

DOCKET NO. 971271-TI
WORLDTOUCH COMMUNICATIONS, INC.
IXC CERTIFICATE
FINANCIAL ANALYSIS
ATTESTATION DONE

FROM UNAUDITED FINANCIAL STATEMENTS

| | YEAR ENDED <u>MAY 31, 1997</u> |
|------------------------|--------------------------------------|
| CURRENT ASSETS | 232,390 |
| CURRENT LIABILITIES | 17,772 |
| CURRENT RATIO | 13.08 |
| CASH | 220,805 |
| COMMON EQUITY | 446,014 |
| TOTAL DEBT | 34,432 |
| PREFERRED STOCK | 0 |
| TOTAL INVESTOR CAPITAL | 480,446 |
| COMMON EQUITY RATIO | 93% |
| NET INCOME | (256,067) |
| RETURN ON EQUITY | NEGATIVE |