

Kott Enterprises, Inc.

Telecom Tariff Consultants

PO Box 275, Center Lovell, ME 04016
Tel: (207) 928-2144 Fax: (207) 928-2139

Cynthia D. Kott, President
Allison Kacurov, Administrative Assistant

September 29, 1998

Florida Public Service Commission
Division of Administration
2540 Shumard Oak Blvd.
Gunter Building
Tallahassee, Florida 32399-0850

DEPOSIT DATE
D024 → OCT 26 1998

981400-TI

RE: Allied Communications Group, Inc.

Dear Sir / Madam:

Enclosed please find an original and six copies of the application, tariff and exhibits for filing on behalf of the above referenced long distance reseller.

Also enclosed please find a check in the amount of \$250.00 representational of filing fee.

For purposes of verification of receipt I am enclosing a copy of this transmittal letter and a SASE. Please date stamp copy and return to me.

If there is anything further that you may need to complete this filing, please let me know.

I look forward to working with you on behalf of my client.

Respectfully,

Alison Kacurov
Alison Kacurov

AK:ak
encl.

COPY

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward a copy of check to RAR with proof of deposit.

Initials of person who forwarded check:

A.K.

DOCUMENT NUMBER-DATE

11916 OCT 26 98

*PSC-RECORDS-REPORTING

98 OCT 26 AM 9 22
MAIL ROOM
RECEIVED

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DOCUMENT NUMBER - DATE
11916 OCT 26 98
FAC - REQUEST REPORTING

ALLIED COMMUNICATIONS GROUP, INC.
6440 FLYING CLOUD DRIVE, #101 PH. 612-829-5325
EDEN PRAIRIE, MN 55344

HIGHLAND BANKS
5270 WEST 84TH STREET
BLOOMINGTON, MINNESOTA 55437
(612) 921-2275

3655

9/22/98

PAY TO THE ORDER OF Florida PSC

**250.00

Two Hundred Fifty and 00/100

DOLLARS

Florida PSC


AUTHORIZED SIGNATURE

MEMO

Kott Enterprises, Inc.

Telecom Tariff Consultants

PO Box 275, Center Lovell, ME 04016
Tel: (207) 928-2144 Fax: (207) 928-2139

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FPSC - RECORDS/REPORTING

981400-TZ

**** FLORIDA PUBLIC SERVICE COMMISSION***

DIVISION OF COMMUNICATIONS
BUREAU OF SERVICE EVALUATION

APPLICATION FORM
for
AUTHORITY TO PROVIDE INTEREXCHANGE TELECOMMUNICATIONS
SERVICE WITHIN THE STATE OF FLORIDA

Instructions

- A. This form is used for an original application for a certificate and for approval of sale, assignment or transfer of an existing certificate. In case of a sale, assignment or transfer, the information provided shall be for the purchaser, assignee or transferee (See Appendix A).
- B. Respond to each item requested in the application and appendices. If an item is not applicable, please explain why.
- C. Use a separate sheet for each answer which will not fit the allotted space.
- D. If you have questions about completing the form, contact:

Florida Public Service Commission
Division of Communications
Bureau of Service Evaluation
2540 Shumard Oak Blvd.
Gunter Building
Tallahassee, Florida 32399-0850
(904) 413-6600

- E. 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 Administration
2540 Shumard Oak Blvd.
Gunter Building
Tallahassee, Florida 32399-0850
(904) 413-6251

1. Select what 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 the 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.

2. This is an application for (check one):

Original Authority (New Company).

Approval of Transfer (To another certificated company).

Approval of Assignment of existing certificate (To an uncertificated company).

Approval for transfer of control (To another certificated company).

3. Name of corporation, partnership, cooperative, joint venture or sole proprietorship:

Allied Communications Group, Inc.

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

Allied Communications Group, Inc.

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

**6440 Flying Cloud Drive, Suite 101
Eden Prairie, MN 55344**

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

**6440 Flying Cloud Drive, Suite 101
Eden Prairie, MN 55344**

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 applicant is an individual or partnership, please give name, title and address of sole proprietor or partners.

(a) Provide proof of compliance with the foreign limited partnership statute (Chapter 620.169 FS), if applicable.

(b) Indicate if the individual or any of the partners have previously been:

N/A- Applicant is a Minnesota Corporation

(1) adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, or whether such actions may result from pending proceedings. **NO**

(2) 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**

9. If incorporated, please give:

(a) Proof from the Florida Secretary of State that the applicant has authority to operate in Florida.

Corporate charter number: P96000004574

- (b) Name and address of the company's Florida registered agent.

Faye Peterson
4780 Brittany Drive South, #13
St. Petersburg, FL 33715

- (c) Provide proof of compliance with the fictitious name statute (Chapter 865.09 FS), if applicable.

Fictitious name registration number: _____

- (d) Indicate if any of the officers, directors, or any of the ten largest stockholders have previously been:

- (1) adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, or whether such actions may result from pending proceedings. **NO**
- (2) officer, director, partner of 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**

10. Who will serve as liaison with the Commission in regard to (please give, name, title, address and telephone number):

- (a) The application: **Allison Kacurov**
Regulatory Consultant
PO Box 275
Center Lovell, ME 04016
(207) 928-2144

- (c) Official Point of contact for the ongoing operation of the company;

Greg Lohrenz
(612) 829-5325

- (d) Tariff;

Allison Kacurov
Regulatory Consultant
PO Box 275
Center Lovell, ME 04016
(207) 928-2144

- (e) Complaints / Inquiries from customers;

Tom Ewert
(800) 873-1982

11. List the states in which the applicant:

- (a) Has operated as an interexchange carrier.
NONE
- (b) Has applications pending to be certified as an interexchange carrier.
NONE
- (c) Is certified to operate as an interexchange carrier.
NONE
- (d) Has been denied authority to operate as an interexchange carrier and the circumstances involved.
NONE
- (e) Has had regulatory penalties imposed for violations of telecommunications statutes and the circumstances involved.
NONE
- (f) Has been involved in civil court proceedings with an interexchange carrier, local exchange company or other telecommunications entity, and the circumstances involved.
NONE

12. What services will the applicant offer to other certificated telephone companies:

- Facilities.
- Billing and Collection.
- Maintenance.
- Other: **NONE**
- Operators.
- Sales.

13. Do you have a marketing program?

Services sold through independent agents.

14. Will your marketing program:

- Pay commission?
- Offer sales franchises?
- Offer multi-level sales incentives?
- Offer other sales incentives?

15. Explain any of the offers checked in question 14 (To whom, what amount, type of franchise, etc.)

Commissions will be paid per standard industry commission structure to all agents for Allied Communications Group, Inc.

16. Who will receive the bills for your service (Check all that apply)?

- | | |
|--|---|
| <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"/> Univ. dormitory residents. |
| <input type="checkbox"/> Other: (specify) _____. | |

17. Please provide the following (if applicable):

- (a) Will the name of your company appear on the bill for your services, and if not who will the billed party contact to ask questions about the bill (provide name and phone number) and how is this information provided?
Yes, Questions concerning bill will be received directly by company's customer service department.
- (b) Name and address of the firm who will bill for your service.
Direct Bill / LEC agreements where available.

18. Please provide all available documentation demonstrating that the applicant has the following capabilities to provide interexchange telecommunications service in Florida.

A. Financial capability.

Regarding the showing of financial capability, the following applies:

The application should contain the applicant's financial statements for the most recent 3 years, including:

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

Further, a written explanation, which can include supporting documentation, regarding the following should be provided to show financial capability.

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

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.

If available, the financial statements should be audited financial statements.

If the applicant does not have audited financial statement, it shall be so stated. The unaudited financial statements should then be signed by the applicant's chief executive officer and chief financial officer. The signatures should affirm that the financial statements are true and correct.

B. Managerial capability. See management backgrounds.

C. Technical capability. Company is a reseller – Network provided by underlying carrier.

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

See attached.

20. The applicant will provide the following interexchange carrier services (Check all that apply):

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

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 800

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

Method of access if FGA

Method of access is FGB

Method of access id FGD

Method of access is 800

MTS for pay telephone service providers

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

800 Service (Toll free)

WATS type service (Bulk or volume discount)

Method of access is via dedicated facilities

Method of access is via switched facilities

Private Line services (Channel Services)

(For ex. 1.544 mbs., DS-3, etc.)

Travel Service

Method of access is 950

Method of access is 800

900 service

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

Services included are:

Station assistance

Person to Person assistance

Directory assistance

Operator verify and interrupt

Conference Calling

21. What does the end user dial for each of the interexchange carrier services that were checked in services included (above).

1 plus the number or 800 plus the number

22. **Other:**

****APPLICANT ACKNOWLEDGEMENT 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. **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:** A non-refundable application fee of \$250.00 must be submitted with the application.
5. **RECEIPT AND UNDERSTANDING OF RULES:** I acknowledge receipt and understanding of the Florida Public Service Commission's Rules and Orders relating to my provision of interexchange telephone service in Florida. I also understand that it is my responsibility to comply with all current and future Commission requirements regarding interexchange service.
6. **ACCURACY OF APPLICATION:** By my signature below, I the undersigned owner or officer of the named utility in the application, attest to the accuracy of the information contained in this application and associated attachments. I have read the foregoing and declare that to the best of my knowledge and belief, the information is a true and correct statement.

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: Alison Kacunas 9/29/98
Signature Date
For
Allied Communications Group, Inc.
Regulatory Consultant 207 928-2144
Title Telephone No.

**** APPENDIX A ****

I, (TYPED NAME) _____, (TITLE)

_____, and current holder of certificate number

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

for a transfer of the above-mention certificate.

UTILITY OFFICIAL:

Alison Kacunas

9/29/98

For: Signature

Date

Allied Communications Group, Inc

Regulatory Consultant
Title

2079282144

Phone

**** APPENDIX B ****

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 maybe responded to in one of the following ways (applicant please check one):

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

UTILITY OFFICIAL:

Alicia Kocena
For: Signature

9/29/98
Date

Allied Communications Corporation
Regulatory Consultant
Title

207 928 2144
Phone

**** APPENDIX C ****

INTRASTATE NETWORK

1. **POP:** Addresses where located, and indicate if owned or leased.

1)	2)
3)	4)

N/A- Reseller

2. **SWITCHES:** Address where located, by type of switch, and indicate if owned or leased.

1)	2)
3)	4)

N/A-Reseller

3. **TRANSMISSION FACILITIES:** Pop-to-Pop facilities by type of facilities (microwave, fiber, copper, satellite, etc.) and indicate if owned or leased.

1)	2)
3)	4)

N/A-Reseller

4. **ORIGINATING SERVICE:** Please provide the list of exchanges where you are proposing to provide originating service within thirty (30) days after effective date of the certificate (Appendix D).

5. **TRAFFIC RESTRICTIONS:** Please explain how the applicant will comply with the EAEA requirements contained in Commission Rule 25-24.471 (4) (a) (copy enclosed).
6. **CURRENT FLORIDA INTRASTATE SERVICES:** Applicant has () or has not (X) 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?
 - (b) If the services are not currently offered, when were they discontinued?

UTILITY OFFICIAL:

Alison Kacuna

Signature

9/29/98

Date

For:

Alced Communications Group, Inc

Regulatory Consultant

Title

207 928 2144

Phone

**** APPENDIX D ****

FLORIDA TELEPHONE EXCHANGE

AND

EAS ROUTES

Describe the service area in which you hold yourself out to provide service by telephone company exchange. If all services listed in your tariff are not offered at all locations, so indicate.

In an effort to assist you, attached is a list of major exchanges in Florida showing the small exchanges with which each has extended area service (EAS).

**** FLORIDA EAS FOR MAJOR EXCHANGE ****

<u>Extended Service</u> <u>Area</u>	<u>with</u>	<u>These Exchanges</u>
PENSACOLA:		Cantonment, Gulf Breeze Pace, Milton Holley-Navarre.
PANAMA CITY:		Lynn Haven, Panama City Beach, Youngstown-fountain and Tyndall AFB.
TALLAHASSEE:		Crawfordville, Havana, Monticello, Panac Sopchoppy and St. Marks.
JACKSONVILLE:		Baldwin, Ft. George, Jacksonville Beach, Callahan, Maxville, Middleburgg, Orange Park, Ponte Verdra and Julington.
GAINESVILLE:		Alachua, Archer, Brooker, Hawthorne, High Springs, Melrose, Micanopy, Newberry and Waldo.
OCALA:		Belleview, Citra, Dunnellon,

	Forest Lady Lake (B21), McIntosh Oklawaha, Orange Springs, Salt Springs and Silver Springs Shores.
DAYTONA BEACH:	New Smyrna Beach.
TAMPA:	Central None East Plant City North Zephyrhills South Palmetto West Clearwater
CLEARWATER:	St. Petersburg, Tampa-West and Tarpon Springs.
ST. PETERSBURG:	Clearwater.
LAKELAND:	Bartow, Mulberry, Plant City, Polk City and Winter Haven.
ORLANDO:	Apopka, East Orange, Lake Buena Vista, Oviedo, Windermere, Winter Garden, Winter Park, Montverde, Reedy Creek and Oviedo-Winter Springs.
WINTER PARK:	Apopka, East Orange, Lake Buena Vista, Orlando, Oviedo, Sanford, Windermere, Winter Garden, Oviedo Winter Springs, Reedy Creek, Geneva and Montverde.
TITUSVILLE:	Cocoa and Cocoa Beach.
COCOA:	Cocoa Beach, Eau Gallie, Melbourne And Titusville.
MELBOURNE:	Cocoa, Cocoa Beach, Eau Gallie and Sebastian.
SARASOTA:	Bradenton, Myakka and Venice.
FT. MYERS:	Cape Coral, Ft. Myers Beach, North Cape Coral, North Ft. Myers, Pine Island, Lehigh Acres and Sanibel- Captiva Islands.

NAPLES:	Marco Island and North Naples.
WEST PALM BEACH:	Boynton Beach and Jupiter.
POMPANO BEACH:	Boca Raton, Coral Springs, Deerfield Beach and Ft. Lauderdale.
FT. LAUDERDALE:	Coral Springs, Deerfield Beach, Hollywood and Pompano Beach.
HOLLYWOOD:	Ft. Lauderdale and North Dade.
NORTH DADE:	Hollywood, Miami and Perrine.
MIAMI:	Homestead, North Dade and Perrine.

**** APPENDIX E ****

****GLOSSARY****

ACCESS CODE: The term denotes a uniform four or seven digit code assigned to an individual IXC. The five digit code has the form 10XXX and the seven digit code has the form 950-XXXX.

BYPASS: Transmission facilities that go direct from the local exchange and user to an IXC point of presence, thus bypassing the local exchange company.

CARRIERS CARRIER: An IXC that provides telecommunications service, mainly bulk transmission service, to other IXC only.

CENTRAL OFFICE: A local operating unit by means of which connections are established between subscribers' lines and trunk or toll lines to other central offices within the same exchange or other exchanges. Each three (3) digit central office code (NXX) used shall be considered a separate central office unit.

CENTRAL OFFICE CODE: The term denotes the first three digits (NXX) of the seven (7) digit telephone number assigned to a customer's telephone exchange service./

COMMISSION: The Florida Public Service Commission.

COMPANY, TELEPHONE COMPANY, UTILITY: These terms may be used interchangeably herein and shall mean any person, firm, partnership or corporation engaged in the business of furnishing communication service to the public under the jurisdiction of the Commission.

DEDICATED FACILITY: The term denotes a transmission circuit which is permanently for the exclusive use of a customer or a pair of customers.

END USER: The term denotes any individual, partnership, association, corporation, governmental agency or any other entity which (A) obtains a common line, uses a pay telephone or obtains company or (B) subscribes to interstate services provided by an IXC or uses the services of the IXC when the IXC provides interstate service for its own use.

EQUAL ACCESS EXCHANGE AREAS: EAEA means a geographic area, configured based on 1987 planned toll center/access tandem areas, equal access to both carriers and customers of carriers in the most economically efficient manner.

EXCHANGE: The entire telephone plant and facilities used in providing telephone service to subscribers located in an exchange area. An exchange may include more than one central office unit.

EXCHANGE (SERVICE) AREA: The territory, including the base rates suburban and rural areas served by an exchange, within which local telephone service is furnished at the exchange rates applicable within that area.

EXTENDED AREA SERVICE: A type of telephone service furnished under tariff provision whereby subscribers of a given exchange or area may complete calls to, and receive messages from, one or more other contiguous exchanges without toll charges, or complete calls to one or more other exchanges without toll message charges.

FACILITIES BASED: An IXC that has its own transmission and/or switching equipment or other elements of equipment and does not rely on others to provide this service.

FOREIGN EXCHANGE SERVICES: A classification of exchange service furnished under tariff provisions whereby a subscriber may be provided telephone service from an exchange other than the one from which he would normally be served.

FEATURE GROUPS: General categories of unbundled tariffs to stipulate related services.

Feature Group A: Line side connections presently serving specialized common carriers.

Feature Group B: Trunk side connections without equal digit or code dialing.

Feature Group C: Trunk side connections presently serving AT&T-C.

Feature Group D: Equal trunk access with subscriptions.

INTEREXCHANGE COMPANY: Means any telephone company, as defined in Section 364.02(4), F.S. (excluding Payphone Providers), which provides telecommunication service between exchange areas as those areas are described in the approved tariffs of individual local exchange companies.

INTER-OFFICE CALL: A telephone call originating in one central office unit or entity but terminating in another central office unit or entity both of which are in the same designated exchange area.

INTRA-OFFICE CALL: A telephone call originating and terminating within the same central office unit or entity.

INTRASTATE COMMUNICATIONS: The term denotes any communications in Florida subject to oversight by the Florida Public Service Commission as provided by the laws of the State.

INTRA-STATE TOLL MESSAGE: Those toll messages which originate and terminate within the same state.

LOCAL ACCESS AND TRANSPORT AREA: LATA means the geographic area established for the administration of communications service. It encompasses designated exchanges, which are grouped to serve common social, economic and other purposes.

LOCAL EXCHANGE COMPANY (LEC): Means any telephone company, as defined in Section 364.02(4), F. S., which, in addition to any other telephonic communication service, provides telecommunication service within exchange areas as those areas are described in the approved tariffs of the telephone company.

OPTIONAL CALLING PLAN: An optional service furnished under tariff provisions which recognizes a need of some subscribers for extended area calling without imposing the cost on the entire body of subscribers.

900 SERVICE: A service similar to 800 service furnished under tariff provision which recognizes a need of some subscribers for extended area calling without imposing the cost on the entire body of subscribers.

PIN NUMBER: A group of numbers used by a company to identify their customers.

PAY TELEPHONE SERVICE COMPANY: Means any telephone company, other than a Local Exchange Company, which provides pay telephone service as defined in Section 364.335(4), F. S.

POINT OF PRESENCE (POP): Bell-coined term which designates the actual (physical) location of an IXC's facility. Replaces some applications of the term "demarcation point."

PRIMARY SERVICE: Individual line service or party line service.

RESELLER: An IXC that does not have certain facilities ; purchases telecommunications service from an IXC and then resells that service to others.

STATION: A telephone instrument consisting of a transmitter, receiver, and associated apparatus so connected as to permit sending and/or receiving telephone messages.

SUBSCRIBER, CUSTOMER: These terms may be used interchangeably herein and shall mean any person, firm, partnership, corporation, municipality, cooperative organization, or governmental agency supplied with communication service by a telephone company.

SUBSCRIBER LINE: The circuit or channel used to connect the subscriber station with the central office equipment.

SWITCHING CENTER: Location at which telephone traffic, either local or toll, is switched or connected from one circuit or line to another. A local switching center may be comprised of several central office units.

TRUNK: A communication channel between central office units or entities, or private branch exchanges.

ATTACHMENTS:

- A - CERTIFICATE TRANSFER STATEMENT
- B - CUSTOMER DEPOSITS AND ADVANCE PAYMENTS
- C - INTRASTATE NETWORK
- D - FLORIDA TELEPHONE EXCHANGES AND EAS ROUTES
- E - GLOSSARY

EXHIBIT

A

SECRETARY OF STATE

CERTIFICATE OF INCORPORATION

I, Joan Anderson Grove, Secretary of State of Minnesota, do certify that: Articles of Incorporation, duly signed and acknowledged under oath, have been filed on this date in the Office of the Secretary of State, for the incorporation of the following corporation, under and in accordance with the provisions of the chapter of Minnesota Statutes listed below.

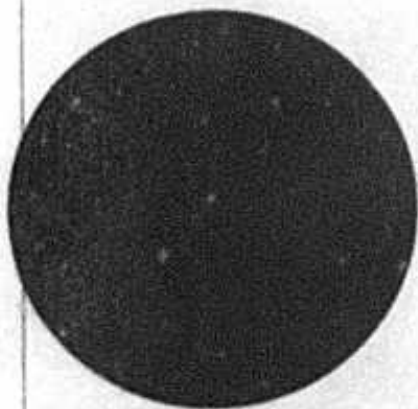
This corporation is now legally organized under the laws of Minnesota.

Corporate Name: Allied Communications Group, Inc.

Corporate Charter Number: 8W-629

Chapter Formed Under: 302A

This certificate has been issued on 10/09/1995.



Joan Anderson Grove
Secretary of State.

8W-629

ARTICLES OF INCORPORATION
OF
ALLIED COMMUNICATIONS GROUP, INC.

* * *

The undersigned, for purposes of forming a corporation under Chapter 302A of Minnesota Statutes, as amended, does hereby sign and acknowledge these Articles of Incorporation. ✓

ARTICLE I.

The name of the corporation is Allied Communications Group, Inc. ✓

ARTICLE II.

The registered office of the corporation in Minnesota is 6440 Flying Cloud Drive, Suite 201C, Eden Prairie, Minnesota 55344. ✓

ARTICLE III.

The aggregate number of shares of stock which the corporation shall have authority to issue is two thousand five hundred (2,500) common shares. ✓

ARTICLE IV.

The name and mailing address of the incorporator is Greg Lohrenz, 5455 Smetana Drive, #1208, Minnetonka, Minnesota 55343.

ARTICLE V.

The purposes of the corporation are general business purposes and the corporation shall possess all powers necessary to conduct any business in which it is authorized to engage, including, but not limited to, all those powers expressly conferred upon business corporations by Chapter 302A of Minnesota Statutes, as amended, together with those powers implied therefrom.

as amended.

(C) The Board of Directors is authorized to issue, sell or otherwise dispose of bonds, debentures, certificates of indebtedness and other securities, including those convertible into stock, without action by the shareholders and for such consideration and upon such terms and conditions as may be deemed advisable by the Board of Directors in the exercise of its discretion, except as otherwise limited by Chapter 302A of Minnesota Statutes, as amended.

(D) The Board of Directors is authorized to adopt, by an affirmative vote of a majority of the directors present at a duly called meeting, a resolution or resolutions providing for the establishment of a class or series of authorized stock of the corporation or bonds, debentures, certificates of indebtedness or other securities, setting forth the designation of and number of shares constituting the class or series and fixing the relative rights and preferences of the class or series.

ARTICLE X.

A director of the corporation shall not be personally liable to the corporation or its shareholders for monetary damages for breach of a fiduciary duty as a director, except to the extent provided by applicable law (i) for any breach of the director's duty of loyalty to the corporation or its shareholders; (ii) for acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law; (iii) under Sections 302A.559 or 80A.23 of Minnesota Statutes, as amended; (iv) for any transaction from which the director derived an improper personal

benefit; or (v) for any act or omission occurring prior to the date that this Article XI becomes effective. If the Minnesota Business Corporation Act hereafter is amended to authorize the further elimination or limitation of the liability of directors, then the liability of a director of the corporation in addition to the limitation and elimination of personal liability provided herein shall be eliminated or limited to the fullest extent permitted by the Minnesota Business Corporation Act, as so amended. No amendment to or repeal of this Article XI shall apply to, or have any effect on, the liability or alleged liability of any director for or with respect to any acts or omissions of such director occurring prior to such amendment or repeal.

ARTICLE XI.

Each director, officer or employee, past and present, of the corporation shall be indemnified by the corporation in accordance with, and to the fullest extent permissible under, the provisions of Chapter 302A of Minnesota Statutes, as amended.

ARTICLE XII.

Any action required or permitted to be taken at a meeting of the Board may be taken by written consent signed by all the directors, provided that if the action is one which does not require shareholder approval, such action may be taken by written consent signed by the number of directors that would be required to take the same action at a meeting at which all directors were present.

* * *

IN WITNESS WHEREOF, the undersigned has hereunto set his hand
this 3rd day of October, 1995.

Greg Lohrenz

Greg Lohrenz ✓

STATE OF MINNESOTA)
 (SS
COUNTY OF DAKOTA)

The foregoing instrument was acknowledged before me this
3rd day of October, 1995 by Greg Lohrenz.

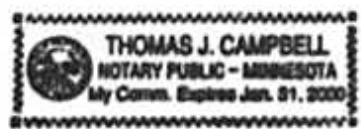
Thomas J. Campbell

Notary Public

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED
OCT 09 1995

James Andrew Hoover
Secretary of State

m



EXHIBIT

B



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

September 6, 1996

GREG LOHRENZ
%ALLIED COMMUNICATIONS GROUP, INC.
6440 FLYING CLOUD DRIVE #101
EDEN PRAIRIE, MN 55344

Qualification documents for ALLIED COMMUNICATIONS GROUP, INC. doing business in Florida as ACG, INC. were filed on September 6, 1996 and assigned document number F9600004574. Please refer to this number whenever corresponding with this office.

Your corporation is now qualified and authorized to transact business in Florida as of the file date.

A corporation annual report will be due this office between January 1 and May 1 of the year following the calendar year of the file date. A Federal Employer Identification (FEI) number will be required before this report can be filed. If you do not already have an FEI number, please apply NOW with the Internal Revenue by calling 1-800-829-3676 and requesting form SS-4.

Please be aware if the corporate address changes, it is the responsibility of the corporation to notify this office.

Should you have any questions regarding this matter, please telephone (904) 487-6091, the Foreign Qualification/Tax Lien Section.

Michael Mays
Document Specialist
Division of Corporations

Letter Number: 096A00041735

EXHIBIT

C

ALLIED COMMUNICATIONS GROUP, INC.
Eden Prairie, Minnesota

FINANCIAL STATEMENTS

Years Ended December 31, 1997 and 1996

CPA

JOHNSON & BOTTIN, LTD. *Certified Public Accountants*

1034 Third Avenue
P.O. Box 577
Mountain Lake, MN 56159-0577

Telephone 507/427-2004

Fax 507/427-2008

July 3, 1998

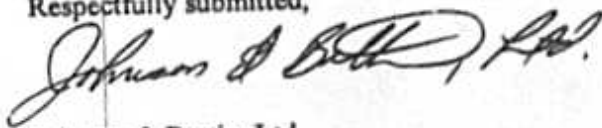
To the Board of Directors
Allied Communications Group, Inc.
Eden Prairie, MN 55344

Dear Directors:

We have compiled the accompanying balance sheet of Allied Communications Group, Inc. (an S Corporation) as of December 31, 1997 and 1996, and the related statement of income and retained earnings, and cash flows, for the years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Respectfully submitted,



Johnson & Bottin, Ltd.

Allied Communications Group, Inc.
Eden Prairie, Minnesota
BALANCE SHEET
See Accountants' Compilation Report
December 31, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
CURRENT ASSETS:		
Cash	\$ 58,602	\$ 15,718
Accounts receivable	456,691	128,780
Notes receivable - shareholders	<u> --</u>	<u> 100</u>
	<u>515,293</u>	<u>144,598</u>
 PROPERTY & EQUIPMENT:		
Equipment	30,244	20,382
Less: accumulated depreciation	<u>(6,965)</u>	<u>(2,572)</u>
	<u>23,279</u>	<u>17,810</u>
 OTHER ASSETS:		
Deposit	10,000	--
Organization costs	6,190	6,190
Less: accumulated depreciation	<u>(2,476)</u>	<u>(1,238)</u>
	<u>13,714</u>	<u>4,952</u>
	<u>\$ 552,286</u>	<u>\$ 167,360</u>

Allied Communications Group, Inc.
Eden Prairie, Minnesota
Balance Sheet - Continued
See Accountants' Compilation Report
December 31 1997 and 1996

LIABILITIES AND SHAREHOLDERS' EQUITY

	<u>1997</u>	<u>1996</u>
CURRENT LIABILITIES:		
Accounts payable	\$ 214,414	\$ 43,947
Accrued expenses	-	745
Current portion - LTD	<u>15,250</u>	<u>4,350</u>
	<u>229,664</u>	<u>49,042</u>
LONG-TERM LIABILITIES:		
N/P - Bank	16,002	4,675
N/P - Parkwood Knoll Construction	2,844	4,788
Less: current portion	<u>(15,250)</u>	<u>(4,350)</u>
	<u>3,596</u>	<u>5,113</u>
SHAREHOLDERS' EQUITY:		
Common stock, 2500 shares authorized, 100 shares issued & outstanding	100	100
Retained earnings	<u>318,926</u>	<u>113,105</u>
	<u>319,026</u>	<u>113,205</u>
	<u>\$ 552,286</u>	<u>\$ 167,360</u>

Allied Communications Group, Inc.
Eden Prairie, Minnesota
Statement of Income and Retained Earnings
See Accountants' Compilation Report
Years Ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
REVENUE	<u>\$ 1,015,013</u>	<u>\$ 261,317</u>
OPERATING EXPENSES:		
Advertising	151	425
Amortization	1,238	1,238
Commissions	388,526	55,389
Contract services	40,634	--
Depreciation	4,393	2,442
Dues and subscriptions	--	784
Equipment lease	8,172	--
Interest	1,805	3,922
Licenses	800	2,652
Miscellaneous	944	75
Office supplies	22,445	13,591
Payroll taxes	18,068	2,516
Professional services	7,932	15,200
Rent	20,175	12,295
Repairs	130	1,443
Salaries	245,686	21,042
Telephone	20,525	4,980
Travel	<u>3,154</u>	<u>2,946</u>
	<u>784,778</u>	<u>77,940</u>
NET INCOME	230,235	120,377
RETAINED EARNINGS (DEFICIT):		
Beginning of year	113,105	(7,272)
Dividends	<u>(24,414)</u>	<u>--</u>
End of year	<u>\$ 318,926</u>	<u>\$ 113,105</u>

Allied Communications Group, Inc.
Eden Prairie, Minnesota
Statement of Cash Flows
See Accountants' Compilation Report
Years Ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	\$ 230,235	\$ 120,377
Adjustment to reconcile net income to operating activities:		
Depreciation	4,393	2,442
Amortization	1,238	1,238
(Increase) Decrease in:		
Accounts receivable	(327,911)	(128,780)
Notes receivable	100	(100)
Deposit	(10,000)	--
Increase (Decrease) in:		
Accounts payable	170,467	43,030
Accrued expenses	<u>(745)</u>	<u>717</u>
	<u>67,777</u>	<u>38,924</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property & equipment	<u>(9,862)</u>	<u>(13,117)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Advances on notes payable	20,000	--
Payments on notes payable	(10,617)	(19,596)
Dividend distribution	<u>(24,414)</u>	<u>--</u>
	<u>(15,031)</u>	<u>(19,596)</u>
NET INCREASE IN CASH	42,884	,211
CASH AT BEGINNING OF YEAR	<u>15,718</u>	<u>9,507</u>
CASH AT END OF YEAR	<u>\$ 58,602</u>	<u>\$ 15,718</u>
Supplemental Disclosures:		
Interest paid	\$ 1,805	\$ 3,922

EXHIBIT

D

TITLE SHEET

FLORIDA TELECOMMUNICATIONS TARIFF

This tariff applies to the intrastate resale telecommunication services furnished by Allied Communications Group, Inc. between one or more points in the State of Florida. This tariff is on file with the Public Service Commission of Florida and copies may be inspected, during normal business hours, at the Company's principal place of business at 6440 Flying Cloud Drive, Suite 101, Eden Prairie, MN 55344

Issued: September 28, 1998

Effective Date: _____

Issued By:

Greg Lohrenz, President
6440 Flying Cloud Drive, Suite 101
Eden Prairie, MN 55344
(612) 829-5325

CHECK SHEET

All sheets 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 on 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

Issued: September 28, 1998

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6440 Flying Cloud Drive, Suite 101
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SECTION 4 – RATES.....18

Issued: September 28, 1998

Effective Date: _____

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Eden Prairie, MN 55344
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EXPLANATION OF SYMBOLS

The following symbols shall be used in this tariff for the purpose 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 rate or charge

Issued: September 28, 1998

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6440 Flying Cloud Drive, Suite 101
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TARIFF FORMAT

- 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 FLPSC. For example, the 4th revised Sheet 14 cancels the 3rd revised Sheets 14. Because of various suspension periods, deferrals, etc. the FLPSC follows in its 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 FLPSC, 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. remain 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 FLPSC.

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SECTION I - TECHNICAL TERMS AND ABBREVIATIONS

- Accounting Code -** A multi-digit code which enables a customer to allocate long distance charges to its internal accounts.
- Access Line -** An arrangement which connects the Customer's location to ACG switching center.
- Authorized User -** A person, firm, corporation, or any other entity authorized by the Customer to communicate, utilizing the Carrier's service.
- Commission -** The Florida Public Service Commission (FLPSC)
- Company or Carrier -** Allied Communications Group, Inc. unless otherwise clearly indicated by the context (ACG).
- Customer -** The person, firm, corporation or other entity which orders, cancels amends or uses service under this tariff and is responsible for payment of charges and compliance with the Company's tariff.
- Long Distance Resale Service -**
Long Distance Resale Service is a public communications service for hire, which includes providing long distance service to Customers through the resale of leased lines and services provided by multiple other common Carriers.
- User -** The calling party utilizing the services of ACG and responsible for the payment of charges, unless that responsibility has been accepted by others, such as in the case of collect calls.

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SECTION II – RULES AND REGULATIONS**2.1 Undertaking of ACG**

- 2.1.1 ACG's services and facilities are furnished for communications originating at specified points within the state of Florida under terms of this tariff. Service is provided twenty-four hours a day, seven days a week.
- 2.1.2 ACG is a resale common carrier, ACG's services provide intrastate long distance message telephone service to Customers for their direct transmission and reception of voice, data, and other types of communications. ACG may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities (such as the local exchange carrier), when authorized by the Customer, to allow connection of a Customer's location to the ACG network. The Customer shall be responsible for all charges due for such service arrangement. The Carrier agrees to dutifully abide by all Rules and Regulations as set forth by the FLPSC.
- 2.1.3 The Customer's monthly charge for services are based upon the total time the Customer actually uses the service. For billing purposes, measured in six second increments, following a one minute minimum for Residential and Business Service. 800 Service and Travel Service billing increments are the same as the service associated with and contracted for, Business or Residential Service.
- 2.1.4 The rates and regulations contained in this tariff apply only to the services furnished by ACG and do not apply, unless otherwise specified, to the lines facilities, or services provided by a local exchange telephone company or other common carrier for use in accessing the services of ACG.

2.2 Initial Contract Period and Termination of Service by Customer

- 2.2.1 Termination by Customer – Service may be canceled at any time by a Customer taking switched services. A Customer taking dedicated line or Point-to-Point services may cancel service on not less than thirty (30) days prior written notice to Carrier.

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SECTION II - RULES AND REGULATIONS, (CONT'D)**2.3 Obligation of Customer**

2.3.1 The customer will assume responsibility for all usage and service billed.

2.4 Limitations

2.4.1 Service is offered subject to the availability of the necessary facilities and equipment, or both facilities and equipment, and subject to the provisions of this tariff.

2.4.2 ACG reserves the right to discontinue or limit service when necessitated, per Florida Commission Rules and with twenty-four hours notice, by the conditions beyond its control.

2.4.3 All facilities and services provided under this tariff are directly or indirectly controlled by ACG and the Customer may not transfer or assign the use of service or facilities without 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.

2.4.4 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 or service.

2.5 Use

2.5.1 Services provided under this tariff may be used for any lawful purpose for which the service is technically suited.

2.6 Liability of Carrier

2.6.1 Liability of the carrier arising out of mistake, 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.

2.6.2 ACG 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 ACG.

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SECTION II – RULES AND REGULATIONS (CONT'D)**2.7 Responsibilities of the Customer**

- 2.7.1 The Customer is responsible for compliance with the applicable regulations set forth in this tariff.
- 2.7.2 The Customer is responsible for placing any necessary orders; for complying with tariff regulations; and for assuring that users comply with tariff regulations. The Customer shall ensure compliance with any applicable laws, regulations, orders or other requirements (as they exist from time to time) of any governmental entity relating to services provided or made available by the Customer to end users. The Customer is also responsible for the payment of charges for calls originated at the Customer's numbers which are not collect, calling card, or credit card calls.
- 2.7.3 Customers who resell or rebuild a service must be certificated by the Florida Public Service Commission.

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SECTION II - RULES AND REGULATIONS, (CONT'D)**2.7 Responsibilities of the Customer, (cont'd)**

2.7.4 The Customer shall ensure that Customer's terminal equipment and/or system is properly interfaced with ACG's facilities or services, that the signals emitted into ACG's network are of the proper mode, bandwidth, power, and signal level for the intended use of the Customer and in compliance with the criteria set forth in this tariff, and that the signals do not damage equipment, injure personnel, or degrade service to other Customers.

2.8 Restoration of Service

2.8.1 The use and restoration of service shall be in accordance with the priority system specified in part 64 Subpart D of The Rules and Regulations of the Federal Communications Commission.

2.9 Discontinuance of Service

2.9.1 Without incurring liability ACG may discontinue services to a Customer or may withhold the provision of ordered or contracted services, subject to the procedures set forth in 2.9.3, under any of the following conditions:

- 2.9.1A For nonpayment of any sum due ACG for more than thirty days after issuance of the bill for the amount due.
- 2.9.1B For violation of any of the provisions of this tariff.
- 2.9.1C For the use of foul or profane expressions, the impersonation of another with fraudulent intent, or of any other violation of the Communications Act of 1934, as amended, or of the rules and regulations of the Federal Communications Commission.

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SECTION II - RULES AND REGULATIONS, (CONT'D)**2.10 Interruption of Service, (cont'd)**

- 2.10.2 For purposes of credit computation, every month shall be considered to have 720 hours.
- 2.10.3 No credit shall be allowed for an interruption of a continuous duration of less than two hours.
- 2.10.4 The customer shall be credited for an interruption of two hours or more at the rate of 1/720th of the monthly charge for the facilities affected for each hour or major fraction thereof that the interruption continues.

Credit Formula:

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

"A" - outage time in hours

"B" - total monthly charge for affected facility

2.11 Termination by Customer

- 2.11.1 Customer may cancel service by phone call or in writing to the Company.

2.12 Customer's Liability in the Event of Denial or Disconnection of Service

- 2.12.1 In the event Customer's service is denied or disconnected by the Carrier for any of the reasons stated in sub-section 2.9, Customer shall be liable for all unpaid charges due and owing to Carrier.

2.13 Reinstitution of Service

- 2.13.1 If Customer seeks reinstatement of service following disconnection of service by Carrier, Customer shall pay to Carrier prior to the time service is reinstated all accrued and unpaid charges.

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SECTION II - RULES AND REGULATIONS, (CONT'D)**2.14 Advanced Payment**

2.14.1 The Company will not collect advance payments.

2.15 Authorization to Obtain Credit Information

2.15.1 Carrier reserves the right to require all Customers to establish credit-worthiness to the reasonable satisfaction of Carrier. Upon application for service, Customer shall be deemed to have authorized Carrier to obtain such routine credit information and verification as Carrier shall require in accordance with its then existing credit policies. All criteria and methods used in the acquisition and assessment of credit related information shall be consistent and uniform for all applicants or Customers.

2.16 Description of Payment and Billing Periods

2.16.1 Service is provided and billed on a monthly basis until canceled by the customer. Charges are based on actual usage during a month and will be billed monthly in arrears.

2.16.2 Billing will be payable upon receipt and past due 15 days after issuance.

2.16.3 Where available charges shall appear on local service provider bill and in all instances, the company's name shall appear on bill.

2.16.4 The Customer is responsible for the payment of ALL charges for service and equipment provided to the Customer. This applies to Customers where the provision of service Carrier includes the use of authorization (access) codes. The Customer agrees to pay to Carrier ANY cost incurred as a result of ANY DELEGATION OF AUTHORITY resulting in use of his/her authorization codes.

2.16.5 Where a Customer, e.g. an employer, provides the use of authorization codes to his/her employees, or where the Customer, e.g. a family member, provides the use of authorization codes to his/her family relations or friend, guest, etc., the Customer agrees to pay to Carrier ANY cost incurred as a result of these uses of the authorization codes.

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SECTION II - RULES AND REGULATIONS, (CONT'D)**2.17 Deposit**

2.17.1 The company will not collect deposits from customers in the State of Florida.

2.18 Taxes

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

2.19 Liability for Customers' improper use of Carrier's Service

2.19.1 Any person or entity which uses, appropriates or secures the use of services from Carrier, whether directly or indirectly, in any unlawful manner or through the providing of any misleading or false information to Carrier and which use, appropriation, or securing of services is inconsistent with the stated uses, intents, and purposes of this tariff or any restrictions, conditions, and limitations stated herein, shall be liable for an amount equal to the accrued and unpaid charges that would have been applicable to the use of Carrier's services actually made by Customer.

2.20 Returned Checks

2.20.1 If Company receives a check from a Customer in payment for service rendered or for any other reason of indebtedness and which is returned from the bank due to insufficient or uncollected funds, closed account, apparent tampering, missing signature or endorsement, or for any other reason, Company shall apply a service charge after Customer has been forwarded a notice of same five days in advance as follows:

Per Returned Check: 5% or fifteen dollars, which ever is greater.

2.20.2 The charge shall be applied to Customer's monthly billing, in addition to any other charges which may apply under this tariff.

2.20.3 Payment rendered by check, which is subsequently dishonored shall not constitute payment until such time as repayment is made by valid means.

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SECTION III - DESCRIPTION OF SERVICES**3.1 General Description of Service**

- 3.1.1 ACG resells facilities-based interexchange (IXC) carrier services including, but not limited to, access, switching, transport, termination, Feature Group D and other services for the direct transmission and reception of voice, data, and other types of communications.
- 3.1.2 Customers may use accounting codes to identify the Customers or user groups on an account. The numerical composition of the codes shall be set by Company to assure compatibility with the Company's accounting and billing systems and to avoid the duplication of codes.
- 3.1.3 Customer will not be charged for uncompleted calls.
- 3.1.4 Timing of 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 communications, 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 usage of the network. A call is terminated when the calling or called party hangs up.

3.2 Service Options

- 3.2.1 **ACG Residential Service:** Residential Customers utilize "1+" dialing for interLATA calls.
- 3.2.2 **ACG Business Service:** Business Customers utilize "1+" dialing for interLATA calls.
- 3.2.3 **ACG Travel Service:** Customers may request from ACG a Travel Card for use in accessing the ACG network of carrier services when away from business telephones. Customer dials the appropriate carrier access number sequence specified on the Customer's ACG Travel Card.

Issued: September 28, 1998

Effective Date: _____

Issued By:

Greg Lohrenz, President
6440 Flying Cloud Drive, Suite 101
Eden Prairie, MN 55344
(612) 829-3325

SECTION III - DESCRIPTION OF SERVICES, (CONT'D)3.2 Service Options, (cont'd)

3.2.4 **ACG 800 Service:** ACG's 800 service is available twenty-four hours a day, seven days a week. Service is provided by ACG's underlying carries. Incoming calls from the ACG network terminate at the Customer premises via special access or business line termination.

3.2.5 **Directory Assistance:** The underlying carrier provides service to ACG to offer directory assistance services which the Customer may access by dialing area code plus 555-1212. Customer will be billed for such service by ACG.

3.3 Calculation of Distance

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

3.3.2 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. ACI uses vertical and horizontal coordinates produced by Bell Communications Research in their NPA-NXX V & H coordinates tape and Bell's NECA tariff No. 4.

3.3.2.A FORMULA:

$$\sqrt{\frac{(V1 - V2)^2 + (H1 - H2)^2}{10}}$$

3.4 Service Area

3.4.1 The service area of Carrier includes all points in Florida.

3.5 Minimum Call Completion Rate

3.5.1 Customers can expect a call completion rate of 99% during peak use periods for all Feature Group D Equal Access 1+ services. The call completion rate is calculated as the number of calls completed (including calls completed to a busy line or to a line which remains unanswered by the called party) divided by the number of calls attempted.

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SECTION IV - RATES

4.1 ACG Residential Service

- 4.1.1 Residential Service provides facilities to complete toll calls between two points in Florida. The maximum rates* are: (All zero minus traffic will be routed to the LEC)

	Plan "A"	Plan "B"	Plan "C"
Flat Rate	Per Minute - Initial and Additional		
All Times	\$0.0890	\$0.0940	\$0.1000

*** Calls are billed on six second increments, following a one minute minimum.

4.2 ACG Business Service

- 4.2.1 Business Service provides facilities to complete toll calls between two points in Florida. The maximum rates* are: (All zero minus traffic will be routed to the LEC)

	Plan "A"	Plan "B"	Plan "C"
Flat Rate	Per Minute - Initial and Additional		
All Times	\$0.0890	\$0.0940	\$0.1000

*** Calls are billed in six second increments, following a one minute minimum

- 4.2.1.A Accounting Code Charges:
\$5.00 per month or \$0.20 per month per validated code number, whichever is greater.

4.3 Volume Usage Discounts

ACG Business and Residential Service Plan pricing reflects the following volume usage:

Discounted pricing plans for customers using:

- Plan "A" - Discounted pricing for customers using up to \$100.00 per month.
Plan "B" - Discounted pricing for customers using \$101.00 - \$300.00 per month.
Plan "C" - Discounted pricing for customers using \$301.00 - \$600.00 per month.

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SECTION IV – RATES, (CONT'D)

- 4.4 ACG Travel Service
4.4.1 From origination to termination, the maximum rates are the same as the underlying services contracted for (as defined in subsection 4.1 and 4.2 of this tariff) plus an \$0.85 per call charge will be added to the regulated rates.
- 4.5 ACG 800 Service
4.5.1 From origination to termination, the maximum rates are the same as the underlying service contracted for (as defined in subsection 4.1 and 4.2 of this tariff) plus a monthly \$20.00 exclusive 800 number charge.
- 4.6 Nonrecurring Charges
- | | | |
|-------|---|---------|
| 4.6.1 | 800 Service
Service Origination: | \$50.00 |
| 4.6.2 | Travel Service
Service Origination: | \$50.00 |
| 4.6.3 | Accounting Code Charges
Set-up and/or change per line: | \$20.00 |
- 4.7 Late Payment
4.7.1 A late payment fee of 1.5% shall apply to all unpaid charges that are thirty days past due.
- 4.8 Directory Assistance
4.8.1 The Directory Assistance rate is \$0.65 per call.
4.8.2 There shall be no charge for up to fifty calls per billing cycle from lines or trunks serving individuals with disabilities.
- 4.9 Discounts for Hearing Impaired Customers
4.9.1 Intrastate toll message rates for TDD users shall be evenin rates for daytime calls and night rates for evening and night time calls.
- 4.10 Telecommunications Relay Service
4.10.1 For intrastate toll calls received from the relay service, the Company will when billing relay calls discount relay service calls by 50 percent off of the otherwise applicable rate for a voice nonrelay call except that where either the calling or called party indicates that either party is both hearing and visually impaired, the call shall be discounted 60 percent off of the other wise applicable rate for a voice nonrelay call. The above discounts apply only to time-sensitive elements of a charge for the call and shall not apply to per call charges such as a credit card surcharge.

Issued: September 28, 1998

Effective Date: _____

Issued By:

Greg Lohrenz, President
6440 Flying Cloud Drive, Suite 101
Eden Prairie, MN 55344
(612) 829-5325

**** FLORIDA PUBLIC SERVICE COMMISSION***

DIVISION OF COMMUNICATIONS
BUREAU OF SERVICE EVALUATION

APPLICATION FORM

for

AUTHORITY TO PROVIDE INTEREXCHANGE TELECOMMUNICATIONS
SERVICE WITHIN THE STATE OF FLORIDA

Instructions

- A. This form is used for an original application for a certificate and for approval of sale, assignment or transfer of an existing certificate. In case of a sale, assignment or transfer, the information provided shall be for the purchaser, assignee or transferee (See Appendix A).
- B. Respond to each item requested in the application and appendices. If an item is not applicable, please explain why.
- C. Use a separate sheet for each answer which will not fit the allotted space.
- D. If you have questions about completing the form, contact:

Florida Public Service Commission
Division of Communications
Bureau of Service Evaluation
2540 Shumard Oak Blvd.
Gunter Building
Tallahassee, Florida 32399-0850
(904) 413-6600

- E. 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 Administration
2540 Shumard Oak Blvd.
Gunter Building
Tallahassee, Florida 32399-0850
(904) 413-6251

1. Select what 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 the 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.

2. This is an application for (check one):

- Original Authority** (New Company).
 Approval of Transfer (To another certificated company).
 Approval of Assignment of existing certificate
(To an uncertificated company).
 Approval for transfer of control (To another certificated company).

3. Name of corporation, partnership, cooperative, joint venture or sole proprietorship:

Allied Communications Group, Inc.

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

Allied Communications Group, Inc.

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

**6440 Flying Cloud Drive, Suite 101
Eden Prairie, MN 55344**

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

**6440 Flying Cloud Drive, Suite 101
Eden Prairie, MN 55344**

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 applicant is an individual or partnership, please give name, title and address of sole proprietor or partners.

(a) Provide proof of compliance with the foreign limited partnership statute (Chapter 620.169 FS), if applicable.

(b) Indicate if the individual or any of the partners have previously been:

N/A- Applicant is a Minnesota Corporation

(1) adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, or whether such act may result from pending proceedings. **NO**

(2) officer, director, partner of 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**

9. If incorporated, please give:

(a) Proof from the Florida Secretary of State that the applicant has authority to operate in Florida.

Corporate charter number: P96000004574

- (b) Name and address of the company's Florida registered agent.
Faye Peterson
4780 Brittany Drive South, #13
St. Petersburg, FL 33715
- (c) Provide proof of compliance with the fictitious name statute (Chapter 865.09 FS), if applicable.

Fictitious name registration number: _____

- (d) Indicate if any of the officers, directors, or any of the ten largest stockholders have previously been:
- (1) adjudged bankrupt, mentally incompetent, or found guilty of any felony or of any crime, or whether such actions may result from pending proceedings. **NO**
- (2) officer, director, partner of 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**

10. Who will serve as liaison with the Commission in regard to (please give, name, title, address and telephone number):

- (a) The application: **Alison Kacurov**
Regulatory Consultant
PO Box 275
Center Lovell, ME 04016
(207) 928-2144
- (c) Official Point of contact for the ongoing operations of the company;
Greg Lohrenz
(612) 829-5325
- (d) Tariff;
Alison Kacurov
Regulatory Consultant
PO Box 275
Center Lovell, ME 04016
(207) 928-2144
- (e) Complaints / Inquiries from customers;
Tom Ewert
(800) 873-1982

11. List the states in which the applicant:

- (a) Has operated as an interexchange carrier.
NONE
- (b) Has applications pending to be certified as an interexchange carrier.
NONE
- (c) Is certified to operate as an interexchange carrier.
NONE
- (d) Has been denied authority to operate as an interexchange carrier and the circumstances involved.
NONE
- (e) Has had regulatory penalties imposed for violations of telecommunications statutes and the circumstances involved.
NONE
- (f) Has been involved in civil court proceedings with an interexchange carrier, local exchange company or other telecommunications entity, and the circumstances involved.
NONE

12. What services will the applicant offer to other certificated telephone companies:

- | | |
|--|-------------------------------------|
| <input type="checkbox"/> Facilities. | <input type="checkbox"/> Operators. |
| <input type="checkbox"/> Billing and Collection. | <input type="checkbox"/> Sales. |
| <input type="checkbox"/> Maintenance. | |
| <input type="checkbox"/> Other: <u> NONE </u> | |

13. Do you have a marketing program?

Services sold through independent agents.

14. Will your marketing program:

- Pay commission?
- Offer sales franchises?
- Offer multi-level sales incentives?
- Offer other sales incentives?

15. Explain any of the offers checked in question 14 (To whom, what amount, type of franchise, etc.)

Commissions will be paid per standard industry commission structure to all agents for Allied Communications Group, Inc.

16. Who will receive the bills for your service (Check all that apply)?

- | | |
|--|---|
| <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"/> Univ. dormitory residents. |
| <input type="checkbox"/> Other: (specify) _____ | |

17. Please provide the following (if applicable):

- (a) Will the name of your company appear on the bill for your services, and if not who will the billed party contact to ask questions about the bill (provide name and phone number) and how is this information provided?
Yes, Questions concerning bill will be received directly by company's customer service department.
- (b) Name and address of the firm who will bill for your service.
Direct Bill / LEC agreements where available.

18. Please provide all available documentation demonstrating that the applicant has the following capabilities to provide interexchange telecommunications service in Florida.

A. Financial capability.

Regarding the showing of financial capability, the following applies:

The application should contain the applicant's financial statements for the most recent 3 years, including:

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

Further, a written explanation, which can include supporting documentation, regarding the following should be provided to show financial capability.

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

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.

If available, the financial statements should be audited financial statements.

If the applicant does not have audited financial statement, it shall be so stated. The unaudited financial statements should then be signed by the applicant's chief executive officer and chief financial officer. The signatures should affirm that the financial statements are true and correct.

B. Managerial capability. See management backgrounds.

C. Technical capability. Company is a reseller – Network provided by underlying carrier.

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

See attached.

20. The applicant will provide the following interexchange carrier services (Check all that apply):

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

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 800

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

Method of access if FGA

Method of access is FGB

Method of access id FGD

Method of access is 800

MTS for pay telephone service providers

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

800 Service (Toll free)

WATS type service (Bulk or volume discount)

Method of access is via dedicated facilities

Method of access is via switched facilities

Private Line services (Channel Services)

(For ex. 1.544 mbs., DS-3, etc.)

Travel Service

Method of access is 950

Method of access is 800

900 service

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

Services included are:

Station assistance

Person to Person assistance

Directory assistance

Operator verify and interrupt

Conference Calling

21. What does the end user dial for each of the interexchange carrier services that were checked in services included (above).

1 plus the number or 800 plus the number

22. Other:

****APPLICANT ACKNOWLEDGEMENT 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. **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:** A non-refundable application fee of \$250.00 must be submitted with the application.
5. **RECEIPT AND UNDERSTANDING OF RULES:** I acknowledge receipt and understanding of the Florida Public Service Commission's Rules and Orders relating to my provision of interexchange telephone service in Florida. I also understand that it is my responsibility to comply with all current and future Commission requirements regarding interexchange service.
6. **ACCURACY OF APPLICATION:** By my signature below, I the undersigned owner or officer of the named utility in the application, attest to the accuracy of the information contained in this application and associated attachments. I have read the foregoing and declare that to the best of my knowledge and belief, the information is a true and correct statement.

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: Alison Kacura 9/29/98
Signature Date
For Allied Communications Group, Inc.
Regulatory Consultant 207 928 2144
Title Telephone No.

**** APPENDIX A ****

I, (TYPED NAME) _____, (TITLE)

_____, and current holder of certificate number

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

for a transfer of the above-mention certificate.

UTILITY OFFICIAL:

Alison Karius

9/29/98

For: Signature

Date

Allied Communications Group, Inc

Regulatory Consultant

2079282144

Title

Phone

**** APPENDIX B ****

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 maybe responded to in one of the following ways (applicant please check one):

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

UTILITY OFFICIAL:

Alison Kacera
For: Signature

9/29/98
Date

Allied Communications Group, Inc.
Regulatory Consultant
Title

207 928-2144
Phone

5. **TRAFFIC RESTRICTIONS:** Please explain how the applicant will comply with the EAEA requirements contained in Commission Rule 25-24.471 (4) (a) (copy enclosed).
6. **CURRENT FLORIDA INTRASTATE SERVICES:** Applicant has () or has not (X) 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?
 - (b) If the services are not currently offered, when were they discontinued?

UTILITY OFFICIAL:

Alison Kacuna
Signature

9/29/92
Date

For.

Allead Communications Group, Inc

Regulatory Consultant
Title

207 928 2144
Pho .

**** APPENDIX D ****

FLORIDA TELEPHONE EXCHANGE

AND

EAS ROUTES

Describe the service area in which you hold yourself out to provide service by telephone company exchange. If all services listed in your tariff are not offered at all locations, so indicate.

In an effort to assist you, attached is a list of major exchanges in Florida showing the small exchanges with which each has extended area service (EAS).

**** FLORIDA EAS FOR MAJOR EXCHANGE ****

<u>Extended Service Area</u>	<u>with</u>	<u>These Exchanges</u>
PENSACOLA:		Cantonment, Gulf Breeze Pace, Milton Holley-Navarre.
PANAMA CITY:		Lynn Haven, Panama City Beach, Youngstown-fountain and Tyndall AFB.
TALLAHASSEE:		Crawfordville, Havana, Monticello, Panacea, Sopchoppy and St. Marks.
JACKSONVILLE:		Baldwin, Ft. George, Jacksonville Beach, Callahan, Maxville, Middleburg, Orange Park, Ponte Verdra and Julington.
GAINESVILLE:		Alachua, Archer, Brooker, Hawthorne, High Springs, Melrose, Micanopy, Newberry and Waldo.
OCALA:		Bellevue, Citra, Dunnellon,

Forest Lady Lake (B21), McIntosh
Oklawaha, Orange Springs, Salt
Springs and Silver Springs Shores.

DAYTONA BEACH:

New Smyrna Beach.

TAMPA:

Central	None
East	Plant City
North	Zephyrhills
South	Palmetto
West	Clearwater

CLEARWATER:

St. Petersburg, Tampa-West and
Tarpon Springs.

ST. PETERSBURG:

Clearwater.

LAKELAND:

Bartow, Mulberry, Plant City,
Polk City and Winter Haven.

ORLANDO:

Apopka, East Orange, Lake Buena
Vista, Oviedo, Windermere, Winter
Garden, Winter Park, Montverde,
Reedy Creek and Oviedo-Winter
Springs.

WINTER PARK:

Apopka, East Orange, Lake Buena
Vista, Orlando, Oviedo, Sanford,
Windermere, Winter Garden, Oviedo
Winter Springs, Reedy Creek,
Geneva and Montverde.

TITUSVILLE:

Cocoa and Cocoa Beach.

COCOA:

Cocoa Beach, Eau Gallie, Melbourne
And Titusville.

MELBOURNE:

Cocoa, Cocoa Beach, Eau Gallie
and Sebastian.

SARASOTA:

Bradenton, Myakka and Venice.

FT. MYERS:

Cape Coral, Ft. Myers Beach, North
Cape Coral, North Ft. Myers, Pine
Island, Lehigh Acres and Sanibel-
Captiva Islands.

NAPLES:	Marco Island and North Naples.
WEST PALM BEACH:	Boynton Beach and Jupiter.
POMPANO BEACH:	Boca Raton, Coral Springs, Deerfield Beach and Ft. Lauderdale.
FT. LAUDERDALE:	Coral Springs, Deerfield Beach, Hollywood and Pompano Beach.
HOLLYWOOD:	Ft. Lauderdale and North Dade.
NORTH DADE:	Hollywood, Miami and Perrine.
MIAMI:	Homestead, North Dade and Perrine.

**** APPENDIX E ****

****GLOSSARY****

ACCESS CODE: The term denotes a uniform four or seven digit code assigned to an individual IXC. The five digit code has the form 10XXX and the seven digit code has the form 950-XXXX.

BYPASS: Transmission facilities that go direct from the local exchange and user to an IXC point of presence, thus bypassing the local exchange company.

CARRIERS CARRIER: An IXC that provides telecommunications service, mainly bulk transmission service, to other IXC only.

CENTRAL OFFICE: A local operating unit by means of which connections are established between subscribers' lines and trunk or toll lines to other central offices within the same exchange or other exchanges. Each three (3) digit central office code (NXX) used shall be considered a separate central office unit.

CENTRAL OFFICE CODE: The term denotes the first three digits (NXX) of the seven (7) digit telephone number assigned to a customer's telephone exchange service./

COMMISSION: The Florida Public Service Commission.

COMPANY, TELEPHONE COMPANY, UTILITY: These terms may be used interchangeably herein and shall mean any person, firm, partnership or corporation engaged in the business of furnishing communication service to the public under the jurisdiction of the Commission.

DEDICATED FACILITY: The term denotes a transmission circuit which is permanently for the exclusive use of a customer or a pair of customers.

END USER: The term denotes any individual, partnership, association, corporation, governmental agency or any other entity which (A) obtains a common line, uses a pay telephone or obtains company or (B) subscribes to interstate services provided by an IXC or uses the services of the IXC when the IXC provides interstate service for its own use.

EQUAL ACCESS EXCHANGE AREAS: EAEA means a geographic area, configured based on 1987 planned toll center/access tandem areas, equal access to both carriers and customers of carriers in the most economically efficient manner.

EXCHANGE: The entire telephone plant and facilities used in providing telephone service to subscribers located in an exchange area. An exchange may include more than one central office unit.

EXCHANGE (SERVICE) AREA: The territory, including the base rates suburban and rural areas served by an exchange, within which local telephone service is furnished at the exchange rates applicable within that area.

EXTENDED AREA SERVICE: A type of telephone service furnished under tariff provision whereby subscribers of a given exchange or area may complete calls to, and receive messages from, one or more other contiguous exchanges without toll charges, or complete calls to one or more other exchanges without toll message charges.

FACILITIES BASED: An IXC that has its own transmission and/or switching equipment or other elements of equipment and does not rely on others to provide this service.

FOREIGN EXCHANGE SERVICES: A classification of exchange service furnished under tariff provisions whereby a subscriber may be provided telephone service from an exchange other than the one from which he would normally be served.

FEATURE GROUPS: General categories of unbundled tariffs to stipulate related services.

Feature Group A: Line side connections presently serving specialized common carriers.

Feature Group B: Trunk side connections without equal digit or code dialing.

Feature Group C: Trunk side connections presently serving AT&T-C.

Feature Group D: Equal trunk access with subscriptions.

INTEREXCHANGE COMPANY: Means any telephone company, as defined in Section 364.02(4), F.S. (excluding Payphone Providers), which provides telecommunication service between exchange areas as those areas are described in the approved tariffs of individual local exchange companies.

INTER-OFFICE CALL: A telephone call originating in one central office unit or entity but terminating in another central office unit or entity both of which are in the same designated exchange area.

INTRA-OFFICE CALL: A telephone call originating and terminating within the same central office unit or entity.

INTRASTATE COMMUNICATIONS: The term denotes any communications in Florida subject to oversight by the Florida Public Service Commission as provided by the laws of the State.

INTRA-STATE TOLL MESSAGE: Those toll messages which originate and terminate within the same state.

LOCAL ACCESS AND TRANSPORT AREA: LATA means the geographic area established for the administration of communications service. It encompasses designated exchanges, which are grouped to serve common social, economic and other purposes.

LOCAL EXCHANGE COMPANY (LEC): Means any telephone company, as defined in Section 364.02(4), F. S., which, in addition to any other telephonic communication service, provides telecommunication service within exchange areas as those areas are described in the approved tariffs of the telephone company.

OPTIONAL CALLING PLAN: An optional service furnished under tariff provisions which recognizes a need of some subscribers for extended area calling without imposing the cost on the entire body of subscribers.

900 SERVICE: A service similar to 800 service furnished under tariff provision which recognizes a need of some subscribers for extended area calling without imposing the cost on the entire body of subscribers.

PIN NUMBER: A group of numbers used by a company to identify their customers.

PAY TELEPHONE SERVICE COMPANY: Means any telephone company, other than a Local Exchange Company, which provides pay telephone service as defined in Section 364.335(4), F. S.

POINT OF PRESENCE (POP): Bell-coined term which designates the actual (physical) location of an IXC's facility. Replaces some applications of the term "demarcation point."

PRIMARY SERVICE: Individual line service or party line service.

RESELLER: An IXC that does not have certain facilities but purchases telecommunications service from an IXC and then resells that service to others.

STATION: A telephone instrument consisting of a transmitter, receiver, and associated apparatus so connected as to permit sending and/or receiving telephone messages.

SUBSCRIBER, CUSTOMER: These terms may be used interchangeably herein and shall mean any person, firm, partnership, corporation, municipality, cooperative organization, or governmental agency supplied with communication service by a telephone company.

SUBSCRIBER LINE: The circuit or channel used to connect the subscriber station with the central office equipment.

SWITCHING CENTER: Location at which telephone traffic, either local or toll, is switched or connected from one circuit or line to another. A local switching center may be comprised of several central office units.

TRUNK: A communication channel between central office units or entities, or private branch exchanges.

ATTACHMENTS:

- A - CERTIFICATE TRANSFER STATEMENT
- B - CUSTOMER DEPOSITS AND ADVANCE PAYMENTS
- C - INTRASTATE NETWORK
- D - FLORIDA TELEPHONE EXCHANGES AND EAS ROUTES
- E - GLOSSARY

EXHIBIT

A

800-629

ARTICLES OF INCORPORATION
OF
ALLIED COMMUNICATIONS GROUP, INC.

* * *

The undersigned, for purposes of forming a corporation under Chapter 302A of Minnesota Statutes, as amended, does hereby sign and acknowledge these Articles of Incorporation.

ARTICLE I.

The name of the corporation is Allied Communications Group, Inc.

ARTICLE II.

The registered office of the corporation in Minnesota is 6440 Flying Cloud Drive, Suite 201C, Eden Prairie, Minnesota 55344.

ARTICLE III.

The aggregate number of shares of stock which the corporation shall have authority to issue is two thousand five hundred (2,500) common shares.

ARTICLE IV.

The name and mailing address of the incorporator is Greg Lohrenz, 5455 Smetana Drive, #1208, Minnetonka, Minnesota 55343.

ARTICLE V.

The purposes of the corporation are general business purposes and the corporation shall possess all powers necessary to conduct any business in which it is authorized to engage, including, but not limited to, all those powers expressly conferred upon business corporations by Chapter 302A of Minnesota Statutes, as amended, together with those powers implied therefrom.

as amended.

(C) The Board of Directors is authorized to issue, sell or otherwise dispose of bonds, debentures, certificates of indebtedness and other securities, including those convertible into stock, without action by the shareholders and for such consideration and upon such terms and conditions as may be deemed advisable by the Board of Directors in the exercise of its discretion, except as otherwise limited by Chapter 302A of Minnesota Statutes, as amended.

(D) The Board of Directors is authorized to adopt, by an affirmative vote of a majority of the directors present at a duly called meeting, a resolution or resolutions providing for the establishment of a class or series of authorized stock of the corporation or bonds, debentures, certificates of indebtedness or other securities, setting forth the designation of and number of shares constituting the class or series and fixing the relative rights and preferences of the class or series.

ARTICLE X.

A director of the corporation shall not be personally liable to the corporation or its shareholders for monetary damages for breach of a fiduciary duty as a director, except to the extent provided by applicable law (i) for any breach of the director's duty of loyalty to the corporation or its shareholders; (ii) for acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law; (iii) under Sections 302A.559 or 80A.23 of Minnesota Statutes, as amended; (iv) for any transaction from which the director derived an improper personal

benefit; or (v) for any act or omission occurring prior to the date that this Article XI becomes effective. If the Minnesota Business Corporation Act hereafter is amended to authorize the further elimination or limitation of the liability of directors, then the liability of a director of the corporation in addition to the limitation and elimination of personal liability provided herein shall be eliminated or limited to the fullest extent permitted by the Minnesota Business Corporation Act, as so amended. No amendment to or repeal of this Article XI shall apply to, or have any effect on, the liability or alleged liability of any director for or with respect to any acts or omissions of such director occurring prior to such amendment or repeal.

ARTICLE XI.

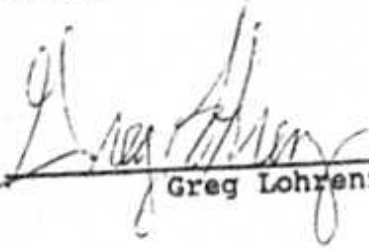
Each director, officer or employee, past and present, of the corporation shall be indemnified by the corporation in accordance with, and to the fullest extent permissible under, the provisions of Chapter 302A of Minnesota Statutes, as amended.

ARTICLE XII.

Any action required or permitted to be taken at a meeting of the Board may be taken by written consent signed by all the directors, provided that if the action is one which does not require shareholder approval, such action may be taken by written consent signed by the number of directors that would be required to take the same action at a meeting at which all directors were present.

* * *


IN WITNESS WHEREOF, the undersigned has hereunto set his hand
this 3rd day of October, 1995.



Greg Lohrenz

STATE OF MINNESOTA)
 (SS
COUNTY OF DAKOTA)

The foregoing instrument was acknowledged before me this
3rd day of October, 1995 by Greg Lohrenz.

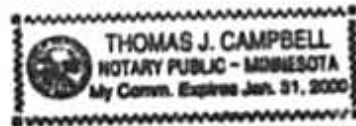


Notary Public

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED
OCT 09 1995


Secretary of State

m



EXHIBIT

B



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

September 6, 1996

GREG LOHRENZ
%ALLIED COMMUNICATIONS GROUP, INC.
6440 FLYING CLOUD DRIVE #101
EDEN PRAIRIE, MN 55344

Qualification documents for ALLIED COMMUNICATIONS GROUP, INC. doing business in Florida as ACG, INC. were filed on September 6, 1996 and assigned document number F96C0004574. Please refer to this number whenever corresponding with this office.

Your corporation is now qualified and authorized to transact business in Florida as of the file date.

A corporation annual report will be due this office between January 1 and May 1 of the year following the calendar year of the file date. A Federal Employer Identification (FEI) number will be required before this report can be filed. If you do not already have an FEI number, please apply NOW with the Internal Revenue by calling 1-800-829-3676 and requesting form SS-4.

Please be aware if the corporate address changes, it is the responsibility of the corporation to notify this office.

Should you have any questions regarding this matter, please telephone (904) 487-6091, the Foreign Qualification/Tax Lien Section.

Michael Mays
Document Specialist
Division of Corporations

Letter Number: 096A00041735

EXHIBIT

C

ALLIED COMMUNICATIONS GROUP, INC.
Eden Prairie, Minnesota

FINANCIAL STATEMENTS

Years Ended December 31, 1997 and 1996

CPA

JOHNSON & BOTTIN, LTD. *Certified Public Accountants*

1034 Third Avenue
P.O. Box 577
Mountain Lake, MN 56159-0577

Telephone 507/427-2004

Fax 507/427-2006

July 3, 1998

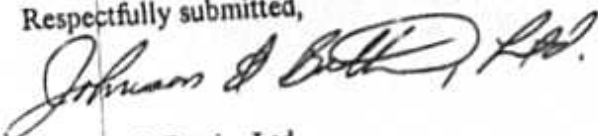
To the Board of Directors
Allied Communications Group, Inc.
Eden Prairie, MN 55344

Dear Directors:

We have compiled the accompanying balance sheet of Allied Communications Group, Inc. (an S Corporation) as of December 31, 1997 and 1996, and the related statement of income and retained earnings, and cash flows, for the years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Respectfully submitted,



Johnson & Bottin, Ltd.

Allied Communications Group, Inc.
Eden Prairie, Minnesota
BALANCE SHEET
See Accountants' Compilation Report
December 31, 1997 and 1996

ASSETS

	<u>1997</u>	<u>1996</u>
CURRENT ASSETS:		
Cash	\$ 58,602	\$ 15,718
Accounts receivable	456,691	128,780
Notes receivable - shareholders	--	100
	<u>515,293</u>	<u>144,598</u>
 PROPERTY & EQUIPMENT:		
Equipment	30,244	20,382
Less: accumulated depreciation	<u>(6,965)</u>	<u>(2,572)</u>
	<u>23,279</u>	<u>17,810</u>
 OTHER ASSETS:		
Deposit	10,000	--
Organization costs	6,190	6,190
Less: accumulated depreciation	<u>(2,476)</u>	<u>(1,238)</u>
	<u>13,714</u>	<u>4,952</u>
	<u>\$ 552,286</u>	<u>\$ 167,360</u>

Allied Communications Group, Inc.
 Eden Prairie, Minnesota
 Balance Sheet - Continued
 See Accountants' Compilation Report
 December 31, 1997 and 1996

LIABILITIES AND SHAREHOLDERS' EQUITY

	<u>1997</u>	<u>1996</u>
CURRENT LIABILITIES:		
Accounts payable	\$ 214,414	\$ 43,947
Accrued expenses	-	745
Current portion - LTD	<u>15,250</u>	<u>4,350</u>
	<u>229,664</u>	<u>49,042</u>
 LONG-TERM LIABILITIES:		
N/P - Bank	16,002	4,675
N/P - Parkwood Knoll Construction	2,844	4,788
Less: current portion	<u>(15,250)</u>	<u>(4,350)</u>
	<u>3,596</u>	<u>5,113</u>
 SHAREHOLDERS' EQUITY:		
Common stock, 2500 shares authorized, 100 shares issued & outstanding	100	100
Retained earnings	<u>318,926</u>	<u>113,105</u>
	<u>319,026</u>	<u>113,205</u>
	<u>\$ 552,286</u>	<u>\$ 167,360</u>

Allied Communications Group, Inc.
Eden Prairie, Minnesota
Statement of Income and Retained Earnings
See Accountants' Compilation Report
Years Ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
REVENUE	\$ 1,015,013	\$ 261,317
OPERATING EXPENSES:		
Advertising	151	425
Amortization	1,238	1,238
Commissions	388,526	55,389
Contract services	40,634	--
Depreciation	4,393	2,442
Dues and subscriptions	--	784
Equipment lease	8,172	--
Interest	1,805	3,922
Licenses	800	2,652
Miscellaneous	944	75
Office supplies	22,445	13,591
Payroll taxes	18,068	2,516
Professional services	7,932	15,200
Rent	20,175	12,295
Repairs	130	1,443
Salaries	245,686	21,042
Telephone	20,525	4,980
Travel	<u>3,154</u>	<u>2,946</u>
	<u>784,778</u>	<u>140,940</u>
NET INCOME	230,235	120,377
RETAINED EARNINGS (DEFICIT):		
Beginning of year	113,105	(7,272)
Dividends	<u>(24,414)</u>	<u>--</u>
End of year	<u>\$ 318,926</u>	<u>\$ 113,105</u>

Allied Communications Group, Inc.
Eden Prairie, Minnesota
Statement of Cash Flows
See Accountants' Compilation Report
Years Ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	\$ 230,235	\$ 120,377
Adjustment to reconcile net income to operating activities:		
Depreciation	4,393	2,442
Amortization	1,238	1,238
(Increase) Decrease in:		
Accounts receivable	(327,911)	(128,780)
Notes receivable	100	(100)
Deposit	(10,000)	--
Increase (Decrease) in:		
Accounts payable	170,467	43,030
Accrued expenses	(745)	717
	<u>67,777</u>	<u>38,924</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property & equipment	<u>(9,862)</u>	<u>(13,117)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Advances on notes payable	20,000	--
Payments on notes payable	(10,617)	(19,596)
Dividend distribution	(24,414)	--
	<u>(15,031)</u>	<u>(19,596)</u>
NET INCREASE IN CASH	42,884	6,211
CASH AT BEGINNING OF YEAR	<u>15,718</u>	<u>9,507</u>
CASH AT END OF YEAR	<u>\$ 58,602</u>	<u>\$ 15,718</u>
Supplemental Disclosures:		
Interest paid	\$ 1,805	\$ 3,922

EXHIBIT

D

TITLE SHEET

FLORIDA TELECOMMUNICATIONS TARIFF

This tariff applies to the intrastate resale telecommunication services furnished by Allied Communications Group, Inc. between one or more points in the State of Florida. This tariff is on file with the Public Service Commission of Florida and copies may be inspected, during normal business hours, at the Company's principal place of business at 6440 Flying Cloud Drive, Suite 101, Eden Prairie, MN 55344

Issued: September 28, 1998

Effective Date: _____

Issued By:

Greg Lohrenz, President
6440 Flying Cloud Drive, Suite 101
Eden Prairie, MN 55344
(612) 829-5325

CHECK SHEET

All sheets of this tariff are effective a 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 on the bottom of this page.

SHEETREVISION1
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Issued: September 28, 1998

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SECTION 2 - RULES AND REGULATIONS.....7
SECTION 3 - DESCRIPTION OF SERVICE.....16
SECTION 4 - RATES.....18

Issued: September 28, 1998

Effective Date: _____

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Eden Prairie, MN 55344
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EXPLANATION OF SYMBOLS

The following symbols shall be used in this tariff for the purpose 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 rate or charge

Issued: September 28, 1998

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TARIFF FORMAT

- 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 FLPSC. For example, the 4th revised Sheet 14 cancels the 3rd revised Sheets 14. Because of various suspension periods, deferrals, etc. the FLPSC follows in its 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 FLPSC, 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 page 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. remain 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 FLPSC.

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SECTION I - TECHNICAL TERMS AND ABBREVIATIONS

- Accounting Code -** A multi-digit code which enables a customer to allocate long distance charges to its internal accounts.
- Access Line -** An arrangement which connects the Customer's location to ACG switching center.
- Authorized User -** A person, firm, corporation, or any other entity authorized by the Customer to communicate, utilizing the Carrier's service.
- Commission -** The Florida Public Service Commission (FLPSC)
- Company or Carrier -** Allied Communications Group, Inc. unless otherwise clearly indicated by the context (ACG).
- Customer -** The person, firm, corporation or other entity which orders, cancels amends or uses service under this tariff and is responsible for payment of charges and compliance with the Company's tariff.
- Long Distance Resale Service -**
Long Distance Resale Service is a public communications service for hire, which includes providing long distance service to Customers through the resale of leased lines and services provided by multiple other common Carriers.
- User -** The calling party utilizing the services of Av and responsible for the payment of charges, unless that responsibility has been accepted by others, such as in the case of collect calls.

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SECTION II - RULES AND REGULATIONS**2.1 Undertaking of ACG**

- 2.1.1 ACG's services and facilities are furnished for communications originating at specified points within the state of Florida under terms of this tariff. Service is provided twenty-four hours a day, seven days a week.
- 2.1.2 ACG is a resale common carrier, ACG's services provide intrastate long distance message telephone service to Customers for their direct transmission and reception of voice, data, and other types of communications. ACG may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities (such as the local exchange carrier), when authorized by the Customer, to allow connection of a Customer's location to the ACG network. The Customer shall be responsible for all charges due for such service arrangement. The Carrier agrees to dutifully abide by all Rules and Regulations as set forth by the FLPSC.
- 2.1.3 The Customer's monthly charge for services are based upon the total time the Customer actually uses the service. For billing purposes, measured in six second increments, following a one minute minimum for Residential and Business Service. 800 Service and Travel Service billing increments are the same as the service associated with and contracted for, Business or Residential Service.
- 2.1.4 The rates and regulations contained in this tariff apply only to the services furnished by ACG and do not apply, unless otherwise specified, to the lines facilities, or services provided by a local exchange telephone company or other common carrier for use in accessing the services of ACG.

2.2 Initial Contract Period and Termination of Service by Customer

- 2.2.1 Termination by Customer - Service may be canceled at any time by a Customer taking switched services. A Customer taking dedicated line or Point-to-Point services may cancel service on not less than thirty (30) days prior written notice to Carrier.

Issued: September 28, 1998

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SECTION II - RULES AND REGULATIONS, (CONT'D)**2.3 Obligation of Customer**

2.3.1 The customer will assume responsibility for all usage and service billed.

2.4 Limitations

2.4.1 Service is offered subject to the availability of the necessary facilities and equipment, or both facilities and equipment, and subject to the provisions of this tariff.

2.4.2 ACG reserves the right to discontinue or limit service when necessitated, per Florida Commission Rules and with twenty-four hours notice, by the conditions beyond its control.

2.4.3 All facilities and services provided under this tariff are directly or indirectly controlled by ACG and the Customer may not transfer or assign the use of service or facilities without 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.

2.4.4 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 or service.

2.5 Use

2.5.1 Services provided under this tariff may be used for any lawful purpose for which the service is technically suited.

2.6 Liability of Carrier

2.6.1 Liability of the carrier arising out of mistake, 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.

2.6.2 ACG 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 ACG.

Issued: September 28, 1998

Effective Date: _____

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6440 Flying Cloud Drive, Suite 101
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(612) 829-5325

SECTION II - RULES AND REGULATIONS (CONT'D)

2.7 Responsibilities of the Customer

- 2.7.1 The Customer is responsible for compliance with the applicable regulations set forth in this tariff.
- 2.7.2 The Customer is responsible for placing any necessary orders; for complying with tariff regulations; and for assuring that users comply with tariff regulations. The Customer shall ensure compliance with any applicable laws, regulations, orders or other requirements (as they exist from time to time) of any governmental entity relating to services provided or made available by the Customer to end users. The Customer is also responsible for the payment of charges for calls originated at the Customer's numbers which are not collect, calling card, or credit card calls.
- 2.7.3 Customers who resell or rebuild a service must be certificated by the Florida Public Service Commission.

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SECTION II - RULES AND REGULATIONS, (CONT'D)**2.7 Responsibilities of the Customer, (cont'd)**

2.7.4 The Customer shall ensure that Customer's terminal equipment and/or system is properly interfaced with ACG's facilities or services, that the signals emitted into ACG's network are of the proper mode, bandwidth, power, and signal level for the intended use of the Customer and in compliance with the criteria set forth in this tariff, and that the signals do not damage equipment, injure personnel, or degrade service to other Customers.

2.8 Restoration of Service

2.8.1 The use and restoration of service shall be in accordance with the priority system specified in part 64 Subpart D of The Rules and Regulations of the Federal Communications Commission.

2.9 Discontinuance of Service

2.9.1 Without incurring liability ACG may discontinue services to a Customer or may withhold the provision of ordered or contracted services, subject to the procedures set forth in 2.9.3, under any of the following conditions:

- 2.9.1A For nonpayment of any sum due ACG for more than thirty days after issuance of the bill for the amount due.
- 2.9.1B For violation of any of the provisions of this tariff.
- 2.9.1C For the use of foul or profane expressions, the impersonation of another with fraudulent intent, or of any other violation of the Communications Act of 1934, as amended, or of the rules and regulations of the Federal Communications Commission.

Issued: September 28, 1998

Effective Date: _____

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Greg Lohrenz, President
6440 Flying Cloud Drive, Suite 101
Eden Prairie, MN 55344
(612) 829-5325

SECTION II - RULES AND REGULATIONS, (CONT'D)

2.9 Discontinuance of Service, (cont'd)

2.9.1D For violation of any law, rule, regulation or policy of any governing authority having jurisdiction over ACG's services, or

2.9.1E By reason of any order of decision of a court, business service commission or federal regulatory body or other governing authority prohibiting ACG from furnishing its services.

2.9.1F For the use of telephone service for any other property or purpose than that described in the contract.

2.9.2 ACG may discontinue service without notice for any of the following reasons:

2.9.2A If a Customer or user causes or permits any signals or voltages to be transmitted over ACG's network in such a manner as to cause a hazard or to interfere with ACG's service to others.

2.9.2B If a Customer or user uses ACG's services in an unauthorized or fraudulent service.

2.9.3 Procedures for discontinuance of existing service:

2.9.3A In all other circumstances, ACG will provide the Customer with written notice stating the reason for discontinuance, and will allow the Customer not less than 10 days to remove the cause for discontinuance. In cases of non-payment of charges due, the Customer will be allowed at least five working days written notice, to make full payment of all undisputed charges, and in no event will service be discontinued on the day preceding any day on which ACG is not prepared to accept payment of the amount due and to reconnect service.

2.10 Interruption of Service

2.10.1 Credit allowance for the interruption of service which is not due to the Company's testing or adjusting, negligence or the customer, or to the failure of channels or equipment provided by the customer, are subject to the general liability provisions set for in 2.6.1 herein. It shall be the obligation of the customer to notify the Company immediately of any interruption in service 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, if any furnished by the customer and connected to the Company's facilities.

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Effective Date: _____

Issued By:

Greg Lohrenz, President
6440 Flying Cloud Drive, Suite 101
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(612) 829-5325

SECTION II - RULES AND REGULATIONS, (CONT'D)

2.10 Interruption of Service, (cont'd)

- 2.10.2 For purposes of credit computation, every month shall be considered to have 720 hours.
- 2.10.3 No credit shall be allowed for an interruption of a continuous duration of less than two hours.
- 2.10.4 The customer shall be credited for an interruption of two hours or more at the rate of $1/720^{\text{th}}$ of the monthly charge for the facilities affected for each hour or major fraction thereof that the interruption continues.

Credit Formula:

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

"A" - outage time in hours

"B" - total monthly charge for affected facility

2.11 Termination by Customer

- 2.11.1 Customer may cancel service by phone call or in writing to the Company.

2.12 Customer's Liability in the Event of Denial or Disconnection of Service

- 2.12.1 In the event Customer's service is denied or disconnected by the Carrier for any of the reasons stated in sub-section 2.9, Customer shall be liable for all unpaid charges due and owing to Carrier.

2.13 Reinstitution of Service

- 2.13.1 If Customer seeks reinstatement of service following disconnection of service by Carrier, Customer shall pay to Carrier prior to the time service is reinstated all accrued and unpaid charges.

Issued: September 28, 1998

Effective Date: _____

Issued By:

Greg Lohrenz, President
6440 Flying Cloud Drive, Suite 101
Eden Prairie, MN 55344
(612) 829-5325

SECTION II -- RULES AND REGULATIONS, (CONT'D)**2.14 Advanced Payment**

2.14.1 The Company will not collect advance payments.

2.15 Authorization to Obtain Credit Information

2.15.1 Carrier reserves the right to require all Customers to establish credit-worthiness to the reasonable satisfaction of Carrier. Upon application for service, Customer shall be deemed to have authorized Carrier to obtain such routine credit information and verification as Carrier shall require in accordance with its then existing credit policies. All criteria and methods used in the acquisition and assessment of credit related information shall be consistent and uniform for all applicants or Customers.

2.16 Description of Payment and Billing Periods

2.16.1 Service is provided and billed on a monthly basis until canceled by the customer. Charges are based on actual usage during a month and will be billed monthly in arrears.

2.16.2 Billing will be payable upon receipt and past due 15 days after issuance.

2.16.3 Where available charges shall appear on local service provider bill and in all instances, the company's name shall appear on bill.

2.16.4 The Customer is responsible for the payment of ALL charges for service and equipment provided to the Customer. This applies to Customers where the provision of service Carrier includes the use of authorization (access) codes. The Customer agrees to pay to Carrier ANY cost incurred as a result of ANY DELEGATION OF AUTHORITY resulting in use of his/her authorization codes.

2.16.5 Where a Customer, e.g. an employer, provides the use of authorization codes to his/her employees, or where the Customer, e.g. a family member, provides the use of authorization codes to his/her family relations or friend, guest, etc., the Customer agrees to pay to Carrier ANY cost incurred as a result of these uses of the authorization codes.

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Eden Prairie MN 55344
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SECTION II - RULES AND REGULATIONS, (CONT'D)**2.17 Deposit**

2.17.1 The company will not collect deposits from customers in the State of Florida.

2.18 Taxes

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

2.19 Liability for Customers' improper use of Carrier's Service

2.19.1 Any person or entity which uses, appropriates or secures the use of services from Carrier, whether directly or indirectly, in any unlawful manner or through the providing of any misleading or false information to Carrier and which use, appropriation, or securing of services is inconsistent with the stated uses, intents, and purposes of this tariff or any restrictions, conditions, and limitations stated herein, shall be liable for an amount equal to the accrued and unpaid charges that would have been applicable to the use of Carrier's services actually made by Customer.

2.20 Returned Checks

2.20.1 If Company receives a check from a Customer in payment for service rendered or for any other reason of indebtedness and which is returned from the bank due to insufficient or uncollected funds, closed account, apparent tampering, missing signature or endorsement, or for any other reason, Company shall apply a service charge after Customer has been forwarded a notice of same five days in advance as follows:

Per Returned Check: 5% or fifteen dollars, which ever is greater.

2.20.2 The charge shall be applied to Customer's monthly billing, in addition to any other charges which may apply under this tariff.

2.20.3 Payment rendered by check, which is subsequently dishonored shall not constitute payment until such time as repayment is made by valid means.

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SECTION II - RULES AND REGULATIONS, (CONT'D)2.21 Customer Service

2.21.1 Questions regarding service or billing can be directed to ACG's Customer Service Department in Eden Prairie, Minnesota by dialing their toll free number, (800) 873-1982. Credits to customer accounts will be applied on the next ACG bill.

2.22 Promotional Offerings

2.22.1 The Company may, from time to time, make promotional offerings to enhance the marketing of its services. These promotions will be approved by the FLPSC with specific starting and ending dates and under no circumstances run for longer than 90 days in any 12 month period.

2.23 Emergency Calls

2.23.1 Message toll telephone calls, to governmental emergency service agencies as set forth in (a) following, having primary or principal responsibility with respect to the provision of emergency services to persons and property in the area from which the call is made, meeting the definition and criteria of an emergency call as set forth in (b) following, are offered at no charge to customers.

2.23.1.A Governmental fire fighting, State Highway Patrol, police and emergency squad service (as designated by the appropriate governmental agency) qualify as governmental emergency service agencies provided they answer emergency service calls on a personally attended (live) twenty-four (24) hour basis, three hundred sixty-five days a year, including holidays.

2.23.1B An emergency is an occurrence or set of circumstances in which conditions pose immediate threat to human life and/or property and necessitate that prompt action be taken. An emergency call is an originated call of short duration to a governmental emergency service agency in order to seek assistance for such an emergency.

2.23.1C **Emergency Shortage of Facilities:** The Carrier reserves the right to limit the length of conversations in times of emergency if a shortage of facilities occurs.

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SECTION III - DESCRIPTION OF SERVICES**3.1 General Description of Service**

3.1.1 ACG resells facilities-based interexchange (IXC) carrier services including, but not limited to, access, switching, transport, termination, Feature Group D and other services for the direct transmission and reception of voice, data, and other types of communications.

3.1.2 Customers may use accounting codes to identify the Customers or user groups on an account. The numerical composition of the codes shall be set by Company to assure compatibility with the Company's accounting and billing systems and to avoid the duplication of codes.

3.1.3 Customer will not be charged for uncompleted calls.

3.1.4 Timing of 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 communications, 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 usage of the network. A call is terminated when the calling or called party hangs up.

3.2 Service Options

3.2.1 **ACG Residential Service:** Residential Customers utilize "1+" dialing for interLATA calls.

3.2.2 **ACG Business Service:** Business Customers utilize "1+" dialing for interLATA calls.

3.2.3 **ACG Travel Service:** Customers may request from ACG a Travel Card for use in accessing the ACG network of carrier services when away from business telephones. Customer dials the appropriate carrier access number sequence specified on the Customer's ACG Travel Card.

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SECTION III - DESCRIPTION OF SERVICES, (CONT'D)**3.2 Service Options, (cont'd)**

3.2.4 ACG 800 Service: ACG's 800 service is available twenty-four hours a day, seven days a week. Service is provided by ACG's underlying carries. Incoming calls from the ACG network terminate at the Customer premises via special access or business line termination.

3.2.5 Directory Assistance: The underlying carrier provides service to ACG to offer directory assistance services which the Customer may access by dialing area code plus 555-1212. Customer will be billed for such service by ACG.

3.3 Calculation of Distance

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

3.3.2 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. ACI uses vertical and horizontal coordinates produced by Bell Communications Research in their NPA-NXX V & H coordinates tape and Bell's NECA tariff No. 4.

3.3.2.A FORMULA:

$$\sqrt{\frac{(V1 - V2)^2 + (H1 - H2)^2}{10}}$$

3.4 Service Area

3.4.1 The service area of Carrier includes all points in Florida.

3.5 Minimum Call Completion Rate

3.5.1 Customers can expect a call completion rate of 99% during peak use periods for all Feature Group D Equal Access 1+ services. The call completion rate is calculated as the number of calls completed (including calls completed to a busy line or to a line which remains unanswered by the called party) divided by the number of calls attempted.

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SECTION IV - RATES

4.1 ACG Residential Service

4.1.1 Residential Service provides facilities to complete toll calls between two points in Florida. The maximum rates* are: (All zero minus traffic will be routed to the LEC)

	Plan "A"	Plan "B"	Plan "C"
Flat Rate	Per Minute - Initial and Additional		
All Times	\$0.0890	\$0.0940	\$0.1000

*** Calls are billed on six second increments, following a one minute minimum.

4.2 ACG Business Service

4.2.1 Business Service provides facilities to complete toll calls between two points in Florida. The maximum rates* are: (All zero minus traffic will be routed to the LEC)

	Plan "A"	Plan "B"	Plan "C"
Flat Rate	Per Minute - Initial and Additional		
All Times	\$0.0890	\$0.0940	\$0.1000

*** Calls are billed in six second increments, following a one minute minimum

4.2.1.A Accounting Code Charges:
\$5.00 per month or \$0.20 per month per validated code number, whichever is greater.

4.3 Volume Usage Discounts

ACG Business and Residential Service Plan pricing reflects the following volume usage:

Discounted pricing plans for customers using:

- Plan "A" - Discounted pricing for customers using up to \$100.00 per month.
- Plan "B" - Discounted pricing for customers using \$101.00 - \$300.00 per month.
- Plan "C" - Discounted pricing for customers using \$301.00 - \$600.00 per month.

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SECTION IV - RATES, (CONT'D)

- 4.4 ACG Travel Service
4.4.1 From origination to termination, the maximum rates are the same as the underlying services contracted for (as defined in subsection 4.1 and 4.2 of this tariff) plus an \$0.85 per call charge will be added to the regulated rates.
- 4.5 ACG 800 Service
4.5.1 From origination to termination, the maximum rates are the same as the underlying service contracted for (as defined in subsection 4.1 and 4.2 of this tariff) plus a monthly \$20.00 exclusive 800 number charge.
- 4.6 Nonrecurring Charges
- | | | |
|-------|---|---------|
| 4.6.1 | 800 Service
Service Origination: | \$50.00 |
| 4.6.2 | Travel Service
Service Origination: | \$50.00 |
| 4.6.3 | Accounting Code Charges
Set-up and/or change per line: | \$20.00 |
- 4.7 Late Payment
4.7.1 A late payment fee of 1.5% shall apply to all unpaid charges that are thirty days past due.
- 4.8 Directory Assistance
4.8.1 The Directory Assistance rate is \$0.65 per call.
4.8.2 There shall be no charge for up to fifty calls per billing cycle from lines or trunks serving individuals with disabilities.
- 4.9 Discounts for Hearing Impaired Customers
4.9.1 Intrastate toll message rates for TDD users shall be evening rates for daytime calls and night rates for evening and night time calls.
- 4.10 Telecommunications Relay Service
4.10.1 For intrastate toll calls received from the relay service, the Company will when billing relay calls discount relay service calls by 50 percent off of the otherwise applicable rate for a voice nonrelay call except that where either the calling or called party indicates that either party is both hearing and visually impaired, the call shall be discounted 60 percent off of the otherwise applicable rate for a voice nonrelay call. The above discounts apply only to time-sensitive elements of a charge for the call and shall not apply to per call charges such as a credit card surcharge.

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