The objective of the system was to monitor distribution of magazine through subscribers and dealers network and billing management. The system also maintained customer database, dispatch of subscriptions and promotional material and generated custom sales reports. Designed and implemented Oracle database from the ground up. Also designed database maintenance scripts for taking backups of the database.

Languages: Java, Java Servlets, PL/SQL, Perl, Oracle

Environment: UNIX, Windows 95

Total Hospital Management System

Co-developed a system to customize the functions of personnel management, infrastructure management, patient reports management, equipment management and accounts and billing management. Programmed interfaces for maintaining record of doctors in the category of permanent and visiting doctors and further according to specialization. The system tracked the availability of resources against the patients admitted to the hospital. Coded PL/SQL procedures for generating duty timetable for staff and OT schedule. Coded batch programs to generate reports for maintaining stock at the store. Designed interfaces for patient billing and generated income reports on daily, monthly and annual basis.

Languages: Developer 2000,Forms 4.5, Reports 2.5, PL /SQL, Oracle

Environment: UNIX, Windows NT

Share Management and Transfer System

Designed a system to automate the process of share management and transfer. Programmed interfaces for invitation and processing of applications, generation of folio number and issue of share certificates in different categories or refund in case of over subscription or irregularities and broker management. The system generated a number of reports for issue of certificates, checks for refund, dividend and brokerage and letters for communication with the shareholder. Responsible for maintenance of database, performance monitoring and fine tuning of the database and planning backup & recovery strategies for the database.

Languages: Developer 2000,Forms 4.5, Reports 2.5, Oracle

Environment: Windows NT

Management Information System

Team member of a complete management information system. Involved in the design of personnel management module for maintaining the database of employees, salary structures, loan advances, attendance record and abstract of all employees. The payroll module generates payrolls with details of basic, DA, HRA, TA, performance allow., medical allow., commissions taking into account deductions for leave, PF, installment of loan advances and tax deduction at source.

Languages: Developer 2000, Forms 4.5, Reports 2.5, Oracle

Environment: UNIX, Windows NT

ATC of CMC Ltd., New Delhi

June'95 – July'96

Faculty Member

Primarily responsible for providing software education and training. Also designed and developed an In-house project for maintaining student information.

Training Centre Management System

The project involved developing a system for a software training institute. The system included modules for student management, library management and fees management. Designed intensive interfaces for maintaining database of students, fees collection, distribution of courseware, attendance records, schedule for different subjects, details of test conducted and generating transcripts. Coded PL/SQL procedures for weekly timetable for different batches. Was involved in library management module and coded interfaces for maintaining details of books in the library, issue / receipt of books and report generation for defaulting students.

Languages: Oracle, Visual Basic 5.0, Crystal Reports

Environment: Unix, Windows 95